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# Corporate Social Responsibility, Stakeholder Engagement, and Universities

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Edited by

Natalia Aversano, Giuseppe Sannino,  
Paolo Tartaglia Polcini and Giuseppe Nicolò

Printed Edition of the Special Issue Published in *Administrative Sciences*

# **Corporate Social Responsibility, Stakeholder Engagement, and Universities**



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Editors

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Editorial

# Corporate Social Responsibility, Stakeholder Engagement, and Universities

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## 1. Introduction

In recent decades, there have been increasing concerns about the role of organizations in society and their impact on climate change, environmental degradation, resource depletion, health crises, and human rights’ inequalities (Yáñez et al. 2019; Venturelli et al. 2021; Trireksani et al. 2021; Schimperna et al. 2022). Consequently, social and political pressures have prompted organizations to integrate social, environmental, and ethical responsibilities within their strategies and operations to create value for all their stakeholders (Chan et al. 2014; Lourenço et al. 2022; Venturelli et al. 2021). Universities are not exempt from this wave. They can be considered small cities due to their dimensions, the high number of students and employees engaged, and the magnitude of their institutional activities that exert direct and indirect social and environmental effects on the ecosystem (Lopatta and Jaeschke 2014; del Mar Alonso-Almeida et al. 2015; Nicolò et al. 2021). Therefore, along with the three canonic missions of teaching, research, and technology transfer universities, a fourth mission has emerged, requiring universities to collaborate with civil society, industry and government to ensure society’s progression towards sustainable development (Trencher et al. 2014; Nicolò et al. 2021; Lucchese et al. 2022). Universities have been called to integrate Corporate Social Responsibility (CSR) and sustainability pillars in their curricula to prepare future leaders and decision-makers to contribute to driving the transition toward a more sustainable society (del Mar Alonso-Almeida et al. 2015; Di Tullio et al. 2021; Venturelli et al. 2021). Attuned, they have been enticed to exploit their multifaceted sources of knowledge and technological resources to develop research projects based on fostering the exploitation of renewable energy, waste reduction, green mobility, and transport, and circular economy (Lourenço et al. 2022; Di Tullio et al. 2021; Esposito et al. 2021). Thus, Higher Education institutions have been forced to abandon the “ivory tower” that for a long period has isolated them from external socio-economic systems to increase their engagement with local, regional and national communities and foster their economic prosperity, environmental integrity, and social equity (Marhl and Pausits 2011; del Mar Alonso-Almeida et al. 2015; Di Tullio et al. 2021).

The role of universities in advancing CSR and sustainability agendas has been reflected in several political initiatives. In 2012, at the United Nations (UN) Conference on Sustainable Development “Rio + 20”, University leaders signed an agreement to proclaim their commitment to supporting the journey towards sustainable development through five actions: (1) Teach sustainable development concepts; (2) Encourage research on sustainable development issues; (3) Create Green campuses; (4) Support sustainability efforts in the communities in which they operate; and (5) Engage with and share results through international frameworks (UN 2012). The Rio + 20 Summit laid the foundations for adopting the UN 2030 Agenda for Sustainable Development in September 2015 (Fonseca and Carvalho 2019; Esposito et al. 2021; Venturelli et al. 2021). The 2030 Agenda includes 17 Sustainable

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Development Goals (SDGs) and 169 targets that aim to represent a roadmap for private and public organizations to address the world's most urgent sustainability challenges and create a better future for all (UN 2015; Fonseca and Carvalho 2019). The Higher Education sector has been at the forefront of supporting and promoting the 2030 agenda (Mori Junior et al. 2019; Venturelli et al. 2021; De Iorio et al. 2022). Besides the SDG4, which specifically endeavors to "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" (UN 2015; Venturelli et al. 2021), universities have been considered primary actors able to directly or indirectly contribute to all the 17 SDGs (Adams 2018; De Iorio et al. 2022).

The recognition of a pivotal role in enabling change toward sustainable development and the pressure for interiorizing CSR tenets within academic core functions have gone hand in hand with the need to enhance stakeholders' engagement through non-financial reporting practices (Gamage and Sciulli 2017; Nicolò et al. 2021; Esposito et al. 2021). Universities are required to be accountable to internal and external stakeholders for the impact exerted by their daily activities on social, economic, and natural environments and their commitment to ensuring sustainable development (Sepasi et al. 2019; Trireksani et al. 2021). In response to stakeholders' accountability pressures, universities have started to include non-financial information as an addendum to their traditional financial reports or as part of specific stand-alone non-financial documents such as CSR or Sustainability Reports prepared according to Global Reporting Initiative (GRI) guidelines (Sepasi et al. 2019; Nicolò et al. 2021; Trireksani et al. 2021). Furthermore, there is an increasing trend of transmitting non-financial information through universities' institutional websites or more interactive web tools based on two-way communication paths such as social media, including Facebook and Twitter (Esposito et al. 2021). In particular, the dialogic and interactive potential of social media allows universities to integrate dynamic stakeholder expectations and needs in their decision-making (Lodhia et al. 2020; Esposito et al. 2021), shifting from an "inform me" to an "engage me" paradigm (Kaur and Lodhia 2019, p. 340).

Nevertheless, the journey toward incorporating sustainability and CSR pillars into universities' missions, activities, and reporting practices is still in an early stage due to several financial, social, human, and political barriers (del Mar Alonso-Almeida et al. 2015; Sepasi et al. 2019; Nicolò et al. 2021).

In the wake of these premises, this Special Issue of *Administrative Sciences* attempted to foster research in the area of Corporate Social Responsibility (CSR), sustainability, and stakeholder engagement in the Higher Education context. It aimed to enrich the ongoing research debate focused on universities to enhance the understanding of their role in advancing the CSR, sustainability accounting, accountability, and reporting agenda.

## 2. The Collection of Articles

The fourteen papers published in this Special Issue have helped to provide insights on CSR, stakeholder engagement, university missions, and social impacts to discuss the role of public universities in promoting sustainability actions and SDGs embedded in the 2030 UN Agenda.

Here, we summarize the main contributions of these papers.

Two papers focus their attention on university transparency and the Processes' Complexity in Public Institutions, respectively.

The paper "The Antecedents of Transparency of Italian Public Entities: An Empirical Analysis in Universities and Public Research Institutes" by Rella et al. (2022) examines the amount of information disclosed by universities and public research institutes within the website section called "Amministrazione trasparente". Furthermore, the authors use a multiple linear regression model to examine the impact of age, size, internationalization, and complexity on transparency. Their results show that universities have a high level of transparency and that their size and internationalization positively affect it. It is evident from this study that large and most internationalized universities and public research institutes need to increase their transparency in order to gain greater legitimacy.

The article “Causes and Effects of Processes’ Complexity in Public Institutions: Some Experiences from Italian Universities”, by [Modugno et al. \(2022\)](#), through the analysis of two case studies, analyzes the in-depth ways the processes and routines enacted by two Italian universities perform back-office activities. The authors explore the complexity of administrative processes, considering this as a possible source of inefficiency and an obstacle to value creation. In the two cases examined, management recipes such as accrual accounting and performance measurement and reporting did not improve efficiency and effectiveness. However, accountability and transparency are considered essential factors for gaining legitimacy from the public’s perspective. As a result, the question is raised about the efficiency of producing a great deal of data with highly complex accounting systems imposed on politicians, managers, and citizens.

Five papers concern CSR and, more specifically, two papers focus the attention on CSR Teaching and Education, while the other three papers analyze the universities’ social responsibility initiatives.

The first paper regarding CSR Teaching “Universities and CSR Teaching: New Challenges and Trends” by Federico Schimperna, Fabio Nappo, and Federica Collaretti, points out some new challenges and trends emerging from the university context, in which CSR issues have become increasingly important. Through a Systematic Literature Review (SLR), the authors analyze how universities are improving CSR teaching through the development of new curricula and new teaching methods. Based on 31 documents, this SLR suggests that innovations in CSR teaching are an immature field from an accounting, management, and business perspective. The authors point out that universities are constantly updating their teaching methods, and they continue to need to develop new methods, techniques, and tools for teaching CSR and disseminating it to a wider audience.

The second one is “CSR Education in Economia Aziendale Curricula: An Overview” by Andrea Venturelli, Roberta Fasiello, and Simone Pizzi. This study analyzes the current state of CSR Education in Italian business administration courses. Specifically, the authors evaluate Economia Aziendale scholars’ contributions using qualitative methods. In the study, it was found that Italian HEIs have started integrating CSR into their curricula, with public universities showing greater interest in CSR than private universities.

The first paper about universities’ social responsibility initiatives is “SR Reporting Practices: The Case of University of Bari” by [Campobasso et al. \(2022\)](#). This paper examines how the University of Bari disseminates and integrates corporate social responsibility (CSR) into corporate strategy through a case study approach. Moreover, this study examines how the university ensures stakeholder involvement (professors, administrators, and students) in CSR initiatives. It was found that the investigated university plays a crucial role in promoting CSR issues and sustainable territorial development. In terms of student involvement, the interview revealed that the University of Bari fully recognizes the importance of students for disseminating CSR practices in the future.

The second paper about the universities’ social responsibility initiatives is “University Social Responsibility: The Case of Italy” by [Comoli et al. \(2021\)](#). This study aims to draw a clear picture of the current state of social reporting of Italian universities, highlighting the development and the constraints that hinder its full adoption. Using a questionnaire and interviews, the analysis found that those who are more open to introducing sustainability practices to universities or who belong to dedicated associations do not necessarily have social reporting tools. In fact, these issues have been significant to the interviewed universities that do not report or report discontinuously.

The third paper “University Social Responsibility: Challenging Systemic Racism in the Aftermath of George Floyd’s Murder” by [Meikle and Morris \(2022\)](#) examines the relevant topic of the university’s social responsibility. Using critical discourse analysis (CDA) and data triangulation (letters written by university presidents, university statements, and strategic plans), the authors try to identify recurrent discursive themes in these documents in their responses to the murder of George Floyd. Findings evidence that many university

presidents called for racial equity and justice, equality, and respect for human dignity, invoking the principles of social justice embedded in the university's intellectual roots.

Furthermore, five papers focus on the Sustainable Development Goals (SDGs) embedded in the 2030 UN Agenda.

The first paper is "Determinant Factors of SDG Disclosure in the University Context" by Serena De Iorio, Giovanni Zampone, and Anna Piccolo (De Iorio et al. 2022). The authors examine SDG disclosure from a cross-country perspective in the university context and, using multiple regression, they also study how internal and external factors affect universities' disclosure choices. A positive relationship was found between institutional macro-context, university size, age, diversity, and SDG disclosure. Therefore, governments and policymakers can use this paper to understand the characteristics of SDG disclosure adoption and then develop guidelines to assist universities in communicating more effectively.

The second paper "Gender Reporting Guidelines in Italian Public Universities for Assessing SDG 5 in the International Context" by Lucchese et al. (2022) analyzes the Gender Report of the Italian Public Universities. Through a content analysis, the authors aim to understand whether and how CRUI (Italian's Rector conference)-compliant gender reports can positively assess the university's actions toward SDG 5. The results of this study demonstrate that universities can use the CRUI guidelines to disclose gender policies that may interest stakeholders, and that these can also be synthesized in THE rankings, thus increasing the visibility of universities.

The third paper is "Corporate Social Responsibility through SDGs: Preliminary Results from a Pilot Study in Italian Universities" by Costa et al. (2021). This research focuses on the three-year strategic performance plans (2020–2022) of Italian universities to investigate the effective degree of institutionalization of CSR in universities. The results show that strategic planning for Italian universities' CSR practices and sustainable development challenges are not systematically addressed. CSR is therefore not institutionalized in the Italian university system, despite the literature showing an increase in the use of accountability tools, such as social reports and sustainability reports.

In the fourth paper, "The Contribution of Higher Education Institutions to the SDGs—An Evaluation of Sustainability Reporting Practices" by Caputo et al. (2021), the HEIs' contribution to Agenda 2030 through SDG disclosure is assessed. Specifically, through a content analysis, the authors try to identify the most disclosed SDGs in HEI reports published in the official database released by the GRI. According to the results, environmental and social issues are dominant within the disclosed information. Additionally, the analysis of SDG-related themes revealed an interest on the part of the sampled HEIs in increasing stakeholder participation.

The fifth paper "Toward a Sustainable University: Babes-Bolyai University Goes Green" by Zanellato and Tiron-Tudor (2021). It examines how the Romanian Babes-Bolyai University (BBU) implements sustainability practices and contributes to the UN SDGs. Using a combination of qualitative methodologies, the present study outlines a convinced commitment and a clear pathway for BBU toward a more sustainable future.

Taking into account how social networks have changed university communication and become powerful tools for building relationships with stakeholders, two papers of the Special Issue consider social media's role in university communications.

The first paper "Social Media for Engaging and Educating: From Universities' Sustainability Reporting to Dialogic Communication" by Patrizia Di Tullio, Matteo La Torre, and Michele Antonio Rea (Di Tullio et al. 2021), investigates how universities engage their stakeholders through social media in relation to sustainability initiatives and sustainability reporting. An analysis of some of the best practices in Italian public universities has been conducted. Besides sustainability reporting, these universities use social media (e.g., Facebook, Twitter, and Instagram) to communicate with their stakeholders about sustainability. As a result, universities with long-standing and continuous sustainability reporting experience use social media to enhance their communication, engage stakeholders, and thus

improve sustainability reporting. Furthermore, social media is used in universities to foster a sustainable culture through engagement and education.

The second paper is “Corporate Social Responsibility Engagement through Social Media. Evidence from the University of Salerno” by Benedetta Esposito, Maria Rosaria Sessa, Daniela Sica, and Ornella Malandrino (Esposito et al. 2021). It investigates whether and how social media is used in the university context to enhance CSR disclosure practices and promote public engagement with stakeholders. To this end, all posts published by the University of Salerno’s official Twitter account have been analyzed. Findings show a higher level of engagement for CSR posts and, in particular, for the philanthropic dimension. Results also highlight that, during the COVID-19 pandemic, the University of Salerno empowered CSR disclosure through Twitter.

In short, this Special Issue has contributed to the public administration literature by providing new insights into CSR Teaching and Education, universities’ social responsibility initiatives, university commitment to the SDGs, stakeholder engagement, sustainability reporting, and social media. In each contribution, avenues for research are suggested, and, most importantly, stronger analytical connections between these interconnected research areas are advocated.

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Article

# The Antecedents of Transparency of Italian Public Entities: An Empirical Analysis in Universities and Public Research Institutes

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**Abstract:** Transparency within universities and public research institutes is an element of significant relevance in the Italian context. Over the years, the need for greater transparency has prompted the legislator to regulate transparency obligations in order to ensure a minimum level of information disclosure. Despite the normative obligation, Italian universities and public research institutes provide different levels of information. This circumstance requires an empirical analysis aimed at understanding the different levels of transparency of Italian universities and public research institutes, and the factors that can influence the amount of information disclosed. The results show a positive impact of the size and the internationalization on the level of the transparency of these institutions.

**Keywords:** transparency; universities; public research institutes; information disclosure; public administration

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## 1. Introduction

In light of the corruption and maladministration scandals that have affected the public sector, demands and pressures from stakeholders have increased to achieve greater transparency (Vitolla et al. 2019a, 2019b, 2020a; García-Sánchez et al. 2020; Raimo et al. 2020a, 2020b, 2021a; Salvi et al. 2020, 2021). These pressures have prompted policy makers to regulate aspects such as accountability and transparency in public administration, highlighting them as aspects of fundamental importance for the evolution of public administration functions (Kass 2005; Kim et al. 2005; Justice et al. 2006; Detlor et al. 2013; Gandía et al. 2016) and as tools to bridge an information gap related to non-financial information (Greiling et al. 2015; Fusco and Ricci 2019). Specifically, in the large pool of public administrations, the problems inherent to accountability and transparency also affect universities and public research institutes (Hordern 2013; Middlehurst 2013; Parry 2013; Rowlands 2013; Taylor 2013a, 2013b). In fact, they play a fundamental role as promoters of knowledge and innovation, and therefore are subject to growing pressures from stakeholders, which have led policy makers to intervene by imposing obligations relating to the dissemination of information (Dagilienė and Mykolaitienė 2015; Romolini et al. 2015). In particular, universities and public research institutes are required to provide more information related to the governance structure and internal processes (Flórez-Parra et al. 2014). To this end, they provide documents, statistical data, and information relating to people, activities, projects, structures, and outputs of the educational, scientific, economic, and cultural organizations.

In the Italian context, the disclosure of information for public bodies is imposed by law, precisely by Legislative Decree 33/2013, also called the Transparency Decree, subsequently revised in 2016. These legislative interventions ensure a minimum level of information and push public bodies to provide information about different areas of public management in a particular section of their site called “Amministrazione trasparente”. These interventions also involved universities and public research institutes, which are called upon to provide



information on resources, management, and performance. This study puts attention on this type of disclosure due to the fact that it is mandatory and innovative because it presents different elements compared to other kinds of disclosures. The elements that compose this type of disclosure are sections imposed by law which have to be filled out. In particular, this type of disclosure includes financial, economic, and governance aspects and information of public interests. However, despite the regulatory intervention, universities and public research institutes provide information differently. This circumstance requires academic studies aimed at examining the different levels of transparency of Italian universities and public research institutes. Despite the relevance of the topic, previous studies have paid little attention to the transparency of Italian universities and public research institutes, and to the factors that can influence the amount of information disseminated. In this regard, one of the few studies is conducted by [Rossi et al. \(2018\)](#) that examined the disclosure of the intellectual capital of Italian universities. However, the absence of contributions aimed at examining the transparency relating to the obligations under the Transparency Decree is evident. This study aims to fill this gap by examining the amount of information disclosed by universities and public research institutes, and the factors that can influence this level of transparency. In particular, the study focuses on the analysis of the amount of information contained within the “Amministrazione trasparente” section of the websites of the individual universities and public research institutes. The level of information transparency is measured by a transparency index calculated by the Agency for Digital Italy. The choice of an index that examines the presence or absence of information in specific sections of the website aims to reduce the problems associated with the subjectivity of evaluation. In the context of the different determinants, this study focuses on the basic characteristics of universities and public research institutes related to the profile and organizational structure. In particular, it examines the impact of age, size, internationalization, and complexity on the level of transparency.

To this end, it presents the following structure: Section 2 presents the literature review, while Section 3 presents the hypotheses development. Section 4 shows the research methodology, while Section 5 presents and discusses the results. Finally, Section 6 draws the conclusions.

## 2. Literature Review

Legitimacy theory is one of the most broadly used theories in the sphere of public sector disclosure ([Campbell 2000](#); [Deegan 2002](#); [Patten 2002](#); [Lanis and Richardson 2013](#); [Fernando and Lawrence 2014](#); [Crane and Glozer 2016](#); [Montecchia et al. 2016](#); [Raimo et al. 2021b](#)). In this setting, legitimacy theory focuses on the interaction between organization and communities. During the years, the academic literature has supplied different definitions. In particular, [Suchman \(1995, p. 574\)](#) treats legitimacy 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”. Legitimacy theory is framed in two different perspectives: institutional and organizational. The first perspective drives the organization to comply with isomorphism to the social norms and value ([Meyer and Rowan 1977](#); [DiMaggio and Powell 1983](#); [Zucker 1987](#)). The second perspective wants to guarantee perfect symmetry between social values ([Vitolla et al. 2021](#)) and organization strategies, as well as the respect for the rules to behave in conformity with the context in which the organizations operate ([Dowling and Pfeffer 1975](#); [Ashforth and Gibbs 1990](#); [Lindblom 1994](#); [Woodward et al. 1996](#)). In this line, universities’ transparency is a fundamental element to manage the organizational legitimacy on an ongoing basis. Indeed, universities can disclose information to warrant the practices carried out and to comply with the social standards imposed by the context. Universities can use disclosure as a tool to reduce the pressure laid down by social settings.

The determinants of the level of information disclosed by universities represent a widely debated topic in the scientific literature ([Coy and Dixon 2014](#); [Maingot and Zeghal](#)

2008). The contributions in the literature have mainly examined intellectual capital disclosure, sustainability disclosure, and corporate governance disclosure.

Concerning the first type of disclosure, [Bezhani \(2010\)](#) analyzed the intellectual capital disclosure within the annual reports of 30 British universities. The results showed the presence of numerous information related to the quality and research activity. [Low et al. \(2015\)](#) reviewed annual reports from 90 UK, New Zealand, and Australian universities over a 3-year time horizon. The results showed a significant presence of information relating to intellectual capital. In this sense, [Secundo et al. \(2015\)](#) identified intellectual capital disclosure as a useful tool to improve the management and strategy of universities. Furthermore, [Ramírez et al. \(2016\)](#) conducted questionnaires to 1164 members of the social councils of Spanish universities. The results of this study showed the fundamental importance of disseminating information on intellectual capital for improving the growth and competitiveness of universities. [Rossi et al. \(2018\)](#) examined the websites of 58 Italian universities. The results of the study showed the positive impact of factors such as internationalization, internet visibility, and the complexity of the university on intellectual capital disclosure. Similarly, [Ramírez et al. \(2019\)](#) analyzed the websites of 50 Spanish universities. The results of this study showed a significant impact of internationalization on the disclosure of information relating to intellectual capital. [Nicolò et al. \(2021b\)](#) examined the intellectual capital disclosure within 59 Italian public universities. The results showed a significant impact on university performance, board size, and board independence.

Concerning the second type of disclosure, [Nejati et al. \(2011\)](#) analyzed the level of information about the sustainability disclosure of the 10 most important universities in the world. The results showed a high level of online disclosure of CSR activities, such as work practices, fair operating practices, consumer information, human rights, and the environment. In this perspective, [Fonseca et al. \(2011\)](#) examined the sustainability reports of the 25 largest Canadian universities, focusing on the indicators of the Global Reporting Initiative (GRI). The results showed a very low level of disclosure of information on sustainability performance. In line with this, [Ricci \(2013\)](#) explored the sustainability reports of 20 Italian universities. The results highlighted the negative impact of the discontinuity in the preparation and publication of sustainability reports by universities on the disclosure of information relating to sustainability disclosure. Other scholars have explored the effect of the size and age of universities on the level of sustainability information disclosed. These studies highlighted a positive impact of both size ([Gordon et al. 2002](#); [Gallego-Álvarez et al. 2011](#); [Ramírez and Tejada 2019](#); [Aversano et al. 2020](#)) and age ([Gallego-Álvarez et al. 2011](#); [Ruíz Lozano and Valencia 2016](#); [Sariene et al. 2018](#)). Furthermore, [Gamage and Sciuilli \(2017\)](#) examined the annual reports of five Australian universities. The results of this study show a high level of disclosure of information related to sustainability. Similarly, [Trireksani et al. \(2021\)](#) analyzed the sustainability disclosure within the documents and websites of 37 Australian universities. The results of this study showed a low level of disclosure of social and environmental information compared to financial information. In connection with the sustainability disclosure, it is important to underline the positive impact of Sustainable Development Goals on the level of information provided by universities. In fact, SDGs are important to increase sustainable strategies and awareness on human rights ([Cosma et al. 2020](#)). Specifically, this topic has played a fundamental role in institutional fields, such as universities, on the disclosure of information as a part of sustainability practices. In this way, [Saha et al. \(2021\)](#) analyzed the determinants of carbon emission disclosure in the annual reports of UK Higher Education Institutes and they found a positive relationship between these information and the SDGs. In light of this, the mission of the SDGs, with respect to education, is to gain equitable and inclusive education for everyone ([Owens 2017](#)).

Concerning the third type of disclosure, [Al-Khalifa \(2014\)](#) analyzed the websites of 35 Arab universities. The results of the study highlighted the positive impact of information relating to teaching staff on the disclosure of corporate governance. In addition, [Bisogno et al. \(2014\)](#) examined the importance of corporate governance disclosure through an analysis of Italian public universities. This study showed the positive impact of complexity

on the disclosure of this type of information. Flórez-Parra et al. (2014) and Garde Sanchez et al. (2020) analyzed corporate governance disclosure within 200 universities in the Academic Ranking of World Universities (ARWU), while Flórez-Parra et al. (2017) did the same within Colombian universities. The results of these studies showed a positive impact of members of governance on the level of information disclosure of universities. In the Spanish context, on the other hand, Ramírez and Tejada (2019) analyzed the level of dissemination of information about corporate governance through questionnaires and surveys submitted to members of the social councils of Spanish universities.

Beyond the previous types of disclosure, Gallego-Álvarez et al. (2011) explored different types of disclosed information about financial, social, and governance aspects. The authors examined the websites of 70 Spanish universities. The results of this study showed a positive impact of the size and internationality of the university on information transparency. Although the studies have examined the determinants of different types of disclosure, the absence of contributions aimed at examining the factors capable of influencing the level of information required by the Transparency Decree is evident. Furthermore, there are only very few existing studies aimed at examining the transparency of Italian universities and public research institutes.

Table 1 includes a summary of previous academic studies.

**Table 1.** Previous academic studies.

Disclosure	Authors	Sample	Results
Intellectual capital disclosure	Bezhani (2010)	Annual reports from 30 British universities	Numerous information about quality and research activities
	Low et al. (2015)	Annual reports from 90 UK, New Zealand, and Australian universities	Numerous information about intellectual capital
	Ramirez et al. (2016)	1164 questionnaires	Intellectual capital disclosure affects the growth and competitiveness of universities
	Rossi et al. (2018)	Websites of 58 Italian universities	Internationalization, internet visibility, and complexity have a positive impact on intellectual capital disclosure
	Ramirez et al. (2019)	Websites of 50 Spanish universities	Internationalization has a positive impact on intellectual capital disclosure
	Nicolò et al. (2021b)	59 Italian universities	University performance, board size, and board independence have a positive impact on intellectual capital disclosure
Sustainability disclosure	Nejati et al. (2011)	10 most important world's universities	High level of disclosure of CSR information
	Fonseca et al. (2011)	25 largest Canadian universities	Low level of disclosure of sustainability information
	Ricci (2013)	Sustainability reports of 20 Italian universities	Discontinuity to disclose sustainability information
	Gordon et al. (2002); Gallego-Álvarez et al. (2011); Ramirez and Tejada (2019); and Aversano et al. (2020)	Spanish universities	University size has a positive impact on sustainability disclosure
	Gallego-Álvarez et al. (2011); Ruíz Lozano and Valencia (2016); and Sariene et al. (2018)	Spanish universities	University age has a positive impact on sustainability disclosure
	Gamage and Sciuilli (2017)	Annual reports from five Australian universities	High level of disclosure of sustainability information
	Triresani et al. (2021)	Sustainability reports of 37 Australian universities	Low level of disclosure of social and environmental information

Table 1. Cont.

Disclosure	Authors	Sample	Results
Corporate governance disclosure	Al-Khalifa (2014)	Websites of 35 Arab universities	Teaching staff have a positive impact on corporate governance disclosure
	Bisogno et al. (2014)	Italian public universities	Complexity has a positive impact on corporate governance disclosure
	Flórez-Parra et al. (2014) and Garde Sanchez et al. (2020)	200 universities in Academic Ranking of World Universities	Members of governance have a positive impact on corporate governance disclosure
	Flórez-Parra et al. (2017)	Colombian universities	Members of governance have a positive impact on corporate governance disclosure
	Ramírez and Tejada (2019)	Questionnaire and surveys to the members of the social councils of Spanish universities	Corporate governance disclosure increases transparency
Other types of disclosure	Gallego-Álvarez et al. (2011)	70 Spanish universities	University size and internationality have a positive impact on information transparency

### 3. Hypotheses Development

In the context of the different types of determinants, this study examines the impact of the following factors: age, size, internationalization, and complexity. The choice of these variables is linked to the previous studies because the researchers investigated these factors as relevant drivers of transparency levels of universities and public research institutes.

The age of universities and public research institutes has been identified by academic literature as a first element capable of influencing the level of transparency (Gallego-Álvarez et al. 2011; Sariene et al. 2018). In this regard, in light of the growing demands for efficiency, sustainability, and transparency (Ruíz Lozano and Valencia 2016), the longest-running public bodies are called upon to use the dissemination of information as a tool capable of increasing the visibility of their actions and a differentiation strategy (Sariene et al. 2018). These circumstances could also concern the longest-running universities and public research institutes, which could exploit disclosure to ensure greater visibility for their actions and differentiate themselves from competitors. Long-lived universities may also have greater experience concerning the collection and representation of information (Garde Sánchez et al. 2013), and may have well-established policies and practices (Garde Sanchez et al. 2021) capable of promoting a prompt response to the disclosure obligations envisaged by the new regulations. From an empirical point of view, the academic literature agrees on the positive impact of age on the level of information disseminated by universities (Banks et al. 1997; Murias et al. 2008; Gallego-Álvarez et al. 2011; Católico 2012; Garde Sánchez et al. 2013). Therefore, in light of the broad theoretical and empirical support, it is possible to formulate the following hypothesis.

**Hypothesis 1 (H1).** *The level of transparency is positively influenced by the age of the universities and public research institutes.*

The size of universities and public research institutes has been identified by the academic literature as another factor capable of influencing the level of transparency. Larger public and private organizations are usually exposed to greater public scrutiny and receive more pressure from stakeholders (García-Sánchez et al. 2013, 2021a, 2021b, 2021c; Raimo et al. 2019, 2020c; Vitolla et al. 2019c, 2020b; Nicolò et al. 2021a), and therefore are required to have a greater level of transparency. Furthermore, they usually have a greater amount of monetary resources to be allocated also to the collection and dissemination of information (Sharif and Rashid 2014; Vitolla and Raimo 2018; Vitolla et al. 2018; Raimo 2021). Larger universities and public research institutes, apart from receiving greater pressure and having greater monetary resources, are more interested in disseminating information also in order to maintain their image for their wide audience. From an empirical point of view, the academic literature agrees on the positive impact of the dimension on the level of information disseminated by universities (Gordon et al. 2002; Gallego-Álvarez et al. 2011;

Aversano et al. 2016; Ramírez and Tejada 2019). Therefore, in light of the broad theoretical and empirical support, it is possible to formulate the following hypothesis.

**Hypothesis 2 (H2).** *The level of transparency is positively influenced by the size of universities and public research institutes.*

The internationalization of universities and public research institutes has also been identified by the academic literature as a factor capable of influencing the level of transparency. Internationalization represents an increasingly important element for universities and public research institutes (Gallego-Álvarez et al. 2011). According to Opoku et al. (2008), internationalization is strongly related to the reputation of universities and public research institutes, as a better reputation generates a competitive advantage. They must maintain or develop a good image to create a competitive advantage in an increasingly competitive market (Parameswaran and Glowacka 1995; Ivy 2001; Gallego-Álvarez et al. 2011). In this regard, universities could disclose more information in order to attract new foreign students for whom the website is the main source for learning about the organization, the activities carried out, the services offered, and the financial conditions of the universities. In fact, websites play a highly instrumental role in internationalization because a high level of online information disclosure allows for research institutions to be better known abroad (Gallego-Álvarez et al. 2011). The greater attention to transparency may mainly concern universities that already have a large pool of foreign students because they are strongly interested in maintaining their attractiveness abroad (Gallego-Álvarez et al. 2011). From an empirical point of view, the academic literature agrees on the positive impact of the degree of internationalization on the level of information disseminated by universities (Gallego-Álvarez et al. 2011; Rossi et al. 2018; Ramírez and Tejada 2019). Therefore, in light of the broad theoretical and empirical support, it is possible to formulate the following hypothesis.

**Hypothesis 3 (H3).** *The level of transparency is positively influenced by the degree of internationalization of universities and public research institutes.*

The complexity of universities and public research institutes has been identified by the academic literature as another factor capable of influencing the level of transparency. Greater complexity, in terms of departments, increases the number of stakeholders interested in learning about the organization, the activities carried out, and the services offered by universities and public research institutes, and therefore may require greater transparency (Gallego-Álvarez et al. 2011). Furthermore, greater complexity could increase the number of information potentially disclosable by universities and public research institutes on their website (Gallego-Álvarez et al. 2011). Finally, very often, greater complexity is associated with greater availability of monetary resources that could be used by universities and public research institutes also for the collection and representation of information. From the empirical point of view, Rossi et al. (2018) examined the relationship between complexity and information disclosure by universities and found a significant relationship. Therefore, in light of the broad theoretical support, it is possible to formulate the following hypothesis.

**Hypothesis 4 (H4).** *The level of transparency is positively influenced by the complexity of universities and public research institutes.*

## 4. Materials and Methods

### 4.1. Sample and Variables

The sample of this study was made up of 69 Italian universities and public research institutes. In particular, the sample included 63 universities and 6 public research institutes. To identify the sample, we referred to the “Bussola della Trasparenza” site (<http://bussola>).

[magellanopa.gov.html](http://magellanopa.gov.html) accessed on 3 September 2020), which represents the tool made available by MagellanoPA (the Knowledge Management System for Public Administration devised by the Minister for Simplification and the public administration) for the verification of the obligations related to transparency for the public administration. The regulatory obligations for public administrations regarding transparency are governed by Legislative Decree 33/2013, modified by Legislative Decree 97/2016, standardizing the methods of publishing content within the institutional sites of the public administrations.

Through the “Bussola della Trasparenza” platform, it is possible to examine and monitor the information entered by the various Italian universities and public research institutes. Within the sample, there are only Italian universities and public research institutes that have communicated a valid site to the “Indice dei domicili digitali della Pubblica Amministrazione e dei Gestori di Pubblici Servizi (IPA)”.

Table 2 includes the distribution of the sample by region of belonging. The table below shows the distribution of the sample with absolute and relative frequency. In this regard, a greater concentration of universities was identified in the Lazio and Lombardy regions and a minority in the Basilicata, Liguria, Molise, and Aosta Valley regions.

**Table 2.** Distribution of the sample by region of belonging.

Regions	Frequencies	
	Absolute	Relative (%)
Abruzzo	4	5.8
Basilicata	1	1.45
Calabria	3	4.35
Campania	6	8.7
Emilia-Romagna	4	5.8
Friuli Venezia Giulia	3	4.35
Lazio	9	13.04
Liguria	1	1.45
Lombardy	9	13.04
Marche	3	4.35
Molise	1	1.45
Piedmont	3	4.35
Apulia	4	5.8
Sardinia	2	2.9
Sicily	3	4.35
Toscana	5	7.25
Trentino-South Tyrol	2	2.9
Umbria	2	2.9
Aosta Valley	1	1.45
Veneto	3	4.35

The dependent variable of this study is represented by the transparency index of Italian universities (TI). This indicator is identified in a score that varies in a range between 0 and 84.

Accordingly, there are 84 sections required by Legislative Decree 33/2013 and include documents, information, and data concerning the organization of the administration, the activities, and its implementation methods. These sections are divided into two levels within the “Amministrazione trasparente” list of the publication obligations in force within Annex 1 of the Legislative Decree. The levels are called sub-section level 1 (macro-families) and under-section level 2 (types of data). In light of this, the compilation of all 84 sections corresponds to the total transparency of the universities and public research institutes.

Conversely, failure to complete all sections indicates a totally non-transparent university. The scores relating to the dependent variable were collected through the “Bussola della Trasparenza”. These scores were calculated through automatic monitoring carried out based on information communicated by the Italian universities to the IPA. The data collected refer to the year 2020 and were collected in December.

The independent variables of this study are age (AGE), size (SIZE), internationalization (INTER), and complexity (COMPLEX) of universities and public research institutes.

AGE stands for the years of activity of the institution since the time it was founded. The results were collected within the websites of the individual universities and public research institutes, and the variable is the result of the difference between 2020 and the year the university was founded. SIZE represents the size of the universities and public research institutes, and has been operationalized as the natural logarithm of the total number of students enrolled. The data was collected on the website <http://ustat.miur.it/dati/didattica/italia/atenei> accessed on 3 November 2021. INTER represents the ratio between the number of foreign students enrolled in individual universities and the total number of students enrolled. The data was collected on the website <http://ustat.miur.it/dati/didattica/italia/atenei> accessed on 3 November 2021. Finally, COMPLEX represents the complexity of the university in terms of the number of departments present within the university. This data was collected on the websites of the individual universities and public research institutes.

To increase the goodness of the econometric model, some control variables were included. The added control variables are internet visibility (INTERVIS); the gender of the rector (RECGEND); and the geographical position (GEOLOC) of the universities and public research institutes.

INTERVIS was operationalized as the natural logarithm of the results of a search in “google.com” in which the exact name of the universities and public research institutes appears. RECGEND is a dummy variable that takes a value of 1 when the rector (or the director of the public research institute) is a woman and 0 in the opposite case. Finally, GEOLOC is another dummy variable that assumes the value of 1 if the university is located to the north of Italy and 0 otherwise. The data relating to INTERVIS were collected within the search engine google.com, while the data relating to the RECGEND and GEOLOC were collected within the websites of each university and public research institute.

#### 4.2. Empirical Methods

To test the research hypotheses, this study used a multiple linear regression model. In particular, this study implemented a cross-sectional analysis due to the impossibility of carrying out a longitudinal analysis. This impossibility is related to the unavailability of data relating to the dependent variable in the years before 2020. The analysis model proposed by this study is reflected in the following equation:

$$IT = \beta_0 + \beta_1AGE + \beta_2SIZE + \beta_3INTER + \beta_4COMPLEX + \beta_5INTERVIS + \beta_6RECGEND + \beta_7GEOLOC + \varepsilon.$$

## 5. Results and Discussion

### 5.1. Descriptive Statistics of the Variables

The first part of Table 3 presents the descriptive statistics. An interesting result is represented by the mean of the dependent variable. It has an average value of 72.44, which demonstrates a high (but not yet complete) level of information transparency in universities. As for the independent variables, the AGE variable has an average of 236.04. The SIZE variable has an average value of 9.25 enrolled students and the INTER variable has an average internationalization value of 7.37. The COMPLEX variable, on the other hand, has an average value of 10.92. As for the control variables, the INTERVIS variable shows an average of 14.59. About 10% of the universities have a female rector, while about 30% of the universities are located in the north.

**Table 3.** Mean, standard deviation, VIF, and correlation.

Variables	Mean	S.D.	VIF	TI	Age	Size	Inter	Complex	Intervis	Recgend	Geoloc
TI	72.44	20.76		1							
Age	236.04	291.76	1.42	0.181	1						
Size	9.25	1.64	3.01	0.345 ***	0.374 ***	1					
Inter	7.37	10.03	2.81	0.057	−0.098	−0.470 ***	1				
Compl	10.92	9.37	1.83	0.229 *	0.373 ***	0.481 ***	−0.177	1			
Intervis	14.59	1.89	1.55	0.446 ***	0.261 **	0.423 ***	−0.176	0.309 ***	1		
Recgend	0.10	0.30	1.04	−0.035	−0.035	0.034	0.056	0.101	−0.031	1	
Geoloc	0.30	0.46	1.20	0.054	−0.231 *	0.045	0.131	0.039	0.085	0.090	1

Note: n = 69 and S.D. = standard deviation. \*\*\* = significant at the 1% level; \*\* = significant at the 5% level; and \* = significant at the 10% level.

The second part of Table 3 shows the results of the correlation analysis. This analysis allows for excluding multicollinearity problems. In fact, the highest correlation coefficient, recorded between COMPL and SIZE, is equal to 0.481. In this regard, as pointed out by Farrar and Glauber (1967), problems of multicollinearity are recorded only in the presence of values that exceed  $\pm 0.8$  or  $\pm 0.9$ . Therefore, in light of this, it is possible to affirm the absence of multicollinearity problems in the interpretation of the results.

To confirm this, the variance inflation factor (VIF) was also calculated. In this regard, the highest value is 3.01, thus confirming the absence of multicollinearity problems. In fact, according to Myers (1990), there are no problems of multicollinearity in the presence of a VIF of less than 10.

## 5.2. Multivariate Analysis

To test the research hypotheses, this study used a multiple linear regression model. Table 4 presents the findings of the regression. The regression model allows for explaining 27.4% of the variance of the dependent variable (adjusted  $R^2$  equal to 0.274).

**Table 4.** Regression model results.

Variables	Coefficient	Standard Error	p-Value	Sign
Cons	5.713	2.982	0.026	**
Age	−0.005	0.008	0.558	
Size	9.564	2.921	0.002	***
Inter	1.247	0.357	0.001	***
Complex	−0.296	0.309	0.341	
Intervis	2.243	1.409	0.089	*
Recgend	−4.760	7.176	0.510	
Geoloc	−3.737	5.064	0.463	
N	69			
Adj $R^2$	0.274			

\*\*\* = significant at the 1% level; \*\* = significant at the 5% level; and \* = significant at the 10% level.

The results only partially support the hypotheses; in fact, they support two of the four hypotheses of this study.

In this regard, the results do not support Hypothesis 1 (H1). In fact, they demonstrate a non-significant relationship between the variable AGE and the variable TI. This result shows that age does not influence the amount of information disclosed by universities and public research institutes. Therefore, the findings are not in line with some factors whose affect has been proved in other geographical and political contexts, such as in England, Wales, and Northern Ireland by Banks et al. (1997), and in Spain by Murias et al. (2008), in which the age of universities is a determinant of transparency.



Hypothesis 2 (H2) is supported by the results. Indeed, they demonstrate a positive and significant relationship between the SIZE variable and the TI variable ( $p = 0.002$ ). This result suggests that larger Italian universities and public research institutes are more likely to disclose information externally. This result can be explained by the greater pressures they are exposed to and the greater monetary resources enjoyed by universities and public research institutes. In this perspective, greater transparency can represent a way for satisfying the information needs of the wider audience of stakeholders that distinguishes the largest universities and public research institutes. This finding is in line with the results obtained in an international context, in particular in Spain by [Gordon et al. \(2002\)](#), beyond the different regulatory structure within the different countries.

Hypothesis 3 (H3) is also verified. Indeed, the results show a significant and positive relationship between the INTER variable and the TI variable ( $p = 0.001$ ). A high degree of internationalization, in terms of the ratio between foreign students and the number of students enrolled in Italian universities and public research institutes, therefore entails wider dissemination of information or, in other words, a higher degree of transparency. This result can be explained by the desire of the more internationalized universities to maintain their attractiveness abroad. This circumstance, in fact, requires wide dissemination of information in order to inform potential foreign students about the organization, the activities carried out, and the services offered by universities and public research institutes. This finding confirms what emerges in the international scenario. In particular, in the USA context with a study made by [Parameswaran and Glowacka \(1995\)](#), the internationalization is a determinant of the transparency of universities, notwithstanding the different legislation.

Finally, Hypothesis 4 (H4) is not verified by the results. In fact, the results demonstrate a non-significant relationship between the COMPLEX variable and the TI variable. This result shows that complexity does not influence the amount of information disclosed by universities and public research institutes. Therefore, the results are not in line with some factors whose influence has been attested in other geographical and political contexts, such as in the Austrian context in which the complexity of universities is a determinant of transparency.

As for the control variables, the results show a positive and significant effect of INTERVIS on the TI variable ( $p = 0.089$ ). This result shows that the most visible universities and public research institutes, in terms of Google searches, are more likely to disclose a wider range of information.

## 6. Conclusions

This study examined the factors influencing the level of transparency of Italian universities and public research institutes. The results highlight a positive and significant effect of the size and internationalization on the level of transparency of universities and public research institutes. The results also emphasize a non-significant influence of the age and complexity of universities and public research institutes.

This study contributes to the existing literature by increasing knowledge about the levels of transparency of Italian universities and public research institutes. Specifically, it represents the first study that examines the determinants of the level of information disclosed by Italian universities and public research institutes.

This study is remarkable due to its insights on mandatory requirements. Its usefulness has to be redirected to the fact that it aims at verifying the potential effects of imposing constraints in universities' and public research institutes' transparency. One must think of the consequential standardization of information which must be supplied in mandatory sections. The main peculiarity of this research is to widen the analysis on the theme in a two-fold perspective. Indeed, bureaucratic-administrative aspects are enhanced, as well as the existence of obligations according to the law in force.

The results offer important implications for universities and public research institutes. In this sense, universities should attempt to satisfy the requests of stakeholders in terms

of disclosure of information in a clear and timely manner in order to achieve a higher level of transparency. In this regard, universities and public research institutes should improve information disclosure systems through the implementation of innovative IT systems to adapt to the more complex and different organizational structures of various institutions. More specifically, the results of this study show the need for the largest and most internationalized universities and public research institutes to increase their level of transparency. For these institutions, in fact, transparency represents a means to satisfy the needs of the widest and most internationalized audiences of stakeholders, and, consequently, to obtain legitimacy.

The results also show important implications for policy makers. In fact, in addition to providing regulatory obligations for transparency, they should provide continuous monitoring of the actual amount of information disclosed by universities and public research institutes.

However, this study is not without limitations. These limitations are mainly related to the time horizon of the econometric analysis, the number of determinants examined, and the failure to consider moderation effects. Concerning the first limitation, this study conducted the analysis over a single year and therefore did not allow for investigating the changes recorded over the years about the amount of information disseminated. With regard to the second limitation, this study analyzed the impact of a limited number of factors due to the impossibility of collecting data related to other independent variables. Concerning the third limitation, this study did not consider the possible moderation effects of the variables of interest. However, these limitations do not reduce the quality of the work or undermine the interesting insights for future research. Concerning the first limitation, future studies will be able to collect the transparency indices provided by the ministerial platform year by year and then carry out a longitudinal analysis over several years. Concerning the second limitation, future research will be able to extend the number of determinants examined by administering questionnaires to universities in order to obtain additional data to be included in the econometric analysis. Finally, regarding the third limitation, future studies will be able to examine possible moderation effects.

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## Article

# Causes and Effects of Processes' Complexity in Public Institutions: Some Experiences from Italian Universities

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**Abstract:** This paper addresses the issue of complexity in the administrative processes in public institutions; in particular, accounting routines and processes are examined. Back-office activities, although having a merely supporting role in the delivery of public services, are often quite complex and use a significant amount of public institutions' resources. However, the literature reveals a scarce use of accounting data by politicians and citizens. While the relation between complexity and costs has been the subject of major research in the business world, this issue is still unexplored with regard to the administrative processes of public institutions. This paper is based on an in-depth analysis of two cases in the higher education sector.

**Keywords:** efficiency; support activities; processes; public administration

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## 1. Introduction

This paper analyzes some processes and routines enacted by two Italian universities to perform back-office activities. Processes and routines are the dimensions where resources are used to generate value.

Public value is created when an organization is clear about what they are trying to achieve, they have support for it (legitimacy/authorizing environment) and they can make it happen (the organization has the capability and resources to do it) (Moore 1995; Stoker 2006; Alford and O'Flynn 2009). The last dimension of the so-called "Public Value Triangle" highlights that public administrations should have the operational capacity to employ resources and authority along the value chain to create the desired results (Benington and Moore 2010). In our view, the analysis of processes and routines may contribute to the understanding of how organizations use resources to generate public value. However, more and more often, public institutions tend not to carry out the processes of service delivery; the vision of the "enabling state" has emerged, where the State at the central and local levels plans and (at least partly) finances public services, but where provision is located within the independent sector—comprising both the voluntary and community sectors and the for-profit sector (Osborne and McLaughlin 2005). In this context, back-office activities that support the provision of public services have gained relevance. Even in the institutions that still have a direct relationship with users, such as hospitals and universities, support processes within the organization play an important role and use up a large volume of resources.

This paper explores the issue of administrative processes' complexity, considering this as a possible source of inefficiency and an obstacle to value creation. According to Moore "to keep the organization in good condition, managers must use and adapt their administrative systems: their structures, decision-making processes, personnel systems and control mechanisms. Operational



*managers may need to make changes to these systems to increase productivity, improve the quality of reporting to supervisors ... Therefore, managers often have to make administrative innovations ...*". We consider that under certain circumstances the simplification of administrative processes responds to Moore's claim for innovation.

Simplification measures are among the most common policies adopted for the creation of public value. Two main aspects are considered: the structure of the State on the one hand, and the relationships of citizens and businesses with public institutions on the other. Examples of simplification measures that involve the relation between public administration and citizens or businesses are: the rules on transparency, tacit consent rules and the one-stop shop policies for taxpayers and businesses. In Italy, the decree 77/2021 contemplates several measures in these directions to speed up the plan to overcome the crisis induced by the pandemic. Additionally, the dematerialization of documents and digitization (i.e., technological solutions to manage complexity) are often referred to as simplification policies.

Higher education institutions (HEIs) are part of this process of simplification: students can access many services online (e.g., registration) and the memory of the paper booklets for the registration of the exams' grades is now very distant. Instead, the simplification of processes within the institutions (i.e., not referring to the relationship with users of services) had little consideration; rather, external pressures for improved accountability and transparency are plausibly boosting the complexity in this area.

This paper aims at analyzing the factors that enhance complexity at the institutional level. To this end, we examine some processes that feed the accounting system of two Italian universities. In Italy, simplification policies mainly regard the organization and functioning of the State (e.g., transfer of competencies from the central to local governments, and rationalization of administration levels with the elimination of intermediate forms of local governments) (Pollitt and Bouckaert 2011). Moreover, simplification implies the creation of executive agencies that are supposed to operate through performance contracts and the widespread introduction of "one-stop shops" for businesses (Ongaro 2004). We consider simplification at the institutional level. We address the following research questions: What factors boost the complexity of back-office activities in public organizations? Does the complexity of back-office activities affect the institution's efficiency?

This paper is organized as follows: Section 2 analyzes the literature on the complexity and simplification of administrative processes; the methodology adopted is described in Section 3. The subsequent sections include the description and the discussion of the case studies (Section 4), and findings and conclusions (Section 5).

## 2. Literature Background

The simplification of administrative processes is a multifaceted topic: it overlaps the broader theme of the "modernization" of public administration and intersects the issues of efficiency and effectiveness as well. Administrative simplification is by no means a new theme: for over a decade, it has been the keyword with regard both to the evolution of the legislative system and the relation between citizens and public administration. According to Ferrari (2018), simplification is "a kind of slogan that summarizes a series of trends all related to the democratic principle exalted by a new context of participation and translated into cooperative-contractual formulas, local autonomy which varies in degree from country to country depending on the level of vertical separation of power, horizontal subsidiarity (...), competition and the market, efficiency which is not just enterprise-oriented but is tempered by the need for forms of solidarity ...".

Given the multifaceted nature of the topic, it has been considered from different perspectives in several research fields. First, simplification has been analyzed in the extensive literature of political science and law (i.e., administrative law and fiscal law). This depends on the fact that what is presented as "bureaucratic degeneration" is, in reality, a multiplication of rules. In this perspective, simplification is meant as "reduction of the rules", aiming at producing both a greater freedom of economic initiative and savings in public

spending (Merloni and Pioggia 2018). According to Travi et al. (2018), the search for new tools which can reduce the impact of plentiful and not proportionate regulations on citizens has been dragging on for almost 20 years now. During this period, simplification measures both of general (i.e., referring to an indistinct number of administrative proceedings) and of punctual character (referring to individual proceedings) were tried out. Following the author, the most common examples of simplification policies are: procedural simplification (Travi et al. 2018), in order to reduce fulfilments for citizens and businesses; managing the stock of legislation in order to make it more and easily accessible; the simplification of fiscal rules and tax obligations; and the reduction in paper documents.

There has also been other research on the simplification processes in different countries, such as Hungary (Rixer 2014), Pakistan (Khan 1989) and Italy (Regonini 2016). The results allow a deep analysis of the issue and the opportunity to classify the different measures used to ensure simplification.

A specific literature stream considers administrative simplification mostly with regard to the relation of public administration with other subjects, i.e., citizens and businesses (Gobba 2020). However, the daily experience of public servants shows that simplification also represents a main issue within public institutions as well as in the relations among public organizations. Examples of reforms aiming at reducing complexity within the public sector are the reduction in the number of public bodies (e.g., the diminution of municipalities in Greece, Denmark, Ireland, and Albania) or governmental levels (e.g., the case of “provinces” in Italy). In this perspective, simplification stems from reforms of structural aspects of the public realm implying a different distribution of power and functions. Some analyses on simplification in public institutions have been conducted also in the higher education sector (Davidson 2014), in some cases specifically on the complexity of processes (Alexander and Hjortso 2019).

At the institutional level, simplification has been studied with regard to front-office activities (Rinaldi et al. 2015). At the organizational level, simplification is still almost unexplored. The public management literature rarely considers simplification in of itself; rather, the focus is on methods to enhance and measure efficiency and effectiveness such as business process re-engineering (BPR), performance measurement, performance management and the accounting system. In particular, BPR is viewed as a comprehensive and effective way for organizations to enhance efficiency (Rinaldi et al. 2015). It implies the reinventing of government by reforming bureaucracy through restructuring and the revitalization of government processes. Receipts that characterize the New Public Management rhetoric are also mentioned as constitutive elements of BPR initiatives in the public sector: the enhancement of government entrepreneurship, the introduction of competitive spirit and the improvement of performance measurement (Halachmi 1995). Thus, re-engineering is a call for a change in perspective as opposed to process modification or improvement. It is not our purpose to take stock of the findings of BPR studies in public administration; however, they have at least the merit of having focused the attention on the pitfalls of acting according to well-rooted habits.

Thus, this paper contributes to the debate by considering a different area of simplification: support activities (instead of frontline) at the institutional level (instead of the field or public sector level). The attention of researchers in public accounting has been catalyzed by the shift from cash-based to accrual-based accounting propitiated by NPM-inspired policies. Using a mostly technical approach, researchers have concentrated on the adequacy of accrual accounting for public institutions and on the move toward IPSAS (Guthrie 1998; Carlin 2005; Paulsson 2006; Christensen 2007; Christiaens and Rommel 2008; Lapsley et al. 2009; Ella et al. 2011; Agasisti et al. 2015; Cohen et al. 2021). However, we consider that the shift to accrual accounting per se does not improve efficiency; rather, the complexity of accrual-based systems may give rise to complexity and inefficiencies.

A recent research stream claims that complexity should not be seen as something that leads to inefficiency *tout court*; indeed, a growing body of literature explores how managing complexity could give new opportunities to businesses (Kohr et al. 2017) and

public organizations (Edelenbos et al. 2009). Strategies to manage complexity in the public sector pass through a well-balanced path between trust and control (Edelenbos and Eshuis 2009); case studies show that the lack of strategy in combining trust and control can influence the creation of public value.

With reference to routines and processes, on the other hand, accounting research has focused on managerial accounting practices. An important body of literature considers the process of emergence and change in management accounting routines; in particular, the institutionalist theory (van der Steen 2011) and the contingency theory have been adopted to explain the change in management accounting practices as reactions to external stimuli.

We consider routines and processes that support the budgeting, accounting and reporting system of some public institutions as an example of a broader group of “support activities”. Routines are interpreted as a set of recurrent, situated practices. Burns and Scapens (2000) define routines as “the way things are actually done” and as “procedures habitually in use”. Thus, while a procedure may reflect the way a *una tantum* activity is performed, routines are characterized by repetition. For the purposes of this paper, however, the concept of “procedure” is used as a synonym of routine. The idea of procedure also somewhat overlaps with the concept of process. However, two aspects allow us to distinguish between these concepts. According to ISO 9001 (2015), a process is “a set of related or interacting activities, which transform inputs into outputs”, while a procedure is “a specific way to carry out an activity or a process”. Thus, two main differences between procedures and processes can be identified. First, procedures are based on rules that are either developed internally (i.e., by the organization itself) or are imposed by third parties; these rules define how the process must be carried out. However, one process may be accomplished according to different procedures. Second, a procedure can be narrower than a process; in fact, a procedure can refer to a single activity, while a process is a set of related activities.

The functioning of the accounting system, regardless of whether it is cash or accrual based, implies the carrying out of activities (how things are actually carried out). Activities give rise to costs. There is a lack of knowledge on what the sources of inefficiencies are in the support activities performed in public institutions and on the possible strategies to improve efficiency in this area. We assume that there is a direct relation between the complexity of procedures and their cost. This assumption underlies a great part of the management accounting research (Cooper and Kaplan 1988). Thus, the simplification of processes and routines would reasonably enhance efficiency (Weitzenboeck 2021).

Notwithstanding the relevance attributed to simplification, the processes and the routines adopted in support activities have often become more and more complex: budgeting, accounting, reporting and auditing activities reflect this trend. A recent study of the Policy Department for Structural and Cohesion Policies of the European Parliament on the simplification of procedures within the European Structural and Investment Funds confirms that “the problem is essentially one of the costs incurred in the process of financial control and audit versus the benefits this produces” and that “at the present moment, significant simplification has yet to be realized” (Ferry and Polverari 2018).

We argue that researchers in public management may play an important role for the definition of simplification strategies for processes and routines at the institutional and infra-institutional levels.

### 3. Context and Methodology

This paper is based on an in-depth analysis of administrative processes in two Italian universities. To enhance the reader’s contextual understanding and to indicate why the analysis of processes at the organizational level is meaningful in the Italian public administration, we introduce our analysis with a brief overview of major reforms introduced in the country.

Italian public administration still experiences a gap between the spirit of some broad reforms at the system level and the bureaucratic culture at the organizational level. On

the one hand, important reforms have been introduced aiming at improving efficiency, accountability and transparency. NPM-inspired reforms led to a markedly increased adoption of contracting-out, the introduction of performance management systems (with legislative decrees 269/1999 and 150/2009), and the adoption of accrual accounting in some sectors of public administration, including higher education. The central government also introduced performance-linked rewards for human resources (legislative decrees 150/2009 and 74/2017) and, with reference to higher education, performance-based funding to reward institutions. The new funding mechanism has remarkably increased the sector's competitive dynamics.

Italy also adopted simplification policies with regard to the organization and functioning of the State (e.g., the transfer of competencies from central to local government and the rationalization of administration levels with the elimination of intermediate forms of local governments) (Pollitt and Bouckaert 2011). Moreover, simplification implies the creation of executive agencies that were supposed to operate through performance contracts, the widespread introduction of "one-stop shops" for businesses (Ongaro 2004) and tacit consent rules.

However, Italy has a strong tradition of a formalistic and bureaucratic approach to public administration. The above-mentioned reforms aimed at instilling a logic of economic rationality that reflects values such as efficiency, effectiveness and accountability in the results (both individual and organizational). The working environment of today's government officials, however, remains bureaucratic rather than "post-bureaucratic" (Parker and Bradley 2004). In such a context, the analysis of processes at the institutional level gains relevance. Simplification policies have interested the central government and specific sectors of public administration, while the implementation of such measures within each public organization is left to the initiative of the single institution; thus, the rationalization of the political and administrative system of the country did not exhaust the simplification process.

The simplification of operating processes at the organizational level has been little investigated. We aim to study the determinants of processes' complexity at this level; we consider routines related to support activities (i.e., back-office), since little consideration has been given to the effects of complexity in this area, although it often represents the core part of public institution jobs. In particular, our analysis regards the planning, accounting and reporting system. This is one of the fields that was most involved in regulatory interventions for efficiency improvement and result orientation. In this area, reforms aimed at improving cost control, the transparency of financial reports, and the accountability of public managers through performance measurement systems. The norms have mostly focused on technical aspects: contents and layout of the budget, base of the accounting system, layout of the financial reports, methodologies for the definition of goals and the measurement of results. The design of the procedures that feed the accounting system is left to the initiative of the individual organization.

The accounting system represents a clear example of how the application of norms inspired by the rhetoric of efficiency and effectiveness is imposed in contexts characterized by attention to compliance with the rules. We consider two Italian universities: in the first case, we examine the procedures that feed the accounting system, while in the second institution the focus is on the phase of reporting the results. Both institutions started their own paths of simplification: complexity was already identified as an issue in both organizations.

In November 2019, university "A" launched an initiative for the simplification of the accounting procedures for research projects. A working group was set up with the participation of 11 members of the administrative staff and one of the authors. The working group met 8 times between November 2019 and April 2020 and formulated a proposal for the simplification of two procedures. The meetings lasted an average of two hours; minutes were drawn up for each meeting. The process was interrupted because of the pandemic crisis and because the introduction of new accounting routines would have been possible only with a broader modification of administrative accounting regulation of the

organization. Our analysis is based on participation in the meetings and on the minutes produced by the administrative staff after each meeting.

The analysis conducted in university “B” considers the process of reporting. Among its strategic goals for the period 2019–2023, this institution considers the “growth of a socially responsible university”. In line with this strategic goal, the general manager and the Rector strongly promoted the redaction of a social report. The process started in November 2019. Data collection involved all the organizational units of the institution. Although some face-to-face meetings were organized at the beginning to set up the job, with the advent of the pandemic, remote working became the norm. The Microsoft Teams application was used to collect the data (mainly on Excel and Word files) of the social report, as well as for the meetings. One member of the research team had the opportunity to observe the whole process with the role of periodically informing the Rector and the general manager on the progress of the project. A middle manager was appointed for the coordination of the process. This paper considers the development of the process of social reporting. In particular, the analysis focuses on the following aspects of the process: phases of the project and its timing, the number of units involved, the level of involvement of different subjects in the process, the relations among organizational units, the obstacles to its fulfillment and the afterthoughts with consequent decisions.

This paper draws upon the work of Stake (1995), interpreting the two cases to conceptualize an understanding of the causes and consequences of complexity of public administrations’ processes at the organizational level. The findings of case-study research suffer limitations with regard to the possibility of making generalizations; however, as stated by Siggelkow (2007), a single-case study, well grounded in previous literature, can help the research team shed light on possible gaps in a theory or find specific aspects of it that deserve more detailed analysis.

#### 4. Case Studies

Despite the fact that technology today enables the collection and processing of an increasing volume of data, the complexity of support activities in public administration has increased in recent decades; complexity depends on the number of subjects involved in processes and procedures, as well as on the volume of relations among them (Collinson and Jay 2012). Thus, a procedure that requires two signatures of different subjects working in different departments in order to authorize a transaction is more complex than a procedure where one subject can authorize the same transaction through a specific business application. The effects of complexity on the costs of support processes are plausibly negative: each adjunctive activity requires resources, i.e., expenses. Moreover, when activities do not add value to the addressees, complexity gives rise to inefficiency, i.e., the consumption of resources with no added value. In this section, we describe two examples of processes and procedures that we had the opportunity to observe in the administrative departments of two Italian universities.

##### 4.1. Case A Description

As specified in Section 3, Italian universities adopted accrual accounting after a general reform of the higher education system. The shift to accrual accounting should have allowed universities to implement cost control techniques. However, only very few universities have adopted managerial accounting and the cost of teaching or research programs is barely correlated to the outcomes of institutional activities (Busetti and Dente 2014). In the university that we consider here (“university A”), a specific accounting routine requires the administrative staff of the research departments to prepare an accrual-based budget for each research grant application; this routine was introduced as an ex-ante internal control to avoid the incurrence of losses from research projects, something that sometimes occurred in the past. Thus, the administrative staff of the research departments must prepare two different budgets for each research project proposal: one is requested by the external funder, the other by the university’s central administration. De facto, the internal

budget of the research project replicates the information requested by the funders using a different layout; moreover, some additional data are requested. Unsurprisingly, the project budget prepared for the university's central administration never complies with the budgeting rules set by the funders: it considers a different classification of the expenses and even different rules on general expenses. Thus, even if only 10% of the research projects submitted receive the grant, the departments' staff must prepare two different budgets for each research proposal. This routine has entailed a considerable burden on the workload of the departments' administrative staff. The budgets of research projects prepared for internal use are double checked by two organizational units of the university's central administration: the research office verifies the suitability of all budgets (i.e., that the total income from the project allows the coverage of general expenses of the university for at least 20% of the total value of the project) and the financial accounting office checks the compliance with the accounting internal regulation. Projects that do not meet all conditions simply cannot be submitted.

The administrative staff of the research departments also claim a simplification of the accounting rules after the approval of the research project. Once the grant is obtained, to avoid the incurrence of losses due to ineligible expenses at the end of the project, the central administration does not allow departments to use the available financial resources for a value corresponding to the general expenses (amounting up to 20% of the research grant), thus limiting the activity of the departments. This restriction was considered disproportionate to the value of ineligible expenses, which is usually very small. The administrative staff of the departments proposed the recoding of a smaller provision for risk (5% of the research grant) to overcome this limitation.

A third important simplification measure requested by the departments' staff regards the reporting phase. The research office of the university's central administration asks the academic staff to prepare a timesheet for each research project, even when the external funder did not request it. The timesheet reports day by day the number of hours spent on the research project and the activities performed by the researcher. According to the internal procedure of the university, until the timesheet is completed by all the researchers, the reporting of research expenses cannot be completed. Thus, the timesheet becomes necessary to also pay the researchers and the administrative staff for the activities performed in the research projects. When the timesheet is not requested by the external funder, the research team agrees upon the remuneration of each member of the group in the budgeting phase, depending on the value of the project and on each member's role in the project. The number of hours one is expected to spend in the project is also considered, although this is not the most important factor. Both the administrative staff of the departments and the academic staff consider the fulfillment of the timesheet—when not requested by the external funder—as a useless and time-consuming burden. Moreover, the timesheet for internal use is not subject to any form of control. Therefore, it is prepared inaccurately (when not arbitrarily) by the researchers and does not necessarily report what they really did; rather, it complies with the initial decisions about the remunerations within the research team. Since researchers consider this as a bureaucratic burden, they are reluctant in the fulfillment of the task; therefore, collecting all the timesheets from the researchers often takes quite a long time, with the consequence that the payment of the fees to the personnel involved in the project slows down. The departments' administrative staff proposed to simplify this phase by substituting the timesheet with a self-declaration made by the researchers about the total number of hours spent on the research project.

#### *4.2. Discussion of Case A*

In university A, accounting procedures are still influenced by well-rooted habits that were established before the reform of the higher education sector and of HEIs' accounting systems. Before 2010, university departments enjoyed financial and accounting autonomy, and approved their own budgets and financial statements. After the reform, the budget is for the university as a whole, as are the financial statements. Nevertheless, the departments

tend to retain their autonomy; they consider controls from the central administration as interferences in their activities. A deep contrast between the departments (where teaching and research activities are developed) and the central administration persists. The departments accuse the research office of assuming the role of an inspector of their activities, rather than the role of a promoter of research activities and of support to the faculty for the preparation of projects. On the other hand, the central administration distrusts the competencies of the departments' administrative staff.

The frequent controls that the central administration puts in place on the departments' acts (e.g., on the verification of the economic sustainability of the projects) and of the researchers' activities (timesheets) enhance the complexity of the accounting procedure. According to the managers working in the central administration, controls are necessary because the losses suffered in past research projects were due to mistakes of the departments' staff. Of course, losses generated by one department are covered by the university as a whole; in other terms, resources are subtracted from virtuous departments to deal with the errors of the department that made some mistakes.

Controls made by central administration regard the economic sustainability of the projects: the focus is on cost coverage. Cost control is particularly stressed by the NPM logic. Nevertheless, the approach adopted by the university's central administration is bureaucratic. The departments are not accountable for the economic sustainability of the projects: they have just to comply with centrally defined rules. Norms aiming at avoiding risks constitute the "boundary lever of control" (Simons 1995); from this perspective, control has an inspective role rather than supporting managerial decisions. The case of university A shows the effects of the adoption of a rational business-like logic (attention to the margins of research projects) in a bureaucratic organization: the objective of avoiding losses is pursued by setting rules and implementing controls on compliance with them, rather than making the staff responsible for the result. The introduction of managerial tools (accrual accounting) in a context characterized by bureaucratic culture has brought greater attention to costs, but has not affected the approach for the design of procedures.

Moreover, control over the departments' activities have intensified with the shift from commitment accounting to accruals. Because of the complexity of the new accounting system, the possibility for the departments' administrative staff to make mistakes has increased. The persistent inspective activity reduces the departments' autonomy and responsibility and takes up resources in the central administration; these effects collide with the expectations of the advocates of New Public Management, who saw in the adoption of accrual accounting an opportunity to enhance efficiency and to make managers more accountable for results.

Another relevant aspect of the university case regards the volume of data requested for internal purposes. The requests of data often go beyond real needs; the timesheets are just an example of this.

#### 4.3. Case B Description

In 2019, university "B" defined its new five-year strategic plan: one of the strategic goals was conceptualized as the "development of a socially responsible university". To pursue this goal, the general director of the university decided in accordance with the Rector to consider the issuance of a social report as an operating objective for the year 2020. This decision entailed the extension of the reporting system of the institution: non-financial reporting had to become complementary to the traditional financial statements. Italian public institutions carry out social reporting on a voluntary basis: in 2015, only 20 of the 66 Italian public HEIs had a social report (Mio 2016). A total of 10 universities published other kinds of non-financial statements: sustainability reports, mandate reports or other forms of non-financial reporting. According to the governing bodies of university B, the main purpose of implementing the process of social reporting was to "give an account to stakeholders of the results beyond their financial dimension".

The university had already published two editions of the social disclosure in 2008 and 2009; its adoption was interrupted in the following years because of the considerable volume of resources used by the process and because of the lack of a strong support from the top management of the organization. Moreover, in 2010 the university started a project for the introduction of accrual accounting and priority was given to this challenging activity. After the election of the new Rector and with the accrual accounting system in function, in 2019 the issuance of the social report was once again considered a priority for the institution.

Since the social report aimed at measuring the performance of the institution in all areas, the reporting process involved almost all the organizational units: all the 10 departments for teaching and research activities and seven areas of the central administration (e.g., accounting and control, human resources, property management, research office, teaching support office, technical infrastructures, libraries and the university's editor). Data collection proved to be particularly complex.

The process was coordinated by a middle manager who already had a prominent role in preparing the previous editions of the disclosure. The initial idea was to replicate the past experience; in an initial meeting, the coordinator repropose all the indicators used in the previous editions of the social report to the heads of the offices that had to be involved in the collection of data. This initial meeting also aimed to launch the project within the institution and to draw its roadmap. The process accumulated delays from its early stages due to difficulties in collecting the data: the coordinator did not have enough authority to impose an acceleration. In this case, the departments (peripheral structures) demonstrated more diligence than central administration offices.

To gain stronger support from the university's governing bodies, the project leader involved the Rector's delegate for the budget in the project. In this second phase, it was agreed that the traditional formula of publishing a printed version of the social report was not up to date anymore: a dynamic website had to be developed instead. A PDF summary of the report would then be posted on the website. The need to prepare the technological infrastructure of the social report further expanded the working group of the project.

In summer 2020, the Rector asked to verify the possibility for the organization to be included in the GreenMetric project, where universities are ranked according to specific sustainability parameters. The project underwent another turning point and started a third phase of the project: it was decided to attach to the social report a specific section dedicated to the performance achieved with regard to the United Nations' Sustainable Development Goals (SDGs). In this phase, the Rector's delegate for sustainability also joined the project. Despite the support of the Rectors' delegates, the project continued to experience delays. Data gathering and processing went on very slowly; apart from the difficulty in finding some data, the processing of information proceeded slowly since only two employees knew how to use the software (Tableau). This produced a bottleneck which slowed down the site's feeding process considerably.

Since the institution did not have a specific disclosure on inclusivity and gender issues, in the last phase of the project it was decided to further enlarge the scope of the website by disclosing data on this topic.

The initial goal of issuing the 2019 social report by the end of 2020 was delayed and partially changed. The general director imposed a new deadline in April 2021 for the adoption of the report and suggested renaming it the "Integrated social report" to highlight that sustainability, gender and inclusivity issues were also considered.

#### *4.4. Discussion of Case B*

The reporting process of university B has become more and more complex in recent years; the introduction of the "Integrated Social Report" is just the last step of this change. The wider the scope of the process, the greater the volume of resources needed to implement it and, therefore, its complexity and its cost. Improvements in the accountability and transparency of the results should offset the increased costs; in the long term, an accountable institution is also expected to enhance its capability to generate public value. New Public



Management studies have emphasized the (presumed) positive relationship between accountability and results, while the cost of improving institutions' accountability and transparency has been disregarded.

The case discussed here shows the other side of the coin. Actually, we do not have any measure of the effect that the improvement of universities' accountability has on the public value generated; on the other hand, we can estimate that more than 30 persons in the university spend a considerable part of their worktime to contribute to the preparation of some kind of disclosure, either financial or not financial. The case of the social disclosure of university B well represents the relation between the complexity of the process and the resources used. After the first phase, the project's complexity grew because of the choice to use a technological support (dynamic website) and because of the new perspectives of the disclosure (i.e., not just social, but also sustainability, inclusion and gender issues). Due to these extensions of the project, more on more persons had to be involved for data collection and processing. The changes were opposed by the participants: they claimed that moving away from the original design implied carrying out activities that have already concluded, thus slowing down the whole process. The progressive widening of the disclosure toward new perspectives raised the reluctance of organizational units to spend time to provide data for "yet another disclosure".

Thus, even assuming that increased accountability leads to better performances, one should not disregard the fact that it also brings complexity to internal processes and consumes resources. According to the complexity theory, organizations may use control or trust (or combinations of the two) to manage complexity (Edelenbos and Eshuis 2009). In this case, control (through the establishment of precise deadlines for data collection and processing) prevailed on trust (i.e., a positive expectation that other actors refrain from opportunistic behavior); however, control practices did not prevent delays from occurring, since nobody could be sanctioned for that. This case indicates that simplification has to be considered when complexity results in new activities with no or poor added value for the stakeholders. The preparation of the social report required the collection and processing of more than 350 indicators of different nature (input, process, output, outcome and context indicators) for each of the two years considered; moreover, many indicators were detailed by the department and/or course of study. Very detailed performance measures do not always lead to improved transparency and accountability: bad performances may be concealed among hundreds of indicators and the existence of different performance indicators referring to the same aspect may augment the ambiguity about the institution's results.

Similarly, increasing the number of disclosures does not necessarily enhance the stakeholders' capability to assess a public institution's performance. Table 1 summarizes the reports that the university has to prepare: the asterisks indicate the reports that HEIs had to prepare even before the NPM-inspired reforms in 2009 (on performance management and transparency), and in 2010 (on higher education).

The increased variety and volume of information to provide and the number of different disclosures to prepare has increased the complexity of the reporting process in the last 10 years. This effect becomes even more clear if one also considers that for almost all the disclosures there is a corresponding document in the planning phase (e.g., performance plan, economic budget, cash budget . . . ). Sometimes, different disclosures share similar contents. This is the case, for instance, for the Rector's statement, the social report and the Non-financial Performance Disclosure (NFPD). The Rector is a compulsory annex of the university financial statement that introduces the results of the year (both financial and non-financial) in light of the general context. The NFPD is prepared in accordance with decree 150/2009 and published on each institution's website according to decree 33/2013. This document also aims at providing information on the achievements with reference to organizational (and personal) goals. Thus, three different documents provide the same information using different layouts and classifications of the indicators. Complexity might be reduced by defining a standard set of indicators and a standard layout to meet the information needs of different stakeholders.

**Table 1.** Universities' reports.

		Outputs of the Reporting Process	
		Financial	Non-Financial
Requested by the norms	1.	Financial report: <ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Financial Performance</li> <li>• Cash Flow Statement</li> <li>• Notes</li> </ul>	1. Rectors' statement
	2.	Financial report according to commitment accounting: receivable, payables and cash movements occurred in the period	2. Non-financial Performance Disclosure (NFPD: comparison between goals and results)
	3.	Classification of the expenditures by destination: missions and programs	
	4.	Consolidated financial statements	
	5.	Reporting for transparency norms: cost of public services	
On a voluntary basis			1. Social Report 2. Gender Report 3. Sustainability Report

Another example of complexity induced by the production of new reports is the case of the consolidated financial statements. For university B, the consolidation process modifies the figures (revenues, expenses, net assets . . . ) of the university's financial statement by 1%. Thus, the value added by the information provided with the consolidated statement is not comparable to the cost of preparing it.

## 5. Conclusions

The debate on the simplification of public administration dates back to the 1950s, when Kidneigh (1954) already linked it to efficiency and effectiveness. At that time, the solution proposed was *"the use of scientific method and logical thought-ways in the process of translating objectives (policy) into services"* and *"standardizing operations through agreed upon uniformities in policy and procedure that can be articulated and communicated through a manual"*. From a bureaucratic perspective, *"the standardization of operations provided opportunities for simplifying the administrative process through job and duty analysis that can serve to reduce the number of steps to be taken in carrying out the work. This inevitably implies the division of labor in such a way as to provide for specialization of workers with reduction of the scope of responsibility for given workers assigned to given phases of the process"*.

However, the fragmentation of tasks and responsibility did not produce the expected effects in terms of efficiency, effectiveness and accountability. Rather, it augmented the disaffection of civil servants; moreover, compliance with rules and procedures resulted in scarce attention being paid to results.

Through performance measurement, putting an emphasis on output control, orientation toward market mechanisms, private sector management practices and parsimony in resource use (Hood 1991), NPM promised a marked change in public institutions' approaches and more attention to public services users' needs.

The cases considered here show that the introduction of managerial recipes such as accrual accounting or performance measurement and reporting did not lead to improved efficiency and effectiveness. University A has emphasized cost coverage and the economic sustainability of research projects; the budget of research projects and the recording of research transactions are made according to the new accounting system (accrual). However, the focus on the margin of research projects (i.e., the avoidance of losses) did not result in improved efficiency in the use of resources. Instead, the emphasis on the economic

performance and the scarce familiarity of the staff with the new accounting system led the central administration to intensify control over the departments. The whole process was slowed down, due to the introduction of non-adding-value activities. The staff of the department claim more autonomy and responsibility in results, but the approach used by the central administration remains bureaucratic: the formal use of the timesheets clearly shows that compliance to (internally defined) the norm and procedures prevails.

The complexity of procedures stems from the need for inspective controls (which is typical of law) and from the volume of information requested to manage organizations and to report their performances (which is typical of management studies). Several analysts see an inherent tension between basic private management techniques involving competition, speed, efficiency, individual accountability and responsiveness to users of services, and the slow, detailed, egalitarian and equitable approach inherent in administrative law (Guyomarch 1999).

From the perspective of public value, accountability and the reporting of performance is also necessary to gain legitimacy. However, the case of university B shows that being accountable to different stakeholders enhances complexity by requiring the accounting system to generate a growing volume of information. Different kinds of disclosures are made due to legal requirements or are done so voluntarily; indeed, the same performance measures are used in different reports with different aims and targets.

A consequence of this continuous activity of data gathering and processing is that in the eyes of the departments' staff, all requests of new data are delegitimized, even if relevant. Further research is needed to explore the effects of this form of complexity on employees' stress and motivation.

This also happened in other sectors of the Italian public administration (Caccia and Steccolini 2006) and it does not produce appreciable effects on political and managerial decisions. This reinforces the question about the usefulness for politicians, managers and citizens of imposing the production of a huge volume of data through highly complex accounting systems.

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## Article

# Universities and CSR Teaching: New Challenges and Trends

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**Abstract:** This paper aims to analyse how universities are currently improving CSR teaching, pointing out some new challenges and trends emerging from a context in which CSR issues have become increasingly important. The research provides a longitudinal study of the literature for a period of 20 years. After screening the retrieved documents, we based our analysis on 31 main scientific documents. Our findings highlight how universities are improving CSR teaching by utilising the development of new curricula and new teaching methods, such as case methods, service learning, problem-based learning, and action and experiential learning. The paper is novel because it explores how the request for human resources with CSR skills forced universities to widen their teaching programs. Our findings suggest valuable and useful insights for the academic and professional community.

**Keywords:** CSR; university; teaching; education; responsibility; sustainability

## 1. Introduction

During the last two decades, many environmental, social, and ethical concerns emerged, among which include climate change, the depletion of natural resources, corporate scandals, and bad working conditions (Lombardi et al. 2021a; Russo et al. 2021). Many stakeholders, such as public powers, investors, consumers, employees, suppliers, and non-governmental organisations, are increasingly requiring the development and strengthening of CSR practices (Kolk and Tulder 2010; Duque-Grisales and Aguilera-Caracuel 2019). Additionally, universities are expected to be essential for the achievement of the 17 Sustainable Development Goals (SDGs) of the 2030 UN Agenda (Caputo et al. 2021; Venturelli et al. 2021; De Iorio et al. 2022). This led universities to develop education with respect to CSR and sustainability (Boyle 1999; Gorski et al. 2017), becoming pivotal in educating responsible leaders and managers (Raivio 2011; Osiemo 2012; Boulocher-Passet et al. 2019).

Since the late 1990s, universities have started to introduce CSR and sustainability issues into their curricula (Schroeder-Saulnier 2007; Wright and Bennett 2011; Brammer et al. 2012), and by teaching CSR, incorporating day-to-day activities, and providing practical support, they have deeply enriched students from both a practical and theoretical point of view (Tokarčíková et al. 2015; Smith et al. 2018). In addition to other subjects such as entrepreneurship, the method of teaching promoted by universities is constantly being updated (Schimperna et al. 2021). Indeed, universities developed many methods and techniques to teach CSR and sustainable development, among which include the following (Figueiró and Raufflet 2015; Gatti et al. 2019): case method, service learning (SL), problem-based learning (PBL), and action and experiential learning.

We aim to point out a literature review on how universities have improved CSR teaching since 2001 in an attempt to fill the current gap in the literature. Our paper aims to answer the following three research questions: (I) *How is CSR practices in the university literature developed in the field of business, management, and accounting?* (II) *What is the literature's focus on CSR teaching at universities?* (III) *What are the implications that arise for universities?* We developed a Structured Literature Review (SLR) (Tranfield et al. 2003; Kraus et al. 2020;

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Secundo et al. 2020), and after entering our search query into the Scopus database, we finally collected 31 documents published from 2001. Lastly, we provide valuable findings in the following three research areas that emerged from a cluster analysis: (I) CSR issues in the current corporate and economic world; (II) university social responsibility (USR) and the role of the university in disseminating knowledge about CSR; (III) new methods of teaching CSR and sustainability. Our findings aim at defining the state-of-the-art of CSR teaching at university, proposing issues for academics and practitioners.

## 2. Research Method

We developed the following SLR by analysing how universities are improving CSR teaching through the development of new curricula and new teaching methods. This section defines the research protocol and selected criteria for SLR (Tranfield et al. 2003; Kraus et al. 2020). To develop our analysis, we based our research on the following items: (a) time of publications; (b) geographical distribution of articles; (c) authors' citations; (d) articles citations and connected journals; (e) emerging keywords and topics; (f) cluster analysis (Secundo et al. 2020; Schimperna et al. 2020; Lombardi et al. 2021b).

Based on Scopus as the leading resource to find documents, our search relied on "Article title, Abstract, Keywords", while the selected query relied on the following group of keywords: ("universit\*" OR "higher education" OR "business school" OR "education") AND ("CSR" OR "corporate social responsibility" OR "university social responsibility") and "teaching"). After the selection of this group of keywords, we limited the search field only to documents published from 2001 to 2021.

Thus, our first result relied on 241 documents. Then, we limited the search field to business, management, and accounting areas and English research documents; after conducting discussions in the research group, we selected 31 documents, avoiding the highest number of false positives and negatives (Petticrew and Roberts 2008). We decided to exclude documents that did not contain useful information or findings on CSR teaching at universities or its inclusion in curricula. Our research is updated up to 19 February 2022, and Table 1 summarizes our documents selection process, while Appendix A provides the full list of these documents.

**Table 1.** Documents selection process.

Selection Criteria	Results
<p><i>Stage 1:</i> Search for TITLE-ABS-KEY (("universit*" OR "higher education" OR "business school" OR "education") AND ("CSR" OR "corporate social responsibility" OR "university social responsibility") AND "teaching") PUBYEAR &gt; 2000 AND (LIMIT-TO (PUBSTAGE, "final"))</p>	241 documents
<p><i>Stage 2:</i> Limiting the search field to business, management and accounting only</p>	126 documents
<p><i>Stage 3:</i> Limiting the search field to English-language research documents only</p>	125 documents
<p><i>Stage 4:</i> Selection of the collected research documents mainly related to our research aim</p>	31 documents

Source: our elaboration.

Using VOSviewer software (Van Eck and Waltman 2017), our analyses relied on countries per document, citations of sources, citations of documents, co-occurrence of keywords, and bibliographic coupling to obtain clusters. The following section provides our main findings.

### 3. Results

Our analysis relies on 31 documents mainly connected to the aim of the review. The following subsections aim to answer the three following research questions:

- RQ1: How is CSR practices in the university literature developed in the field of business, management, and accounting?
- RQ2: What is the literature's focus on CSR teaching at universities?
- RQ3: What are the implications that arise for universities?

#### 3.1. Descriptive Analysis

Firstly, by focusing on the trend of publications between 2004 and 2016, we found an irregular trend of publications because there are years in which one, two, and four documents were published or none were published all. It is only from 2017 onwards that the trend of publications became regular, as there were three or four documents for each year considered.

Secondly, by focusing on the perspective of countries, we identified the main countries contributing to our SLR (Table 2). The most influential countries are the UK and the USA (seven documents), followed by Spain (four documents). Moving to the analysis of related citations, we found that the UK is the leading country (555 citations), followed by Germany (455 citations) and the USA (387 citations).

**Table 2.** Top eight countries per documents.

Country	N° of Documents	N° of Citations
United Kingdom	7	555
United States	7	387
Spain	4	72
Germany	3	455
Finland	2	17
Canada	2	15
Colombia	2	11
Romania	2	1

Source: our elaboration.

Thus, the USA, the UK, Spain, and Germany can be regarded as leading countries for the aims of this SLR. Focusing on the number of citations per source, the *Journal of Business Ethics* is the first in ranking (705 citations; 6 documents), followed by the *Journal of Cleaner Production* (220 citations; 3 documents) and the *Journal of Management and Organization* (80 citations; 2 documents). Table 3 shows our findings.

**Table 3.** Top four citations per source.

Source	N° of Documents	N° of Citations
<i>Journal of Business Ethics</i>	6	705
<i>Journal of Cleaner Production</i>	3	220
<i>Journal of Management and Organization</i>	2	80
<i>Corporate Social Responsibility and Environmental Management</i>	1	46

Source: our elaboration.

The next step of our bibliometric analysis was the identification of the most frequently cited documents (Table 4). Our analysis pointed out that Matten and Moon is the most cited document (299 citations), followed by Christensen et al. (274 citations) and Hesselbarth and Schaltegger (156 citations).



**Table 4.** Citations per authors/documents.

Document	N <sup>o</sup> of Citations
Matten and Moon (2004)	299
Christensen et al. (2007)	274
Hesselbarth and Schaltegger (2014)	156
Cornelius et al. (2007)	109
Gatti et al. (2019)	55
Setó-Pamies et al. (2011)	49
Doh and Tashman (2014)	46
Wright and Bennett (2011)	31

Source: our elaboration.

We also adopted another specific measure: the citations per year (CPY). Table 5 provides our findings, highlighting how Hesselbarth and Schaltegger is the document with the highest CPY value (17,3). The second place is taken by Matten and Moon (15,7), while the third belongs to Gatti et al. (13,7). Moreover, in addition to business, management, and accounting, we tried to identify the other thematic areas of the selected documents. Our analysis pointed out the following thematic areas: (i) engineering; (ii) economics, econometrics and finance; (iii) social sciences; (iv) decision sciences; (v) energy; (vi) environmental science; (vii) arts and humanities; (viii) medicine.

**Table 5.** Top five cited articles.

Authors	Title	Citations	CPY	Source	Country
Hesselbarth and Schaltegger (2014)	Educating change agents for sustainability—Learnings from the first sustainability management master of business administration	156	17.3	Journal of Cleaner Production, 62, pp. 24–36	Germany
Matten and Moon	Corporate social responsibility education in Europe	299	15.7	Journal of Business Ethics, 54: pp. 323–37	UK
Gatti et al. (2019)	Education for sustainable development through business simulation games: An exploratory study of sustainability gamification and its effects on students' learning outcomes	55	13.7	Journal of Cleaner Production 207, pp. 667–78	Switzerland
Cornelius et al. (2007)	An analysis of corporate social responsibility, corporate identity and ethics teaching in business schools	109	6.8	Journal of Business Ethics, 76: pp. 117–35	UK
Doh and Tashman (2014)	Half a world away: The integration and assimilation of corporate social responsibility, sustainability, and sustainable development in business school curricula	46	5.1	Corporate Social Responsibility and Environmental Management, 21: pp. 131–42.	USA

Source: our elaboration.

By conducting occurrence analysis, we found the most relevant keywords in 31 analyzed documents. We selected two as the minimum number of occurrences of a keyword and deleted useless words, discovering that corporate social responsibility, sustainability, university social responsibility, teaching, social responsibilities, higher education, and sustainable development are the most relevant keywords. Table 6 shows our findings.

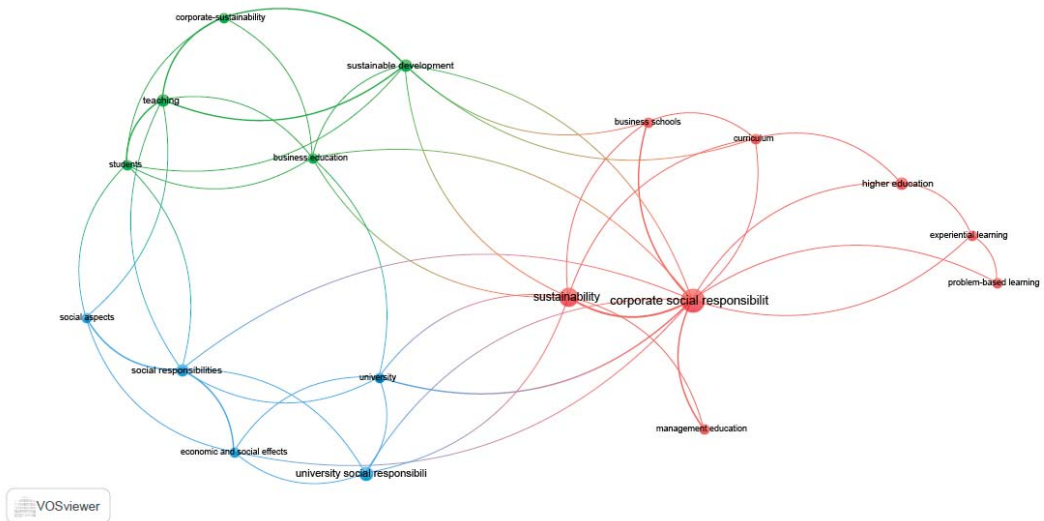
Lastly, we also investigated all keywords clusters by conducting co-occurrence analysis, choosing the full counting method and selecting two as the minimum number of occurrences for a keyword. Our cluster analysis highlighted three main clusters. Cluster 1 (red colour) comprised corporate social responsibility, higher education, experiential learning, problem-based learning, sustainability, management education, business schools, and curriculum; cluster 2 (blue colour) comprised university social responsibility, university, economic and social effects, social responsibilities, and social aspects; cluster 3 (green

colour) comprised students, teaching, business education, corporate-sustainability, and sustainable development (Figure 1).

**Table 6.** All keywords occurrence.

Keywords	Occurrence
Corporate social responsibility	11
Sustainability	7
University social responsibility	4
Teaching	3
Social responsibilities	3
Higher education	3
Sustainable development	3
Students	2
Business education	2
Corporate-sustainability	2
Economic and social effects	2
Social aspects	2
University	2
Experiential learning	2
Management education	2
Business schools	2
Curriculum	2
Problem-based learning	2

Source: our elaboration.



**Figure 1.** All Keywords' occurrence. Source: VOSviewer.

### 3.2. Emerging Topics by Clusters

From the cluster analysis, the following three main topics emerged: (I) CSR issues in the current corporate and economic world; (II) USR and the role of the university in disseminating knowledge about CSR; (III) new methods of teaching CSR and sustainability. In this subsection, we try to point out the main insights coming from the literature, providing a joint analysis of the previous topics.

The last few decades have been disrupted by many events that led to the demand for ethical standards and the sustainable development of public and private organizations (Cornelius et al. 2007; Burga et al. 2017). Multinational companies, financial service providers,

consultancies, non-profit organizations, and so on started to search for sustainability management experts (Deitche 2010; Kiron et al. 2012; Hesselbarth and Schaltegger 2014). In the light of these previous considerations, the need for the development of education about sustainability and CSR emerged (Boyle 1999; Gorski et al. 2017; Doh and Tashman 2014) and universities became essential for educating responsible leaders and managers (Raivio 2011; Osiemo 2012; Boulocher-Passet et al. 2019) and for the transition to a sustainable society (Corcoran and Wals 2004; Ferrer-Balas et al. 2010; Palma et al. 2011). The introduction of CSR teaching and learning led to many benefits. Introducing CSR issues into the curricula fosters a more positive attitude toward social responsibility, improving ethical decisions for society (Tormo-Carbó et al. 2019) and positively affecting business performance (Claver-Cortés et al. 2020).

Universities' legitimacy, granted by many stakeholders, relies on their ethical, moral, and functional impact on society (Golant and Sillince 2007): "The unique CSR engagement roles of universities include (1) elevating the functional and moral standards which guide them, (2) improving internally and externally the public arenas so that engagement defines and fosters positive social impact, and (3) fostering research, teaching, and community service as engagement that produces social impact by raising standards of moral and functional expectations that improve community" (Heath and Waymer 2021). The social role of the university goes beyond knowledge production and dissemination (Sitnikov et al. 2018; Ali et al. 2021), contributing to a deeper economic, social, sustainable, technological, legal, and cultural development and simultaneously promoting social justice (De la Cruz Ayuso and Santos 2008; Domanski et al. 2017; Mancha et al. 2017). In this scenario, it is possible to define USR "as the ability to develop and promote a group of principles and values through the development of four processes: management, teaching, research, and community outreach (Hernández and Saldarriaga 2009)" (Gomez 2014). USR practices foster interdisciplinary work between professors, researchers, deans, scientists, politicians, students, and external stakeholders characterised by ethical teaching, learning, training, and management (Bacigalupo 2008; Domanski et al. 2017).

Thus, universities are responsible for many stakeholders, among which include students, alumni, staff, and the local community (Ali et al. 2021), and they have to ensure fairness in accessing higher education and in order to improve teaching, research, and training (Phan et al. 2021). The role of universities is an exclusive one because building a sustainable tomorrow starts with the production and dissemination of knowledge. In the current scenario, there is a strong need for disseminating knowledge about CSR values, particularly, sustainability, ethical and moral values, human rights, and transparency (Esfijani and Chang 2012). Universities should not only provide students with opportunities to build business skills but also foster the understanding of business decisions and actions' consequences on society and the potential damage they could cause (Kolodinsky et al. 2010; Setó-Pamies et al. 2011).

The main changes universities made to improve CSR knowledge and dissemination refer to the "expansion of tuition, diversification of funding sources, organizational restructuring, planning, controls and accountability, linking and responsibility with the social environment; updating of knowledge and renewal of skills, as well as the definitive establishment of the action shared between university, the productive apparatus at local, regional and national levels, with the centers of public and private decision" (Hernández García de Velazco et al. 2020). Additionally, since the late 1990s, many universities have introduced sustainability topics into core and elective modules, especially at the MBA level (Christensen et al. 2007; Schroeder-Saulnier 2007; Wright and Bennett 2011; Brammer et al. 2012). According to Matten and Moon (2004), there are many differences in contextualisation, understanding, and the packaging of CSR teaching. The concept of sustainability can decline in several perspectives, especially in terms of the following: (i) green business promotion; (ii) ethics or legal compliance; (iii) entrepreneurship; (iv) opportunity for business continuity, security, and regional economic development (De Loura 2014). Focusing on the incorporation of CSR issues into the curricula, the literature highlighted

the following three different broad pedagogical approaches: (i) coverage of some CSR issues in an existing course; (ii) introduction of one or more separate courses that deal specifically with CSR issues; (iii) integration of CSR into disciplines, programs, and course material (Thomas 2004; Rusinko 2010; Pizzutilo and Venezia 2021).

The interconnection between teaching CSR, conducting day-to-day activities, and providing practical support allows students to easily apply their new knowledge and skills (Tokarčíková et al. 2015; Smith et al. 2018). CSR and sustainable development can be taught by using many methods and techniques, among which include the following four examples (Figueiró and Raufflet 2015; Gatti et al. 2019): case method, SL, PBL, and action and experiential learning. Case methods rely on the presentation of concrete management situations, in which students must actively engage in discussions to find valuable solutions (Mesny 2013; Reficco et al. 2019). SL implies students' participation in service-learning projects, interacting with many different stakeholders to understand the complexity and relevance of CSR and sustainability (Brundiens et al. 2010). PBL relies on the creation of a real problem and the involvement of students to find a valuable solution, exchanging information with their colleagues to acquire knowledge and critically reflect on the underlying issue (García-Rosell 2013; Gatti et al. 2019). Lastly, action and experiential learning allows cognitive engagement (MacVaugh and Norton 2012), and it relies on learning by acting (Shrivastava 2010) and involving students in critical and deep reflections by the adoption of discussions, projects, teamwork, and games (Gatti et al. 2019). Among these different techniques, simulation games seem particularly suited for providing a structured environment to understand and learn complex problems (Doyle and Brown 2000).

Additionally, CSR learning can be supported by a more effective use of mobile apps, Web 2.0 tools, and new technologies in general. The use of these tools is justified by three factors: (i) the new millennials and generation Z students are digital natives; (ii) new technologies allow students to be reached globally; (iii) new technologies can make learning easier (Montiel et al. 2020).

#### 4. Conclusions and Future Research Agenda

During the last decades, the need for ethical standards, for the sustainable development of public and private organizations, and for sustainability management experts has emerged (Hesselbarth and Schaltegger 2014; Burga et al. 2017). This led universities to develop education about CSR and sustainability (Boyle 1999; Gorski et al. 2017), becoming pivotal in educating responsible leaders and managers (Raivio 2011; Osiero 2012; Boulocher-Passet et al. 2019). Additionally, whether the introduction of CSR issues into the curricula allows a more positive attitude toward social responsibility has been studied, improving ethical decisions for societies (Tormo-Carbó et al. 2019) and positively affecting business performance (Claver-Cortés et al. 2020).

This paper provides an SLR study focused on how universities have improved CSR teaching. We aimed to answer the following three research questions: (I) How has CSR practices in the university literature developed in the field of business, management, and accounting? (II) What is the literature's focus on CSR teaching at universities? (III) What are the implications that arise for universities? Our bibliometric analysis answered the first research question, while cluster analysis and a literature review was conducted for the other two. This SLR relies only on 31 documents, suggesting that innovations in CSR teaching seem to be an immature field from a business, management, and accounting point of view. By conducting the cluster analysis, we found the following three main topics: (I) CSR issues in the current corporate and economic world; (II) CSR and the role of the university in disseminating knowledge about CSR; (III) new methods of teaching CSR and sustainability.

Universities contribute to economic, social, sustainable, technological, legal, cultural development, and social justice (De la Cruz Ayuso and Santos 2008; Domanski et al. 2017; Mancha et al. 2017). CSR practices foster interdisciplinary work characterised by ethical teaching, learning, training, and management (Bacigalupo 2008; Domanski

et al. 2017), and since the late 1990s, many universities have introduced CSR and sustainability topics into their curricula (Schroeder-Saulnier 2007; Wright and Bennett 2011; Brammer et al. 2012). By teaching CSR, conducting day-to-day activities, and providing practical support, universities facilitate students' application of their new knowledge and skills (Tokarčíková et al. 2015; Smith et al. 2018). Additionally, universities developed many methods and techniques to teach CSR and sustainable development, such as case method, SL, PBL, and action and experiential learning (Figueiró and Raufflet 2015; Gatti et al. 2019). Even with these considerations, the method of teaching promoted by universities is constantly updated, and there is still the need to identify new methods, techniques, and tools for teaching CSR and to disseminate it more widely.

This research has several limitations, among which include the analysis of a single specific field over the last two decades, the use of only one research database (Scopus), and the selection of a limited number of keywords to find and select documents. Thus, our future research techniques will be based on additional databases, such as Google Scholar, and keywords to increase the number of available documents. Additionally, we could decide to focus on other perspectives that are different from CSR teaching and adopt a comparison between different countries.

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## Appendix A. Documents' Full List

NR.	Authors	Title	Year	Journal/Source
1	Pizzutilo, F., Venezia, E.	On the maturity of social responsibility and sustainability integration in higher education institutions: Descriptive criteria and conceptual framework	2021	<i>International Journal of Management Education</i>
2	Ali, M., Mustapha, I., Osman, S., Hassan, U.	University social responsibility: A review of conceptual evolution and its thematic analysis	2021	<i>Journal of Cleaner Production</i>
3	Heath, R.L., Waymer, D.	University Engagement for Enlightening CSR: Serving Hegemony or Seeking Constructive Change	2021	<i>Public Relations Review</i>
4	Phan, C.X., Van Le, L., Duong, D., Phan, T.C.	The Impact of Corporate Social Responsibility on Brand Image: A Case Study in Vietnam	2021	<i>Journal of Asian Finance, Economics and Business</i>
5	Claver-Cortés, E., Marco-Lajara, B., Úbeda-García, M., (...), Sánchez-García, E., Poveda-Pareja, E.	Students' perception of CSR and its influence on business performance. A multiple mediation analysis	2020	<i>Business Ethics</i>
6	Hernández García de Velazco, J.J., Ravina Ripoll, R., Chumaceiro Hernandez, A.C.	Relevance and social responsibility of sustainable university organizations: Analysis from the perspective of endogenous capacities	2020	<i>Entrepreneurship and Sustainability Issues</i>

NR.	Authors	Title	Year	Journal/Source
7	Christy Jeril Singh, A., Anthony Raj, S., Samuel Joseph, C.	Corporate affairs courses in higher education: Computation of students' awareness level on CSR using predictive modeling techniques	2020	<i>International Journal of Scientific and Technology Research</i>
8	Montiel, I., Delgado-Ceballos, J., Ortiz-de-Mandojana, N., Antolin-Lopez, R.	New Ways of Teaching: Using Technology and Mobile Apps to Educate on Societal Grand Challenges	2020	<i>Journal of Business Ethics</i>
9	Reficco, E., Jaén, M.H., Trujillo, C.	Beyond Knowledge: A Study of Latin American Business Schools' Efforts to Deliver a Value-Based Education	2019	<i>Journal of Business Ethics</i>
10	García-Rosell, J.-C.	A Discursive Perspective on Corporate Social Responsibility Education: A Story Co-creation Exercise	2019	<i>Journal of Business Ethics</i>
11	Gatti, L., Ulrich, M., Seele, P.	Education for sustainable development through business simulation games: An exploratory study of sustainability gamification and its effects on students' learning outcomes	2019	<i>Journal of Cleaner Production</i>
12	Boulocher-Passet, V., Farache, F., Lonsdale, N., Popma, W.	A Practical Approach for Developing Social Consciousness and Responsibility in Marketing Students	2019	<i>Palgrave Studies in Governance, Leadership and Responsibility</i>
13	Smith, N.M., Smith, J.M., Battalora, L.A., Teschner, B.A.	Industry-University Partnerships: Engineering Education and Corporate Social Responsibility	2018	<i>Journal of Professional Issues in Engineering Education and Practice</i>
14	Sitnikov, C.S., Bocean, C., Tudor, S.	Integrating new visions of education models and CSR 2.0 towards University Social Responsibility (USR)	2018	<i>Corporate Social Responsibility: Concepts, Methodologies, Tools, and Applications</i>
15	Demetriou, M., Thrassou, A., Pappasolomou, I.	Beyond teaching CSR and ethics in tertiary education: The case of the University of Nicosia, Cyprus (EU)	2018	<i>World Review of Entrepreneurship, Management and Sustainable Development</i>
16	Gorski, H., Fuciu, M., Dumitrescu, L.	Sustainability and corporate social responsibility (CSR): Essential topics for business education	2017	<i>Balkan Region Conference on Engineering and Business Education</i>
17	Burga, R., Leblanc, J., Rezanian, D.	Analysing the effects of teaching approach on engagement, satisfaction and future time perspective among students in a course on CSR	2017	<i>International Journal of Management Education</i>
18	Mancha, R., Hallam, C., Wurth, B.	Licensing for good: Social responsibility in the university-industry technology transfer process	2017	<i>PICMET 2016—Portland International Conference on Management of Engineering and Technology: Technology Management For Social Innovation, Proceedings</i>

NR.	Authors	Title	Year	Journal/Source
19	Müller-Christ, G., Liebscher, A.K.	Transdisciplinary teaching of CSR by systemic constellations	2015	<i>New Perspectives On Corporate Social Responsibility: Locating The Missing Link</i>
20	Tokarčíková, E., Kucharčíková, A., ťurišová, M.	Education of students of the study program informatics in the field of corporate social responsibility	2015	<i>Periodica Polytechnica Social and Management Sciences</i>
21	De Loura, I.C.	Dilemmas in sustainability: A pedagogical approach to raise awareness on the key role businesses play to practice and promote sustainability	2014	<i>Journal of Management Development</i>
22	Doh, J.P., Tashman, P.	Half a world away: The integration and assimilation of corporate social responsibility, sustainability, and sustainable development in business school curricula	2014	<i>Corporate Social Responsibility and Environmental Management</i>
23	Gomez, L.	The importance of university social responsibility in Hispanic America: A responsible trend in developing countries	2014	<i>Critical Studies on Corporate Responsibility, Governance and Sustainability</i>
24	Hesselbarth, C., Schaltegger, S.	Educating change agents for sustainability—Learnings from the first sustainability management master of business administration	2014	<i>Journal of Cleaner Production</i>
25	García-Rosell, J.	Struggles over corporate social responsibility meanings in teaching practices: The case of hybrid problem-based learning	2013	<i>Management Learning</i>
26	Wright, N.S., Bennett, H.	Business ethics, CSR, sustainability and the MBA	2011	<i>Journal of Management and Organization</i>
27	Setó-Pamies, D., Domingo-Vernis, M., Rabassa-Figueras, N.	Corporate social responsibility in management education: Current status in Spanish universities	2011	<i>Journal of Management and Organization</i>
28	Mallen, C., Bradish, C.L., MacLean, J.	Are we teaching corporate citizens? Examining corporate social responsibility and sport management pedagogy	2008	<i>International Journal of Sport Management and Marketing</i>
29	Cornelius, N., Wallace, J., Tassabehji, R.	An analysis of corporate social responsibility, corporate identity and ethics teaching in business schools	2007	<i>Journal of Business Ethics</i>
30	Christensen, L.J., Peirce, E., Hartman, L.P., Hoffman, W.M., Carrier, J.	Ethics, CSR, and sustainability education in the Financial Times top 50 global business schools: Baseline data and future research directions	2007	<i>Journal of Business Ethics</i>
31	Matten, D., Moon, J.	Corporate social responsibility education in Europe	2004	<i>Journal of Business Ethics</i>

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Article

# CSR Education in *Economia Aziendale* Curricula: An Overview

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**Abstract:** In the last few years, policymakers have underlined the need for new soft and hard skills about corporate social responsibility (CSR). The main debate about CSR education has been driven by the 2030 Agenda, which explicitly recognized Higher Education Institutions (HEIs) as having a pivotal role. In particular, many academics started to develop qualitative and quantitative studies to evaluate the integration of CSR contents in business schools' curricula. The paper aims to contribute to the existing debate through the analysis of the contribution provided by Italian HEIs to CSR Education. In particular, we adopted qualitative methods to evaluate the specific contribution provided by *Economia Aziendale* scholars.

**Keywords:** education; *Economia Aziendale*; CSR3; SDGs; business ethics

## 1. Introduction

Encouraging companies to integrate into their business model sustainable principles represents one of the main challenges for policy makers (Scheyvens et al. 2016). Since the launch of the 2030 Agenda, worldwide policymakers have started to introduce in their jurisdictions new policies to support the achievement of the 17 Sustainable Development Goals identified by the United Nations (Sachs et al. 2019; United Nations 2015). However, despite the pressures made by policymakers, the road ahead to a more sustainable planet remains characterized by barriers related to companies' lack of knowledge about the need to rethink business models (Jennings and Hoffman 2019; Imperiale et al. 2021).

The implementation of sustainable business models by companies requires the involvement of managers with specific hard and soft skills in corporate social responsibility (CSR) (Gatti et al. 2019; Annan-Diab and Molinari 2017). Integrating good practices within the business model requires the adoption of sophisticated and innovative tools to favor engagement with internal and external stakeholders (Cooper and Weber 2020; Thorpe and Rawlinson 2014). Furthermore, as evidenced by prior corporate scandals, an effective sustainable transition requires an adequate degree of coherence between corporate action and corporate communication (Schoeneborn et al. 2020). In this sense, an increasing number of companies started to expand their establishment plan with new functional areas related to CSR topics (Derchi et al. 2020).

Within this scenario, a central role is covered by Higher Education Institutions (HEI), which represent the main knowledge drivers. As evidenced by the Principles for Responsible Management Education (PRME), HEIs can influence students with responsible and sustainable business practices (Parkes et al. 2017). The coexistence of different themes directly or indirectly related to the CSR paradigm underlined HEIs' social role (Caputo et al. 2021; Rete delle Università per lo Sviluppo Sostenibile 2021). Contributing to the multidimensional goals identified by policymakers requires a holistic approach to evaluate the real contribution provided by companies to society (Cottafava et al. 2019). Thus, the practical competencies about sustainable practices should be related to a specific theoretical basis about the social functions covered by each organization within their ecosystem (Coronella et al. 2018).

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Although many subjects can contribute to the development of new leaders inspired by sustainable and ethical principles, business administration is considered by academics as the most relevant because of its direct connection with managerial practices (Bebbington and Unerman 2020; Cottafava et al. 2019). The evidence-based approach used by academics that operate in the business administration's field is particularly suitable for the analysis of complex phenomena such as sustainable development and business ethics (Garcia-Torea et al. 2019). In addition, CSR represents one of the main research areas analyzed by management scholars (Pizzi et al. 2020). In this sense, the combination of teaching and research activities represents a strategic driver for the development of standalone CSR courses (Fernández Fernández and Sanjuán 2010).

The paper (Pizzi et al. 2020) aims to contribute to the existing knowledge about the contribution provided by the HEIs to sustainable development through a qualitative evaluation of the CSR teachings held in Italy. In particular, the research was built through the analysis of the specific research area of "Economia Aziendale" (SECS-P/07), which represents the scientific grouping of the Italian scholars interested in specific topics such as accounting, business administration, and strategic management (Ministero dell'Istruzione dell'Università e della Ricerca 2000). Thus, to contribute to the Special Issue's topic "CSR and universities teaching activity: challenges of integrating CSR into curricula", we derived the following research question: What is the state of the art of CSR Education in Italian business administration's courses?

This paper is structured as follows. In Section 2, we conducted a literature review to systematize the current knowledge on Education for Sustainable Development and CSR Education in HEIs. In Section 3, we described the methodological approach used to analyze CSR Education in Italian HEIs. In Section 4, we reported our empirical results while in Section 5 we discussed the main insights collected through our analysis.

## 2. Theoretical Background

### 2.1. Higher Education Institutions and SDGs: An Overview

Academics agree about the strategic role covered by HEIs within the 2030 Agenda. According to the GBS, the contribution provided by HEIs to the 2030 Agenda can be summarized in three different areas: teaching activities, research, and civic engagement (Rete delle Università per lo Sviluppo Sostenibile 2021). In this regard, many studies underlined that an increasing number of academics have started to contribute to the 2030 Agenda through their research activities (Kolb et al. 2017). Furthermore, other studies revealed that many HEIs have started to collaborate with public and private organizations to contribute to the SDGs through projects and applied research (Di Nauta et al. 2020). However, the contribution provided by the HEIs to the SDGs in terms of teaching activities remains limited to a few best practices (Cottafava et al. 2019). In this sense, the scientific debate is characterized by increasing awareness about CSR Education, which represents a subfield of management studies (Pizzi et al. 2020).

Furthermore, the relevance of the theme is also underlined by the explicit provision of SDG 4, which requires the UN Member States to: "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" (United Nations 2015). In detail, SDG 4 consists of 10 targets about different topics related to HEI's activities. In detail, the UN identified the following targets to evaluate the SDG 5's achievement (Table 1):

**Table 1.** SDG4. An overview.

Target	Contents
4.1	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
4.2	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
4.5	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
4.6	By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
4.a	Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
4.b	By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
4.c	By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States

Target 4.7 represents one of the main items interested in the development of programs about CSR. The United Nations explicitly identified a direct connection between teaching activities and knowledge and skills about SDGs. In this sense, target 4.7 underlined the pivotal role covered by HEIs within the strategies related to the 2030 Agenda. The relevance of the topic is also underlined by the existence of interlinkages between SDGs. In fact, despite the periodical assessment made by the United Nations on the 17 SDGs consider each SDG as an independent area, academics and policymakers agreed about the existence of positive, neutral, and negative interlinkages between the 17 SDGs (Nilsson et al. 2016). In this sense, the investments made by Governments to sustain HEIs contribute to all the targets identified by the 2030 Agenda. Thus, HEIs contribute to the SDGs both through their activities and both through their indirect externalities within the society.

## 2.2. Social Responsibility Education in HEIs

In the last years, many academics started to consider Social Responsibility Education (SRE) as a standalone topic in management studies. This evidence was confirmed by many studies developed by management scholars to evaluate the state of the art of the topic. On the point, a bibliometric analysis conducted by Prieto-Jiménez and colleagues (Prieto-Jiménez et al. 2021) identified an increasing awareness about the topic, with a peak of articles published in 2019. The authors stated that the last five years were characterized

by specific research areas about SDGs in general, SDG 4 on Quality Education, Education for Sustainable Development, Higher Education, and Education Management. A similar perspective was also identified by Pizzi and colleagues in their bibliometric studies about SDGs (Pizzi et al. 2020). In particular, the authors found an independent research cluster characterized by studies about the relationship between SDGs and education. Furthermore, similar reflections were provided by Hallinger and Nguyen and by Grosseck and colleagues (Hallinger and Nguyen 2020; Grosseck et al. 2019).

The main research field interested by studies about the enabling role of HEIs on sustainable development and corporate social responsibility is represented by management. In fact, during the last years, many academics started to analyze the enabling role covered by HEIs through different theoretical lenses (Brusca et al. 2018; Moggi 2019; del Baldo and Baldarelli 2017). In particular, two of the main research areas analyzed by academics are represented by managerial studies about HEIs' governance and independent studies about the integration of CSR courses in teaching programs.

Regarding the specific subtopic of CSR courses, many academics evaluated specific clusters to identify the main drivers and barriers related to the development of teaching programs inspired by social, environmental, and ethical themes (Tormo-Carbó et al. 2016). The largest part of these studies analyzed specific topics such as the methodological approach used to teach CSR in HEIs' courses (Stubbs and Schapper 2011) and the integration of CSR courses in Bachelor Degree and Master programs (Lozano et al. 2017). Furthermore, other scholars paid specific attention to the existence of a positive relationship between research and teaching activities (Chirieleison and Scrucca 2016). Finally, other studies were conducted to evaluate the differences between countries and institutional contexts (Turker et al. 2016; Moratis and Jezrawi 2016; Larrán Jorge and Peña 2017). In detail, these studies tried to assess the relationship between specific institutional's dimensions, and the contents proposed by HEIs.

### 3. Methodology

Following the approach used by academics in prior international studies (Jorge and Peña 2014), the paper focuses on analyzing the integration of CSR courses in management curricula. For our purposes, a content analysis (Krippendorff 2018) was conducted by the researchers involved in the study. The choice to adopt a content analysis was driven by the opportunity to codify qualitative data through a research method characterized by an adequate degree of reliability. In this regard, Krippendorff argued: *"content analysis views data as representations not of physical events but of texts, images, and expressions that are created to be seen, read, interpreted, and acted on for their meanings, and must therefore be analyzed with such uses in mind. Analyzing texts in the contexts of their uses distinguishes content analysis from other methods of inquiry"*. In this sense, the content analysis represents a research method particularly suitable to evaluate unstructured data.

To enhance the reliability of our analysis, we developed a research protocol based on the following items:

1. Units' identification.
2. Units' classification.
3. Analysis of the results.

#### 3.1. Units' Identification

The units' identification was conducted through the official open data released by the Italian Ministry of University (MUR). In particular, we extracted from the open data released by the CINECA all the data about the Italian Academics belonging to the scientific sector *"Economia Aziendale"* (SECS-P/07). The choice to pay specific attention to a single scientific sector was driven by the opportunity to analyze a scientific field historically characterized by a high degree of contamination between economic and ethical dimensions (Fasiello 2012). In this regard, many academics underlined that many concepts included in the main definition of CSR were just considered by *Economia Aziendale's* scholars in the

XIX century (Coronella et al. 2018). In addition, the MUR explicitly considers business ethics as a part of *Economia Aziendale*. The units considered consist of 826 academics with different expertise (Table 2). For each unit, we identified the US Conversion according to the official guidelines released by the MUR (Ministero dell’Istruzione dell’Università e della Ricerca 2020). However, we did not identify a conversion for “Professore Straordinario a tempo determinato” because of its uniqueness within the international academic system. In fact, according to MUR (Ministero dell’Istruzione dell’Università e della Ricerca 1999), it is: “a Professor with a contract of 3 years renewable for a further 3 years, funded by external subjects for research activities, reserved for those who have achieved the eligibility for the category of ordinary professors, or persons with high scientific and professional qualifications. For the duration of the relationship, holders of positions are granted the legal and economic treatment of ordinary professors with any economic supplements, if provided for by the convention”.

**Table 2.** Units’ description. Source: [www.cercauniversita.cineca.it](http://www.cercauniversita.cineca.it).

Degree	US Conversion	Total
Professore Ordinario	Full Professor	244
Professore Associato	Associate Professor	335
Ricercatore		110
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	55
Ricercatore a t.d. t.defin. (art. 24 c.3b L. 240/10)		2
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	65
Ricercatore a t.d. t.defin. (art. 24 c.3a L. 240/10)		2
Professore Straordinario tempo determinato	n.a.	13
<b>Total</b>		<b>826</b>

### 3.2. Units’ Classification

The units were classified following prior studies about CSR Education (Larrán Jorge and Peña 2017; Jorge and Peña 2014; Venturelli et al. 2019). As evidenced in Table 3, for each unit, we collected data about affiliations and personal characteristics. Furthermore, we extracted the data about the CSR courses. Finally, we integrated our data with the classification system used by CENSIS (CENSIS 2021) to analyze the Italian academic system.

**Table 3.** Units’ classification.

Dimension	Items	Source
Scientific Sector	Position	MUR
	Gender	MUR
University	University	MUR
	Status	CENSIS
	Size	CENSIS
	Department	MUR
Course	Course	Our Elaboration
	Degree	Our Elaboration
	CFU	Our Elaboration
	Hours	Our Elaboration
	Voluntary/Mandatory	Our Elaboration
	Contents	Our Elaboration

### 3.3. Analysis of the Results

For our purposes, we considered only the courses related to the academic year 2021/2022. All the courses included in our sample were analyzed through descriptive methods. In addition, we developed some comparisons with prior studies about CSR



Education in Italy to identify similarities and differences. In particular, we considered the research published by Venturelli and colleagues (Venturelli et al. 2019) and Gulluscio and Torrecchia (Gulluscio and Torrecchia 2017). Finally, the courses' contents have been analyzed using NVivo, a software widely used by management scholars to evaluate qualitative data through text mining's approaches (Jackson and Bazeley 2020). A thematic analysis (Rocha and Pinheiro 2021) has been conducted in order to extract data about courses' contents. The choice to develop a thematic analysis was driven by the opportunity to identify differences and similarities between courses.

## 4. Results

### 4.1. Scientific Sector's Analysis

The analysis highlighted that only 7.38% of the Italian *Economia Aziendale's* scholars are involved in teaching programs about CSR. In particular, Table 4 revealed that 61 Academics are involved in 71 courses (1.163 courses for academic). The analysis revealed that the result has been driven by the Associate Professors with an overall involvement equal to 10.15% and by the Assistant Professors ("Ricercatore" and "Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)") with percentages equal to 9.09 and 7.69.

**Table 4.** Scientific sector's analysis.

Degree	US Conversion	N°	Totale	%
Professore Ordinario	Full Professor	16	244	6.56%
Professore Associato	Associate Professor	34	335	10.15%
Ricercatore		5	55	9.09%
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	5	65	7.69%
Ricercatore a t.d. t.defin. (art. 24 c.3b L. 240/10)		0	2	0.00%
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)		0	2	0.00%
Ricercatore a t.d. t.defin. (art. 24 c.3a L. 240/10)	Research Fellow	1	110	0.91%
Professore Straordinario tempo determinato	n.a.	0	13	0.00%
<b>Total</b>		<b>61</b>	<b>826</b>	<b>7.38%</b>

Furthermore, the scientific sector's analysis revealed that 54.93% of the Italian CSR courses are held by women academics (Table 5).

**Table 5.** Academics' characteristics.

Degree	US Conversion	W	M	Total
Professore Ordinario	Full Professor	5	12	17
Professore Associato	Associate Professor	26	14	40
Ricercatore		2	0	2
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	4	3	7
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	2	3	5
<b>Total</b>		<b>39</b>	<b>32</b>	<b>71</b>

### 4.2. Affiliation's Analysis

The affiliation's analysis was conducted using a multidimensional approach. In particular, we considered two different proxies to extend our analysis with specific insights about HEIs' juridical form and size (Table 6). As regards the first proxy, the Italian system is composed of public and private HEIs. The differences between the two organizational forms are relevant due to their different degree of flexibility and organizational autonomy (Aversano et al. 2020; Nicolò et al. 2021). Thus, we distinguished between private and public HEIs. The second classification used to evaluate our sample consists of the

methodological approach used by CENSIS. In detail, the CENSIS's methodological approach consists of a classification based on HEIs' size. Thus, we considered the following taxonomy to classify our sample: large HEIs, Medium HEIs, Mega HEIs, and Small HEIs.

**Table 6.** HEIs' characteristics.

Degree	US Conversion	Private		Public			Total	
		Large	Medium	Large	Medium	Mega		Small
Professore Ordinario	Full Professor	4		4	6	3	17	
Professore Associato	Associate Professor	1	1	18	8	10	2	38
Ricercatore						2		2
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	1		1		5		7
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	1		2		2		5
<b>Total</b>		<b>7</b>	<b>1</b>	<b>25</b>	<b>14</b>	<b>22</b>	<b>2</b>	<b>71</b>

The analysis reveals that the largest part of the sample consists of CSR courses held by Public HEIs (88.73%). In particular, the central role covered by Public HEIs is supported by the results achieved by Large and Mega HEIs, with an incidence equal to 35.21% and 30.98%.

#### 4.3. Course's Analysis

As regards courses' characteristics, we collected other insights about the overall impact of CSR courses within the Italian academic system. The first analysis consists of an evaluation of the CFU (Italian's ECTS) and the overall hours of courses yearly provided by Italian HEIs (Table 7). In particular, we distinguished between the courses delivered in master's degrees and bachelor's degrees. Our choice was driven by the existence of relevant differences between the two academic qualifications.

**Table 7.** Courses' analysis.

Degree	US Conversion	Master Degree		Bachelor Degree		Total	
		CFU	Hours	CFU	Hours	CFU	Hours
Professore Ordinario	Full Professor	102	786	3	24	105	810
Professore Associato	Associate Professor	248	1848	42	315	290	2163
Ricercatore		10	60	0	0	10	60
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	37	254	0	0	37	254
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	24	192	0	0	24	192
<b>Total</b>		<b>421</b>	<b>3140</b>	<b>45</b>	<b>339</b>	<b>466</b>	<b>3479</b>

The analysis reveals that 90.34% of the CFU were related to master's degrees while only 9.66% were delivered in bachelor's programs. Thus, our insights confirm that CSR is considered by academics as an advanced topic in accounting studies.

#### 4.4. Contents' Analysis

Finally, we conducted a thematic analysis of courses' contents (Table 8). In particular, we tried to systematize the current scenario through synthetical keywords useful to understanding the state of the art of CSR education in *Economia Aziendale's* courses.

**Table 8.** Thematic analysis.

Word	Length	Count	Weighted Percentage (%)	Similar Words
reporting	9	1898	4.57	account, accountability, accountancy, accountants, accounting, report, reporting, reports
social	6	1283	4.01	social, sociality, socially
corporate	9	836	2.53	corporate, corporations
systems	7	922	2.37	organisation, organisational, organisations, organization, organizations, systemic, systems
sustainability	14	732	2.25	sustainability, sustainable

Thematic analysis (Table 5) reveals that the main topics included in CSR courses are reporting (4.57%), social responsibility (4.01%), corporate (2.53%), systems (2.37%), and sustainability (2.25%). This result underlined the coexistence of CSR courses characterized by different methodological and pedagogical approaches.

Regarding thematic analysis' specific insights, the analysis highlighted the relevant role covered by accounting studies. This trend confirms the increasing awareness about the need to develop new hard and soft skills in sustainability reporting and auditing (Krasodomaska et al. 2020).

## 5. Discussions and Concluding Remarks

The evaluation of the main insights collected in our study was conducted using the empirical data collected in prior studies about CSR Education in Italy (Gulluscio and Torrecchia 2017; Venturelli et al. 2019). An effective evaluation requires the ex-ante identification of benchmarks useful to support researchers in their theoretical reflections.

The analysis reveals that Italian HEIs have started to integrate CSR into their curricula. The existence of 71 CSR courses highlighted an increasing awareness about the opportunity to extend traditional teaching programs with innovative and unconventional topics related to CSR. This evidence is supported by the data collected by Venturelli and colleagues in 2019 and by Gulluscio and Torrecchia in 2016, which, respectively, identified 46 and 14 CSR courses held by *Economia Aziendale*'s scholars. Thus, we found an increase equal to 54.34% during the period 2019–2021.

The academic qualification's evaluation underlined that the main contribution to the development of CSR courses was provided by Associate Professors. This evidence is consistent with the report released by SIDREA about the increasing attention paid by Italian accounting scholars to emerging themes such as CSR, business ethics, and sustainable development. However, the data about Research Assistants and Research Fellows highlighted a limited involvement of young scholars in CSR courses.

The analysis revealed that Public Universities are more interested than Private Universities in CSR. More than half of the courses are provided by the former. Thus, the development of CSR courses has been driven by the increasing attention paid by Public HEIs to CSR, which represents key stakeholders within the processes related to the achievement of the 17 SDGs identified by the 2030 Agenda.

According to this evidence, the analysis reveals the coexistence of two different perspectives. On the one hand, the analysis reveals the existence of a positive trend. The overall number of CSR courses yearly developed in Italy in 2021 is higher than the results collected in 2019 and 2016. On the other hand, the analysis reveals that the road ahead to the full integration of CSR modules in accounting curricula remains a goal not yet achieved. In this sense, despite the positive insights identified in our research, in the next years, the Italian HEIs should enhance their contribution to sustainable development through a more in-depth integration of CSR in accounting courses.

The achievement of the ambitious goals identified by the United Nations requires the active participation of the private sector, which represents one of the main strategic drivers for an effective sustainable transition of the planet. In this scenario, a central role is covered by companies and entrepreneurs due to their enabling role in the development of sustainable policies. However, the achievement of a more sustainable entrepreneurial ecosystem could not be achieved without an effective paradigm shift inspired by sustainable and ethical principles. In this sense, the development of CSR courses by HEIs represents a strategic driver for the achievement of this goal.

The analysis was conducted using the data about *Economia Aziendale* scholars. Our choice was driven by the opportunity to extend the scientific knowledge about socially responsible education through an empirical evaluation of a research area characterized by a high degree of attention to CSR. In fact, since the XX century, the pioneers of the *Economia Aziendale* agreed about the need to consider the social role covered by public and private organizations within the society (Coronella et al. 2018).

The theoretical implications of our study are represented by the extension of the scientific knowledge about CSR Education in accounting curricula. In particular, the analysis of the Italian context reveals that the road ahead to the full integration of CSR's contents in accounting curricula still remains characterized by many barriers.

The managerial implications of our study are represented by the opportunity for the Italian HEIs to enhance their contribution to sustainable development through the integration of CSR courses. As evidenced by our data, the last years have been interested in an increasing diffusion of CSR courses. However, the analysis revealed that only a few number academics held CSR courses in their teaching activities. Thus, despite the need to guarantee traditional business economics teachings, the data show that there is still room for improvement.

The limitation of our study consists of the analysis of a specific scientific sector. In this sense, future research could be addressed to extend the scientific debate through the replication of the present study on other scientific groups such as Marketing and Finance. Furthermore, researchers could replicate the analysis using cross country analysis or different time frames.

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Article

# CSR Reporting Practices: The Case of University of Bari

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**Abstract:** Corporate social responsibility (CSR) is a relevant topic for researchers and practitioners, widely explored with reference to companies. However, there are still few studies that address how higher education institutions integrate CSR practices into their strategy. This represents an important limitation since the university, through academic training and research activity, is the main promoter of CSR practices among different categories of stakeholders. Given the many benefits associated with the adoption of CSR, this study aims to explore the topic of CSR in universities, as they are institutions that act in the public interest and represent the ideal context for spreading the culture of preserving environmental and social, as well as economic, sustainability. The main purpose of this study is to explore, through the methodology of case studies, the type and effectiveness of the tools used by universities, specifically the University of Bari, to disseminate and integrate CSR into corporate strategy. Furthermore, this study aims to investigate how the university ensures the involvement of stakeholders, represented in particular by professors, administrators and students (stakeholder approach), in CSR initiatives. The analysis revealed the centrality of the investigated university in promoting CSR issues and sustainable territorial development. Finally, the study provides empirical evidence of the actions and methods of integrating CSR practices into corporate strategy and the ways in which stakeholders are involved.

**Keywords:** corporate social responsibility (CSR); universities; stakeholder engagement; corporate strategy; sustainability

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## 1. Introduction

Business economics studies have always emphasized the ethical and social role to organisational success and long-term sustainability of a business (Davis 2005; Pētersons and King 2009). In this perspective, corporate social responsibility (CSR) is nowadays a topic that arouses deep interest on the part of businesses and economic, political and social operators. CSR encompasses the economic, legal, ethical and discretionary expectations society has of organizations at any given time (Carroll 1999). As all organizations, in universities the assumption of social responsibility must be deeply rooted in corporate governance (Ddungu and Edopu 2017; Larrán Jorge and Andrades Peña 2017; Rahman et al. 2019).

With the New Public Management reforms, universities have been invited to combine the preservation of the natural environment with the economic and social needs of the community in setting their own agenda (Trencher et al. 2013). In this sense, universities are called upon to ensure their own survival and economic sustainability by complying with the regulations of their sector and established ethical standards while creating opportunities for community benefit, but also showing concern for the environment in which they operate (González and Martínez 2004) and responding to the specific demands of the different stakeholders (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). In order to fully satisfy and generate increasing value for all stakeholders (student employees, shareholders, society), universities must assess the expectations of the latter



for CSR practices especially in terms of the university's respect for human rights, the university's good reputation for its ethical behavior and impact of the university on the economy local/national economy (Antonaras et al. 2018). Providing information about these practices is relevant to ensuring accountability and CSR on the part of universities (Aversano et al. 2020).

Universities play an important role in addressing global environmental and social challenges because they are responsible for educating good citizens and good leaders and for promoting beneficial and healthy lifestyles to students, including exposure to and practice of good CSR (Ralph and Stubbs 2014). Recently, many universities have integrated sustainability into their teaching programs in order to empower students toward a sustainable approach in economic, social and environmental terms (Purushothaman et al. 2016).

In this regard, "university social responsibility" and the relationship between universities and their local communities are increasingly discussed in the literature (Hayter and Cahoy 2018; Vasilescu et al. 2010). There are still few contributions that have considered the specific social responsibility actions that universities should take (Heath and Waymer 2021; Chen et al. 2019; Rahman et al. 2019).

The university is responsible to the territory on which it acts, as well as to future generations. Consistent with the guidelines of the European Union, the university system is called upon to implement responsible and sustainable governance. This requires a high-impact collaboration between all social actors in terms of values, needs and expectations of European society (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). Thus, a broad process of promoting and supporting the challenges of diversity, inclusion and sustainability with explicit reference to the pursuit of the 2030 Agenda goals appears increasingly central (Kleymann and Tapie 2010; Storey et al. 2017; Wymer and Rundle-Thiele 2017).

Using a case study approach and following the framework proposed by Antonaras et al. (2018), we analyzed the approach followed by the university to integrate social responsibility initiatives into the corporate strategy, while also investigating the stakeholder engagement (stakeholder approach). Specifically, by conceiving CSR as the voluntary integration of social and environmental aspects into corporate activities and stakeholder relations, the work offers evidence of the actions taken by the university to promote environmental and social, as well as economic, sustainability.

The paper is organized as follows: Section 2 provides the literature review analysis; Section 3 describes the methodology; Section 4 provides results; Section 5 presents the discussion and conclusions; and Section 6 presents study limitations and potential future research avenues.

## 2. Literature Review

### 2.1. Corporate Social Responsibility: A Theoretical Background

The concept of CSR is the result of an evolution of several in-depth social studies over time, emerging from the idea that companies should operate over time considering their impact on society (Abad-Segura et al. 2019; Carroll 1999; Teixeira et al. 2018). Many scholars use different terms related to CSR such as corporate responsibility, responsibility of the legal system, sustainable development, ethical responsibility and involvement of stakeholders, the latter understood as employees, communities, the environment and society as a whole (Bir et al. 2009; Lee and Hu 2018; Teixeira et al. 2018). CSR is defined as "the voluntary integration of companies' social and environmental concerns into their business operations and relationships with their stakeholders" (Commissione Europea 2001). Although the integration of CSR practices is voluntary, their adoption is now a pre-requisite for maintaining competitiveness (Ali et al. 2015; Lee and Hu 2018; Wu et al. 2015). Scholars and practitioners agree that CSR practices can provide positive economic benefits (Yuan et al. 2020); in fact, many organizations employ resources and investments in

CSR initiatives with the aim of creating value for themselves, the environment and society (Coombs and Holladay 2011; da Silva Junior et al. 2018; Kurtz 2008; Yuan et al. 2020).

The direction towards sustainable development represents a great challenge for all sectors of society (da Silva Junior et al. 2019; Vargas et al. 2019). In fact, modern production cycles require greater attention and commitment to sustainable development activities, stakeholder engagement and CSR in order to interact with the current industry (Lorena-Andreea and Palcu 2013). Recent decades have observed an increasing focus by organizations around the world on their responsibility to society (Ahmad 2012; Kouatli 2018), as well as the pursuit of favorable and sustainable economic outcomes (Antonaras et al. 2018). Although the literature has extensively explored CSR (Aversano et al. 2020; Matten and Moon 2008), this topic still attracts the interest of many academics (Abad-Segura et al. 2019; Burton and Goldsby 2009; Galvão et al. 2019; Ortiz-Avram et al. 2018). In fact, CSR-related issues have achieved considerable importance on the global agenda due to the central role they play in the relationship between business and society (Lyra et al. 2017; Niño-Muñoz et al. 2019).

## 2.2. Corporate Social Responsibility in Universities

Previously, interest in social responsibility was directed primarily at corporations, without considering the central role that universities play in promoting and incorporating CSR (Ismail and Shujaat 2019). In this regard, the 2030 Agenda founded by United Nations world leaders, in achieving the 17 Sustainable Development Goals (SDGs), has placed academic institutions at the center of the strategy as they have a direct role in promoting and influencing future generations to follow a path toward sustainability (Castillo-Villar 2020; Storey et al. 2017). Universities in such a competitive environment are realizing that it is no longer enough to transmit professional or academic knowledge but that they must reshape their corporate governance in order to align all its functions with the current needs of society (Ddungu and Edopu 2017; Rahman et al. 2019; Mousa et al. 2020). Some authors argue that University Social Responsibility (USR) can be considered as an interpretation of CSR (Ali et al. 2021; Esfijani et al. 2012). In fact, the university is considered to be that part of society whose goal is to disseminate and implement principles and values in an ethical manner through academic training, research and promotion, with the intent of meeting the needs of all stakeholders (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). One of the primary roles of the university is to provide CSR activities (Lozano et al. 2013; Plungpongpan et al. 2016) by developing new methods and structures for students to make them aware of the importance of responsible and sustainable education (Pizzutilo and Venezia 2021; Ritter 2006; Setó-Pamies and Papaioconomou 2016). Some scholars emphasize that the university has a much broader responsibility beyond academic instruction (Aversano et al. 2020; Rahman et al. 2019) and that there is a need to educate students to be “adult citizens” (Kleymann and Tapie 2010; Storey et al. 2017; Wymer and Rundle-Thiele 2017), and make them aware of the role they play and will play in society as employees, consumers and entrepreneurs, but most importantly as stakeholders (Morales-Gualdrón et al. 2020). The integration of CSR at the University can be seen as a strategy to better meet the employment expectations of students and a better reputation for the University (MuijenHeidi 2004; Asemah et al. 2013).

Other studies, however, have pointed out that university social responsibility is to be considered separate to CSR (Kouatli 2018), stating that USR “is still in the embryonic stage compared to CSR” considering that most of the existing literature refers to CSR (Kouatli 2018; Tetrevova et al. 2021). Although the concept of social responsibility encompasses any type of organization, whether business or university, the ways in which it is implemented and enforced can differ (Adel et al. 2021). As universities’ engagement in CSR plays a crucial role, promoting positive social impact through research, teaching and service offerings that improve the moral and social behaviors of the community, this study aims to analyze how universities disseminate CSR standards, representing today the least analyzed organizations under this profile (Heath and Waymer 2021). In fact, the limited literature on

the topic of CSR in higher education institutions has prompted some scholars (Antonaras et al. 2018) to develop a useful framework as a guideline for universities in developing their CSR strategy and practices.

In line with the limitations identified by the existing literature, this study aims to explore the topic of CSR in universities by answering the following research question:

RQ: What initiatives the University of Bari pursues to integrate CSR into corporate strategy and stakeholder engagement practices?

### 3. Methodology

To answer our research question, we used the exploratory case study methodology (Yin 2015). This methodology, in addition to ensuring a high level of in-depth analysis of the complex reality examined (Berg 2004), is particularly successful when focusing on topical issues, such as the role of corporate social responsibility in universities (McCutcheon and Meredith 1993). This paper focuses, specifically, on an in-depth study of the topic of CSR within the University of Bari.

The choice of examining, specifically, the University of Bari is justified by its constant attention to sustainability issues, recently strengthening its commitment not only locally, but also nationally and internationally. In particular, the University of Bari is very active in organizing meetings, seminars, conferences aimed at raising awareness of citizens, younger generations, businesses, associations and institutions on the issues of economic, social and environmental sustainability, spreading the culture of sustainability in order to achieve a cultural and political change that will allow Italy to implement the United Nations 2030 Agenda and achieve the 17 Sustainable Development Goals (SDGs).

Starting from the framework developed by Antonaras et al. (2018), which assumes that the CSR strategy of a university (factor 1) should include actions in four main areas, namely society and environment (factor 2), students (factor 3) and people (factor 4), this study aims to analyze the relationship between the different factors with reference to the University of Bari. Specifically, the factors are as follows:

- Factor 1: CSR strategy and reporting;
- Factor 2: impact of CSR on society / environment;
- Factor 3: student-focused CSR activities;
- Factor 4: people involvement in CSR activities.

This framework assumes that a university attentive to social responsibility should base its strategy around these four pillars. Therefore, through the analysis of this case study, we intend to evaluate how the CSR strategy of the University of Bari has integrated the above-mentioned factors.

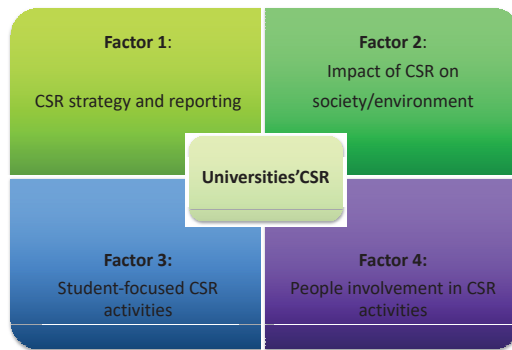
In this regard, we believe that the case examined presents the characteristics corresponding to those of the “critical case” (Yin 2015), that is, through which it can be determined whether the positions are established or whether instead it seems appropriate to develop an alternative proposal for the development of the phenomenon under study.

#### 3.1. Data Collection

In order to achieve our objective, we conducted a semi-structured interview (Qu and Dumay 2011) with open-ended answers with the Sustainability Officer of the University of Bari Aldo Moro, as well as the Rector’s Delegate for the Third Mission and Sustainability. It is believed that the semi-structured interview allows the interviewee to go into greater depth in the areas of research investigated, leaving room for in-depth analysis of aspects not necessarily related to the questions asked. The interview, which lasted about 60 min, was conducted remotely through a telematic link.

In particular, in light of the reference framework examined (Antonaras et al. 2018), a total of 10 questions were submitted to the respondents aimed at investigating the following aspects (Figure 1):

- CSR strategy and communication;
- impact of CSR on society and the environment;
- CSR activities focused on students;
- employee involvement in CSR activities.



**Figure 1.** Factor analysis for CSR strategies and practices by universities according to the framework by Antonaras et al. (2018).

In order to investigate this phenomenon in a comprehensive manner, we integrated the interviews with information contained in other documents, thus ensuring the triangulation of data (Parris and Peachey 2013). In particular, in addition to the interviews, we identified additional data sources (Table 1) such as documents and materials published by the university such as the social and environmental reports, as well as the university website, from which it was possible to identify the initiatives promoted in material of sustainability (seminars, conferences, meetings).

**Table 1.** Source used for the case study.

Source	
University documents	<i>Sustainability Report 2012–2018</i> <i>Social Report 2010–2017</i> <i>Strategic Plan</i>
University website	<a href="https://www.uniba.it/amministrazione-trasparente/informazioni-ambientali">https://www.uniba.it/amministrazione-trasparente/informazioni-ambientali</a> , accessed on 13 December 2021
Interview with governance	<i>Sustainability Officer</i>

This approach made it possible to obtain the triangulation of data and sources and, therefore, to explore the phenomenon through direct observation, documentary analysis and interviews. In this sense, it was possible to ensure the reliability of the results of this empirical study (Patten 2015).

### 3.2. Data Analysis

For the coding of the data emerging from the interviews, three researchers individually and independently engaged in the coding process. Each researcher, after participating in the interview, independently attributed each of the interviewee’s responses to the analysis factors identified in the framework of Antonaras et al. (2018). Subsequently, the results obtained by each researcher were compared for validity. Specifically, the reliability of the results was verified through the open coding method (Strauss and Corbin 1998). In applying this methodology, researchers first identified well-defined conceptual subcategories in order

to avoid misinterpretation, thereby facilitating the classification of conceptually similar information into the relevant subcategory. Next, the raw data from the interviews were grouped within previously defined conceptual subcategories related to the topics under investigation.

#### 4. Results

In reference to the first analysis factor, aimed at investigating “CSR Strategy and Communication”, the Sustainability Officer of the University of Bari laid out how the CSR program is communicated to students and employees. Communication of the University’s CSR program does not follow a well-defined line. Some initiatives are conveyed through internal mail; others are conveyed through the website. Currently, the University’s goal is to reorganize the website and internal information flows to determine more standard and effective ways to communicate

As for the connection between CSR strategy and communication, the Sustainability Officer stated how there is an absolute incorporation of CSR policies into the University’s strategies and policies. The University of Bari’s policy documents are oriented towards CSR-related strategies. In particular, the strategic choices of the University are trying to ensure, to an increasing extent, coherence with the Sustainable Development Goals (SDGs) of Agenda 2030. Many of the activities implemented by the University are inspired by the Sustainable Development Goals (SDGs) and many of the indicators being monitored are linked to the same goals. In this sense, the University of Bari has taken a path consistent with a vision aligned with the 2030 Agenda.

As for the second factor of analysis, aimed at investigating the impact of CSR on society/environment, the Sustainability Officer explained how the communication of sustainability practices has contributed to the improvement of reputation in the area. The University of Bari, especially in recent years, has developed activities that have made it particularly recognizable at the regional level, maturing experiences that have also become a point of reference at the national level. In terms of reputation in the region, the University has been able to communicate its attention to CSR issues and, thanks to this efficient communication activity, today it represents a very important, not marginal, node in the Network of Universities for Sustainable Development (RUS Network).

In this regard, it should be noted that a few months before the lockdown, the University of Bari itself organized a “Sustainability Management” course aimed at the more than 70 universities that are members of the RUS. The University of Bari was, therefore, the first university to launch this course, and staff from universities in other countries and regions came to the University of Bari for this training course.

The Sustainability Officer also outlined how the University designs and manages its programs in a way that fully satisfies and generates increasing value for all stakeholders. The University has always been committed to mutually consistent actions aimed at generating increasing value for internal (students, faculty, administrative staff) and external stakeholders. In this regard, the Sustainability Officer stated that “the University of Bari is continually seeking systemic relationships with the outside world, as well as lasting and strategic ones”. In this regard, the University has initiated an interlocution that, for example, sees the University of Bari connected to the metropolitan city in a synergic but also systemic way.

In particular, a relationship has been established with the study center of the regional council and with many other partners in the area. This greater awareness of the importance of external relations is an expression of the University of Bari’s ability to generate value. In this sense, the University is becoming increasingly active in the development of projects, of a certain importance, aimed at enhancing the territory.

As for the tools that the University uses to report on its impact on the environment and the local/national economy, the Sustainability Officer stated that “at the moment the University is engaged in defining a series of indicators, for example regarding CO<sub>2</sub>, linked

to some of the University sites". Especially recently, the University of Bari has begun to build facilities consistent with significant energy savings.

It should be pointed out that attention to these issues has always been there but, at the moment, the evaluation of these issues is no longer just occasional, but systemic. For example, the Sustainability Officer stated that, with reference to the Science Department, a very thorough job has been done. Specifically, CO<sub>2</sub> emissions were calculated, including during the COVID period, to assess the impact on emissions generated by employee presence or absence. The results of this survey revealed that the weight of employees is quite low and, therefore, much more work needs to be done on the buildings and physical structures already in place. This is a path that we intend to undertake with reference to all the buildings/departments of the University, also extending the study of the factors that impact on CO<sub>2</sub> emissions with reference to student mobility.

Ultimately, through this set of indicators, the University reports its impact on the environment and on the local/national economy, thus communicating the achievement of results considered by the Sustainability Officer to be quite satisfactory.

This has certainly contributed to the strengthening of the reputation of the University of Bari on these issues and visibility at the national level.

The third factor, aimed at analyzing CSR activity focused on students, specifically investigates the main CSR activities undertaken by the university to ensure the protection of students' rights (e.g., advisory and academic guidance activities, methods for handling complaints received, information on university services offered, etc.). On the one hand, the university has been very committed to student orientation actions; on the other, it has tried to involve students through the activation of courses on sustainability issues.

The purpose of these courses was to spread the themes of CSR to a number of students that was as significant as possible. This choice is linked to the awareness of the University of Bari that themes such as those related to CSR represent a necessary and indispensable cultural background for every student at the university, regardless of the objectives and the degree course chosen, whether it be a three-year or a master's degree. The Sustainability Officer specified that the cross-curricular courses are also addressed to the outside world, as they are strategic themes for the development of the territory: "The University of Bari is committed to providing cross-curricular courses on CSR issues also to citizens and employees of other institutions in the territory. This represents a very important step that gives value to the central role of the University of Bari in the sustainable development of the entire territory." In addition, some specific degree courses on CSR issues have been activated, in both economic and legal fields.

The fourth factor analyzes employee involvement in CSR activities and specifically investigates the university's engagement in social and/or volunteer activities that also involve employees. The Sustainability Officer stated that involvement involves both faculty and technical-administrative staff as well as students. The University and its staff are very proactive towards carrying out activities of social interest, whether related to people in difficult conditions, sports activities or engagement on issues related to sustainability, thanks to a dense network of interactions with other local players who see the university as an important point of reference. However, there is a difficulty in terms of coordination of these activities having a limited availability of people and resources. In this sense, efforts are being made to channel the energies that faculty, technical-administrative staff and even students develop in these domains so that a unified and organized framework can be developed.

Ultimately, the interview shows that the University of Bari is certainly present and active in these areas and is also very visible in the area. In fact, as the Sustainability Officer affirmed, "this significant commitment is recognized not only at the regional level but also at the national level by the national networks that deal with CSR".

The following table summarizes the results from the interview for each factor of analysis (Table 2).

**Table 2.** Summary of results for each of the analysis factors of CSR in universities according to the framework of Antonaras et al. (2018).

Factor	Activity
Factor 1: CSR strategy and reporting	The University's CSR program is communicated to students and employees through both internal mail and the website. With reference to the connection between CSR strategy and communication, the Sustainability Officer attests to "the absolute integration of CSR policies into the University's strategies and policies, in coherence with the Sustainable Development Goals (SDGs) of the 2030 Agenda".
Factor 2: Impact of CSR on society/environment	The Sustainability Officer states that " <i>the communication of sustainability practices promoted by the University of Bari has improved the reputation of society in this sense and this has also had an important social impact</i> ". The University of Bari also recognizes the importance of the " <i>continuous search for systemic relationships with the outside world, as well as lasting and strategic</i> ", an expression of the organization's ability to generate value for the territory. Furthermore, the Sustainability Officer states that " <i>at the moment the University is engaged in the definition of a series of indicators, for example related to CO<sub>2</sub></i> " able to measure its impact on the environment and on the local/national economy.
Factor 3: Student-focused CSR activities	The University of Bari is very committed to the actions of orientation and involvement of students through the activation of courses on sustainability issues. In this regard Sustainability Officer states that: " <i>the University of Bari is committed to providing cross-curricular courses on CSR issues also to citizens and employees of other institutions in the territory. This represents a very important step that gives value to the central role of the University of Bari in the sustainable development of the entire territory</i> ".
Factor 4: People involvement in CSR activities	The Sustainability Officer states that " <i>The University and its staff are very proactive towards carrying out activities of social interest, whether related to people in distress, sports activities, engagement on issues related to sustainability, thanks to a dense network of interactions with other local actors who see the university as an important reference point</i> ".

## 5. Discussion and Conclusions

Starting from the conceptual framework of Antonaras et al. (2018), the present study investigates, with reference to the University of Bari, to what extent the CSR strategy (factor 1) includes actions aimed at spreading the issues of Corporate Social Responsibility on society and the environment (factor 2), on students (factor 3) and on internal staff, represented by faculty and technical-administrative staff (factor 4). The approach used is the "stakeholder approach", moving from the consideration that when it comes to CSR, the management of a university must orient its mission and vision towards the expectations of its main stakeholders.

Consistent with the expected results of the study by Antonaras et al. (2018), the University of Bari has demonstrated not only that it has developed a solid CSR strategy, but also that it has ensured the involvement of the main categories of internal and external stakeholders in this activity, moreover exerting a positive impact on society and the environment.

As for the CSR strategy (factor 1), the interview showed how the University's strategic choices are consistent with the Sustainable Development Goals (SDGs) of the 2030 Agency. In particular, the University has activated the transversal training course called "Agenda 2030. Policies, processes, participation", whose main purpose is to promote a culture of sustainability among students, members of the academic community and citizenship. Through participation in this course, participants deepen the main problems and fundamental issues

of sustainable development (both from a historical background and theoretical framework of reference), developing solutions in order to contribute to the pursuit of the 17 Sustainable Development Goals and to make the University of Bari more committed to this perspective.

As is well known, a university CSR strategy should also focus on society and the environment. Through the implementation of transversal courses, intended not only for internal staff, the University of Bari has ensured the dissemination of knowledge of CSR issues to the general public. In this sense, CSR initiatives also affect society and this is further confirmed by the continuous development of projects and external strategic relations, aimed at enhancing the territory. The activation of the Advanced Training Course in “Sustainability Management”, addressed to the staff of the University of Bari and to the staff coming from the other more than 70 Italian Universities adhering to RUS, should also be noted. The objective of the course is to train professionals with specialized and strategic skills, able to support the political and decision-making processes of the University on the issue of policies and capacity building actions for sustainable development. The topics covered range from the management of human resources to the management of natural resources, energy and mobility, waste management and green public procurement, with an in-depth study of the recently published standard ISO 37101:2019 on “Management Systems for Sustainable Development in Communities”.

These initiatives and activities have contributed to making the University of Bari particularly recognizable not only at a regional level, but also at a national level, holding a prominent position in the Network of Universities for Sustainable Development (RUS Network).

As for the involvement of students, the interview revealed the full awareness of the University of Bari about the central role of students for the future dissemination of CSR practices. To this end, regardless of the objectives and the degree course chosen, the university has activated cross-curricular courses directed at students on sustainability issues. However, this is not the only initiative, as there are numerous activities to raise student awareness of environmental issues. For example, in order to ensure an increasingly plastic-free department, a kit called “Ghirba per l’Ambiente” (Grape Soup for the Environment) has been distributed to freshmen and students already enrolled, aimed at reducing the purchase and consumption of plastic water bottles.

The University of Bari is also very attentive to the efficient use of resources and energy saving, encouraging the construction of buildings in this sense. In order to monitor, for example, CO<sub>2</sub> emissions, the University is engaged in the development of a series of indicators that allow it to report this information.

In fact, a university-wide CSR strategy should include activities focused on environmental preservation (recycling program and use of renewable resources).

The interview with the Sustainability Officer revealed the full involvement of faculty and technical-administrative staff in CSR activities, engaged in carrying out activities of social interest such as sports activities, and also engagement on issues related to sustainability, thanks to a dense network of interactions with other actors in the area.

In conclusion, the analysis clearly showed the centrality of universities in the promotion of CSR issues and, therefore, in the sustainable development of the entire territory. As there are still limited studies that have analyzed the specific actions of universities to ensure an efficient dissemination of CSR (Chen et al. 2019; Rahman et al. 2019), the present study has provided empirical evidence of activities capable of producing positive effects on society, the environment and different categories of stakeholders. This highlights how the University of Bari did not simply address CSR issues theoretically, but rather put into practice the assumptions behind CSR through the promotion of activities and initiatives that can concretely raise awareness of these issues among society and stakeholders, both internal and external.

The real challenge, in fact, is to engage and implement this CSR “to serve the public interest” by helping management to “keep pace with change and use it effectively” (Harlow 1976).



As such, Bari University has been shown to elevate and implement CSR standards as a means to achieve constructive social change (Heath and Waymer 2021).

## 6. Implications, Limitations and Future Research Lines

In terms of theoretical implications, the present study contributes to the literature analyzing the relationship between CSR and universities by providing a concrete case of implementing CSR practices into university strategy. In fact, although the adoption of such actions has been extensively investigated with reference to the industrial sector, being considered among the most environmentally impactful, this analysis is still in an exploratory stage with reference to the education sector.

From the standpoint of practical implications, this study represents an example for universities throughout the world of how to implement CSR activities to ensure the generation of increasing value for all stakeholders. In fact, it is clear from this study that the adoption of coherent actions aimed at generating increasing value for internal and external stakeholders favors the improvement of the image and reputation of the University and, by extension, of the surrounding area.

Through the case study under examination, therefore, it was possible to assess the involvement of stakeholders by the University of Bari, both as recipients and as active partners of the company.

The limitations of our study can be found in the methodology of analysis used. The use of a single case study does not allow us to extend the results of our analysis to the universe of university organizations. Limitations also relate to the content of the interview itself. Specifically, the limitation that emerged from the interview relates to the communication of CSR goals due to the lack of a well-defined mode of disclosure.

As is well known, there is a growing need to understand how universities integrate social and environmental aspects into their strategy and the perceptions of different categories of stakeholders. In particular, the adoption of socially responsible behavior by various organizations has become increasingly understandable in recent years due to the growing attention of internal and external stakeholders to these issues. The need for companies to meet stakeholder expectations has led to significant changes in the definition of corporate strategies, which are increasingly oriented towards the integration of social and environmental aspects. Therefore, future studies could investigate more standard and effective modes of communication adopted by universities. It would also be interesting to explore a comparative study across universities in order to identify CSR actions that could take on the connotation of “best practices” for higher education institutions.

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Article

# University Social Responsibility: The Case of Italy

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**Abstract:** Increasing attention is now being paid to the concept of sustainability as a crucial element of our life at all levels. The awareness that attention must be paid not only to the present, but also and above all to the future of the society in which we live has increased attention to social and environmental issues, such as climate change and the digital revolution. This transformation has also impacted the public sector: in particular, the scientific attention in the university sector has led to the birth of the concept of University Social Responsibility (USR), which suggests that universities sustainably re-transform their work. However, this issue has so far only been the subject of a few studies. The purpose of this article is to promote greater awareness on the part of universities of the importance of addressing sustainability issues. The results of the analysis, obtained thanks to the use of a questionnaire and interviews, depict the state of the art in the adoption of social reporting practices by Italian universities and identify the main reasons and barriers to the adoption of these practices.

**Keywords:** university social responsibility; universities; social responsibility; CSR reporting; Italy

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## 1. Introduction

The current context is drastically changing the way we live, with effects on events (especially natural ones) on a global scale as well as on our daily lives. Consequently, the issue of sustainability in this transformation process has assumed a crucial role, as it has become clear that the future of our society cannot be based solely on economic issues, but will have to face continuous and pressing cultural and climatic, geopolitical and technological evolutions (Galantino 2017).

Initially focused on sustainability within the business world, the literature has progressively extended research to the public sector and university institutions, through the introduction of the topic of University Social Responsibility (USR) (Lee 2000; Wright 2002; Cortese 2003; Rusconi 2005; Velazquez et al. 2006; Fornasa and Salomone 2007; Albrecht et al. 2007; Frey 2009; Del Sordo et al. 2010; Jones et al. 2010; Lozano 2011; ASEAN University Network (AUN) (ASEAN University Network (AUN)) 2012; Lozano et al. 2013; Romolini 2015; Bokhari 2017).

This new paradigm has led universities to redefine their mission and functions, implementing a process of continuous change in which the traditional “missions” of training and research are repropounded in a sustainable and value creation perspective (Gulbrandsen and Slipersaeter 2007). In this way, universities can respond to the increasingly pressing expectations of their stakeholders, thus reacquiring and consolidating the relationship of trust between civil society and the university system (Buzby and Falk 1979; Moggi 2016). In this scenario, characterized by greater complexity and dynamism, the task of the universities was to review their governance structures, performance measurement and reporting, providing an adequate response to the growing and pressing information needs of their social interlocutors, as well as to become more aware of the deeper meaning of their missions and the social/environmental impact of their actions.

This paper aims to promote greater awareness on the part of universities of the relevance of this subject. It represents a starting point for further study on this under-investigated research topic. The paper aims to answer two research questions, one consequent to the other. The first, concerning the analysis of the characteristics of the Italian academic panorama about social reporting practices, highlighted a very fragmented situation, requiring as a logical consequence the definition of a second research question, relating to the motivations and barriers underlying development and dissemination of social reporting practices. Thanks to the use of questionnaires and interviews, a clearer picture of the current state of social reporting of Italian universities was obtained, highlighting the development and the constraints that hinder its full adoption.

The structure of the paper is as follows. Section 2 is dedicated to the review of the literature on the topic of CSR within the academic world, on the definition of USR and the different forms of social reporting of Italian universities and the current level of dissemination. Section 3 describes the sample selection and methodology. Section 4 presents the main results. Finally, the implications and limitations of the work are discussed and an agenda for future research is provided.

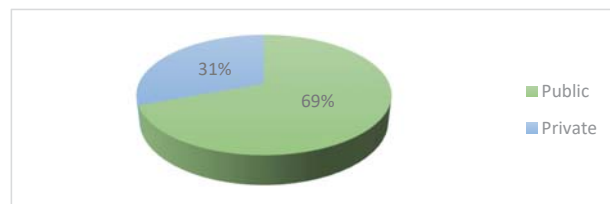
## 2. Literature Review

### 2.1. Setting the Scenario: A Diachronic Analysis of the Social Reporting Made by Universities

The objective of the analysis is to present the social reporting practices carried out within the national academic landscape, to underline the prevailing characteristics and the practices implemented.

As currently in Italy there is no database containing all the social reporting tools and related models adopted by each university, all the information found on the MIUR website (and sites connected to it) has been included for the search of the documentation.

From the MIUR census relating to the period 2017/2018, it emerged that the national academic landscape is made up of 98 universities divided into public and private universities (11 of which are legally recognized as telematic) as proposed in Figure 1.



**Figure 1.** Type of university (private or public) on the Italian scene in the academic year 2017–2018.

To give greater relevance to this first data, the geographical distribution of the universities was taken into consideration: using the subdivision proposed by ISTAT of the Italian regions into four macro-areas, the predominance of public universities compared to private ones is confirmed at the national level (Figure 2).

The MIUR statistics referring to the academic year 2017/2018 include only 90 of the 98 universities and private universities are mainly small in size, while medium and mega universities are predominantly, if not exclusively, of a public nature (Figure 3).

Specifically, it is noted that most of the public universities with more than 40,000 members are located in the north. The medium-sized universities are mainly of a public nature (19 against 4 of a private nature) and are located for the most part in Northern and Southern Italy. Conversely, private institutions (23 universities) tend to be small and are mostly located in Central Italy.

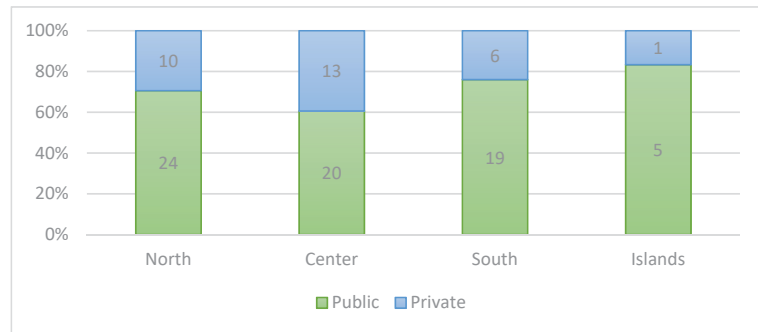


Figure 2. Geographical distribution, in Italy, based on the nature of the University.

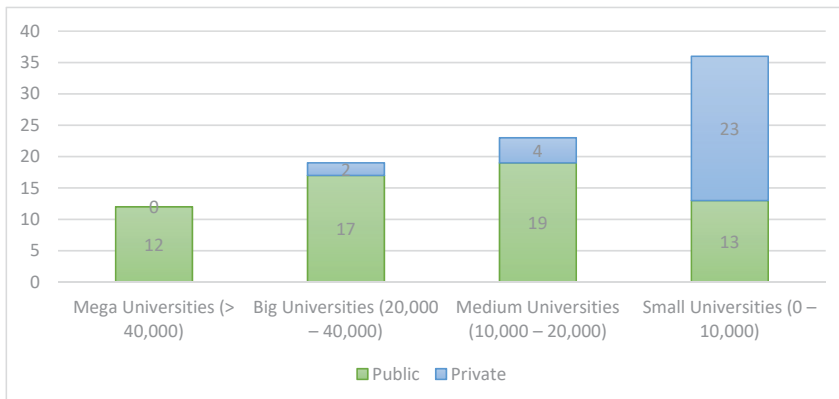


Figure 3. Size of Italian universities in relation to their nature.

## 2.2. The Concept of Accountability in the Context of Italian Universities

Just like businesses, universities are also social institutions aimed at creating and sharing value with multiple stakeholders; thus, their ability to express their social and cultural function becomes a sine qua non condition (the so-called “third mission”), as well as helping to clarify the impact of their policies, actions, decisions and performance through reporting processes that follow the same guidelines and accountability standards adopted in the business world (GBS 2016).

In the book *Sustainability Reporting in Universities*, Moggi (2016), offered a brief but meaningful study of the reasons that push universities to promote a social reporting process. Some of the reasons underlying the implementation of a reporting system concern:

- The holistic representation of the university’s results in qualitative and quantitative terms, highlighting the resources used and the activities carried out to pursue the academic mission;
- The desire of the university to begin a sustainability process by communicating its work to stakeholders and by assessing its economic, social and environmental impacts within the community and the territory of reference. However, this objective cannot be separated from a preliminary research phase in which knowledge about sustainability is acquired, consolidated and increased;
- The intention to adopt reporting tools designed to improve public relations, supporting the image of the university in the context in which it operates by describing the use of resources (including the public ones) received; this “self-referential” purpose,



although not always in line with the editorial standards indicated in the main reference frameworks, can represent a vehicle for increasing the competitive advantage over other universities that do not adopt this tool;

- The desire to “follow” the path of universities that have already undertaken this process following the growing pressure from the institutional context (Moggi 2016).

By focusing on the Italian context, the literature has shown that Italian universities tend to lag on the issue of social reporting compared to international ones. However, in recent years, a process of significant change has been initiated thanks to the creation promoted by the CRUI (Conference of Rectors of Italian Universities) of the “University Network for Sustainability” (RUS). Established in 2015, the RUS represents the first experience of coordination and sharing between all Italian universities involved in the issues of environmental and social responsibility. It defines specific groups of work on issues considered strategic and transversal to the achievement of its institutional objectives: climate change, education, energy, mobility and waste.

Among the main aims promoted by the RUS are:

- The dissemination of a common culture about sustainability through the sharing of best practices, knowledge and multidisciplinary skills to increase the positive impacts implemented by each university (but also applicable to other sectors of the PA, education and the territory in general);
- The promotion and achievement of the Sustainable Development Goals (SDGs);
- The strengthening of the value and recognition of the Italian experience on the international scene. Thanks to participation in a network of common values and metrics, it is possible to “mitigate” the isolation of Italian universities within international rankings due to specificities not found in other academic contexts.

The RUS is open to all universities belonging to the CRUI and to other non-profit organizations whose institutional objectives are in line with those promoted by the network. In this way, through the appointment of a referring delegate for the network, each University and organization can share its sustainability knowledge and practices (RUS 2019).

### 2.3. *The Social Reporting Carried Out by the Universities*

It should be highlighted that the meaning of social reporting is attributable to both sustainability and social and environmental reporting. These denominations are commonly recognized as social accounting practices (Moggi 2016).

The main forms of social reporting that are most widespread on the national academic panorama are proposed below. However, given the substantial freedom granted to universities to adopt the most functional reporting model for their communication and editorial needs, there has been (as within other forms of organization) a proliferation of documents with very different characteristics in terms of structure, content and form (GBS 2016).

#### 2.3.1. *The Social Report*

Considered one of the first accountability tools aimed at communicating USR practices to social interlocutors, today it is among the most widely used forms of reporting on the national scene. For this reason, to ensure a correct qualitative and quantitative representation of the university reality, it is essential to define a drafting process that is as precise and rigorous as possible.

A first consideration to make is to underline that the social report does not aim to replace the financial statements (as an instrument of the university’s capital, economic and financial representation) but intends to support it, adding information not available from the accounting tools.

In this perspective, the social report, therefore, takes on the function of reporting to its community of reference the impacts generated by the university at an environmental, social and economic level, always bearing in mind the multiple expectations of the relevant stakeholders.

### 2.3.2. The Mandate Report

The mandate report has as its main objective the reporting of the results achieved on based on what was defined at the beginning of the period. It is easy to understand how the structure and content of the mandate report are profoundly different from those envisaged in the social report. The first difference to underline is the reference time frame, since while the first covers a multi-year period (whose duration varies according to the administrative mandate), the second tends to refer to the calendar year.

### 2.3.3. The Environmental Report

The purpose of the environmental report is to “provide an organic picture of the direct interrelationships between the company and the natural environment through the representation of qualitative and quantitative data of the environmental impact of production activities and the economic-financial effort sustained by the company for the protection of the environment” (Fossati et al. 2009). Unlike the social report which contemplates all the relationships with possible stakeholders, the report focuses on the ecological impacts of the activity carried out by the company.

Although there is still no ad hoc environmental management standard for public interest entities and universities, it is worth mentioning the model proposed by Dionisio (Moggi 2016) in which there is a subdivision into three levels of the environmental balance:

- The first level is almost qualitative in nature since, after an initial description of the activity carried out by the organization, all the information regarding the environmental impact generated by the company is detailed, also concerning the effects generated on employees and the community of reference. This section refers to any environmental certifications, also indicating the presence and evolution of an internal system designed specifically for environmental management;
- At the second level all the data (and related performance indicators) relating to the use of resources and the effects produced by the outputs on the environment in terms of waste produced, emissions into the atmosphere, noise pollution are reported;
- The last level is functional to the communication of the main integrated sustainability policies and strategies to be implemented to mitigate and prevent the environmental impacts caused by the organization’s production process.

### 2.3.4. The Gender Report

In Italy, this type of report is recommended by the directive of the Department for Rights and Equal Opportunities of 2007, to promote a culture of public administrations aimed at sustaining the enhancement of contributions offered by men and women, reducing implicit and explicit obstacles and discrimination. With specific reference to universities, at the initiative of the CRUI, in 2018 the MIUR approved a document entitled “Indications for positive actions of the MIUR on gender issues in Universities and research” in which, drawing inspiration from the best practices already adopted at European level, the guidelines to encourage the equal presence at any hierarchical level were defined.

### 2.3.5. The Mission Report

The mission report can be considered as the social report of non-profit companies. It allows the organization to communicate effectively the mission pursued (not merely in economic terms), indicating the results achieved and the lines of action taken to be able to achieve them.

### 2.3.6. The Sustainability Report

The sustainability report allows organizations to assess the impact of non-profit issues. The last decade has seen a significant increase in the sustainability report within profit-oriented organizations as, through the help of some transversal indicators, it represents the most transparent and adequate way to represent the performance achieved in terms of sustainability, values of the organization, governance model and link between the strategy

and its commitment to promote a sustainable global economy. This trend has also managed to spread within the world of non-profit organizations, public interest entities and, in particular, within universities as, given the nature of the entity, the three dimensions of sustainability are closely related to their mission (GBS 2016).

In practice, the name of “Sustainability Report” is attributed to the guidelines and drafting schemes referable to the guidelines of the Global Reporting Initiative (GRI), a constantly updated framework which, as subsequently highlighted, is experiencing growing interest within all sectors.

#### 2.4. Recent Contributions in the Academic Field

Even if the theme of USR is still in development amongst academics, some literature has already highlighted potential topics and issues.

According to some authors (del Mar Alonso-Almeida et al. 2015; Del Sordo et al. 2016) the diffusion of sustainability reporting is still at an early stage in universities, and in Italian as well, despite the increasing concerns about sustainability in young people and other universities’ stakeholders. If the adoption of USR practices certainly fosters university visibility and facilitates the ability to raise funds for future sustainability activities, at the very same time the development of social reports has been challenged by the lack of systematic collection of non-financial information within the university.

Furthermore, in line with Larrán Jorge et al. (2019), sustainability disclosure practices by universities are explained by different factors, as institutionalization, geographical region, external assurance and leadership.

Quite interestingly, with specific reference to Italy, some authors have mentioned the importance of societal issues, as COVID-19, inside the corpus of web-based USR (Nicolò et al. 2021), and the relevance of intellectual capital disclosure and its components (Nicolò et al. 2021).

Meseguer-Sánchez et al. (2020), analyzed the scientific production of the economic and environmental impacts of USR over the last 50 years through a bibliometric analysis. According to them USR, as a “mechanism that allows the dissemination of HEI values and so ensures their economic, environmental, and social sustainability”, is committed to the demands of its various interest groups.

According to Ali et al. (2020), “Universities across the globe need to undertake social responsibility as an integral process of the organization and mold their activities of teaching education and training accordingly”; in this sense, their research indicates the practical approaches that can be undertaken by universities to legitimize their social responsibility initiatives, also shedding light on the fact that the social responsibility of universities differs “in nature from corporate social responsibility since the nature of institutional operations and objectives are inherently different from business organizations”.

Rababah et al. (2021) showed that “University management creativity, effective communication with the public and stakeholders, the quality of the educational process and the development of scientific activities stimulate USR development”, with special regard to the BRICS countries and, as such, these should be used as the basis for the strategic planning of activities in the context of the continuing COVID-19 pandemic.

Another fruitful avenue of research, in the specific context of universities, is in the field of Green Public Procurement (GPP), which could, in turn, foster and improve university social responsibility and its disclosure.

If Cheng et al. (2018) have already performed a systematic literature review up to 2016—showing that GPP discussion has mostly focused on the specific impacts of GPP implementation, while the discussion on GPP as compared to other environmental policy tools, in terms of efficiency and innovation, is still lagging—in 2021 two distinct streams of authors (Liu et al. 2021; Ma et al. 2021) demonstrated, with their findings, that external stakeholder drivers have a positive relationship with GPP practice. Both the knowledge of GPP implementation policies and the knowledge of GPP benefits mediate this relationship.

### 3. Methodology

As anticipated in the introductory part, to carry out the research part it was decided to adopt a mixed-method, through the use of tools typical of quantitative and qualitative research, in order to guarantee both a better understanding of the data and to overcome weaknesses that distinguish the two methods.

Both analyses of universities' sites, documentary analysis, a survey and interviews have been developed.

#### 3.1. Universities' Sites and Documentary Analysis

A preliminary analysis of the sites of the 98 universities was carried out to verify the presence of sections dedicated to sustainability containing practices implemented and social reporting documents published up to 10 February 2019.

In this first phase of documentary analysis, some criticalities were found regarding the availability of the reports published by the individual universities as they are not always easy to access. Specifically, the research (to be able to recover all documents) was conducted by consulting:

- The area of the university website dedicated to sustainability;
- The previous versions of the website and the historical archives available (in particular for the first published reports);
- Posters of conferences dedicated to the theme of sustainability in universities (where links to university documents are shown).

If unable to retrieve the report online, it was acquired through telephone contact with the competent office (generally the public relations office and the accounting and budget office).

From what is highlighted in these first passages, it is easy to understand that there is an underlying communication problem, as not all universities perceive reporting models as a communication tool towards their reference stakeholders (thus facilitating their accessibility).

#### 3.2. The Questionnaire: A Methodological Note

Based on the objectives to be investigated, it was decided to use a questionnaire (typical of quantitative research) as it constitutes a valid measurement tool capable of obtaining an initial confirmation of the sensitivity regarding university policies about social responsibility within the individual universities of the sample. Consistently with the research objectives, the questionnaire was administered through the Google Forms platform to a sample made up of Italian universities belonging to the network of Universities for Sustainable Development (RUS) and the Study Group for Social Report (GBS). The objective was to investigate the level of sensitivity towards the practices of dissemination of USR policies, as well as to analyze possible reasons and factors that limit their adoption.

As most of the universities participating in the GBS also participate in the RUS, only the RUS contact for these universities was selected for simplicity's sake (for a matter of updating the contact list of the respective referents).

Sixty-four universities adhering to the RUS were identified according to the latest data updated on 26 February 2019, and four universities adhering only to the GBS. This assumption in the selection of the sample involves the coverage of about 70% of the total population.

Thanks to the data available on the RUS and GBS websites (although not completely updated), the e-mail addresses of the delegates of the rectors and/or of the operational contacts of the network were selected: if both were indicated, it was decided to send the questionnaire to the contact person operating. As regards the GBS, since only the name of the contact person is indicated on the site, we proceeded to search for the relevant mailing address within the respective university pages.

It must be emphasized that with the selection made, all universities that do not belong to the two organizations were implicitly excluded; this does not mean that they do

not belong to other associations/networks or that they completely exclude sustainability policies from their processes.

It consists of a set of ten closed and semi-closed questions (Appendix A). While the first is structured in such a way as to admit only dichotomous answers (yes/no) and multiple answers (admitting more than one answer among those predisposed), the second is characterized by the “other” option, so they offer the recipient the possibility of specifying in greater detail the topic analyzed by the closed question.

The questionnaire, of an anonymous nature to guarantee an adequate level of truthfulness in its completion, was accompanied by a letter of presentation in which the objectives investigated, the methodological note and the terms of presentation were explained.

### 3.3. *The Interviews: A Methodological Note*

Subsequently, some peculiar aspects detected in some universities were investigated by carrying out semi-structured interviews (typical of qualitative research), as an additional support and control tool compared to the questionnaire.

The approach is in line with Husband (2020), who reflects, “the semi-structured interview offers additional depth to that supplied by questionnaire or fully structured interview by inviting dialogic exchange. In so engaging, the researcher is actively constructing knowledge in partnership with the respondent”.

During the period of administration of the questionnaire, some critical aspects identified in some of the 98 Italian universities were investigated by interview.

The four selected universities, one of which is private, were listed by letters of the alphabet to maintain an adequate level of anonymity, free from any form of conditioning that could affect the truthfulness of the answers.

The selection of universities was made by trying to investigate two types of needs:

- To understand the reasons behind the implementation (or not) of forms of social reporting within each university;
- To analyze the personal perception regarding the reasons and barriers underlying their full or partial applicability.

The four universities A, B, C and D, although they present a strong involvement and dissemination on sustainability issues and practices, show singular attitudes concerning the forms of social reporting. In particular:

- University A presented only one form of social reporting in the decade 2008–2018;
- Universities B and C to date have not yet implemented any form of social reporting;
- University D presents the social report every two years and has recently introduced, upon completion, also the gender report.

Once the reference sample was clearly outlined, we proceeded to identify and contact the most “adequate” figures to understand the topics covered by the interview.

The interviews, carried out by telephone, were preceded by preparatory calls and/or emails to present and clarify the research work, simultaneously defining a formal “meeting” date. The interview was set up according to a semi-structured scheme: using the questionnaire administered online as a reference scheme, the attention was subsequently placed on the single critical elements of the university on the adoption (or not) of forms of social reporting and the related personal perception of the phenomenon through questions consequential to the answers provided.

## 4. Empirical Analysis and Results

Given the criticalities that emerged from the literature review, it was necessary to carry out an in-depth study aimed at a better understanding of the sensitivity of Universities regarding USR practices and the reasons and limits that hinder the development and dissemination of social reporting practices.

#### 4.1. Universities' Sites and Documentary Analysis: The Dissemination of Social Reporting

After having contextualized the Italian universities in relation to their type, geographic location and size, we proceed to the presentation of the level of diffusion of the social reporting models.

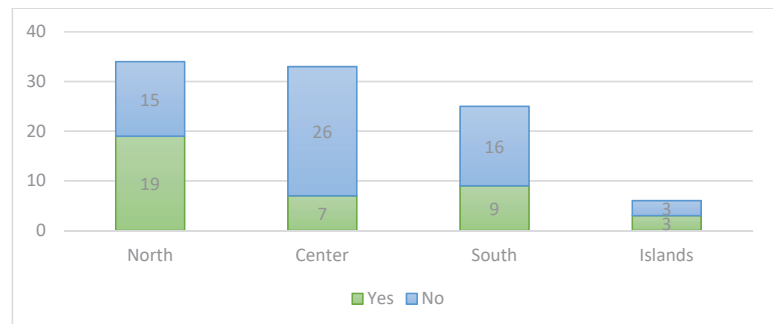
Below is a first summary of the level of dissemination of social reporting for the type of university (Table 1).

**Table 1.** Incidence of the reports published out of the total of public and private universities.

Type of University	N. Universities	N. Report	%
Public	68	35	51.47%
Private	30	3	10.00%
Total	98	38	38.78%

The data collected shows significant differences depending on the nature of the University. Specifically, it is assumed that 38.78% of universities have, at least once since 2008, faced an approach to social reporting. The incidence of reporting is profoundly different depending on the type of university, as only 7.89% of private universities have shown interest in this, even just once.

Going into the detail of the figure below, the distribution of the universities that adopt social reporting practices is presented for the geographical area of reference (Figure 4).



**Figure 4.** Dissemination of social reporting by geographical area.

The graph shows, both in absolute values and in relative terms (by comparing the reporting universities with the total number of universities in the geographical area), how the universities located in Northern Italy are more active in social reporting practices.

As for the Sicilian and Sardinian universities, even if there are only three reporting, when compared with the total number of universities in the area they represent 50% (Table 2).

**Table 2.** Dissemination of social reporting with respect to the presence of universities by geographical area.

Geographical Zone	Social Report	No Social Report	Total	%
North	19	15	34	55.88%
Center	7	26	33	21.21%
South	9	16	25	36%
Islands	3	3	6	50%
Total	38	60	98	

A further critical element to consider in the survey is the correlation between the size of the university and its nature: the table below shows a greater sensitivity of mega and large/medium universities towards social reporting compared to small ones, which

account for less than 14%. As for the year 2017/2018 the MIUR does not provide the number of students enrolled for the University Institute of Advanced Studies of Pavia (IUSS), the last available data dating back to 2010, equal to 297, was taken as a reference.

This phenomenon has peculiar characteristics as it can be seen that, although the size of the university decreases and the number increases, there is no consequent increase in reporting universities (Table 3).

**Table 3.** Dissemination of social reporting by university size.

		Social Report	No Social Report	Total	%
Mega	>40.000	10	2	12	83.33%
Big	20.000–40.000	11	8	19	57.89%
Medium	10.000–20.000	12	11	23	52.17%
Small	0–10.000	5	31	36	13.89%
Total		38	52	90 *	

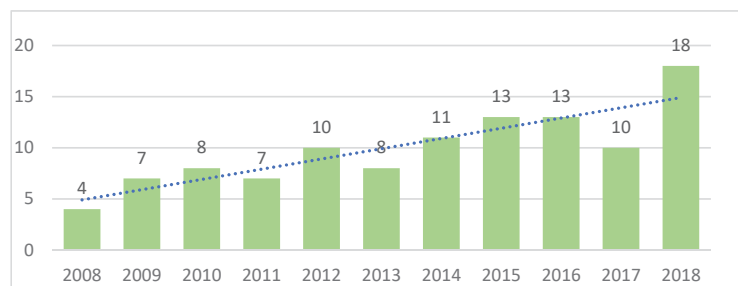
\* As anticipated, the MIUR statistics referring to the academic year 2017/2018 include only 90 of the 98 universities.

#### 4.2. Time Analysis of the Phenomenon

In the figure shown below, we aim to present the temporal evolution of the dissemination of social reporting models over the last 10 years, indicating the relative trend line. Although the analysis carried out does not presume to represent a complete evolutionary trend in the social reporting of universities, the following graph indicates, albeit with a fluctuating trend, a growing sensitivity to the issue by Italian universities.

The hypotheses underlying this phenomenon are attributable, for example, to the technical times of data collection rather than to physiological—organizational and internal governance changes (Moggi 2016).

Although the use of accountability tools is not yet integrated with the university’s decision-making and management processes, it is interesting to underline a growing trend, reaching a peak in 2018 with 18 reporting universities and 23 published reports (Figure 5).



**Figure 5.** Time evolution in the publication of social reporting documents from 2008 to 2018.

Finally, we considered the reporting universities belonging to the university network and the study group for the social report. More than 50% of the members of the RUS and more than 63% of the GBS members implement a social reporting model and, consequently, we conclude that not all the members of the RUS and the GBS draw up reports and not all the reports are produced by universities belonging to the two organizations.

Entering into the merits of the 38 universities identified, we proceed to the representation of the 23 documents published in 2018. It is clear how the published reports are attributable to six macro-categories where the most significant weight is taken on by social and gender balance sheets (34.78%), followed by the sustainability reports (Table 4).

**Table 4.** Types of reporting for the year 2018.

Type of Reporting	N. Report	%
Social report	8	34.78%
Gender report	8	34.78%
Sustainability report	4	17.39%
Environmental report	1	4.35%
Mission report	1	4.35%
Mandate report	1	4.35%
Total	23	

#### 4.3. The Questionnaire

Out of a total of 68 questionnaires administered from 21 March 2019 to 12 April 2019, 25 responses were received (approximately 37% of the total). The analysis presented below provides a grouping of the questions into macro-topics.

##### 4.3.1. Formalized Policies and Substantial Commitment to University Social Responsibility Practices

There is a modest level of attention by universities to issues related to sustainability; specifically, 76% of universities declare that they adopt formalized procedures in favor of the USR, including:

- The use of an ad hoc register dedicated to its suppliers and related tools to evaluate their performance in qualitative-quantitative terms;
- A formalized management of waste collection and disposal (also through the involvement of staff and students) as well as structural and behavioral actions aimed at improving the energy efficiency of the university (monitoring the carbon footprint parameter) and sustainable mobility.

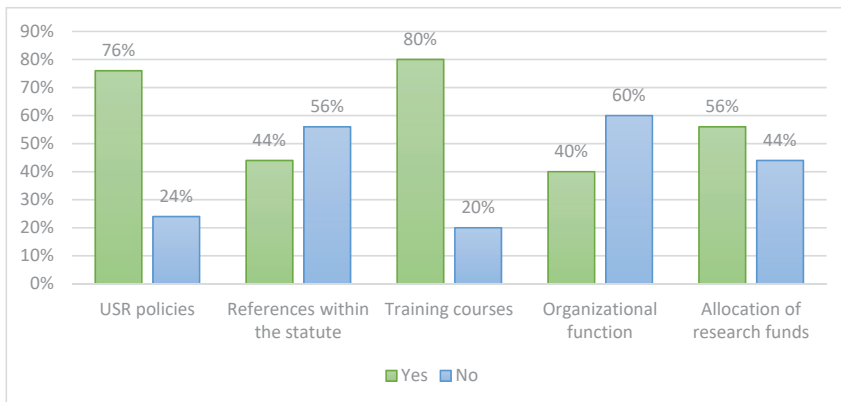
Although only slight reference to the topics is given within the university statute (only 44% of respondents have included explicit references), significant emphasis is given to sustainability in the context of the university's first mission: teaching.

On this issue, as many as 80% declare that they have included ad hoc training courses on sustainability issues; this figure represents an indicator of how sensitive and aware universities are of how the new generations can themselves be vectors of a process of change and promoters of sustainability within society.

This question, limiting the possibility of inserting references to sustainability only within the statute, is not suitable for completely intercepting the phenomenon observed. As a starting point for further research, it would be interesting, in the drafting phase, to broaden the scope by deepening analysis of whether or not there are further references within the code of ethics or internal regulations prepared by the university.

Although 60% of respondents have not yet set up a formalized organizational function within their organization chart, 56% state that they periodically allocate research funds from their university budget by defining ad hoc research projects, some of which are related to the achievement of defined objectives from the 2030 Agenda that the university has set itself to achieve, a sign of active interest and particular involvement on the part of professors and researchers (Figure 6).





**Figure 6.** Results obtained in response to questions no. 1, 2, 3, 6, 7 (please refer to the questionnaire).

#### 4.3.2. Membership of Organizations and Promotion of Information/Dissemination Activities

Most of the respondents show a good interest in the participation and sharing of sustainability practices: 84% of the respondents stated that they organize information and/or awareness events on issues relating to sustainable development, including in the academic field.

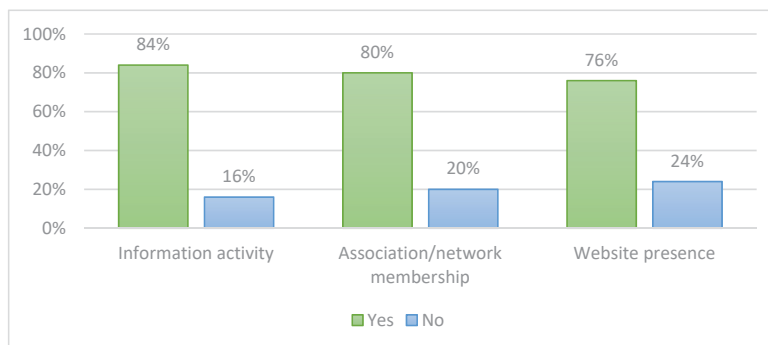
The responses provided highlight that their commitment is formally shared through conferences and testimonies, the promotion of round tables and seminar cycles, as well as through the presentation of books and articles.

There is also a sensitivity and commitment to the issue on the part of some spontaneously created student associations, which often offer concrete collaboration in the organization of events, also making their contribution during the presentation.

It would be interesting to investigate the presence or absence of internal student associations (formalized or not) elsewhere to understand the awareness of the student audience regarding the position of their university towards sustainability practices.

The participation in national and international associations/rankings and networks is significant (equal to 80%), symptomatic of a desire for openness and confrontation with realities that are profoundly different from those that characterize the Italian panorama.

Always considerable, albeit with slightly lower percentages (76%), is the implementation of a website dedicated to university sustainability policies (Figure 7).



**Figure 7.** Results obtained in response to questions no. 4, 5, 8 (please refer to the questionnaire).

#### 4.3.3. Actions in Favor of Sustainability

This question aims to investigate what actions can be implemented to characterize a university as “sustainable”.

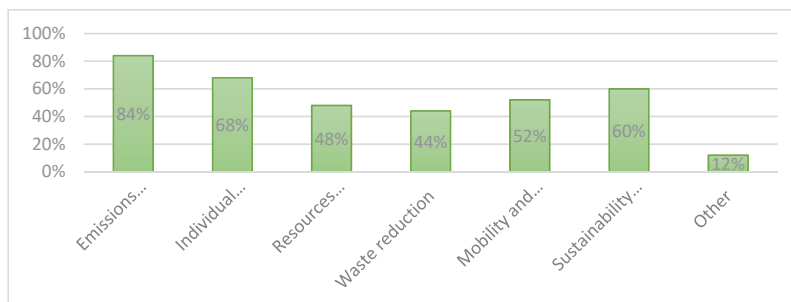
A total of 84% of respondents are particularly attentive to issues relating to the efficiency of consumption related to the university structure (such as energy-saving and integrated management of the separate collection of waste produced).

With lower percentages, the themes related to:

- Dissemination of best practices both at a behavioral level (68%) and within the individual teaching courses (60%);
- Transport and mobility, through the promotion of sharing mobility policies and discounts on fares for the main public transport systems (52%);
- Dematerialization of resources (compilation and submission of requests, registration of exams, management of practices relating to the secretariat, etc.) for a value equal to 48%;
- Optimized management of food and non-food waste for universities that have campuses and internal canteens (equal to 44%).

It is interesting to underline the three interventions indicated in the residual answer “other”: while the first concerns the creation of living lab paths in which to experiment new techniques, behaviors and projects in favor of sustainability, the second and third answers focus on issues related to stakeholder engagement and the introduction of a social reporting document.

The latter, developed on the basis of indicators expressing the results achieved of an economic, social and environmental nature, is suitable for ensuring an adequate level of transparency towards stakeholders and a formalization of the commitments undertaken and the objectives to be achieved (Figure 8).



**Figure 8.** Result obtained in response to question no. 9 (please refer to the questionnaire).

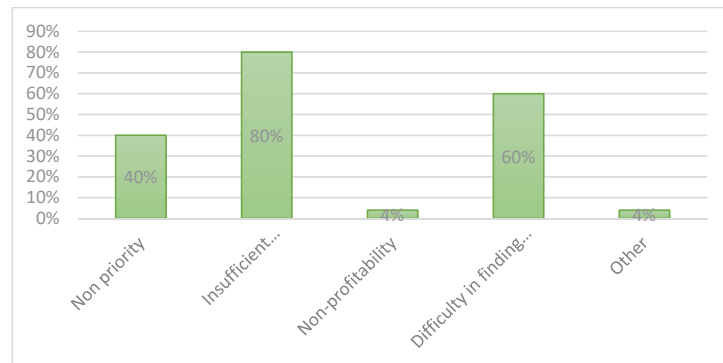
It should be noted that the question administered is partially incomplete as it does not investigate the reasons and benefits underlying the implementation of USR policies (including social reporting) but rather seeks the actions that make a university sustainable. To fill this information gap, it was decided to go further into this topic during the interview in order to obtain information as complete and comprehensive as possible.

#### 4.3.4. Barriers Underlying the Adoption of USR Policies

Concerning the constraints that hinder the adoption of USR policies and the implementation of a social reporting system, 80% of respondents argue that they are attributable to a lack of adequate resources and time they can dedicate. Or, if the university has these two factors, 60% say they find it difficult to find qualified people to follow this path.

The graph shows that 40% of respondents, if they had resources and time to dedicate, do not perceive the phenomenon as a priority element. On this issue, in the residual

category “other” one respondent attributed the non-priority to a lack of interest on the part of the governing body in charge (Figure 9).



**Figure 9.** Result obtained in response to question no. 10 (please refer to the questionnaire).

In conclusion, only one respondent reported the non-profitability deriving from the implementation of sustainability policies and forms of social reporting. This statement could denote a lack of awareness of the potential of social reporting, and as Professor Moggi has stated, “this vision could be conveyed by short-term policies, which see social reporting as yet another accountability tool that would burden the already burdensome administrative commitments” (Moggi 2016).

#### 4.4. Interviews

For a better understanding of the phenomenon, the results obtained by the four universities interviewed are presented below.

##### 4.4.1. The Theme of Social Reporting

As this work path has shown, it can certainly be argued that the social reporting process impacts internal processes, governance and university performance and on the subjects participating in it (Moggi 2016).

The universities interviewed are also aware of this, regardless of the internal drafting of a formal document. Going into the merits of individual specificities, the non-reporting universities B and C demonstrate different approaches.

University B, although particularly sensitive to university social responsibility policies with particular reference to the theme of sustainable mobility and its diffusion within all levels of teaching, ascribes the different priorities to the non-adoption of social reporting on the part of the acting governing body as well as the lack of a formalized organizational structure that can guarantee constant commitment during the phases of the data processing and report drafting process.

University C demonstrates a proactive interest in the subject, indicating how a proposal for the preparation of a draft sustainability report was included in the new strategic plan being approved. Addressing the causes of the delay in the implementation of the reporting compared to other universities, the interviewee stated that, despite sustainability initiatives already launched, it was decided to “delay” its publication in order to adapt the university policies, define suitable decision-making and operating procedures, as well as structuring its internal processes and information systems to be able to periodically collect and process data of an economic, social and environmental nature to be included in the report.

This “preparation” phase is preliminary to the creation of a programmatic tool, ensuring continuity of the project as well as adequate effectiveness and incisiveness towards its stakeholders regarding the activities carried out. By clarifying its intention to use the

sustainability report as a “key to reading” for the definition, monitoring and evaluation of the strategies implemented over a long-term horizon, university C is optimistic in stating how there is a virtuous path of convergence of “non-reporting” Italian universities about social reporting practices.

The positions and purposes of the two reporting universities A and D:

As regards university A, the first (and only) version of the social report was published in the occasion of the tenth anniversary of the university’s founding. Although further investigation and future developments were promoted in the text, it proved not to be not taken up in subsequent periods.

The drafted report set itself the objective of providing answers to a dual purpose: the first is to represent “a structured and synthetic tool for the evaluation of the results achieved”, the second lies in the desire to promote “reflection and a comparison within the university “through the dissemination and sharing of information of a not strictly financial nature” functional to supplement (but not replace) the traditional reporting documents provided by the Ministry”.

The work, carried out through the collaboration of a plurality of figures belonging to the faculty and the administrative-technical staff, took national and international guidelines as references for its drafting to represent the university in a more comprehensive and non-self-referential manner, stating its objectives, the use of the forms of financing received and the indication of the ample improvements “in view of a virtuous competition aimed at the overall improvement of the system”. However, despite the hope of continuing this transparent and precise path of sharing and dialogue with the community and territory of reference, no subsequent versions have been proposed.

University D, with the publication of five social reports behind it, was selected to investigate the reasons behind their biennial publication and understand what prompted the university not to propose further versions.

Regarding the frequency of publication, since the objective of the social report is to systematize the relationship between the university and its community of reference as well as quantify the benefits in the area deriving from its presence (fully grasping the aspects of the third mission), not having to follow the typical frequency of financial statements, it was decided in the preliminary phase to follow a two-year frequency.

#### 4.4.2. Personal Perception of the Phenomenon

As regards the personal perception of universities on the observed phenomenon, very different opinions were found depending on the basic culture, in particular regarding the interest on the part of the top academic staff.

Both universities A and B are aware of the value and potential of the report to ensure a better dialogue with their stakeholders and better monitoring and control of their strategic and operational objectives and understand that it is necessary to observe how to allocate the different action priorities of the governing bodies and the limited resources.

As regards university A, despite having a background of knowledge and sensitivity towards carrying out this type of project, to date there is still no future prospect of further versions of the social report.

University B, in addition to the lack of interest on the part of the top management, does not yet have a formalized and structured organizational function to be able to follow a project of this magnitude.

University C follows a different approach, seeing the budget as a tool for benchmarking the actions carried out from an economic, social and environmental point of view, underlining the importance of how the report should not be conceived as a mere addendum to the economic budget, but must be integrated into it by studying the destination and use of the forms of financing received, thus making it possible to fill the information gaps present within the documents provided for by the traditional reporting system. Among the barriers that have held adoption back is the absence of sufficient internal knowledge and skills of the academic institution, of the internal processes and policies implemented

and the fact of not wanting to find external skills (as they do not possess the adequate sensitivity to create a reliable financial statement in the eyes of its stakeholders).

University D, by the particular geographical position in which it operates and the communicative nature of the tool, has introduced a social reporting system. Through the reporting of its actions and performance, the university can present itself to the local community, to the administration and institutions of the territory in order to be able to gain an ever-increasing amount of legitimacy and support. This commitment was formalized within the same reporting. Following the structure proposed by GBS, the University, since the penultimate edition, has aimed to add two new elements:

- The introduction of a section of a macroeconomic nature to highlight the weight and economic impact of the university on the reference area; through the use of macroeconomic indicators, the university has carried out a reporting analysis of the added value created, GDP and employment generated directly within the area and in relation to the related industries;
- The introduction of a gender report to provide an additional level of detail compared to that proposed by the GBS lines. this new path aims to constitute a first but important starting point in the definition of specific action aimed at ensuring greater transparency and efficiency of the university's work towards equal gender opportunities.

Regarding the barriers that hinder a complete implementation, as explained above, the main slowdown is represented by the heavy commitment to staff and structures in the data collection and processing phase. According to the interviewee, a further barrier to the creation of a social reporting system is represented by the priority variable: a university may decide not to implement any type of reporting form (but to use alternative forms of openness and collaboration) as it could be located within an economically more "prosperous" territory or may have established a consolidated relationship with it or even if there is no need to establish a strong bond.

## 5. Discussion and Conclusions

Following the disruptive processes of change at the national and international level, the formalization of the concepts of sustainability, social responsibility and the greater pressure exerted by the subjects who interface with the organizations, it was necessary, to respond to the new needs created, to introduce "alternative" reporting tools capable of overcoming the limits of the informative nature that characterize the typical tools of traditional reporting.

Originating initially within the for-profit sector, the issue of sustainability has also spread to the world of non-profit organizations and the public sector, which have had to and are still undergoing a process of change aimed at guaranteeing greater diffusion and sharing of the activities carried out and the consequent repercussions on the social, economic and environmental spheres.

First, through the analysis of the Italian academic landscape and the level of dissemination of social reporting and, subsequently, through the administration of questionnaires and interviews, the data analyzed as a whole were significant in illustrating the phenomenon being researched.

Specifically, the diachronic analysis, while outlining a path of change undertaken by a small number of universities, highlights strong elements of discontinuity in the reporting for the type of university, its size and its geographical positioning. In the decade 2008–2018, it is noted that only 38 out of 98 universities (38.78%) published at least one form of social reporting, with the clarification that only three of these are non-state in nature.

It is assumed that there is little interest on the subject from private universities compared to those of a state nature, as the latter receives more external pressure regarding the reporting of public funds received as well as their use within the three missions. On the other hand, those of a non-state nature could be inspired by objectives aimed at highlighting the quality and effectiveness of the services offered, as well as incentives to raise additional funds and search for new donors.

As far as geographical distribution is concerned, the reporting universities are mainly concentrated in the north (55.88%) and the islands (50%). Equally significant is the size of the university as most of the reporting universities have a size of more than 40,000 students with a reporting average of 83.33%; a lower percentage large Universities are reporting (57.89%) and medium with averages equal to 52.17%; the presence of small reporting universities is much smaller, reaching a value of 13.89%.

Regarding the consistency in the publication of reports, the survey highlighted a very fragmented situation, showing how often the first editions remain an isolated experiment or follow very inconsistent publications.

Given the objective difficulties in maintaining this “commitment”, it is clear that this lack of consistency could have a negative impact on social interlocutors as they expect a continuous and constant “dialogue” with the university; this discontinuity could nullify the results obtained in the previous financial statements, undermining the programmatic capacity of this tool, as well as diminishing its effectiveness and incisiveness towards stakeholders.

In light of these conclusions, first by administering a questionnaire and subsequently by conducting interviews, an attempt was made to analyze in detail the aspects related to the personal perception of social reporting practices, the openness to university social responsibility policies and, through the selection of a sample of reporting and non-reporting universities, to investigate some peculiarities that emerged regarding the reasons that led them to adopt certain behavior and implement certain actions concerning social reporting.

The respondents confirmed the start of a virtuous process of change and greater openness to USR policies. Aware of how the university itself can represent an agent of change aimed at preserving the social, economic and environmental integrity of the current and future community, the respondents confirmed that the levers of teaching, information and dissemination of knowledge, research and membership of dedicated associations can represent useful tools for a better promotion and consolidation of sustainability.

However, as noted in the interview, those who are more open to the introduction of university sustainability practices or adhere to dedicated associations do not necessarily have social reporting tools in place. In fact, the universities being interviewed that currently do not report or report with discontinuities have shown themselves to be particularly attentive to these issues.

Although the driving force that allows the start of a social reporting process is often fueled and supported by the will and initiative of the teachers and research groups within the university, the project must necessarily be examined by the governing bodies so that its economic feasibility is assessed. Consequently, if the top management does not perceive a priority or guarantee its feasibility, there is the possibility that the project will not be carried out or that alternative forms of collaboration and openness will be opted for.

The last question focuses on the barriers that hinder a complete and continuous implementation of a social reporting system. From the answers obtained, the main limitations lie in the lack of human (qualified) and economic resources as well as a perception of the non-priority of the project by the universities.

Thanks to the interviews, this issue was explored with a greater level of detail, contextualizing it according to the university interviewed. More precisely, the interviews of the four case studies made it possible to highlight the realities in which the social reporting practice is already developed and others in which this practice is in the start-up phase (or has not yet been implemented), analyzing the personal perceptions of the motivations that promote their activities and related barriers.

At the end of this work, some observations can be made.

The first observation concerns the correlation between theoretical contribution and practical implications of our manuscript.

Via our survey some important theoretical points have come to the surface when addressing the topic of USR, in particular the size of the university, and the motivations and barriers underlying the implementation of a social reporting system.

Those points assume a key role when assessing the practical implications of our work, since they depict the drivers towards a stronger (or a weaker) approach towards USR.

Assuming how a larger sample could have led to results that are more significant to explain the extent of the phenomenon, the main motivation that drives the university to implement social reporting tools lies in the demand to respond to two types of needs:

- The first, with internal value, proposes reports capable of overcoming the information limits present in traditional reporting by offering a programming, benchmarking and evaluation tool of the results achieved in the economic, social and environmental spheres;
- The second, of external nature, finds its existence in the involvement and reporting to the stakeholders of the path and the actions implemented by the university (guaranteeing greater legitimacy for the same to operate), verifying their effectiveness and consistency with its objectives and with its own mission.

However, aware of the potential that these tools can offer, there are some limits, particularly significant for small universities, which hinder their complete and continuous implementation. Apparently more facilitated in the data collection and processing phase thanks to the greater simplicity and flexibility of the organizational structure, this “advantage” could prove to be a weakness as, given the effort required in terms of time and resources, universities often do not have adequate organizational structures and qualified and available personnel to be able to carry out this type of path.

This first barrier, closely linked to the research process and implementation of a social reporting system, can be flanked by another, of a political-institutional nature: in fact, although the initiative is often undertaken by teachers and/or researchers, the governing bodies could block its progress both because they do not perceive reporting as a value-generating tool (consequently diverting the resources available to other issues) and because, despite the presence of interest, there are no structures and resources adequate to undertake and maintain the draft financial statements with continuity and reliability.

The paper is not without limitations.

As regards the questionnaire administration phase, the main critical elements include:

- e-Mail addresses of GBS contact persons found online not “updated” as the subjects indicated do not currently hold that role, consequently having to carry out further research to retrieve the current contact;
- A case in which a recipient replied as follows: “If you tell me what USR means, maybe I’ll open the questionnaire. Cordially”. This could lead to an inadequate knowledge base on the concept of university social responsibility: in this case, it was decided not to follow up on this contact as there would have been the possibility that the respondent did not have the adequate awareness to respond to the proposed questionnaire (except for the possibility of forwarding the same to a more competent person).

Here it is necessary to point out that the interview proved to be an extremely functional and decisive tool for the realization of the following work, allowing an adequate study of the topics partially addressed within the questionnaire.

Regarding the interviews proposed to the sample selected from the 98 universities, once the initial barriers of potential interviewees had been overcome in understanding the purposes of this study and the reasons that led to the selection of their own university, one of the main problems was found first and foremost in the difficulty in identifying the most suitable person to respond to the topics being interviewed (when not available directly through the RUS or GBS channels). This problem was accentuated in universities that pay little attention to issues related to social reporting, the spread of sustainability and social responsibility.

Secondly, despite the guarantee of anonymity, some interviewees proved reluctant to answer the question relating to the personal perception of the phenomenon, deciding not

to expose themselves regarding the political choices of the university (about the reasons and the barriers underlying the implementation of a social reporting system).

Considering the difficulties indicated above, the significant dispersion and time delay (often with telephone “bounces” between the various organizational functions of the university) led to a consequent modification of the sample initially hypothesized.

Given the difficulties encountered and in the light of the sincere interest of some of the interviewees and respondents to the questionnaire, the aim of this paper was to contribute to research in the study of social reporting within the national academic panorama, in the hope that an increasing number of universities and institutions will fully understand the potential and validity of university social responsibility and social reporting practices, promoting further research on the subject and placing themselves as agents promoting policies aimed at more sustainable development.

Some reflections, finally, about the possible developments of the present work.

First, we would like to stress the importance of the theme of the USR in a broader logic, capable of valorizing the universities as factors and proactive agents of change.

At the same time, with specific reference to the Italian context, some critical points and elements limit its wider and more effective use, such as the absence of sufficient human and financial resources as well as technological equipment in line with the information needs of the USR.

Active fields of further development can be identified, then, both in an analysis of geographical contexts other than Italy, and in a temporal extension of the period of analysis, able to capture even the most recent academic years (from 2019 onwards).

In line with [Nicolò et al. \(2021\)](#) specific areas of information regarding USR, for instance: the impact of COVID-19 or the intellectual capital disclosure, could be assessed and as well as the different factors of sustainability practices (see for instance [Larrán Jorge et al. 2019](#)) could be investigated.

Furthermore, important insights could be fostered by GPP, for instance the positive role developed by external stakeholders’ pressure.

At the same time, finally, the methodology adopted in this paper (questionnaire and semi-structured interviews) could be usefully enriched through other research mechanisms.

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## Abbreviations

### List of acronyms (in order of appearance in the manuscript)

USR	University Social Responsibility
AUN	ASEAN University Network
CSR	Corporate Social Responsibility
GBS	“Gruppo per il Bilancio Sociale” (Group for the Non-Financial Reporting)
CRUI	Conference of Rectors of Italian Universities
RUS	University Network for Sustainability
GPP	Green Public Procurement
PA	Public Administration
SDGs	Sustainable Development Goals
MIUR	Ministry of University and Education
GRI	Global Reporting Initiative
HEI	Higher Education Institution
IUSS	University Institute of Advanced Studies of Pavia
GDP	Gross Domestic Product

## Appendix A. The Survey

1. Does the university adopt formalized policies (in terms of procedures and controls) in favor of University Social Responsibility (e.g., sustainability analysis of its suppliers, integration of the USR with the governance, living lab projects, involvement of its stakeholders in sustainability practices, etc.)?

- Yes
- No
- Other

2. Has the University included an explicit reference to the issue of sustainability in its Statute?

- Yes
- No
- Other

3. Does the university have ad hoc training courses on topics related to sustainability?

- Yes
- No

4. Does the university organize awareness-raising events on issues related to sustainable development, including in the academic environment (e.g., academic events, conferences, etc.)?

- Yes
- No
- Other

5. Does the university join, [...], to national and/or international associations/ Ranking/ Networks?

- Yes
- No
- Other

6. Does the university allocate research funds to university sustainability?

- Yes
- No

7. Does the university have a specific organizational unit dedicated to university sustainability?

- Yes

- No
  8. Does the university have a website or a page within the university website dedicated to university sustainability policies?
    - Yes
    - No
  9. What are the main challenges that the university should take up to be “more sustainable”?
    - Reduction of emissions related to the university structure (reduction of energy consumption, waste, etc.)
    - “Virtuous” individual behavior of university attendees (e.g., sustainable mobility, attention to waste disposal, etc.)
    - Implementation of on-line services to reduce travel and resources (paper etc.)
    - Reduction of food and non-food waste (energy, paper, etc.)
    - Greater attention to issues related to the transport and mobility of students, professor, and technical-administrative staff
    - Greater involvement and integration of the culture of sustainable development within the educational proposal
    - Other
  10. What does the university believe are the barriers to USR policies (including writing social reporting forms)?
    - Perception of a non-priority for the university
    - Insufficient resources/time to devote to the project
    - Non-“profitability” of the project
    - Difficulty in finding qualified personnel to carry out this type of project
    - Other

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## Article

# University Social Responsibility: Challenging Systemic Racism in the Aftermath of George Floyd's Murder

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**Abstract:** In this paper, we examine university discretionary interpretation of the 2020 social upheaval that emanated from George Floyd's murder as an element of university social responsibility (USR) policymaking. The paper addresses two research questions: (a) What are university presidents' implicit and explicit social justice responses to George Floyd's death and the idealistic protests of 2020? (b) To what degree are principles of social justice embedded in universities' intellectual roots and social responsibility? Using a sample of university presidents' public statements in response to George Floyd's death and the idealistic protests of 2020, we analyze the response and responsibilities of universities in the struggle for a just society. We cross-check mission statements and strategic plans to corroborate universities' public statements with their institutional philosophies, mission, and action plans relating to discrimination against racial and ethnic minorities and systemic racism. We use critical discourse analysis and the Voyant Tool to perform a textual analysis of 62 university presidents' letters and mission statements. They all denounced the dehumanization and inequitable treatment of Black people. An important implication of our work is the sharp difference in the depth and forthrightness of responses by university presidents across university types. Some presidential letters are forthright in their denouncement of the murder of George Floyd and systemic racism, while others were, at best, vague in their approach. Presidential letters disclose their institutions' priorities, organizational identities, and social responsibility convictions. Overall, mission statements and strategic plans included addressing systemic racism and inequality. While there is no ordered symmetry between presidential narratives and institutional action, we anticipate social responsibility as a core institutional value. We argue for social justice anti-racist platforms as critical dimensions of USR. We call for university milieus that promote a fair and just society among all stakeholders.

**Keywords:** university social responsibility; social justice; university leadership

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## 1. Introduction

The collective and cultural trauma of the murder of George Floyd in 2020 thrust society into a series of jolts. It stirred humanity's soul and sharpened its conscience receptacles. The novice video capture of former Minneapolis police officer, Derek Chauvin, kneeling on Floyd's neck for approximately nine suffocating minutes during his arrest (for the alleged use of a counterfeit 20-dollar bill) became a visual and eviscerating reminder of social injustice. Shockwaves reverberated in classrooms and the hallways of universities and schools, the media, workplaces, and homes locally, nationally, and internationally. The world took notice.

Across the United States and the globe, streets were laden with diverse and unified voices chanting for justice, police reform, and an end to systemic racism. An inflamed global coalition of human volatility, protests, and social discordance emerged, and the streets flooded with tears. The Black Lives Matter (BLM) movement mobilized to new levels of civil rights activism across all 50 U.S. states. They sought recourse for the escalating brute

force by authority figures against Black and Brown people. To explore how universities contribute to society beyond the formal education of their students, two research questions were identified: (a) What are university presidents' implicit and explicit social justice responses to the murder of George Floyd and the idealistic protests of 2020? (b) To what degree are principles of social justice embedded in universities' intellectual roots and social responsibility?

## 2. Societal Response to George Floyd's Murder

A 2020 Pew Research Center study was designed to understand Americans' attitudes about recent demonstrations and race relations generally in the U.S. following George Floyd's death. The results show that two-thirds of U.S. adults support the BLM movement. They found that this support is particularly strong among Black Americans, although Whites (60%), Hispanics (77%), and Asian Americans (75%) expressed support as well. Seven in ten indicated that anger over Floyd's death after his arrest by police had contributed significantly to the protests. Sixty-nine percent pointed to broader tensions between Black people and the police. Additionally, 65% noted the protesters were motivated by longstanding concerns about the treatment of Black people (Parker et al. 2020). BLM became the most widespread and extensive cross-racial and socially diverse force against police brutality and structural racism. The pervasiveness of the protests was a collective response to collective trauma.

Eyerman (2019) argues that both individual and collective trauma have a mutual thread of shock. The injuries experienced are collective and socially shared as much as they are individual in character. He further argues that "individual and collective traumas may also be thought of as reinforcing one another, making the shock and sense of loss even greater" (p. 43). George Floyd's murder was an induced collective trauma and is a form of cultural trauma, when members of a collectivity feel they have been subjected to a horrendous event that leaves indelible marks upon their group consciousness, marking their memories forever and changing their future identity in fundamental and irrevocable ways" (Alexander 2004, p. 1). He also argues that cultural trauma is an area of social responsibility and political action.

The widespread social agitation evoked reactions among thought leaders, community leaders, lawmakers, social justice advocates, and university leaders. University presidents penned condemning narratives that were transmitted via internet portals. They publicly denounced the brutal murder of George Floyd, the widespread dehumanization of Black and Brown people by authorized force, and racialized inequality. This historical moment ushered university leaders into conferences to contemplate their social obligations, and stakeholders (students, professors, researchers, other staff, and communities in their service regions) looked to them for direction. A moment of pause and reflection ensued to assess, respond, engage, and lead; in essence, to invoke the tenets of university social responsibility. Penned texts and oral utterances became socially constructed precepts, shared meanings, and gateways into organizational postures and climates for the discerning public and researchers alike.

Protests signal coalesced expressions of unmet community and economic needs, democratic expectations, and a fervent commitment to social justice. The absence of protests by no means signals equality: the ceasing of visible tensions simply means it is time to act. Tackling the structural dimensions of civic unrest, lawmakers scrambled to reassess and reshape policing in America, focusing on systemic change in American policing. Progress has unfolded in this arena. Thirty-six states and Washington DC introduced more than 700 bills addressing police accountability; nearly 100 have been enacted. More than half the states passed law enforcement legislation before the end of 2020 (NCSL 2021). The George Floyd Justice in Policing Act, 2021, seeks to enact an accountable system regarding police misconduct and excessive force at the federal level. It launches a framework to thwart and mitigate racial profiling and racial bias in policing. It sets in motion a shift in law enforcement culture and an avenue that builds trust between law enforcement

and communities by addressing systemic racism and bias. It reshapes public safety in an equitable and just way (H.R. 1280, 117th Congress 2021).

Even as this pivotal piece of federal legislation lags in the Senate, we anticipate its full implementation. Law provides the tool for challenge in the judiciary, providing the platform to be heard, to name an injury in words recognized in law, to introduce evidence, to cross-examine, and to have an enforceable decision applied to injustices (Capeheart and Milovanovic 2020). On the other hand, it is discretionary for universities to identify, study, and confront structural racism and its unjust derivatives. How are universities responding as legislators work to redress overt discrimination, police brutality, and systemic racism? Are universities making social justice a part of their organizational identity and mission? The response to external social dynamics is informed by institutional identity and, in turn, affects institutional identity over time (Stensaker 2014). Historically, universities have been challenged by the external expectations directed at them in times of crisis. The external dimension of university responsibility has become more and more critical in university identities. Organizational identity refers to “shared assumptions that are socially constructed: they do not exist objectively in reality but are culturally, socially, and cognitively developed assumptions about reality” (Clegg et al. 2007, p. 499).

### 2.1. University Social Responsibility

The social upheavals of 2020 highlighted the most pressing of social issues in the U.S. and around the globe. In the U.S., racial injustice and inequality incidents surfaced unprecedentedly amidst overt threats to voting rights—all unfolding during the restrictions imposed by the COVID-19 pandemic (which disproportionately affected Black and Brown people in the U.S.). “Racial prejudices and discrimination are entrenched in our political, educational, social, economic, and justice structures” (Meikle 2020, p. 5).

Social responsibility refers to the ways universities are addressing the social, environmental, and economic well-being of their communities. It involves engaging communities for mutual learning and social development while facilitating the development of responsible, engaged, and socially just citizens (Vallaeyes 2013; Vásquez et al. 2014; Sengupta et al. 2020). Balancing stakeholders’ expectations and university resources are a USR core value. USR is often viewed as a voluntary contribution to social, economic, and environmental development, “through which material, intellectual, managerial, and other resources are most effectively directed to the implementation of social programs and activities developed according to the trends of modern social needs and public interests” (Rababah et al. 2021, p. 5).

In this paper, we assess universities’ discretionary interpretations of social justice principally focused on concrete consciousness and action and an analysis of abstract and mediated forms of university narratives in response to George Floyd’s death. We examined presidential letters, mission statements, and strategic plans as they relate to the role and responsibilities of universities and how they intersect with the broader community in the pursuit of a just and civil society. We argue that a university’s response to collective and cultural traumas is a fundamental institutional obligation and a dimension of USR. For example, numerous universities responded to the collective trauma in the aftermath of Hurricane Katrina that devastated the social, economic, and environmental systems of the coast of Louisiana and the Gulf of Mexico on 29 August 2005. Approximately 1800 people died, and over 800,000 were displaced (Khanjar 2020). Over 960 Campus Compact universities welcomed displaced students, waiving tuition and other fees. Boston University, for example, enrolled 320 displaced students. Others worked in affected communities, assisting families with housing, food, equipment, and healthcare (Campus Compact 2021). Some universities engaged in long-term institutional measures. For example, after Hurricane Katrina, Tulane University systematically developed a culture of collaboration and social responsibility (Schwartz 2020). Like universities’ responses to the aftermath of Katrina, the collective trauma associated with the murder of George Floyd evoked social responsibility on university campuses in diverse places.

Intentional social responsibility among university leaders is necessary for this current era of social upheavals surrounding inequality. This should not be a reactionary “insert” but inbuilt in the university brand. Strategies should be meaningful and transformative and not symbolic and conservative.

As we reflect on the truncated life of George Floyd and the lives of so many Black and Brown Americans, the pain of the present reconnects us to the legacy of oppression. Yet, the prevailing rhetoric in the highest social and educational offices pronounces justice and dignity for all and equality for all facets of humanity, regardless of race, gender, religion, or creed (Meikle 2020). Universities are rife with intellectual forthrightness, political influence, analytic competencies, and academic infrastructure to address the structural biases related to inequality and perpetuation of dehumanizing social problems. Historically, universities have been leaders in innovation, knowledge acquisition, and the dissemination of factually sound information. They are social and cultural change catalysts and are at the center of autonomous enlightening institutions.

Action is the bedrock of social justice and USR. “Critical analysis does not only criticize, but it also references ideas and practices that are essential, needed, or critical for something to happen” (Hill Collins et al. 2021, p. 691). As intellectual front-runners and visionaries, university leaders are increasingly called on to incorporate social responsibility in their organizational strategies (Rababah et al. 2021). They are drivers and masters of social change in concrete terms. In an era of tumult, racial divide, and racial injustices in the criminal justice system and broader societal contexts, explicit university social responsibility is necessary. Can universities stimulate a more profound and accurate understanding of the origin and purpose of the BLM movement, beyond its aspirational tenets to its practical social change principles? Can the appetite for change, civility, and equality witnessed in the streets translate into university response? How can we use the resonant sounds of cohesive voices of justice in the U.S. that echoed in distant places as a charge to learn how to make society more just and equitable?

## 2.2. University Social Responsibility: Social Justice Narratives and Institutional Strategies

For this paper, USR involves critical analyses of how narratives, rhetoric, and historical institutional structures create and perpetuate systems of benefit and burden. In his seminal work, *A Theory of Justice*, Rawls (1971) posits that justice is the first virtue of social institutions. Universities have historically shaped lives, cultures, and the welfare of communities. Meikle and Morris (2022) assert that collective injustices and collective traumas require collaborative, cooperative, strategic, and intentional solutions at the institutional level. They further argue that institutional ideas and innovation can challenge the undesirable heritage of injustice, cut the roots of its divisions and disperse seeds of fairness for intergenerational legacy, thus bequeathing to the next generation a safe, secure, fair, and just society. Those in privileged positions are inherently imbued with social responsibility to contribute to social justice and equality.

University presidents’ public statements in response to George Floyd’s death and the idealistic protests of 2020 indicate varying levels of commitment to social justice. The University and its prolific platform of human capital, practical infrastructure, and the myriad of instructional tools help create a well-educated and equipped society to lead justly. University presidents are inherently influential and can impact various stakeholders locally, nationally, and even globally.

## 3. Methods

We used critical discourse analysis (CDA) to identify recurrent discursive themes in the letters written by university presidents in their responses to the murder of George Floyd. CDA was also used to evaluate the degree to which principles of social justice were embedded in universities’ intellectual roots and how social justice is explicitly included in policy and activities in the academic context through an examination of their mission statements and strategic plans. CDA is tied to theory and practice and defines discourse

through the use of language as a form of social practice (Goffman 1983). CDA allows one to examine how lexical choice, grammatical construction, and phrasing reflect, evoke, and reflect the writer's ideological values and positioning. The use of CDA also includes identifying visibly absent elements (Yu et al. 2021), for example, the absence of the word goal or goals when writing a strategic plan. One would never do this, but inevitably it happens when the topic is racial injustice or systemic racism.

The use of CDA allowed us to investigate how societal power relations are established and reinforced through language use. Using the presidential statements followed by mission statements and strategic plans allowed us to examine if power relations were evident in the discourse of university presidents. Further, we evaluated if there was congruency between the letters, mission statements, and strategic plans. An evaluation of mission statements and strategic plans helps us to understand social problems and how/if universities are working to balance these social inequities (Rogers et al. 2005). In qualitative research, the markers of rigor include systematicity, triangulation, transparency, and accountability (Golafshani 2003; Yu et al. 2021). The analytical process used in the current study adopted Mullet's (2018) analytic process, which includes seven stages (selecting the discourse, locating and preparing the data sources, exploring the background of the texts, identifying overarching themes, analyzing external relations in the texts, analyzing the internal relations in the texts, and interpreting the data) and allows the researcher to move back and forth between data sources, as is carried out with constant comparative analysis.

We also used data triangulation to understand university social responsibility better. Triangulation is defined as using more than one type of data source or methods in qualitative research to better understand the same phenomenon (Patton 1999). The purpose of data triangulation was to capture different dimensions of university social responsibility. Our samples included letters written by university presidents, mission statements, and strategic plans.

In stages 1, 2, and 3 of the data sorting process, selecting the discourse, data sources, and their backgrounds, we examined university presidents' statements as a lens to evaluate university commitment to societal inequities. How they responded to the murder of George Floyd provided valuable insight into how they address social responsibility issues on their campuses. The mission statements and strategic plans were examined for evidence that social justice and anti-racist themes were embedded into various facets of the university.

Mission statements articulate the purpose of a university's existence and core beliefs/values, the patterns that guide its operations, and what strategies it plans to use to achieve its purpose. Universities' strategic plans are a good source for data as they are the organization's blueprint or roadmap for progress. They include the processes and the products for achieving goals. Strategic plans provide more of a roadmap and allow an institution to determine what areas to focus on for future success. Strategic plans are also used to align and inform stakeholders of what the overall strategic priorities are for the university. They communicate the goals to the campus community and external constituents (community, alumni, donors, etc.). University strategic plans include an explanation of the planning process, the university's foundational information, which typically consists of the institution's mission, vision, core values, strategies for achieving the goals, and how the institution will measure its progress, and metrics.

Stage 4: Identifying major themes and subthemes: We read the documents to become familiar with participants' perceptions, beliefs, and experiences. Additionally, we searched for terms that have been identified in the social justice literature and identified common themes in the letters, mission statements, and strategic plans. Stages 5–7: Analyzing external/internal relations and interpreting the data. In Stage 5 (analyzing external relations), we ascertained what social practices or social injustices were being reflected by the themes in the universities' presidential statements. Stage 6 was defined by the analysis of internal relations. We carefully examined the statements as well as the strategic plans and mission statements for vocabulary and other linguistic elements to determine social action posi-



tions. This also helped us to understand whether universities believed they have a social responsibility for addressing issues of social justice.

### *Sample*

The research questions clearly define the population and concept of interest. The first step was to identify the discourse that would allow us to examine the role and responsibilities of universities in the struggle for a just society. We began with presidential statements released by universities regarding the murder of George Floyd. The literature search was undertaken between March of 2021 and July 2021. The search was conducted using Google. The search strings included: presidential statement—George Floyd; college presidents—George Floyd; and murder of George Floyd—university presidents. We identified 102 statements from university presidents; however, the final sample included only the universities where we could locate their strategic plans. This resulted in a sample of 62 statements from 34 public institutions and 28 private institutions. Of the 62, 12 were Historically Black Colleges and Universities (HBCUs), 43 were Predominantly White Institutions (PWIs), and 7 were Ivy League institutions. We then evaluated the universities' mission and the strategic plans to understand university social responsibility better. See Table A1 for a list of the sample universities.

To answer research question 1, the letters were entered into Voyant Tools, a web-based text reading and analysis environment that uses visualization tools to analyze a text corpus. The purpose of this was to identify the most frequently occurring words in the statements and to determine if there were similarities and differences according to the university type (HBCU, PWI and Ivy League). We calculated the average length of the statements for each university type. An immersion into the data allowed familiarity with presidents' perceptions, beliefs, and experiences (Spradley 1980), articulated in the statements. In this vein, we dissected presidential letters and general themes were identified. Codes were then categorized and focused into meaningful themes. We recognized patterns and situated the findings with results from the data obtained using the university mission statements and strategic plans.

To address research question 2, mission statements and strategic plans were analyzed. The mission statements and strategic plans were examined for evidence that social justice and anti-racist themes were embedded into various facets of the university. The search terms included service to the community, systemic racism, service/community engagement, students from diverse backgrounds, social justice and diversity, equity, and inclusion.

## **4. Results**

In this section, we detail the results of research question 1, what are implicit and explicit university conceptions and responses to social justice? On average, the length of statements from presidents of HBCUs was longer than those from presidents at Ivy League institutions and PWIs. There were significantly fewer lexical choices. Consider, for example, the effect of two different approaches to describing the same person as a "protester" versus a "rioter" (Hart 2013). In the letters of the HBCU presidents, the most frequently occurring words included university, anti-blackness/antiracist/anti-racism, Black, and racist/racism. The words that occurred most frequently in the letters written by presidents at Ivy League institutions were community, anti-blackness/antiracist/anti-racism, and racist/racism. For the letters written by presidents at PWIs, the most frequently occurring words included community, university, anti-blackness/antiracist/anti-racism, racist/racism, and Black. There were similarities in the terms that occurred most frequently in the letters. Table 1 shows the most frequently occurring words in presidents' statements by university type. This initial analysis led us to examine the presidential statements more carefully to determine the messages communicated to their campuses. A deeper dive into the data revealed some explanations for why the letters from presidents at HBCUs tended to be longer. The following discursive themes help to explain the first research questions.

**Table 1.** Most frequently occurring themes by university type.

	HBCU (n = 12)	PWI (n = 43)	Ivy League (n = 7)
Average length of statements	580.50 words 242–1483	474.09 61–1333	478.43 words 203–809
University	33	106	7
Anti-Blackness/ Anti-racist/anti-racism	32	69	16
Black	29	61	11
Racist/racism	29	65	13
Protest/protests/protesting	26	28	2
Justice	24	55	9
Police	16	37	4
Community	15	159	19
Death	14	52	7
Violence	13	49	4
Riot/riots/rioting	10	11	1
Senseless	10	15	3
Murder/killing	9	26	6
Injustice	9	26	4
Social justice	7	10	0

#### 4.1. Discourse Surrounding the Letters

##### 4.1.1. Systemic Racism and Racial Inequities

Each statement issued by HBCU presidents spoke of systemic racism and racial inequities. Many referenced the criminal justice system and the unjust and unfair laws and policies. Several HBCU presidents specifically mentioned that George Floyd died at the hands of a white police officer whose oath was to “protect and serve” and spoke of Mr. Floyd’s cries of “I can’t breathe” falling on the “ears of the callous and cold-hearted officer”. Several also referenced the systemic inequities that permeate every system within the United States of America and stories of oppression. For example, one president wrote, “there are countless stories of oppression that lead to false accusations of wrongdoing; disproportionate rates of poverty and incarceration; health disparities stemming from socio-economic circumstance, anti-immigrant injustice, black and white middle-class flight from ‘urban areas’; police misconduct, glass ceilings in corporate America; senseless murder all around”.

All statements issued by presidents at Ivy League institutions acknowledged systemic racism and racial inequities. Four of seven presidents referred to George Floyd dying in the custody of Minneapolis police officers and, similarly to HBCU presidents, made the point that at times Black people are “in fear of the very systems and structures that are supposed to be in place to ensure safety and justice”. These presidents echoed the persistent systemic racism in this country. One president wrote “we have witnessed yet again how this nation’s long legacy of racism continues to damage and destroy the lives of Black people”. Black was not one of the frequently occurring words in the letters from presidents at Ivy League institutions. It should be noted that although all seven presidents acknowledged systemic racism and racial inequities, the word Black or African American was not a frequently occurring word or phrase in the letters. For example, one president stated “the tragic and senseless death of George Floyd is a vivid reminder of the inequalities and unacceptable indignities that so many of our citizens constantly endure”.

Eighty-eight percent of the statements issued by the presidents at PWIs acknowledged systemic racism/racial inequities within the country, and some used powerful language to do so. For example, the president of Adler University pledged “I promise the University will continue to engage on this issue, with your voices at every table, to dismantle the structural racism both inside Adler University and around our world”. Earlier in the letter, the president states “all these events further unmask the systemic racism that continues to violently oppress Black people in America and which we have seen on increasing display

over the last few weeks". Notably, five PWI statements did not include any mention of systemic racism.

#### 4.1.2. Dehumanization of Black People/Direct Denouncement of the Attack on Black Men

Dehumanization is the view that certain people should be denied uniquely human rights. Thus, out-groups are denied the privileges, activities, or agency that are ordinarily ascribed to in-groups (Markowitz and Slovic 2020). Presidents expressed frustration with Black people being treated as less than human. Of the 62 statements, all but four statements contained language that addressed the dehumanization of Black people. All four were written by presidents of PWIs. All the presidents at HBCUs and the Ivy League universities had sentences in their letters that expressed the dehumanization of Black people. Emerson College's president noted "George Floyd was invisible. And it was his invisibility, a brutal white power structure, and Chauvin's dehumanization of him that killed him". The murder of George Floyd was described as inhumane and deplorable by presidents at HBCUs and Ivy League institutions. Phrases such as "senseless murder", a "life cut short unnecessarily", and "brutally murdered" were used to depict the dehumanization of George Floyd. In one president's direct denouncement of the attack on Black men, he stated "the constant attack on the Black experience must end". Another issued the same sentiment by writing "the amount of pain in the Black community is unfathomable, especially as these are occurring in the midst of a pandemic that is having such a disproportionate impact on communities of color".

#### 4.1.3. Strong Condemnation of the Murder of George Floyd

Condemnation of the Murder of George Floyd was expressed by articulating a range of emotions. Eighty-three percent (10/12) of letters written by HBCU presidents expressed strong condemnation with regard to the murder of George Floyd. Seventy-one percent (5/7) of letters written by Ivy League presidents expressed strong opposition to the killing of George Floyd. Eighty-eight (38/43) percent of letters written by presidents at PWIs expressed condemnation in their letters.

#### 4.1.4. Personal Connection/Lived Experience

Sixty-seven percent (8/12) of letters written by HBCU presidents described a personal connection or a vested personal interest in what was happening around them. For example, one stated "it could have been either of my sons, my brothers, my nephews, or nieces, my friends or even one of my students who lay on the ground, pleading mercy on that horrific day". Another wrote "I write when I am bothered. I am bothered tonight" and continued to use that personal pronoun throughout the letter. Many HBCU presidents used "we" throughout their statements and gave advice to their students as though they were their own children. For example, one president ended his statement with "now govern yourselves as the Kings and Queens you are". Many of these letters expressed passion and commitment for the students. All the letters did not include this level of personal connection; however, it is noteworthy that most of the statements written by HBCU presidents contained this sentiment. None of the statements written by presidents at Ivy League institutions expressed a personal connection or linked the situation to their own lived experience.

Of the accounts written by presidents at PWIs, only two spoke of their lived experience. President Pelton of Emerson College began his letter by saying "today I write to you as a Black man and as a President of Emerson College". He continues to say "we mourn George Floyd. But let's not forget the other George Floyds of which he is but one". President Pelton continues to give accounts of the other Black men, women, and children of others who have been killed or targeted simply for being Black, including Ahmaud Arbery, Christian Cooper, Trayvon Martin, Tamir Rice, Sandra Bland, Philando Castile, Eric Garner, Freddie Gray, Botham Jean, and Breonna Taylor. President Rochon of the University of Southern Indiana states "I remember calling across our home to my wife to phone our 22-year-old son. We

needed to hear his voice at that very moment. I remember our 20-year old daughter looking me in the eyes and asking, 'Baba, are we safe?' as she sobbed in my arms. I remember wondering to myself, 'what do I tell her... this time?'. Although only two presidents at PWIs wrote letters that included their lived experience, others did acknowledge the pain being felt by those in the Black community. For example, one president at a PWI stated "I cannot understand this lived experience, as a white man, but I can witness and honor the pain and anger felt by many Black people in America". The President of Michigan State University wrote "It is important, as Spartans, that we collectively understand and acknowledge the impact of racism and that the Black community is under attack in many ways right now... All of this is taking a heavy emotional toll on many of our friends, families, and fellow Spartans".

#### 4.1.5. Resist Violence/Protest Peacefully

Sixty-seven percent (8/12) of HBCU presidents had sentences in their letters that encouraged their students to protest peacefully and resist violence. However, this was not the central focus of any of the letters HBCU presidents wrote. As it relates to protesting, five of the HBCU presidents made comments that riots are the results of systemic oppression, and some made references to Dr. King, "A riot is the language of the unheard". Dr. Dillard of Shaw University wrote "The rioting that occurred in Raleigh, around our state, and all over America is a symptom of an illness that has gone untreated for far too long. Racism and injustice are the diseases, and if we look only at the symptoms, nothing will ever change". These university presidents were not condoning rioting. However, they recognized the frustration and said to America "listen and make a change as a country". Additionally, they said "stop deflecting and deal with the underlying issue of systemic racism and oppression". This same sentiment was reflected in many of the letters presidents wrote at PWIs.

Twenty-six percent of PWI presidents had similar views as presidents at HBCUs. Several quoted Dr. King as well and cautioned America to listen. Additionally, some cautioned against equating property loss with the loss of life. As an illustration, one president wrote "There are those who wish to downplay the institutionally sanctioned violence against Black people by condemning these acts of protest. We cannot fall victim to this false equivalency". As Dr. King noted in his speech, Other American, "Certain conditions continue to exist in our society, which must be condemned as vigorously as we condemn riots. But in the final analysis, a riot is the language of the unheard". Only one letter written by presidents at an Ivy League institution mentioned the protests. The president at Yale stated "Some of the protests have turned destructive, undermining the plea for justice all Americans must share".

#### 4.1.6. Strong Commitment to Social Justice versus Cursory Reflections

Letters were coded as either solid commitments to social justice or cursory reactions, dancing around the margins and using vague language. Ninety-two percent (11/12) of the HBCU's letters suggest a solid commitment to social justice expressed in the language used throughout the letters. Recall presidents from the HBCUs used vocabulary related to social justice more frequently in their letters than presidents at the other institutions. They were bold in their use of anti-blackness, anti-racist, anti-racism, and Black and racist/racism narratives. The use of these words was absent from the one HBCU letter that did not appear to have a strong commitment to social justice. This university is in Florida, which could have impacted how bold the president felt they could be in the letter, given that it is a public university in the South.

Additionally, HBCUs tend to have firm commitments to social justice and community engagement in their historical roots. Forty-three percent (3/7) of the Ivy League Institutions seemed to strongly commit to social justice, as determined by the language in their statements. For example, the statement written by Brown University states explicitly "we must continue to demand equity and justice for all people, inclusive of all identities". The

statement also reminds readers of the resources available within the university that can be used to “interrogate the persistent and deeply disturbing issues related to race, racism and police violence in America”. It describes how the university will leverage resources to advance knowledge and effect change. Similarly, another wrote “We will address it directly in our educational programs, in our research and in our engagement and related activities...”. Seventy percent (30/43) of statements written by presidents at PWIs articulated a strong commitment to social justice work. For example, one president expressed that the university was exploring several actions to respond to the moment. Another informed the campus that they would soon be releasing a report from an investigation into university police arrests that illustrated how much work this university needed to do. Another president challenged the campus to “pursue your goals with an intentional effort to transform your community, the state, nation, and our globe into a more compassionate, equitable and understanding place”.

#### 4.1.7. Call to Action

Letters were evaluated to ascertain if a call to action was present. A call to action was defined as the president’s plan for moving the university forward. Letters were coded as either having a call to action if the president specifically articulated action items for the campus moving forward in addressing systemic racism and social injustice. Some calls to action were more detailed than others; however, the call to action is the purpose of the mission/vision statements and the evaluation of the strategic plans. All of the letters by HBCU presidents had a call to action. Although some were more detailed than others, they each expressed a commitment to work that would foster a more just society. For example, several presidents encouraged their campuses to register to vote, go vote, and get educated. As part of an HBCU response, the university president invited the Atlanta Police Department, “to forge a cooperative partnership that would have as its goal the protection and safety of all our citizens.” An example of a vague action plan is one that was missing the articulation of any specific instructions: “the university stands ready and willing to help in the fight for social justice. We can and must do better”. Although the president articulated a willingness to help, there did not seem to be a clear path or even a suggestion of actions the campus could take immediately. Eighty-six percent (6/7) of the statements written by presidents at Ivy League institutions had a call to action present. Two were more specific than the other four. Ninety-five percent (41/43) of the statements written by presidents at PWIs contained a call-to-action. Twelve of the calls to action seemed more detailed, with specific steps or strategies. The following analysis of the mission statements and strategic plans ascertained universities’ stated commitments to social justice. *In the following section, we detail the results of research question 2, to what degree are principles of social justice embedded in university intellectual roots and social responsibility?*

#### 4.1.8. Mission Statements Results

The mission statements for each university type were entered into Voyant Tools. This was carried out to identify the most frequently occurring words in the statements and determine if there were similarities and differences according to the university type. Next, we chose specific search terms related to aspects of university social responsibility to determine the frequency of the terms in the mission statements and if there were similarities across different institution types. Table 2 shows some variability in the five most frequently occurring words by university type. As expected, the word university appeared the most frequently across all three types of institutions.

“Students”, as expected, was the next highest frequently occurring word for the HBCUs and Ivy League institutions. However, for PWIs, the word “research” was the second most frequently occurring word in the list. The word service did not appear as one of the top five most frequently occurring words for PWIs or Ivy League institutions; however, it was one of the five most frequently occurring words in the HBCU mission statements.

**Table 2.** Frequency of relevant terms in mission statements by university type.

University Type	Most Frequently Occurring Words
HBCU (n = 12)	University—44
	Students—16
	Research—13
	Educational—11
	Service—11
PWI (n = 43)	University—104
	Research—46
	Students—45
	Community—31
	Education—31
Ivy League (n = 7)	University—15
	Students—10
	New—7
	World—7
	Research—6

Based on the research question, a further analysis was conducted using Voyant. We entered specific search terms to determine their frequency in the mission statements. Table 3 shows the variability. We examined how the terms were used within the mission statements to understand the data more clearly. Specifically, a deeper dive into the data revealed that it was the case that the frequent use of the word “community” in the mission statements of PWIs was because it was often used to reference the university community and not necessarily community engagement or service to the wider community in which the university exists. We then examined the mission statements more carefully to understand the findings and cross-check the mission statements with the university’s strategic plans.

**Table 3.** Frequency of relevant terms in mission statements.

	HBCU (n = 12)	PWI (n = 43)	Ivy League (n = 7)
Community engagement/community service/service to the community/serve the community/public service	4	7	2
Social Justice/socially responsible	0	3	0
Diverse/Diversity	11	29	3
Equity	0	2	0
Inclusion/inclusive	1	5	0
Underrepresented students	0	0	0
Diverse faculty	0	1	1
Diverse students	0	1	1

#### 4.1.9. Commitment to Community Engagement/Community Service

Seventy-seven percent (33/43) of the mission statements of PWIs included a sentence or sentences about community engagement or advancing the community in which the university was located. Additionally, many mission statements referenced contributing to their local communities and the state, national, and global communities. For example, Washington State University’s first sentence in the mission statement states “...scholarly inquiry that benefits society, and the sharing of expertise to positively impact the state and communities”. Seventy-five percent (9/12) of the HBCUs included community engagement in the mission statements. As an exemplar of this, one line in Hampton University’s mission statement reads “faculty, staff, and students provide leadership and service to the University as well as the global community”.

Similarly, 71% (5/7) of the mission statements of the Ivy League institutions referenced community engagement as an integral part of the university’s mission. The first phrase of Brown University’s mission statement demonstrates that serving the community is the purpose of the university’s existence. The beginning of the statement reads as follows: “the mission of Brown University is to serve the community, the nation, and the world by...”.

#### 4.1.10. Commitment to Students from Diverse Backgrounds

All (12/12) HBCUs' mission statements included language regarding the education of students from diverse backgrounds in their mission statements, and one specifically mentioned their "commitment to multiculturalism", being proud to serve students from diverse national, cultural, and economic backgrounds. Florida A&M University states that "while the University continues its historic mission of educating African Americans, FAMU embraces persons of all races, ethnic origins, and nationalities as life-long members of the University community". By contrast, there was no inclusion of educating students from diverse backgrounds within the mission statements of several PWIs or the Ivy League institutions. Specifically, 43% (3/7) of the Ivy League institutions and 26% (11/43) of the mission statements of PWIs included language regarding students from diverse backgrounds. An example from a PWI (Eastern Washington University), which expressed a commitment to students from diverse backgrounds, talked about "enhancing access to higher education in the Inland Northwest and beyond by recruiting and supporting traditional college-bound students, non-traditional students, and those from underserved populations". As an Ivy League institution, Columbia University's mission statement said "it seeks to attract a diverse and international faculty and student body, to support research and teaching on global issues and to create academic relationships with many countries and regions".

#### 4.1.11. Commitment to Social Justice

Seventy-five percent (9/12) of the mission statements of HBCUs included social justice principles. Morgan State University's mission statement reads in part "the University gives significant priority to addressing societal problems, particularly those prevalent in urban communities". Contained in the mission statement of Howard University is "... faculty who are, through their teaching, research and service, committed to the development of distinguished, historically aware, and compassionate graduates and the discovery of solutions to human problems in the United States and throughout the world". Similarly, 67% (29/43) of PWIs included principles of social justice within their mission statements. For example, the mission statement of Emerson College reads "This mission is informed by core liberal arts values that seek to promote civic engagement, encourage ethical practices, foster respect for human diversity, and inspire students to create and communicate with clarity, integrity, and conviction". Social justice was expressed somewhat similarly in the mission statement of Emory University, "... a commitment to use knowledge to improve human well-being; and a global perspective on the human condition". Gonzaga's statement reads somewhat differently as social justice is explicitly stated: "The Gonzaga experience fosters a mature commitment to dignity of the human person, social justice, diversity, intercultural competence, global engagement, solidarity with the poor and vulnerable, and care for the planet". In contrast, only 29% (2/7) of the Ivy League institutions' mission statements presented a commitment to social justice.

#### 4.1.12. Commitment to Diversity, Equity, and Inclusion

One hundred percent (12/12) of the mission statements of HBCUs reflected a commitment to diversity, equity, and inclusion. Some examples of how this commitment was articulated in the mission statements of the HBCUs are "responsive to needs of a diverse student population" and, from Virginia Union University's statement, "Virginia Union University is nourished by its African American heritage and energized by commitment to excellence and diversity". A commitment to diversity, equity, and inclusion was not as evident in the mission statements of the PWIs and Ivy League institutions: 60% (26/43) and 57% (4/7), respectively.

#### 4.1.13. Strategic Plans Results

The strategic plans of the 60 universities were evaluated to further explore how social justice was embedded into the intellectual roots of the universities. The strategic plans of two universities (one HBCU and one Ivy League Institution) were not accessible. For these

universities, we evaluated the vision statements, the core values of the institution and explored their university websites to further understand how university social responsibility was embedded in the intellectual roots of the universities.

#### 4.1.14. Commitment to Community Engagement/Community Service

All PWIs and the Ivy League institutions demonstrated a commitment to community engagement in their strategic plans. Although one Ivy League strategic plan was not accessible, this commitment was evident in the vision and core values of the institution. Commitments were expressed at varying degrees, but were present for all 50 institutions. For example, The University of Virginia's included "making UVA synonymous with service" as a goal, while Princeton University has a specific center devoted to civic engagement. Ninety-two percent (11/12) of the HBCUs expressed a commitment to community engagement.

This was expressed in strategic priorities such as producing research that would benefit the state, nation, and the world. The absence of this commitment was evident only in the one institution whose strategic plan was not available. Neither the vision nor the core values expressed a commitment to community engagement.

#### 4.1.15. Commitment to Students from Diverse Backgrounds

All the Ivy League institutions demonstrated a commitment to students from diverse backgrounds and 91% (39/43) of PWIs were committed to students from diverse backgrounds based on goals written in their strategic plans. An exemplar of this is Duke University's Diversity and Excellence Initiative, which included a sub-section for student support. To support students from diverse backgrounds, "anti-racism is woven into our curricula and university programs so that no Duke student will leave without a firm understanding of the societal problems of structural racism, social injustice, and inequality". Eighty-three percent (10/12) of the HBCUs demonstrated commitment to students from diverse backgrounds within their strategic plans. Although one university did not have a specific initiative targeting students from diverse backgrounds, there were initiatives devoted to improving student success by improving graduation rates with a particular focus on sub-group performance. One example of a specific goal that demonstrates this principle of social justice included enhancing doctoral achievement in STEM fields and non-STEM disciplines for under-represented students of color. Another example of a goal demonstrating this commitment was to develop articulation agreements with community colleges. One metric used to determine if this was meeting the goal of increasing the number of diverse students was the African American transfers headcount. Another example was the inclusion of goals related to financial and good education to minimize student debt.

#### 4.1.16. Commitment to Social Justice

The results suggest that all of the Ivy League institutions were deemed to have a responsibility for social justice, and many had centers allocated for this work. For example, Brown University has the Center for the Study of Slavery and Justice and the Center for the Study of Race and Ethnicity in America. Princeton houses the Field Center for Equality and Cultural Understanding. Each of these centers' primary focus is related to advancing equality for marginalized communities and educating the university community about ways to advance and promote a just society. Ninety-five percent of PWIs have language in their strategic plans that suggest a commitment to social justice. For some institutions, social justice was woven into the fabric of each goal that that was written. As seen with the Ivy League institutions, PWIs also housed specific centers whose work focuses on social justice.

For example, Binghamton University includes The Institute for Justice and Well-Being, an interdisciplinary research institute that advances global health, progressive education, and well-being for marginalized populations. The institute's goal is to develop and disseminate work that leads to the elimination of oppression and injustice. Similarly,



Boston University houses the Center for Anti-racist Research, representing collaborative research and education involving interdisciplinary work to enhance racial equity and social justice. Ninety-two percent (11/12) of the HBCUs expressed a commitment to social justice. For the HBCUs, social justice was articulated as many times as access to education.

Additionally, as part of the goals for this commitment, there was one instance in which an HBCU had a goal to establish a Center for Social Justice. The centers devoted to social justice work were less evident for the HBCUs. Part of Spelman College’s commitment to social justice includes the Social Justice Fellows Program. The program provides opportunities for students to receive social justice advocacy training, social justice advocacy, and policy implementation experiences.

4.1.17. Commitment to Diversity, Equity, and Inclusion (DEI)

The results suggest that all Ivy League institutions and 95% (41/43) of PWIs had language in their strategic plans that demonstrated a commitment to diversity, equity, and inclusion. Ninety-two percent (11/12) of the HBCUs expressed a commitment to diversity, equity, and inclusion. Many of the universities had initiatives to recruit and retain diverse faculty, students, and staff. There were also goals of inclusive pedagogy to promote the engagement of all students. Other institutions highlighted the importance of creating university-wide research programs that advance diversity, equity, and inclusion as an integrated interdisciplinary approach. A reoccurring idea evident in these universities’ strategic plans included ensuring that all students had the right to inclusion and respect, and that everyone’s voices were heard. Many also had initiatives to recruit and support diverse faculty through cluster hires, professional development, and research support.

4.1.18. Similar Stories across Different Data Sources

Commitment to Social Justice: Presidents’ commitment to social justice in their letters ranged from 43 to 92%. However, the commitment to social justice seen in the mission statements ranged from 29 to 75%, and in the strategic plans it ranged from 92 to 100%. Acknowledgment of systemic racism/racial inequalities: In the presidents’ letters, across each type of university, the acknowledgment of systemic racism/racial inequalities was high, ranging from 88 to 100%. This acknowledgment is further supported by the high percentages of commitment to social justice and DEI in the mission statements and strategic plans.

4.1.19. Call to Action and Dehumanization of Black People

A high percentage of letters across university types expressed a call to action. Additionally, as mentioned earlier, 58 letters contained language that the murder of George Floyd was a result of the dehumanization of Black people, reflecting a sense of urgency to educate and eradicate racism. Across university types, there was a commitment to DEI and social justice reflected in their mission statements and the strategic plans (see Table 4).

Table 4. Comparison of themes in letters to results from mission statements and strategic plans.

Type of Institution	Letters Suggest Strong Commitment to Social Justice	Letters Acknowledge Systemic Racism/Racial Inequalities	Letters Suggest Call to Action	Letters Suggest Dehumanization of Black People	Mission Statement Strong Commitment to Social Justice	Strategic Plans Strong Commitment to Social Justice
HBCUs	92%	100%	100%	100%	75%	92%
Ivy Leagues	43%	100%	86%	100%	29%	100%
PWI	70%	88%	95%	91%	67%	95%

## 5. Conclusions

In the wake of the collective trauma associated with the murder of George Floyd, we analyzed university presidents' implicit and explicit social justice responses to his death and the ensuing unwavering protests. There was widespread response across academia as institutions grappled with collective and cultural traumas. An important implication of our work is the broad array in terms of the depth and forthrightness of responses by university presidents across university types. Presidential letters disclose their institutions' priorities, organizational identities, and social responsibility convictions. Although the presidential letters were written to denounce social inequities, few were direct in using terms such as Black, African American, systemic racism, and police brutality. In this current climate, marginalized students, faculty, and staff are astute. They contemplate institutional statements and reactions; words matter. If we want them to feel supported and know that they belong, in this case, university leaders must be courageous in condemning the dehumanization of people of color, systemic racism, and racial disparities (see Table 4).

The CDA analytical tool was used to understand institutional responses in terms of underlying assumptions about the dehumanization of Black and Brown people, structural racism, diversity, depth of reactions, and calls to action. Isolated themes from presidents' letters were addressed with varying levels of commitment. Language provides access to thoughts and fundamental beliefs. Thus, administrators' lexical choices should explicitly denounce inequities, structural racism, and police brutality for efficacy. Universities must mirror this behavior to help stakeholders understand how to advocate and be bold. A proactive and bold condemnation of social atrocities empowers students, faculty, staff, and communities to engage in the fight for justice. Presidential reactions, statements, and words matter as they stimulate a collective sense of efficacy and social responsibility, signaling social contact, community-building, the creation of avenues to mitigate inequality, and the breaking down of longstanding institutional barriers.

Universities that presented a bold thrust to tackle systemic racism head-on in their strategic plans should be pegged with a practical system to re-engineer racialized organizational identities, practices, structures, and procedures. Building trust and high-quality interactions in unequal spaces does not automatically and organically unfold. Thus, bridge-building mechanisms, prosocial behaviors, and community creation need specific attention: prosocial behaviors and self-reflexivity are key pathways.

As university leadership continues to create solutions, we consider the words of Emerson College's president: "This is not a black problem, but a structural issue built on white supremacy and centuries of racism. It's your problem. And until you understand that, we are doomed to relive this week's tragic events over and over again. What changes will you make in your own life? Begin with answering that question, and maybe, just maybe we will get somewhere". For universities to be the agents of change they should be in society, we paraphrase the words of Lee University's president: the problem of racial equality and social justice needs to move up in our ordering of personal and institutional priorities.

History has shown that positive change can emerge from collective trauma (Poulin et al. 2009). The murder of George Floyd generated both individual and collective trauma, and the widespread emotions, reactions, and intellectual interpretations led to the collective opportunity to address longstanding systemic racism and structural inequality in academia.

University presidents' public statements in response to George Floyd's death and the idealistic protests of 2020 indicate varying levels of commitment to social justice and challenging systemic racism. All advocated support for those individuals and collectives traumatized by the murder. Some have strong social justice and anti-racist narratives in their mission statements and strategic plans, offering firm institutional commitments to challenging inequality and injustice. Others have vague connections to social justice as university imperatives, but they articulated their support for those at the forefront of racial disparities. In contrast, others overlooked the tenet of social justice as USR and have weak

institutional links to these ideas as institutional transforming forces; many did not refer to substantive and blueprint approaches for effecting change.

Our findings show that administrators from numerous universities convened and participated in the discourse on structural racism in higher education. Many acknowledged the need for structural change and signaled an explicit commitment to flexible accommodations. In general, they expressed solidarity for Black and Brown students, faculty, staff, and institutional commitment to diversity. However, some PWIs and Ivy League universities demonstrated a lack of awareness of the lived experiences of Black and Brown people regarding police brutality and structural racism.

Nevertheless, many called for racial equity and justice, equality, respect for human dignity, and inclusion. Others called for meaningful and long-lasting social change. All this was necessary, but it is not enough. There seems to be a correlation between statements in which presidents were bold in denouncing systemic racism and invoking the principles of social justice embedded in the university intellectual roots. Some firmly stated that the time to be silent is no more and are strong in their language for action. However, expressions of empathy, compassion, impassioned discourses, and conscience-stroking narratives can be ineffective. They do not necessarily advance a sense of justice and prosocial behaviors or address structural pillars necessary to dismantle racism, inequalities, and injustices. Action is the substratum of social justice and university social responsibility.

While there is no well-ordered symmetry between presidential narratives and institutional action, we are eager to see social responsibility as a core institutional value more broadly embedded in universities' visions, missions, and goals, with defined social justice awareness and action performance indicators. We are heartened that social justice and levels of USR endeavors are already present in several universities' missions and strategic plans. We note that just institutions are about doing right things in practical and impactful ways. We envision university milieus promoting a fair and just society responsibility among all stakeholders. We argue for justice-based action in teaching curricula, research plans, service-learning portfolios, and community engagement. Universities possess the tools and influence to develop a social justice consciousness in their service regions effectively. Future students deserve ideological, intellectual, and practical mechanisms for contributing to a just society and effecting just leadership. We call for a future where social justice is central to university identity, intellectual property, material resources, and brand.

We posit that university stakeholders' expressions of outrage and anguish over police brute force is USR. Pioneering meaningful and reciprocal social justice actions on campus, locally, nationally, and globally is USR. Anti-racist curricula and pedagogy are a form of USR. Interdisciplinary grounding in social justice is a form of USR. Equipping students with the tools to dissect, understand, and address structural inequality is USR. An anti-racist university platform is USR. Understanding the impact of inequality on broader social problems is USR. Shared concern about injustice and inequality within university milieus and wider communities is USR. Revamping university goals and values to include social justice is USR. Designating the university as a leader in social justice work, empowering students, engaging in their communities, progressing equality, and engendering a better society is USR. A socially responsible university fosters prosocial perceptions, attitudes, behaviors, practices, and social innovation and activities that improve the quality of place and engender a just and equitable society.

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## Appendix A

**Table A1.** Sample of Universities by Type.

	Type	Control	Name
1. Adler University	Other health professions schools	Private PWI	Illinois
2. Alabama A&M University	Master's College and University	Public HBCU	Alabama
3. Alabama State University	Master's College and University	Public HBCU	Alabama
4. Baylor University	Research University	Private PWI	Texas
5. Benedict College	Liberal Arts College	Private HBCU	South Carolina
6. Binghamton University	Research University	Public PWI	New York
7. Boston University	Research University	Private PWI	Massachusetts
8. Brown University	Research University	Private PWI	Rhode Island
9. Columbia University	Research University	Private PWI	New York
10. Cornell University	Research University	Private PWI	New York
11. Delaware State University	Research University	Public HBCU	Delaware
12. San Joaquin Delta College	Community College	Public PWI	California
13. Duke University	Research University	Private PWI	North Carolina
14. Eastern Mennonite University	Liberal Arts	Private PWI	Virginia
15. Eastern Washington University	Master's College and University	Public PWI	Washington
16. Embry-Riddle Aeronautical University	Master's college and University	Private PWI	Florida
17. Emerson College			
18. Emory University	Master's College and University	Private PWI	Massachusetts
19. Florida A&M University	Research University	Private PWI	Georgia
20. Fresno State University	Research University	Public HBCU	Florida
21. Gonzaga University	Doctoral/Professional University	Public PWI	California
22. Hampton University	Doctoral/Professional University	Private PWI	Washington
23. Harvard University	Research University	Private HBCU	Virginia
24. Howard University	Research University	Private PWI	Massachusetts
25. Lamar University	Research University	Private HBCU	DC
26. Lee University	Doctoral/Professional University	Public PWI	Texas
27. Medaille College	Master's College and University	Private PWI	Tennessee
28. Michigan State University	Master's College and University	Private PWI	New York
29. Minnesota State University, Mankato	Research University	Public PWI	Michigan
30. Mississippi State University	Master's college and university	Public PWI	Minnesota
31. Montgomery College			
32. Morgan State University	Research University	Public PWI	Mississippi
33. Penn State University	Associate's College	Public PWI	Maryland
34. Princeton University	Research University	Public HBCU	Maryland
35. Queens College	Research University	Public PWI	Pennsylvania
36. Robert Morris University	Research University	Private PWI	New Jersey
37. Seton Hall University	Master's College and University	Public PWI	New York
38. Shaw University	Doctoral/Professional University	Private PWI	Pennsylvania
39. Shenandoah University	Research University	Private PWI	New Jersey
40. Spelman College	Liberal Arts	Private HBCU	North Carolina
41. Stony Brook University	Doctoral/Professional University	Private PWI	Virginia
42. Towson University	Liberal Arts	Private HBCU	Georgia
43. University of Arkansas-Fayetteville	Research University	Public PWI	New York
44. University of Arkansas-Fort Smith	Doctoral/Professional University	Public PWI	Maryland
45. University of California	Research University	Public PWI	Arkansas
46. University of Evansville			

Table A1. Cont.

	Type	Control	Name
47. University of Louisiana at Lafayette	Liberal Arts	Public PWI	Arkansas
48. University of Maine			
49. University of Maryland-Baltimore	Research University	Public PWI	California
50. University of Mississippi	Master's College and University	Private PWI	Indiana
51. University of Missouri	Research University	Public PWI	Louisiana
52. University of Minnesota			
53. University of Pennsylvania	Research University	Public PWI	Maine
54. University of Pittsburgh	Special Focus Four Year	Public PWI	Maryland
55. University of South Florida			
56. University of Southern Indiana	Research University	Public PWI	Mississippi
57. University of St. Thomas	Research University	Public PWI	Missouri
58. University of Virginia	Research University	Public PWI	Minnesota
59. Virginia Union University	Research University	Public PWI	Pennsylvania
60. Virginia State University	Research University	Public PWI	Pennsylvania
61. Washington State University	Research University	Public PWI	Tampa
62. Yale University	Master's College and University	Public PWI	Indiana
	Doctoral/Professional University	Private PWI	Minnesota
	Research University	Public PWI	Virginia
	Liberal Arts	Private HBCU	Virginia
	Master's College and University	Public HBCU	Virginia
	Research University	Public PWI	Washington
	Research University	Private	Connecticut

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## Article

# Determinant Factors of SDG Disclosure in the University Context

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**Abstract:** Universities are expected to have a leading role in the advancement, promotion, and achievement of the 2030 UN Agenda, embedding the 17 Sustainable Development Goals (SDGs) across their four dimensions (teaching, research, campus operations and governance, and community outreach) and in their reporting cycles from a whole-institution perspective. In this landscape, academics and practitioners have started to assess universities' commitment toward the global goals. Nonetheless, research on university SDG disclosure is still in its infancy, being limited to descriptive studies, single case studies, or national contexts. This paper aims to analyse SDG disclosure in the university context from a cross-country perspective. Specifically, it investigates the internal and external factors affecting the universities' disclosure choices through an OLS regression technique based on multiple and complementary theoretical frameworks (i.e., legitimacy theory, stakeholder theory, and institutional theory). Starting from the Times Higher Education (THE) world university ranking, the sample comprises 844 universities in 81 countries observed over the course of 2021. The empirical findings show a significant and positive impact of the institutional macro-context, university size, age, and diversity on SDG disclosure. The results aim to contribute to the debate by the academic community and policy makers on the universities' commitment to fostering the awareness, collaboration, measurement, and achievement of SDGs.

**Keywords:** universities; SDGs; disclosure

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## 1. Introduction

Since the UN Brundtland Report introduced the concept of "Sustainable Development" (SD) in 1987 (UNWCED 1987), it has become a guiding principle bridging environmental, economic, and social development concerns (Lozano 2006; del Mar Alonso-Almeida et al. 2015; Bebbington and Unerman 2018).

In the last evolution of the global SD agenda, UN member states have adopted the 2030 Agenda for SD, consisting of 17 SDGs and 169 associated targets (UN Agenda 2015). These ambitious global goals represent a "watershed moment" in the long history of SD (Elalfy et al. 2021; Leal Filho et al. 2021), providing an innovative and holistic approach to solving the world's most compelling challenges about sustainability and its three ramifications (Biermann et al. 2017; Bebbington and Unerman 2018; Mhlanga et al. 2018).

The accomplishment of the 2030 Agenda is a responsibility of all countries and industries, requiring both private and public sector organisations to take an active and influential role in embedding the global goals in their strategies, business models, and reporting systems (Biermann et al. 2017; Bebbington and Unerman 2018; De la Poza et al. 2021). Private businesses are expected to provide the key to the success of these challenges by fostering productivity, leading inclusive economic growth, and providing job creation (Fonseca and Carvalho 2019; Van der Waal and Thijssens 2020; Curtó-Pagès et al. 2021). On the contrary, the public sector is seen to be crucial in speeding up and pursuing SDGs, since it works in the public interest for social good, promoting welfare, inclusivity, and equity (Dumay et al. 2010; Bebbington and Unerman 2018; Guthrie et al. 2020).



In this context, multiple stakeholders have advocated for the education sector to lead the transformation, considering that education has been historically recognised (UNEP 1972; UN General Assembly 2003; UNESCO 2005) as a catalyst for reshaping worldwide views and values to address the sustainability challenges (Vladimirova and Blanc 2016; Kioupi and Voulvoulis 2019; Nicolò et al. 2021b). SDG 4 (Quality Education) specifically requires active actions by universities due to their unique position in society and broad remit around the creation and dissemination of knowledge and public value (Aversano et al. 2020; Nicolò et al. 2020; Caputo et al. 2021).

Universities are expected to embed the global Agenda into their value creation processes through a holistic and twofold approach (Abad-Segura and González-Zamar 2021; Blasco et al. 2021; Caputo et al. 2021). On the one hand, through their teaching, research, and third mission activities, they can promote awareness among students and local communities, equipping them with the knowledge, skills, motivation, and creativity required to achieve the SDGs (Adams 2018; Blasco et al. 2021; Leal Filho et al. 2021). On the other, through their initiatives and active policies, universities might develop the global goals by themselves and act as role models for different types of public and private organisations if they “walk the talk” (Kestin et al. 2017; Mhlanga et al. 2018; Leal Filho et al. 2021).

Universities can also benefit from joining the UN Agenda. Their commitment to the global goals should not be seen merely as a burden or a cost but rather as an opportunity (Leal Filho et al. 2021). They could build new partnerships and networks, access new funding sources, demonstrate their sustainable impact, achieve a better image, and capture more demand for SDG-related education (Kestin et al. 2017; Leal Filho et al. 2021; Sáez de Cámara et al. 2021).

As SDGs are becoming a cornerstone of the sustainability strategies of universities, interest in their contribution has increased (Adams 2018). Universities can satisfy the emerging and growing accountability expectations from their social interlocutors (e.g., policymakers, accreditation agencies, and students) by disclosing the information on their impact on economic, environmental, and societal issues (Brusca et al. 2019; Findler et al. 2019; Raimo et al. 2021). Therefore, SDG disclosure provides a valuable means for communicating universities’ efforts and sustainable progress to national and international communities, with positive returns on their accountability, transparency, and performance (Findler et al. 2019; Mauro et al. 2020; Garde Sánchez et al. 2021).

Nevertheless, information on how the university community translates the global goals into concrete objectives, strategies, and actions is still patchy concerning both the number of universities engaged in this type of reporting and the quality and significance of the information disseminated to society (del Mar Alonso-Almeida et al. 2015; Mhlanga et al. 2018; Nicolò et al. 2021a). Starting from the difficulties connected to measuring universities’ complex outcomes, since they are the public sector entities with the highest level of intangibles (Nicolò et al. 2021b) providing non-market, non-cash public goods (Churchman 2002), the absence of mandatory reporting requirements or specific guidelines further complicates matters (Mhlanga et al. 2018; Leal Filho et al. 2021; Zanellato and Tiron-Tudor 2021). Moreover, as shown by Mhlanga et al. (2018, p. 11), not engaging with the SDGs does not mean that organisations have no impact on these objectives or do not tackle relevant efforts. Some of these could undertake corporate sustainability activities relevant to one or more global goals without necessarily linking these to the SDGs framework.

In this realm, there are ongoing efforts to construct valuable frameworks and rankings that quantify universities’ contributions to their global goals impact (De la Poza et al. 2021). In 2019, the Times Higher Education Impact Rankings (THE 2021) began to rate universities’ contributions toward the SDGs. Currently, THE is the only one providing global tables that assess the universities’ performance against the global goals (Blasco et al. 2021; De la Poza et al. 2021; Zanellato and Tiron-Tudor 2021).

Based on these rankings, one strand of the emerging literature has started to analyse how universities integrate the SDGs into their business strategies and reporting systems (Findler et al. 2019; Blasco et al. 2021; De la Poza et al. 2021). Apart from these rankings,

another strand has begun to investigate the topic with a single case study methodology (Paletta and Bonoli 2019; Sáez de Cámara et al. 2021; Zanellato and Tiron-Tudor 2021) or a national sample (Costa et al. 2021).

However, the question remains how the different scenarios influence the universities' choice to communicate information about the global Agenda (Caputo et al. 2021). This research aims to identify external and internal factors that may motivate and influence universities on SDG disclosure to ensure related accountability and transparency.

For a sounder grasp and analysis, this study draws from three complementary perspectives of legitimacy theory, stakeholder theory, and institutional theory, also known as system-oriented theories (Gray et al. 1995; Deegan 2002; Chen and Roberts 2010). Drawing from these multiple theoretical frameworks, this work analyses universities' SDGs disclosure determinants by testing the following hypotheses: (H1) the institutional macro-context (Meyer and Rowan 1977; Larrán Jorge et al. 2015; Rosati and Faria 2019a), (H2) universities that are larger (Carroll and Shabana 2010; Rosati and Faria 2019b; Nicolò et al. 2020), (H3) universities that are older (Roberts 1992), (H4a) universities with more student nationality diversity (Gallego-Álvarez et al. 2011; Ramirez et al. 2019), and (H4b) universities with more student gender diversity (Gilligan 1982; Wicks et al. 1994; Freeman et al. 2007).

This study performs an OLS pooled regression technique on a sample composed of 844 universities located in 81 countries and observed in 2021. As with prior studies (Blasco et al. 2021; De la Poza et al. 2021), the data were retrieved from the THE rankings (THE 2021). The empirical findings show a positive and significant influence of the institutional macro-context (external factor), university size, age, and diversity (internal factors) on SDG fulfilment.

This research is a novel contribution to the emerging literature on the SDGs and their disclosure in universities. While studies on universities' CSR or sustainability disclosure are widely diffused, SDG disclosure research is still at an early stage (De la Poza et al. 2021; Zanellato and Tiron-Tudor 2021). Thus, it contributes to filling the gap on the determinants of global goal disclosure.

In addition, this study develops new knowledge about the relationship between accounting practices and the SDGs. As some authors describe (Bebbington and Unerman 2018; Erin and Bamigboye 2021; Pizzi et al. 2021), the current academic debate on the SDGs lacks contributions from accounting scholars, which have been demanded to "be less myopic" and extend accounting remit toward accountability implications of agreements and policies from the UN Agenda (Hopper 2019, p. 3). Even though financial reporting remains a fundament of accounting, there is a pressing need for reporting to measure, monitor, and make accountable organisations help achieve SDGs (Hopper 2019).

The remainder of the paper proceeds as follows. Section 2 outlines the theoretical background, literature review, and related research hypotheses. Section 3 illustrates the dataset for the empirical analysis, defines the variables, and specifies the empirical models. Section 4 provides descriptive statistics and discusses the empirical results. Section 5 concludes the paper.

## 2. Theoretical Background

### 2.1. SDGs in the University Context: A Long Journey from SD to SDG Disclosure

Over the past 50 decades, education has been consistently recognised as a driver of change and a "path for sustainability" by worldwide initiatives and declarations (e.g., UNEP 1972; UNWCED 1987; UNCED 1992). The establishment of the "education for sustainable development" concept (ESD; UN General Assembly 2003) and then the institution of the "UN Decade for ESD", spanning from 2005 to 2014 (UNESCO 2005), has further gained momentum on the matter.

Universities have been required to embed the principles, values, and practices of SD into their educational systems to empower learners and the local community with the knowledge, skills, and attitudes necessary to make informed decisions and take responsible

actions for environmental integrity, economic viability, and a just society (Mehta 2011; del Mar Alonso-Almeida et al. 2015; Lozano et al. 2015).

However, these prior initiatives are considered to have been ineffective, with a limited positive impact on SD (Vladimirova and Blanc 2016; Kioupi and Voulvoulis 2019; Zanellato and Tiron-Tudor 2021). For instance, in the past, education institutions have used sustainability issues more to manoeuvre students and local communities into specific viewpoints than empower them to embrace these concepts as a critical lifestyle choice (Kioupi and Voulvoulis 2019, p. 2). In this vein, some authors have widely recognised the silo-based approach (or “compartmentalisation”), the lack of system thinking, and the absence of global guidelines for ESD as the root causes of these unsatisfactory results (Kioupi and Voulvoulis 2019; Leal Filho et al. 2021; Sáez de Cámara et al. 2021).

In this sense, the SDGs have marked a historic shift due to their innovative and holistic approach. They provide a normative framework that encompasses the vision of an inclusive, sustainable society, simultaneously taking into account the social, environmental, and economic dimensions (Kioupi and Voulvoulis 2019). SDG 4, which aims to ensure inclusive and equitable quality education opportunities for all, requires active action by universities, as most of its targets are directly related to learning and teaching (Blasco et al. 2021). Actually, universities have the power to boost the integration of all global goals rather than SDG 4 as a standalone goal. Accordingly, the analysis of Vladimirova and Blanc (2016, p. 5) on UN flagship reports offers a good bird’s eye view of the several prominent links between education and the global goals. Beyond the obvious connection between education and some global goals (e.g., number 4), they demonstrate and describe that for every SDG, a causal link with education exists (in both directions), with the notable exception of SDG 14 on oceans.

Based on these arguments, universities have to design policies and strategies from a whole-institution perspective to holistically integrate SD and its global goals “as the golden thread throughout the university system” (Lozano 2006, p. 795). This system has four dimensions: education (courses and curricula), research, campus operations and governance, and community outreach (Cortese 2003; Lozano 2006). The SD should be incorporated, fostered, and performed across all core areas. First, through their teaching and learning activities, universities can equip the next generation of leaders, innovators, and thinkers to understand the global challenges facing the world and the role they can play in rising to meet these challenges (Kioupi and Voulvoulis 2019; Leal Filho et al. 2021; Sáez de Cámara et al. 2021). Secondly, through their research and training of research leaders, universities are at the forefront of finding sustainable social, economic, environmental, and technical solutions to global problems (Kestin et al. 2017; De la Poza et al. 2021; Leal Filho et al. 2021). Third, through their own operations and governance structures, universities can pioneer innovation and act as role models to other sectors and businesses (Kestin et al. 2017; De la Poza et al. 2021). Lastly, they should create community engagement and a sense of identity for their stakeholders, which include students, faculty, administrative staff, local firms, governments, and society at large (De la Poza et al. 2021; Leal Filho et al. 2021).

Actually, as Lozano (2006) pointed out, the universities system has a further dimension: “reporting and assessment”. Hence, all dimensions must be reported and assessed through a holistic approach, embracing the “new disclosure philosophy” based on an “integrated thinking” approach that means understanding, appreciating, and communicating better the relationships with all stakeholders and the established interconnections across all dimensions (Vitolla et al. 2019).

By disclosing this information, universities can act as a role model and communicate their efforts to stakeholders (Lozano 2006; Lozano et al. 2015). Moreover, since SDG disclosure is considered a driver to fostering the SDGs’ achievement and integration into organisations’ strategies and operations (Lozano et al. 2015; Rosati and Faria 2019b), target 12.6 of SDG 12 requires organisations to explicitly embed sustainability information in their reporting cycles (Bebbington and Unerman 2018; Erin and Bamigboye 2021).

Based on these considerations, researchers have started investigating the SDGs and their disclosure in the university setting (Abad-Segura and González-Zamar 2021; Blasco et al. 2021; Caputo et al. 2021; Costa et al. 2021; De la Poza et al. 2021; Leal Filho et al. 2021; Sáez de Cámara et al. 2021; Zanellato and Tiron-Tudor 2021). However, this literature is still in its infancy, lacks empirical research, and is mainly limited to single case studies (Paletta and Bonoli 2019; Sáez de Cámara et al. 2021; Zanellato and Tiron-Tudor 2021) or a national sample (Costa et al. 2021).

To the best of our knowledge, only two studies have specifically investigated the universities' disclosure of SDGs on an international sample that could give generalisable findings, solve comparability issues, and broaden the extent of knowledge (Caputo et al. 2021; De la Poza et al. 2021).

Caputo et al. (2021), analysing the universities' non-financial reports available on the GRI database, outlined that the sampled universities are committed solidly to the global goals (SDG average score: 73%), in line with social expectations. They also revealed the most disclosed SDGs, those being goal number 4 (Quality education), number 10 (Reduced inequalities), and number 9 (Industry, innovation, and infrastructure). Conversely, the three last positions were found to be taken by goal number 17 (Partnerships for the goals), number 3 (Good health and well-being), number 15 (Life on land), and number 2 (Zero hunger).

Drawing from the THE sample (THE 2021), De la Poza et al. (2021) found that most universities did not provide information about all SDGs, and few mentioned their contributions toward the goals.

These studies have certainly paved the way for growing research into the dissemination of SDGs in the university context but without exploring how different factors influence the choice of universities to communicate information on the Global Agenda. Instead, understanding the impact of different scenarios on SDG disclosure is crucial to monitoring, fostering, and achieving the 2030 Global Agenda.

## 2.2. Theoretical Lens, Literature Review, and Hypotheses Development

### 2.2.1. Theoretical Approaches to Sustainability Disclosure in the University Context

As previously mentioned, this paper adopts a complementary theoretical framework in an attempt to explain the SDG disclosure released by universities.

Given the multi-faceted nature of sustainability disclosure (Deegan 2002), several theories provide several reasons in terms of why an organisation might disclose sustainability information. Within these theories, legitimacy, stakeholder, and institutional theories present an "overlapping" nature because they can be simultaneously adopted to explain a social phenomenon (Gray et al. 1995). In this respect, they result from a system-oriented perspective of organisation and society which emphasises the role played by disclosure in the nexuses among organisations, the state, individuals, and groups (Gray et al. 1995).

In the context of this study, consistent with the previous literature (Deegan 2000; Owen 2008), the underpinning of the theories mentioned above supports development of the hypotheses. Thus, a brief overview of these theories is provided throughout this subparagraph, although this paper does not intend to describe a detailed insight of the adopted theories, leaving that to the further literature (Deegan 2000).

Legitimacy theory relies upon the concept of the social contract (Patten 1992), which represents the multitude of implicit and explicit expectations that society has about the organisation's conduct. Not having inherent rights to exist (Deegan 2002), an organisation's survival depends on compliance with the terms of such a contract, whose absence triggers a legitimacy gap (Lindblom 1994). Therefore, the organisation may dispose of several legitimisation strategies aimed to ensure a congruence between the external perceptions of its own social values and the norms of acceptable behaviour in the more extensive social system of the community in which it is a part (Mathews 1993, p. 31).

Considered from this viewpoint, disclosure-related strategies serve as a strategy to face the societal expectations, ultimately aiming to obtain (or retain) legitimacy (Dowling

and Pfeffer 1975; Lindblom 1994; Woodward et al. 1996). Legitimacy theorists are usually referred to as a broad concept of society, which is conceived as a whole composed of individuals and groups having equal power or ability to influence the activities of other members. Put simply, legitimacy theory intentionally ignores any considerations about prevailing expectations, embracing an underlying pluralistic view of the society.

While sharing a similar foundation, stakeholder theory (Freeman 1984) emphasises the different “relevant publics” with which the organisations are called to conform with. Accordingly, many “social contracts” exist between the organisation and such publics (Donaldson and Dunfee 1999). Seen in its ethical view, stakeholder theory posits that organisations should manage their activities in the interest of all stakeholders and not exclusively for the benefit of those who provide funding (e.g., shareholders) (Ullmann 1985; Roberts 1992; Gray et al. 1995). Thus, while facing various stakeholders, organisations will balance the different emerging expectations, revealing their true social responsibilities (Hasnas 1998, p. 32). In other words, organisations recognise the stakeholders’ right to be informed about the organisation’s impact on society, regardless of whether they decide the usage of the provided information (Deegan 2000; Guthrie et al. 2004).

Finally, according to the institutional theory, from DiMaggio and Powell’s (1983) exposition, various societal pressures thin the differences between organisational forms. In such a way, they become similar to one another. As with stakeholder theory, institutional theory complements the legitimacy theory in terms of accounting practices. It also explains why different disclosure strategies of different organisations become similar over time (Deegan and Islam 2012). Such similarities result from an isomorphism process (i.e., a situation whereby, within a specific population, organisations mimic other organisations subject to the same environmental conditions) (DiMaggio and Powell 1983). Specifically, the authors identified three isomorphic forces that led organisations to become similar. They are coercive forces, normative forces, and mimetic forces. According to North (1990), institutions operate within a context influenced by formal and informal rules, which shapes the interactions between institutions and their organisations. Against this context, the institutions represent the rules, whereas the organisations are the agents called to comply with them. While informal rules evoke the culture of a specific society (and likewise the normative forces), formal rules pertain to laws, regulations, governmental procedures, and enforcement mechanisms that shape the behaviour of organisations (Peng et al. 2008; Roy and Goll 2014) in the same fashion as coercive forces.

The previous literature extensively adopted legitimacy theory, stakeholder theory, and institutional theory, both individually and simultaneously, to explain why organisations might disclose information about their economic, societal, and environmental impacts (Raimo et al. 2021). Along this path, this paper transposes the above theories to the disclosure of SDG-related information in the university context, drawing on their tenets to develop the research hypotheses.

### 2.2.2. Institutional Context

Organisations operate in an institutionalised context shaped by regulations and rationality criteria, whose compliance allows them to be judged as efficient (Meyer and Rowan 1977). According to institutional theory, organisations adopt practices such as sustainability disclosure which are socially accepted due to pressures coming from their institutional environments (Fernando and Lawrence 2014).

In the business context, some researchers have investigated the relationship between sustainability disclosure and institutional factors to explain why companies decide to disclose this information as a response to the increasing pressure exerted by institutions (Jensen and Berg 2012; Coluccia et al. 2018; Rosati and Faria 2019a; Vitolla et al. 2019).

The empirical results of most studies provide evidence of a positive relationship between the presence of encouraging institutions and the disclosure of CSR information. In this way, an encouraging institutional macro-context, corresponding to a more stakeholder-

oriented system, improves the level (Cahan et al. 2016; Coluccia et al. 2018) and the quality (García-Sánchez et al. 2016) of CSR disclosure.

Since universities incorporate sustainability practices into their information systems (Lozano et al. 2013), their sustainability disclosure practices may also be influenced by the context in which they are located.

The role of the institutional macro-context has been further investigated in the university context literature, under which the influence of institutional factors in adopting and extending sustainability disclosure practices has been the subject of some studies.

Larrán Jorge et al. (2015) have examined the main factors that may explain the presence of sustainability initiatives in Spanish universities, finding that sustainability initiatives were most diffused in Spanish public universities funded by regional government bodies with greater social concerns.

The presence of sustainability practices in Spanish universities could be associated with the pressure exerted by institutional forces, such as the funding systems of higher education institutions (Larrán et al. 2016). Another study conducted by Larrán Jorge et al. (2019) documented that disclosed sustainability information is greater in Anglo-American institutions than other universities located in Europe or other countries, supporting the assumption that institutional differences could play a crucial role in shaping sustainability disclosure practices.

Accordingly, by extending these arguments to the university context, there might be a positive association between the institutional macro-context pressure on universities and the level of SDG disclosure.

The following hypothesis is posited:

**Hypothesis 1 (H1).** *There is a positive relationship between the pressure of the institutional macro-context and SDG disclosure.*

### 2.2.3. University Size

According to legitimacy theory, organisations' commitment to sustainability initiatives and the subsequent disclosure enables them to fulfil the social contract between organisations and their society, gaining legitimacy and the license to operate (Carroll and Shabana 2010). Furthermore, according to stakeholder theory, social disclosure responds to the stakeholders' information needs (Gray et al. 1995). Therefore, the size of an organisation is expected to influence sustainability disclosure, as larger organisations influence the environment in which they operate, are more visible, and face greater scrutiny and pressure from stakeholders (Fortanier et al. 2011; Gallo and Christensen 2011).

In previous business research, some authors have used the company size as a characteristic that can explain the extent of voluntary disclosure. The empirical results of most studies show a positive relationship between organisation size and voluntary disclosure (Brammer and Pavelin 2006; Tagesson et al. 2009; Rosati and Faria 2019b).

In the university context, Larrán Jorge et al. (2019) argued that the greater attention of larger universities toward sustainability reporting could find its theoretical support in legitimacy and stakeholder theory. Under these theoretical lenses, these institutions should have greater commitment to sustainability reporting for the following reasons: (1) they have a greater availability of resources for pursuing socially responsible activities (Richardson and Kachler 2017); (2) they need increased legitimisation of their activities, given their greater visibility (Larrán Jorge et al. 2015); and (3) they might meet the information needs of a wider range of stakeholders (Garde Sánchez et al. 2013).

From an empirical standpoint, Gallego-Álvarez et al. (2011) found that size positively affects university information disclosed in their website, since larger universities seek to reach their target audiences. Additionally, Ramirez et al. (2019) and Nicolò et al. (2020), exploring the factors that influence the level of Intellectual Capital Disclosure (ICD), found that the universities' size positively influenced the extent of IC disclosure.

Although some studies failed to provide empirical evidence of a positive relationship between a university's size and disclosure on SD issues (Siboni et al. 2013; Manes Rossi et al. 2018), there is a general expectation that larger universities might be more engaged in non-financial disclosure practices. Therefore, the following hypothesis is posited:

**Hypothesis 2 (H2).** *There is a positive relationship between university size and sustainability practices.*

#### 2.2.4. University Age

According to legitimacy theory, to be perceived as legitimate, organisations should comply with the implicit terms of the social contract undersigned with the context in which they carry out their activities (Deegan 2002). Starting from the premise that sustainability disclosure represents a strategy that faces several aspects of the legitimation issue (Fernando and Lawrence 2014), the business context literature suggests that older organisations are more likely to meet social expectations than younger ones (Roberts 1992). In this vein, the greater experience of the well-established organisations could lead them to disclose more non-financial information, thus legitimising their power (Al-Gamrh and Al-dhamari 2016).

Furthermore, wearing the lens of stakeholder theory, the dissemination of sustainability information enables organisations to fulfil the expectations of stakeholders, who provide organisations with the critical resources for achieving their objectives, thus ensuring their survival and long-term success (Donaldson and Preston 1995; Chiu and Wang 2015). In addition, in this perspective, older organisations are more aware that greater levels of sustainability disclosure allow them to build a solid corporate image, attract new investors, and improve the relationship with all stakeholders (Al-Gamrh and Al-dhamari 2016).

In previous business research, some authors have used an organisation's age as a factor that could influence the disclosure of non-financial information (Alsaeed 2006; Hossain and Hammami 2009). These studies document a positive relationship between an organisation's age and CSR disclosure (Hossain and Hammami 2009; Al-Gamrh and Al-dhamari 2016). Contrary to this, some scholars failed to find any association between a company's age and disclosure (Alsaeed 2006; Hossain and Reaz 2007; Soliman 2013).

In the university setting, among others, Garde Sánchez et al. (2021), analysing how the main characteristics of universities might influence the online disclosure of CSR information, failed to find any association between a university's age and CSR disclosure, according to the previous studies' results (Gallego-Álvarez et al. 2011; Manes Rossi et al. 2018; Ramirez et al. 2019; Nicolò et al. 2020).

Notwithstanding this, there is a lack of evidence for the disclosure of SDG information, which could be positively affected by the ages of universities. In this respect, one can argue that well-established universities, relying on greater experience, might use SDG disclosure to meet the implicit terms of the social contract, thus obtaining legitimation for their operation. In addition, they could strengthen their relationships with various stakeholders, attempting to improve or preserve their image.

Therefore, drawing from the theoretical arguments of legitimacy and stakeholder theory, the following hypothesis is formally stated in an alternative form without indication of whether the SDG disclosure will be positively or negatively related with the university age and rather positing the mere existence of a relationship between the two concepts:

**Hypothesis 3 (H3).** *There is a relationship between a university's age and SDG disclosure.*

#### 2.2.5. Diversity

From a business context point of view, globalisation and the intensification of competition have led to the opening of company boundaries by implementing internationalisation strategies that allow building a substantial competitive advantage. Indeed, when companies develop their businesses abroad, they show greater attention to improving their image and reputation (Kolk and Fortanier 2013). Furthermore, they must meet the needs

of a broader and more heterogeneous stakeholder audience (Dyduch and Krasodomska 2017). Therefore, drawing on stakeholder and legitimacy theory as a theoretical foundation, it is expected that organisations with an international outlook tend to disclose greater non-financial information levels than locally oriented ones. Previous studies have analysed the determinants of non-financial disclosure, including organisations' degrees of internationalisation (Raffournier 1995; Branco and Rodrigues 2008). According to Araya (2006), the likelihood of adopting non-financial disclosure practices will be greater for internationally oriented organisations than locally oriented ones. Another study presents similar results, according to which the degree of internationalisation of organisations is positively correlated to environmental disclosure (Raffournier 1995). Conversely, Branco and Rodrigues (2008) and Kolk and Fortanier (2013) failed to find any relationship between the organisation's internationalisation activities and its sustainability disclosure practices.

Turning to the university context, the combination of globalisation, rankings, and public funding decreases has contributed to creating a highly competitive environment (Miotto et al. 2020). Against this backdrop, the importance of internationality within universities is particularly emphasised (Gallego-Álvarez et al. 2011) in the sense that it represents the innovative response to taking market opportunities (Kim 2009) and to responding to the challenges posed by environmental and competitive forces (Gumpert and Sporn 1999, p. 103). In this vein, to gain a competitive advantage, universities should develop or maintain a different image (Parameswaran and Glowacka 1995). By opening their borders, universities can obtain a competitive advantage by recruiting more capable students and researchers, allowing them to access higher education in other countries and learn about new cultures (Gallego-Álvarez et al. 2011). Thus, universities with an international image should reach an international audience. Therefore, they are expected to disclose a higher level of non-financial information than those with a limited international presence (Ramirez et al. 2016). Gallego-Álvarez et al. (2011) found that universities' degrees of internationalisation positively affect information disclosed by universities on their website. According to Manes Rossi et al. (2018) and Ramirez et al. (2019), internationality seems to represent a factor capable of positively influencing the level of IC disclosure online.

In the business literature, an additional facet of diversity is represented by the presence of women. Considered in feminist terms, stakeholder theory acquires greater usefulness, incorporating a "care" perspective to the stakeholder relationship. According to Wicks et al. (1994) and Freeman et al. (2007), stakeholders are not mere economic beings acting on economic impulse but persons whose roles and activities transcend the traditionally defined stakeholder groups, such as customers, employees, suppliers, financiers, and communities. Adopting this perspective, by considering stakeholders as persons, it is possible to treat them as gendered persons. Thus, in this context, gender equality becomes a relevant issue.

Being characterised by a relational ethic (Gilligan 1982), women generate value for entire groups of stakeholders, developing effective forms of cooperation, decentralising power and authority, and promoting consensus among stakeholders through communication (Wicks et al. 1994). Hence, more gender equality-oriented organisations should address gender issues in a variety of ways, depending on the sector where they operate (Derry 1996), aiming to explicitly consider women as stakeholders in their roles and as members of a broader society.

By extending these arguments to the university context, it is expected that the greater presence of women leads universities to take into account such a stakeholder group, establishing communication with them through sustainability disclosure and seeking legitimisation for their actions.

Drawing from the theoretical arguments presented above and prior research findings, there could be a positive association between diversity and universities' levels of sustainability disclosure.

Therefore, the following hypotheses are posited:



**Hypothesis 4a (4a).** *There is a positive relationship between universities' degrees of internationalisation and SDG disclosure.*

**Hypothesis 4b (4b).** *There is a positive relationship between universities' degrees of gender diversity and SDG disclosure.*

### 3. Research Design

#### 3.1. Sample

The data collection was based on the information retrieved from the following data sources:

1. The THE World University Rankings (Blasco et al. 2021; De la Poza et al. 2021;)
2. The Fraser Institute (<https://www.fraserinstitute.org/>, accessed on 28 November 2021) website (Gallego-Álvarez and Pucheta-Martínez 2020).

THE World University Rankings provided the THE Impact Rankings, which assess universities' commitment against the United Nations' Sustainable Development Goals (SDGs). Specifically, the THE released the Impact Rankings 2021 digital edition, covering 1240 universities from 94 countries and regions. The decision to use this edition in lieu of the information available online for the years 2019–2021 was driven by the following reasons: (1) the Impact Rankings 2019 considered only 11 of the 17 SDGs, and (2) the THE Impact Rankings 2021 digital edition, different from the information available online, contains more SDG scores that do not fall into a range. For this ensemble of considerations, the decision made seemed to be more rigorous from a methodology standpoint.

In relation to the Fraser Institute website, the "Economic Freedom Ranking" dataset was employed to collect country-level information. In particular, this included several sub-indicators which captured macro-contextual information on 165 countries.

Thus, after merging the data retrieved from the above data sources, a sample of 844 universities (68.06% of the initial sample) located in 81 countries (86.17%) was obtained. Table 1 reports the distribution of universities by country.

**Table 1.** Sample composition by country.

Country	Frequency	Percentage
Algeria	4	0.47
Argentina	2	0.24
Armenia	1	0.12
Australia	22	2.61
Azerbaijan	2	0.24
Bahrain	1	0.12
Bangladesh	4	0.47
Belarus	2	0.24
Belgium	2	0.24
Brazil	35	4.15
Bulgaria	1	0.12
Cambodia	1	0.12
Canada	22	2.61
Chile	15	1.78
China	11	1.30
Colombia	13	1.54
Costa Rica	2	0.24
Croatia	1	0.12
Cyprus	2	0.24
Czech Republic	6	0.71
Denmark	2	0.24
Ecuador	6	0.71
Egypt	26	3.08
Finland	8	0.95

Table 1. Cont.

Country	Frequency	Percentage
France	15	1.78
Germany	5	0.59
Ghana	2	0.24
Greece	5	0.59
Hong Kong	1	0.12
Hungary	5	0.59
Iceland	2	0.24
India	36	4.27
Indonesia	14	1.66
Iran	24	2.84
Iraq	17	2.01
Ireland	9	1.07
Israel	1	0.12
Italy	14	1.66
Jamaica	1	0.12
Japan	56	6.64
Jordan	6	0.71
Kazakhstan	4	0.47
Kenya	1	0.12
Kuwait	1	0.12
Latvia	4	0.47
Lebanon	4	0.47
Malaysia	15	1.78
Mexico	15	1.78
Morocco	3	0.36
Netherlands	5	0.59
New Zealand	7	0.83
Nigeria	4	0.47
Norway	1	0.12
Pakistan	24	2.84
Peru	7	0.83
Philippines	2	0.24
Poland	11	1.30
Portugal	9	1.07
Qatar	1	0.12
Romania	9	1.07
Russia	48	5.69
Saudi Arabia	11	1.30
Slovakia	4	0.47
Slovenia	1	0.12
South Africa	4	0.47
South Korea	16	1.90
Spain	36	4.27
Sri Lanka	2	0.24
Sweden	1	0.12
Switzerland	3	0.36
Taiwan	30	3.55
Tanzania	1	0.12
Thailand	19	2.25
Tunisia	5	0.59
Turkey	37	4.38
UAE	3	0.36
Ukraine	8	0.95
United Kingdom	47	5.57
United States	33	3.91
Uruguay	1	0.12
Vietnam	3	0.36
Total	844	100

As can be seen in Table 1, the universities located in Japan (56 observations, 6.64% of the entire sample), Russia (48, 5.69%), the United Kingdom (47, 5.57%), Turkey (37, 4.38%), India (36, 4.27%), Spain (36, 4.27%) and Brazil (35, 4.15%) represented more than one third of the whole sample.

Table 2 shows the sample distribution by region.

**Table 2.** Sample composition by region.

Region	Frequency	Percentage
Africa	50	5.92
Asia	347	41.11
Europe	266	31.52
North America	58	6.87
Oceania	29	3.44
South America	94	11.14
Total	844	100

As reported in Table 2, the most represented region was Asia, which accounted for 41.11% of the sample. On the contrary, Oceania represented the region with fewer observations, accounting for 3.44% of the sample.

### 3.2. Dependent Variable

To bridge from theoretical framework to an empirical measure, a disclosure index was employed to measure the extent of SDG disclosure issued by international universities. Accordingly, the dependent variable, SDGs, was defined on the basis of the 17 SDG scores provided by the THE World University Rankings for 2021. As pointed out by Times Higher Education, the THE Impact Rankings are “the only global performance tables that assess universities against the United Nations’ Sustainable Development Goals (SDGs)” (THE 2021). On these premises, although SDG information disclosed by universities may be measured through content analysis of the sustainability reports or other means of disclosure (e.g., website and social media), the THE Impact Rankings measures were considered to be most appropriate for the purpose of this analysis.

Thus, the approach employed in this study was based on four broad areas through which universities might deliver the SDGs pertaining to research, stewardship, outreach, and teaching. Table 3 reports the methodology followed by THE to measure all 17 SDGs, including the weight of each aspect.

Hence, to obtain an overall score, the dependent variable, SDGs, was computed as the mean of the various SDG scores provided by the universities. This means that the dependent variable reflected the average disclosure level of the universities concerning the total number of disclosed SDGs, thus taking values between 1 and 17. Equation (1) reports the development of the dependent variable:

$$SDGs = \frac{\sum_{i=1}^N SDG_i}{N} \quad (1)$$

Table 3. THE Impact Rankings methodology.

SDGs	Goal	Metrics	Weight
SDG 1	No poverty	Research on poverty	27%
		Proportion of students receiving financial aid due to poverty	27%
		University anti-poverty programmes	23%
		Community anti-poverty programmes	23%
SDG 2	Zero hunger	Research on hunger	27%
		Campus food waste	15.4%
		Student hunger	19.2%
		Proportion of graduates in food sustainability	19.2%
		National hunger	19.2%
SDG 3	Good health and well-being	Research on health and well-being	27%
		Proportion of health graduates	34.6%
		Collaborations and health services	38.4%
SDG 4	Quality education	Research on early years and lifelong learning education	27%
		Proportion of graduates with teaching qualifications	15.4%
		Lifelong learning measure	26.8%
		Proportion of first-generation students	30.8%
SDG 5	Gender equality	Research on gender equality	27%
		Proportion of first-generation female students	15.4%
		Student access measures	15.4%
		Proportion of senior female academics	15.4%
		Proportion of women receiving degrees	11.5%
SDG 6	Clean water and sanitation	Women's progress measures	15.3%
		Research on water	27%
		Water consumption	19%
		Water usage and care	23%
		Water reuse	12%
SDG 7	Affordable and clean energy	Water in the community	19%
		Research on clean energy	27%
		University measures toward affordable and clean energy	23%
		Energy use	27%
SDG 8	Decent work and economic growth	Energy and the community	23%
		Research on economic growth and employment	27%
		Employment practice	19.6%
		Expenditure per employee	15.4%
		Proportion of students taking work placements	19%
SDG 9	Industry, innovation, and infrastructure	Proportion of employees on secure contracts	19%
		Research on industry, innovation, and infrastructure	11.6%
		Patents citing university research	15.4%
		University spin-offs	34.6%
SDG 10	Reduced inequalities	Research income from industry	38.4%
		Research on reduced inequalities	27%
		First-generation students	15.5%
		Students from developing countries	15.5%
		Students and staff with disabilities	23%
SDG 11	Sustainable cities and communities	Measures against discrimination	19%
		Research on sustainable cities and communities	27%
		Support of arts and heritage	22.6%
		Expenditure on arts and heritage	15.3%
		Sustainable practices	35.1%

Table 3. Cont.

SDGs	Goal	Metrics	Weight
SDG 12	Responsible consumption and production	Research on responsible consumption and production	27%
		Operational measures	26.7%
		Proportion of recycled waste	27%
		Publication of a sustainability report	19.3%
SDG 13	Climate action	Research on climate action	27%
		Low-carbon energy use	27%
		Environmental education measures	23%
		Commitment to carbon neutral university	23%
SDG 14	Life below water	Research on life below water	27%
		Supporting aquatic ecosystems through education	19.4%
		Supporting aquatic ecosystems through action	19.4%
		Water-sensitive waste disposal	19.3%
		Maintaining a local ecosystem	19%
SDG 15	Life on land	Research on land ecosystems	27%
		Supporting land ecosystems through education	23%
		Supporting land ecosystems through action	27%
		Land-sensitive waste disposal	23%
SDG 16	Peace, justice and strong institutions	Research on peace and justice	27%
		University governance measures	26.6%
		Working with government	23.2%
		Proportion of graduates in law and civil enforcement	23.2%
SDG 17	Partnerships for the goals	Research into partnerships for the goals	27.1%
		Relationships to support the goals	18.5%
		Publication of SDG reports	27.2%
		Education for the SDGs	27.2%

Source: [timeshighereducation.com/world-university-rankings/impact-rankings-2021-methodology](https://timeshighereducation.com/world-university-rankings/impact-rankings-2021-methodology) (accessed on 18 November 2021).

### 3.3. Independent Variables

#### 3.3.1. Institutional Macro-Context

Similar to the work of Gallego-Álvarez and Pucheta-Martínez (2020), the pressures coming from the institutional macro-context were captured on the basis of the Economic Freedom Rankings provided by the Fraser Institute (see: <https://www.fraserinstitute.org>, accessed on 28 November 2021). According to the Fraser Institute (2019), “the key ingredients of a legal system consistent with economic freedom are the rule of law, security of property rights, an independent and unbiased judiciary, and impartial and effective enforcement of the law”. Accordingly, the IMC was defined as the average of nine components: (1) judicial independence, (2) impartial courts, (3) protection of property rights, (4) military interference in the rule of law and politics, (5) integrity of the legal system, (6) legal enforcement of contracts, (7) regulatory restrictions on the sale of real property, (8) reliability of police, and (9) gender legal rights adjustment.

Specifically, each of the 9 components is placed on a scale from 0 to 10, reflecting the underlying data distribution (Fraser Institute 2019). Therefore, the resulting variable, IMC, ranged between these two endpoints, as reported in the following section. Accordingly, universities located in countries with an IMC value near ten (10) were placed in a legal system more oriented toward the protection of persons and property rights, whereas universities located in countries with an IMC value near zero (0) carried out their activities against the backdrop of the lowest level of protection.

Description of the independent variables are resumed in Table 4.

**Table 4.** Independent variable descriptions.

Variable	Symbol	Description	Data Source	Hypothesis
Institutional macro-context	<i>IMC</i>	Pertains to the protection of persons and property rights promoted by the legal system	Fraser Institute ( <a href="https://www.fraserinstitute.org/">https://www.fraserinstitute.org/</a> , accessed on 28 November 2021).	H1
Size	<i>Size</i>	Total number of FTE students	THE World University Rankings ( <a href="https://www.timeshighereducation.com/">https://www.timeshighereducation.com/</a> , accessed on 28 November 2021)	H2
Age	<i>Age</i>	Age of the university, obtained as the difference between the foundation year and current year	THE World University Rankings ( <a href="https://www.timeshighereducation.com/">https://www.timeshighereducation.com/</a> , accessed on 28 November 2021)	H3
International diversity	<i>ID</i>	Percentage of international students	THE World University Rankings ( <a href="https://www.timeshighereducation.com/">https://www.timeshighereducation.com/</a> , accessed on 28 November 2021)	H4a
Gender diversity	<i>GD</i>	Percentage of female students	THE World University Rankings ( <a href="https://www.timeshighereducation.com/">https://www.timeshighereducation.com/</a> , accessed on 28 November 2021)	H4b

### 3.3.2. Size, Age, and Diversity

Similar to the previous literature (Gallego-Álvarez et al. 2011; Larrán et al. 2014; De la Poza et al. 2021; Garde Sánchez et al. 2021), the size of universities (*Size*) was proxied by taking into account the number of students regularly enrolled in 2021.

University age (*Age*) was measured as the total number of years since the university's foundation, according to the previous literature (Gallego-Álvarez et al. 2011).

Lastly, diversity was measured through two different variables: (1) gender diversity (*GD*), which is the ratio between the total number of female students and the total number of FTE students, and (2) international diversity (*ID*), which is the ratio between the total number of foreign students and the total number of FTE students (Gallego-Álvarez et al. 2011; Blasco et al. 2021; De la Poza et al. 2021).

### 3.4. Model

In order to test the above-mentioned hypotheses, the following econometric model was employed:

$$SDGs = \beta_0 + \beta_1 IMC + \beta_2 Size + \beta_3 Age + \beta_4 ID + \beta_5 GD + \varepsilon \quad (2)$$

The variables included in Equation (2) are defined as follows:

- $\beta_0$  = constant;
- $\beta_1 IMC$  = Institutional macro context;
- $\beta_2 Size$  = Total number of FTE students;
- $\beta_3 Age$  = Year of university foundation minus current year;
- $\beta_4 ID$  = Percentage of international student;
- $\beta_5 GD$  = Percentage of female students;
- $\varepsilon$  = error term.

In addition, regional dummy variables were included to take into account the fixed effects relating to regional variant effects not included in the analysis.

## 4. Results

### 4.1. Descriptive Statistics and Univariate Results

Table 5 reports the descriptive statistics for the dependent and independent variables.

**Table 5.** Descriptive statistics.

Variables	N	Mean	SD	Min	Max
<i>SDGs</i>	844	54.581	15.26	16.7	93.563
<i>IMC</i>	844	5.734	1.18	2.937	7.828
<i>Size</i>	844	22,179.318	25,198.02	499	376,303
<i>Age</i>	844	95.914	122.492	1	1059
<i>ID</i>	844	10.409	12.141	0	86
<i>GD</i>	844	51.398	12.817	1	100

The average *SDG* disclosure index suggests that the engagement of the universities against the *SDGs* was relatively high (54.581), ranging from 16.7 to 93.56. This result underlines that the sampled universities showed an adequate commitment to *SDGs* in 2021. At the same time, this evidence demonstrates that the universities with lower scores had significant room for improvement and should aim to strengthen their commitment toward the 2030 Agenda.

Concerning the institutional macro context, the values assumed by the *IMC* variable ranged from 2.93 to 7.83, indicating an accentuated heterogeneity among countries in terms of institutional context. *Size* presented a mean of about 22,180 students, but with a standard deviation of about 25,198. This result indicates a heterogeneous distribution in terms of the number of students. The average university age was about 96 years, but with a standard deviation of about 122 years. Lastly, concerning the diversity-related variables, the average value of international diversity (*ID*) was about 10.5%, which suggests that at least 1 out of 10 students was a foreign student, whereas the average value of gender diversity (*GD*) was about 51.4%, indicating an excellent degree of gender balance.

Table 6 presents the descriptive information about the most (and least) disclosed *SDGs* for the sampled universities.

**Table 6.** Descriptive statistics for *SDG* disclosure.

Variables	%	Ranking (#)
SDG 1	51.662	13
SDG 2	51.783	11
SDG 3	58.28	4
SDG 4	52.996	8
SDG 5	49.727	14
SDG 6	47.724	16
SDG 7	58.461	3
SDG 8	62.928	1
SDG 9	53.647	7
SDG 10	52.226	10
SDG 11	57.686	5
SDG 12	54.389	6
SDG 13	47.086	17
SDG 14	48.332	15
SDG 15	51.734	12
SDG 16	58.898	2
SDG 17	52.989	9

According to the results provided in Table 6, the most disclosed *SDGs* (i.e., the *SDGs* with higher scores) were *SDG* 8 (Decent work and economic growth), *SDG* 16 (Peace, justice, and strong institutions), and *SDG* 7 (Affordable and clean energy). On the contrary, the least disclosed *SDG* was *SDG* 13 (Climate action).

That consideration would not be different when taking Figure 1 as a reference, which provides a graphical representation of the *SDG* scores.



Figure 1. Most disclosed SDGs.

Table 7 shows the reported SDGs in relation to the different geographical regions.

Table 7. SDG distribution by region.

Variables	Africa	Asia	Europe	North America	Oceania	South America
SDG1	44.203	47.598	52.983	76.611	71.118	54.69
SDG2	41.936	48.272	49.079	74.373	72.138	55.336
SDG3	49.986	53.032	60.036	72.49	87.396	58.302
SDG4	47.057	49.406	56.192	60.498	74.805	50.904
SDG5	40.189	42.47	54.842	65.888	78.433	49.615
SDG6	37.97	43.821	46.584	70.294	77.662	48.165
SDG7	49.514	54.859	61.193	71.042	81.647	56.01
SDG8	47.375	57.914	67.939	72.7	84.085	61.828
SDG9	40.507	52.381	56.796	74.76	70.938	38.635
SDG10	41.228	44.057	60.789	70.685	80.223	41.233
SDG11	45.775	52.286	59.989	81.252	83.532	48.635
SDG12	37.295	48.48	59.387	78.679	79.873	47.124
SDG13	40.438	38.975	52.836	65.455	72.173	42.822
SDG14	33.221	40.951	51.441	75.765	75.700	47.816
SDG15	32.722	44.277	55.246	77.725	83.106	47.776
SDG16	48.319	50.000	65.917	81.362	84.363	54.492
SDG17	48.186	47.737	54.886	69.797	86.152	48.956
Overall	45.589	48.651	57.194	66.818	80.491	49.944

As can be inferred from Table 7, Oceania represents the region with the highest level of SDG disclosure (80.491), followed by North America (66.818) and Europe (57.194). Moreover, compared with other regions, Oceania presented the highest level of disclosure for SDG 3 (Good Health and well-being), SDG 17 (Partnerships for the goals), and SDG 8 (Decent work and economic growth). Contrary to this, some regions presented a low level of SDG disclosure. For instance, the interpretation of the African results revealed that universities from African countries presented the lowest SDG disclosure (45.589), recording the lowest disclosure levels for SDG 15 (Life on land), SDG 14 (Life below water), SDG 12 (Sustainable consumption and production), and SDG 6 (Clean water and sanitation).



It should be noted that the regions with the lowest level of SDG disclosure were those belonging to the developing countries and vice versa. These results align with the evidence of De la [De la Poza et al. \(2021\)](#). Similarly, they found that the universities in North America and Oceania obtained the highest values. In contrast, the South American ones received the lowest values, underlining that geographical location can play a significant role in SDG achievement and disclosure due to countries' economic situations.

Table 8 presents the univariate analysis for the dependent and independent variables.

**Table 8.** Correlation matrix.

Variables	(1) SDGs	(2) IMC	(3) Size	(4) Age	(4) ID	(5) GD
(1) SDGs	1.000					
(2) IMC	0.510 ***	1.000				
(3) Size	0.074 **	−0.144 ***	1.000			
(4) Age	0.217 ***	0.157 ***	0.138 ***	1.000		
(5) ID	0.491 ***	0.496 ***	−0.111 ***	0.141 ***	1.000	
(6) GD	0.114 ***	0.017	0.050	0.079 **	0.083 **	1.000

\*\*\*  $p < 0.01$ . \*\*  $p < 0.05$ . \*  $p < 0.1$ .

The results in Table 8 show a weak correlation between independent variables, suggesting that multicollinearity was not a problem in the proposed analysis.

In addition, to further check for the potential presence of multicollinearity, the variance inflation factor (VIF) was calculated. The results of the test are reported in Table 7.

Turning to the dependent variable, there was a strong positive correlation between the SDGs and the variables *IMC* (0.510) and *ID* (0.491), providing partial evidence of their influence on the SDGs.

#### 4.2. Multivariate Results

Table 9 reports the results of the multivariate OLS pooled regression.

**Table 9.** Regression results.

Hypothesis	SDGs	Coef.	SE	t-Value	p-Value	Sig	VIF
H1	<i>IMC</i>	3.500021	0.437	8.01	<0.01	***	1.66
H2	<i>Size</i>	0.000088	0.000	4.84	<0.01	***	1.30
H3	<i>Age</i>	0.011152	0.0036	3.13	<0.01	***	1.19
H4a	<i>ID</i>	34.53946	4.134	8.36	<0.01	***	1.57
H4b	<i>GD</i>	5.895557	3.194	1.85	<0.1	**	1.05
	Regional FE dummies	Included					
	Constant	37.34023	4.389	8.61	>0.01	***	
	R-squared	0.427					
	Adjusted R-squared	0.420					
	F-test	62.11					
	Number of observations	844					
	Prob > F	0.000					
	Mean VIF	1.354					

\*\*\*  $p < 0.01$ . \*\*  $p < 0.05$ . \*  $p < 0.1$ .

The results indicate that an encouraging institutional macro-context (*IMC*) was statistically positively associated with SDG disclosure ( $p < 0.01$ ). This can be explained under the lenses of institutional theory ([Meyer and Rowan 1977](#)). Accordingly, universities, as well as other organisations, disclose information about their social and environmental impact on society due to the pressures coming from the institutional environment ([Fernando and Lawrence 2014](#); [Rosati and Faria 2019a](#)). Therefore, H1 was accepted, steering the course of the prior literature on sustainable development disclosure in the university context ([Larrán Jorge et al. 2015, 2019](#); [Larrán et al. 2016](#)). This turns the spotlight on the role of institutional

forces in influencing SD disclosure practices. Hence, as can be seen, universities located in countries with an encouraging institutional context are more likely to engage in SDG disclosure than their counterparts located in discouraging institutional contexts.

The size of the university positively influenced SDG disclosure ( $p < 0.01$ ), corroborating the arguments stated in H2 and leading to it being accepted. According to legitimacy theory and stakeholder theory (Gray et al. 1995; Deegan 2000, 2002), larger organisations are more committed to sustainable disclosure for the following reasons. On the one hand, they have a wider range of stakeholders, which increases the need for legitimisation, but on the other hand, they can count on a greater availability of resources, which can be allocated to sustainable disclosure practices (Garde Sánchez et al. 2013; Larrán Jorge et al. 2015; Richardson and Kachler 2017).

The H3 hypothesis (stated in alternative non-directional form) was supported, since a positive association between *Age* and SDG disclosure was detected. Such a result uncovered a positive influence from the total number of years from the university's foundation and SDG disclosure. This may be seen from a legitimacy theory standpoint, asserting that older organisations are more likely to meet social expectations than younger ones and to gain and maintain their legitimisation statuses, which are obtained over time (Roberts 1992; Al-Gamrh and Al-dhamari 2016). In the stakeholder theory lens, older organisations are aware that communicating their impact on SD issues could improve their image and reputation and manage and improve the relationship with all stakeholders (Donaldson and Preston 1995; Al-Gamrh and Al-dhamari 2016).

Afterward, there was a positive association between international diversity (*ID*) and SDGs, finding support for accepting H4a and corroborating the assumption that organisations with an international outlook tend to disclose greater non-financial information levels than locally oriented ones (Kolk and Fortanier 2013; Dyduch and Krasodomska 2017). In a similar fashion, gender diversity has a significant positive relationship with SDG disclosure ( $p < 0.01$ ), suggesting that an increased presence of female students (*GD*) positively influences the dissemination of SDG information, leading to acceptance of H4b. This elucidates that a higher presence of female stakeholders fosters the universities' communication of their global goals commitment.

Concerning the significance of the model, both R-squared (0.427) and the adjusted R-squared (0.420) showed a relatively high explanatory power. In addition, based on the F-statistic values reported in Table 9, the model was highly significant. As mentioned in the previous section, to detect the potential presence of multicollinearity between independent variables, the VIF test was calculated. A commonly accepted rule is that multicollinearity is a problem if the VIF exceeds the critical threshold of 10.0. However, as shown by Table 8, the highest VIF value was 1.44, indicating that multicollinearity was not a problem in the specified model.

## 5. Conclusions

The last few decades have witnessed a surge of profound changes in the university sector and their strategic focus, core values, and modus operandi (Churchman 2002; Chatelain-Ponroy and Morin-Delerm 2016; Nicolò et al. 2020). The reduction in public funding, the ranking's growing importance, the managerialism of academic output, and globalisation have led to what has been called universities' "corporatisation" emphasising performance measurement systems (Brusca et al. 2019; Mauro et al. 2020; Nicolò et al. 2020, 2021b). University objectives have started to reflect private sector corporate philosophy, following a credo of profit and efficiency maximisation, and the role of serving the public interest has seemed to be increasingly replaced by service to the needs of private sector industry and commerce (Parker 2011, p. 8).

These reforms and the intense focus on economic and financial issues have resulted in common concerns, especially regarding economic, environmental, and social matters, criticising universities' prioritisation of private sector needs more than public interests (Parker 2011; Chatelain-Ponroy and Morin-Delerm 2016; Mauro et al. 2020).

Against this backdrop, the 2030 UN Agenda and its 17 SDGs represent an opportunity to recover their role as “public value creators”, demonstrating their vital mandate in society for the SD (Mauro et al. 2020; Leal Filho et al. 2021; Sáez de Cámara et al. 2021). Specifically, universities are expected to put the global Agenda at the heart of their value creation processes, embedding the three SD dimensions holistically into their systems and leading the cultural transformation toward non-monetary purposes (Abad-Segura and González-Zamar 2021; Blasco et al. 2021; Caputo et al. 2021).

When considering SDG disclosure as a driver to foster the SD (Lozano et al. 2015; Rosati and Faria 2019b), universities are also advocated to be more accountable and transparent toward their stakeholders, communicating the information on the impact of their operations on economic, environmental, and societal issues (Bonaccorsi et al. 2010; Brusca et al. 2019; Findler et al. 2019).

However, SDG disclosure is still in its infancy, and the literature on the topic is patchy (De la Poza et al. 2021; Sáez de Cámara et al. 2021; Zanellato and Tiron-Tudor 2021).

Attempting to fill this gap and responding to recent calls for further accounting research in the field (Bebbington and Unerman 2018; Hopper 2019; Erin and Bamigboye 2021), this study investigated the internal and external determinants of SDG disclosure in the university context from a cross-country perspective. Using a sample of 844 universities across 81 countries observed in 2021, the descriptive statistics showed an adequate average level of SDG disclosure but outlined several instances of room for improvement for universities with lower engagement scores.

Based on multiple complementary theoretical frameworks, this study makes a theoretical contribution to the SDG disclosure literature. Accordingly, it supports the argument that organisations disclose their impact on social and environmental issues to comply with institutional practice. It also corroborates the theoretical assumption of legitimacy and stakeholder theory, showing that university size (in terms of enrolled students), university age, and university diversity (both in terms of international diversity and gender diversity) positively influence SDG disclosure.

The outcomes of this research will be of interest to the university sector and its stakeholders, as well as governments and policymakers.

These results could provide a reference for best practices concerning the university sector. Specifically, they could encourage institutions with lower engagement scores to overcome their traditional departmental silo thinking and adopt these disclosure practices, meet social expectations, improve their image, leverage more funding resources, and attract better students and researchers.

Governments and policymakers may have to consider this evidence to understand the characteristics related to SDG disclosure adoption and then elaborate specific guidelines to assist universities in developing better communication. Furthermore, these bodies might also consider the geographical differences showed in the descriptive statistics, since countries’ socioeconomic situations unavoidably influence SDG commitment.

While acknowledging that this paper is not free from some limitations, it is the opinion of the authors that it may contribute to both SDG disclosure and especially the universities literature, opening new avenues for further research.

From a variable operational level, the adoption of the SDG scores released by the THE Impact Rankings, while providing an overall reflection of a university’s engagement against the SDGs for a large number of universities, came up against the limit of the presence of little information provided by the universities. Further research could use alternative scores of SDG disclosure.

Another limitation is closely linked to the previous one. Based on secondary data, this paper did not consider information provided by the universities through other channels such as official websites, sustainability reports, and social media. Therefore, further research may be needed to consider these alternative disclosure channels to provide additional evidence.

Additionally, the time span is a further limitation. Since 2021 is the only year available on the THE rankings with the overall indication of each SDG, the present analysis considered SDG disclosure only for this year. Future studies might collect data over the years, highlighting how universities improve their communication on the global goals in terms of quantity and quality.

Finally, concerning the institutional macro-context variable operationalisation, the variable used in this study provided an idea of the formal institutional forces shaping organisational behaviours. However, other informal forces could be taken as a reference to investigate the influence of cultural values. For instance, Hofstede's dimensions could act as a proxy of cultural differences between countries where universities are located. Hence, additional research could address this issue.

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## Article

# Gender Reporting Guidelines in Italian Public Universities for Assessing SDG 5 in the International Context

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**Abstract:** Gender equity is a topic of significant interest for universities, who are called upon to plan strategies and measures to increase gender equality in line with international policies. With a qualitative methodology based on manual content analysis, the paper aims to understand whether and how this report could positively assess a university’s actions for reaching SDG 5. This study’s results show that the CRUI guidelines can be used by universities to disclose gender policies that may be of interest to stakeholders, and can also be synthesized in THE ranking, increasing university visibility. The present study could be helpful for universities, regulatory bodies, policy makers, and agency rankings to help them identify the most relevant gender items on which to focus their attention.

**Keywords:** SDG 5; gender reporting; gender budgeting; Italian university; CSR; the impact ranking; social accounting theories; CRUI guidelines

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## 1. Introduction

The purpose of this study is to analyse whether and how gender budgeting/reporting policies reflect the impact rankings for the Sustainable Development Goal (SDG) on Gender Equality in Italian public universities using social accounting theories.

Across Europe, the European Union has adopted the EU Gender Action Plan 2016–2020 (GAP II), which is the Union’s framework for promoting gender equality and equality for women.

In order to achieve these objectives, the EU encourages gender budgeting in member countries at both the national and local levels ([European Commission 2018](#)).

Specifically, in 2019, the CRUI (the Italian association of all the rectors/chancellors/presidents of the universities) provided guidelines for gender reporting that can help to foster gender equality policies across the complex performance cycle of the universities.

The document provides several items with which to assess gender policies at this scope.

Starting with that, we evaluated whether and which items can positively impact the social rankings for the individual SDG 5.

The underlying reasons leading to this investigation are based on the crucial role of universities in national and local communities’ commitments towards sustainable development (SD). Accordingly, since the introduction of SD concepts by the Brundtland Report ([World Commission on Environment and Development 1987](#)), worldwide organizations have started to raise awareness of the environmental and social impacts of their activities beyond their economic goals, and they are communicating these impacts to their stakeholders through sustainability reports ([Nechita et al. 2020](#); [Diaz-Sarachaga 2021](#)). As

Diaz-Sarachaga (2021) underlines, those reports can be seen as a picture that intends to describe the contribution of organisations to sustainable development. In 2015, the advent of 17 Sustainable Development Goals (SDGs) and the UN's 2030 Agenda (United Nations 2015) prompted private and public organisations to take an active role in facing the world's most compelling challenges and in embedding these goals in their reporting cycles (Erin and Bamigboye 2021; Pizzi et al. 2021). Target 12.6 (SDG 12; United Nations 2015) explicitly advocates for the inclusion of SDGs within reporting systems, communicating to all stakeholders how SD principles are captured in the value creation process (Bebbington and Unerman 2018; Rosati and Faria 2019; Erin and Bamigboye 2021).

The metrics of the Times Higher Education (THE) impact rankings for SDG 5 have started to assess universities' performances against the SDGs (Blasco et al. 2021; De la Poza et al. 2021). It should be noted that, unlike other university rankings, THE is the only classification system that has been independently audited, in this case by PwC (De la Poza et al. 2021).

Since engagement with these global goals and their disclosure is a novel phenomenon, there is a scarce but growing related literature (Van der Waal and Thijssens 2020; Diaz-Sarachaga 2021; Erin and Bamigboye 2021). Even though the more extensive strand of this literature has been focused on the business sector (e.g., Rosati and Faria 2019; Nechita et al. 2020; Van der Waal and Thijssens 2020; Diaz-Sarachaga 2021; Erin and Bamigboye 2021; Pizzi et al. 2021), the university context constitutes an interesting field of analysis due to the capacity of universities to lead the cultural transformation towards the 2030 Agenda and fulfil and foster the global goals (Blasco et al. 2021; De la Poza et al. 2021). Accordingly, SDG 4 recognises education and universities as the most crucial means of reshaping worldwide views and values, promoting environmental integrity, economic viability, and a just society (Lozano et al. 2015; Kioupi and Voulvoulis 2019).

Against this backdrop, the CRUI's gender reporting guidelines could represent an important driver promoting the embedment of gender policies and, in turn, SDG 5 into the strategic planning of each university's performance cycle. At the same time, universities that implement the CRUI's gender reporting guidelines also seek to be compliant with the target of SDG 12, and they are trying to include the SDGs within their reporting systems and to capture the SD goals in the value creation process.

Given these purposes, we use the term gender reporting to mean the same as the term gender budgeting in this study.

The present study applies a qualitative research methodology based on manual content analysis. The gender reports published on the websites of Italian public universities were analysed, and a qualitative disclosure index about the gender policies has been developed. Then, this information was compared with the gender policy metrics to understand the effectiveness of CRUI guidelines at conveying potentially crucial information that can be used to evaluate gender policies and implement a business model increasingly oriented towards sustainability goals and the SDGs.

The study contributes to the growing debate, in the university context, on the strategic role of gender reporting in achieving the SD goals. However, this study assumes that gender reporting should not be considered to just be a final report, but a starting point at which to embed the SD principles in the value creation process. For this reason, it reflects on which items can properly explain the gender policies of universities and which can affect the impact rankings for regulatory bodies, practitioners, university boards, and the SDGs impact ranking agencies.

The remainder of the paper proceeds as follows. Section 2 outlines the literature background and theoretical framework. Section 3 discusses the CRUI gender reporting guidelines. Section 4 outlines the research design. Section 5 provides the results and discussion. Finally, Section 6 discusses the conclusion.

## 2. Literature Background and Theoretical Frameworks

### 2.1. Theoretical Frameworks for SDGs Disclosure in the University Context

To better understand the SDGs disclosure phenomenon in the university context, there are several underpinning theories derived by the social accounting literature, legitimacy theory (Lindblom 1994; Suchman 1995; Deegan 2002), stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995), institutional theory (DiMaggio and Powell 1983; Meyer and Rowan 1977; Scott 1987) and resource dependence theory (Salancik and Pfeffer 1978; Pfeffer and Salancik 2003) and signalling theory (Spence 1973). Specifically, as several eminent researchers pointed out (Gray et al. 1995, 2010; Deegan 2000, 2002; Chen and Roberts 2010), these theories are not competing for theories and do not exist a commonly agreed theoretical perspective explaining organisation behaviour about disclosure practices. Moreover, since social accounting is a complex phenomenon, it is not sufficient for any of those theories taken separately to provide an adequate theoretical framework and understanding (Gray et al. 1995; Deegan 2002; Gray et al. 2010). On the other hand, the selection and application of a single lens of theory allow one to understand and evaluate a particular practice and embrace a specific interpretation of the social phenomenon depending on the focus of the study (Chen and Roberts 2010; Esposito et al. 2020). For instance, some organisations could communicate their impact on SDG issues based on direct interactions with stakeholders. In contrast, others may undertake similar activities to gain or maintain their legitimacy.

Precisely, legitimacy theory (Lindblom 1994; Suchman 1995; Deegan 2002) recognises the existence of a “social contract” between the organisation and its environment (society). If an organisation performs various socially desired actions, the society rewards it approving its objectives and guaranteeing its continued existence. Under this viewpoint, social accounting is a way to legitimise the organisation’s existence or operations in society. Thus, the SDGs disclosure is a tool for gaining and maintaining legitimacy status, demonstrating that their operations are compliant with the social contract (ElAlfy et al. 2020; Silva 2021).

Stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995) also aims to explain the effect of the environment on an organisation. However, while legitimacy theory focuses on the society at large, stakeholder theory centres its attention on the stakeholders that constitute the society. Under this lens, social accounting is seen as part of the dialogue between a company and its stakeholders (Gray et al. 1995). Organisations communicate information about their impact on the global goals to demonstrate that they incorporate stakeholders’ perspectives and expectations into their value creation processes (Lozano et al. 2015; Rosati and Faria 2019).

Institutional theory (Meyer and Rowan 1977; DiMaggio and Powell 1983; Scott 1987; Alda 2019) focuses on the relationship between an organisation and its environment and aims to explain why an organisation behaves similarly and why the behaviour changes across different organisations. As Chen and Roberts (2010, pp. 652–53) pointed out, “while legitimacy theory itself does not specifically express how to meet the social expectation and gain social support, institutional theory strongly emphasises that organisations can incorporate institutionalised norms and rules to gain stability and enhance survival prospects. Thus, conformity to these established institutional patterns is the pathway to legitimacy and receive support and attract resources”. Therefore, SDGs disclosure can be seen as a means to be incorporate institutionalised norms and rules, gaining and maintaining legitimacy in society (ElAlfy et al. 2020).

Additionally, the resource dependence theory (Salancik and Pfeffer 1978; Pfeffer and Salancik 2003) is interested in the relationship between the organisation and the environment. However, this framework seeks to explain the effect of environmental constraints on an organisation. Every organisation is not self-sufficient. It has to start exchanges and transactions to source the crucial resources for its continued existence, such as legitimacy (Suchman 1995). In this vein, the interaction with the environment, or even more the communication of SD issues, is justified by the need to obtain resources (legitimacy) to survive (Chen and Roberts 2010).

Lastly, the signalling theory states that if there is an information asymmetry between two parties, one of the parties tries to reduce the information asymmetry by conveying credible information to a second party (Spence 1973). As a result of the information asymmetry problem, organisations signal certain information to the environment, and even more to the investors, to show that they are better than other companies in the market to attract investments and enhance a favourable reputation (Verrecchia 1983; Milne and Gray 2013; Miras-Rodríguez et al. 2020). Hence, signalling SDG efforts towards its stakeholders may allow organisations to secure competitive positions and even create new ones (Rosati and Faria 2019).

Specifically, through these theoretical frameworks, prior literature has outlined that there may be different organisational factors influencing SDGs disclosure in the business sector that may be extended and tested in the university context, such as organisation size, level of intangibles, economic and financial performance, external assurance, the proportion of young and women directors in the boardroom, institutional factors (Rosati and Faria 2019; ElAlfy et al. 2020; Nechita et al. 2020; Pizzi et al. 2021).

Among these, SDG number 5 has given impetus to the gender diversity issues and has called for further investigations since it requires explicitly private and public organisations to achieve gender equality, empowering all women and girls (United Nations 2015). Furthermore, as the universities are advocated to lead the cultural transformation in the world business, the women are seen as “change actors” to guide the evolution of organisation strategy, business models and reporting systems towards sustainable development values. Accordingly, Rosati and Faria (2019) find that the board with a higher proportion of women is more likely to disclose information on the SDGs since female directors bring a new perspective to the decision-making body more aimed at energy efficiency and social welfare and climate change policies. Additionally, Cicchiello et al. (2021), conducting their analysis in the developing countries, show that board diversity benefits organisations concerning SDG reporting. Lastly, Singh et al. (2021), in the Indian context, found insignificant positive relation among gender-diverse boards and SDGs disclosure.

Although, in the business sector, the evidence between gender diversity and SDGs disclosure is scarce and scattered, researchers did not test any association or causal relationship between gender diversity and SDGs disclosure in the university sector, nor have they outlined some descriptive results. However, the combination of being a University, level of disclosure, and gender diversity, progression toward both standalone goals (SDG 4—Education; SDG 5—Gender Equality; SDG target 12.6—integrate sustainability into reporting cycles), and drivers for the 2030 UN Agenda achievement (United Nations 2015; Lozano et al. 2015; Kioupi and Voulvoulis 2019) could be interesting to investigate these issues in the university context.

## 2.2. Gender Budgeting/Reporting and CSR: A Literature Review

In Corporate Social Responsibility, Gender Social Responsibility is gaining increasing relevance (Colombis 2019). Gender Social Responsibility identifies “gender” as a strategic variable of development at the economic and social level that aims to promote equal opportunities between men and women, enhance gender differences within organisations, and apply the principles of Gender mainstreaming.

Gender mainstreaming is an approach to policy-making that considers both women’s and men’s interests and concerns. Gender mainstreaming was first introduced at the 1985 Nairobi World Conference on Women. Later, it was established as a strategy in international gender equality policy through the Beijing Platform for Action, adopted at the 1995 Fourth United Nations World Conference on Women in Beijing, and subsequently adopted to promote gender equality at all levels. In 1998, the Council of Europe defined Gender mainstreaming as:

*“The (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all*

*stages, by the actors normally involved in policy-making". (Council of Europe 1998, p. 15)*

Therefore, the gender mainstream is not about women per se but how policies are assessed for their impacts on women and men. Corporate Social Responsibility in terms of Gender in the public and private sectors—and its connection with sustainable development (Pulejo 2011)—is becoming increasingly important as a means of promoting gender equality in the workplace and the adoption of a gender perspective in the planning and in the strategic guidelines to be pursued to meet the needs and instances of gender equality.

The concept of gender equality has developed, such that it is now defined as:

*" . . . an equal visibility, empowerment and participation of both sexes in all spheres of public and private life . . . [it] is not synonymous with sameness, with establishing men, their lifestyle and conditions as the norm . . . [it] means accepting and valuing equally the differences between women and men and the diverse roles they play in society". (Council of Europe 1998, pp. 7–8)*

Recent gender mainstream literature has focussed on government policy to advance gender equality in the European Union (e.g., Pollack and Hafner-Burton 2000) through the European Employment Strategy.

Gender budgeting is an essential piece in the development of equal opportunity policies and is a key action in the application of Gender mainstreaming (Galizzi 2011).

Gender budgeting refers to a systematic approach that involves tools, techniques, and procedures of the budget cycle to integrate a gender perspective in all stages of the budget process, from the planning phase to the final reporting (Downes et al. 2017; Galizzi et al. 2018; Steccolini 2019).

Gender Budgeting is based on a comprehensive rethinking of budget construction and includes a review of the budget structure (Budlender and Hewitt 2002; Brody 2009).

Reporting about the commitment and performance with regard to gender is a necessary response to the increased demand for transparency and accountability from the various stakeholders who claim the right to be informed about practices aimed at gender equality (Hossain et al. 2016). It refers to a broader concept of accountability that goes beyond mere reporting on the efficient and effective management of public resources and guides organisations towards achieving global sustainable development goals in line with the United Nations 2030 Agenda.

Moreover, Gender Balance contributes to the achievement of fundamental governance objectives, making political action more efficient, effective, and transparent (Galizzi et al. 2014).

The European Institutions have long moved at multiple levels with directives, recommendations, and guidelines aimed at reducing gender inequalities and promoting equal opportunities, considered one of the cornerstones of the EU. Moreover, the goal of "achieving equality of opportunity between women and men and equal rights at all levels of participation" corresponds to one of the Sustainable Development Goals (SDG 5) of the United Nations 2030 Agenda, which urges policymakers, governments, organisations, and all stakeholders worldwide to increase their efforts in order to reduce gender-related inequalities (Razavi 2016).

They take into consideration three dimensions of development—economic, social, and ecological—and aim by 2030 to end poverty and inequality, tackle climate change and build peaceful societies that respect and protect human rights. Moreover, the launch of the European research programme Horizon 2020 renews the invitation to the Member States to promote regulation aimed at facilitating gender equality in research and innovation (Vida 2020).

Specifically, in the European context, the European Union member states have adopted the EU Gender Action Plan 2016–2020 (GAP II), which aims to promote gender budgeting in member countries at national and local levels (European Commission 2018).

Concerning the Italian context, the annual report “The Global Gender Gap Index 2021” of the “World Economic Forum” places Italy in 63rd place out of 156 countries analysed in the path towards overcoming the gender gap (World Economic Forum 2021, p. 10).

The need to develop an institutional approach to implementing the Gender budgeting/reporting has raised the need for greater interest from both scholars and practitioners.

However, despite the increasing political, social, and economic attention to this topic, public sector accounting scholars’ interest has been relatively limited (Marks Rubin and Bartle 2005; Siboni et al. 2016; Galizzi et al. 2018).

Moreover, in the European context, gender budgeting/reporting has been weakly implemented (Quinn 2016; O’Hagan 2018).

Studies that address this issue from a business-economic perspective have predominantly focused on the role of women in leadership positions in private companies (Khlif and Achek 2017).

Specifically, three strands of study have been outlined (Seierstad 2016):

- *Gender diversity in terms of social justice*: i.e., the increased inclusion of pink quotas within top positions in a company is considered a social value that can prevent instances of discrimination and promote equality;
- *Gender diversity from a business perspective*: i.e., the idea that the presence of women on the board improves financial and economic performance (Adams and Ferreira 2009);
- *Diversity as a tool for improving decision-making processes and the effectiveness of mechanisms for monitoring company management*. According to this approach, with more homogeneous results than the first, the presence of women would greatly improve the decision-making mechanisms of the board and their monitoring of management. Moreover, greater gender diversity has positively affected socially responsible performance (Ortas et al. 2017).

Gender equity as a social outcome is one of the multiple dimensions of value created by an organisation, whether public or private. That is because value creation includes relevant social and economic and environmental aspects encapsulated in the broader concept of corporate social responsibility (Bebbington and Dillard 2008; Henriques 2013). The growing literature underscores this on sustainability reporting and integrated reporting, according to which performance reporting systems should include, with a more holistic and comprehensive view, all dimensions of organisational value creation (Dumay et al. 2016; Adams 2017; De Villiers and Maroun 2017; Manes-Rossi et al. 2018; Del Gesso 2019).

Gender equality disclosures are also supported by the Global Reporting Initiative (GRI), which, in promoting sustainability reporting practices in public and private organisations internationally, includes gender-related indicators that help organisations report their social impact in terms of gender. However, it is necessary to highlight that although the topic of gender equality is widely addressed in research related to sustainability reporting, little research has focused specifically on the Gender report both in the university context (Galizzi and Siboni 2016; Colombis 2019) and in regional and local governments (Galizzi et al. 2018; Steccolini 2019).

### 3. The Gender Budgeting/Reporting in the Italian Public Universities

#### 3.1. The Gender Budgeting/Reporting According to the CRUI Guidelines 2019

This study focuses on Italian public universities. In the Italian public context, the gender approach has been observed primarily in the reporting phase of the results achieved and not in the budgeting process, to which its main value can be attributed, due to the central role assigned, in the public sector, to the moment of forecasting in resource allocation choices.

From the regulatory point of view, the 2007 Directive of the Presidency of the Council of Ministers of 23 May 2007 (G.U. n.173 of 27 July 2007), containing measures to implement equality and equal opportunities between men and women in public administrations, had recommended the use of the gender report in all public administrations, while the

Legislative Decree 150/2009 mentions this document as an essential part of the performance plan.

Another important regulatory intervention is the Law of 30 December 2010 No. 240, which delegates to the autonomy of the academic institutions' statutes and regulations, and defines the rules on "gender" based on equal opportunity.

Equal opportunity is a foundational issue for each university, and it should be indicated in their statutes as a general and guiding principle.

Moreover, article 21 of Law no. 183/2010 establishes the Central Guarantee Committee for equal opportunities in universities (Comitato Unico di Garanzia—CUG). The role of the CUG, from a gender-sensitive perspective, is fundamental for the preparation of the gender report, which highlights the effects that public choices have on men and women (Gender Budget Analysis).

In the university context, the CRUI recognising that, in both the research and innovation sectors, women still suffer more disadvantaged working conditions than men, and launched a working table on gender issues that led to the issuance—in September 2019—of guidelines that would allow all universities to adopt a gender report.

The guidelines outline the gender report as a tool for planning, reporting, and control. This document photographs the gender distribution of the various components within the university, as well as the participation of women and men in the management bodies of the university. Moreover, it monitors the actions of the university in favour of gender equality, as well as assessing the impact of these and the university's policies.

Drawing inspiration from the best practices that have been followed over the years in the Italian and international context, the Guidelines indicate how to draw up a gender report and the minimum content it should have.

The guidelines provide specific context indicators for the different components that study and work in the university (student component, teaching and research staff, technical-administrative staff) and for the governing bodies. The content and structure suggested by CRUI aim to ensure comparability among the various universities that decide to adopt a gender balance sheet in line with the guidelines; moreover, the linking of some indicators with the reports on gender equality published by the European Union also facilitates international comparison.

Finally, the guidelines encourage a link between gender report and the university budget to allocate resources in line with gender equality objectives. They also provide a summary of the planning and reporting documents with suggestions for integrating data collected through the gender budget.

### 3.2. CRUI Guidelines 2018 vs. THE Ranking Methodology Policies for Evaluating SDG 5

In order to understand if the CRUI Guidelines reflect the impact ranking for the SDG 5, we proceeded with a qualitative methodology based on an inductive approach, which consists of the comparison of the gender information items suggested by CRUI Guidelines, with the metrics included in the Impact Rankings for the gender equality (SDG 5). The comparison considers the gender information identified both by the Italian guidelines and international ranking.

The Times Higher Education Impact Rankings is the only global performance measure that assesses universities against the United Nations' Sustainable Development Goals (SDGs). It uses carefully calibrated indicators to provide comprehensive and balanced comparisons across four broad areas: research, stewardship, outreach, and teaching.

Table 1 shows the gender reporting information suggested by the CRUI guidelines in the first column, the measured considered by The Times Higher Education Impact Rankings (THE ranking) in the second column.



**Table 1.** CRUI guidelines vs. the metrics of the Times Higher Education Impact Rankings.

	CRUI Guideline	THE Rankings
<b>A</b>	<b>Student (Bachelor/Master/Ph.D. and postgraduate schools)</b>	
	<i>Composition of the Bachelor and master's degrees student</i>	
	Percentage of students enrolled and by type of course, study area and gender	Track application, acceptance and completion rates for female students
	The absolute value of women on the TOT of enrollments for each type of course and study area	The proportion of first-generation female students
	Time series of the student component by gender	
	<i>Composition of the Ph.D. and postgraduate schools Student</i>	
	Percentage enrolled in Ph.D. courses by study area and gender	Track application, acceptance and completion rates for female students
	Percentage of students enrolled in Specialisation Schools by gender	Track application, acceptance and completion rates for female students
	Dropout rate from Ph.D. courses, by study area and gender	
	<i>Mobility</i>	
	Percentage of students by geographical area of origin, type of course and by gender	
	Percentage of students in incoming and outgoing international exchange programs, by gender	
	<i>Performance</i>	
	Percentage composition of graduates by degree grade and Gender	Proportion of women receiving degrees
	Percentage of graduates in progress by type of course and gender (and any area of study)	
	First year dropout rate, by type of course and gender.	
	<i>Employment rate of male and female graduates</i>	
	Employment rate of graduates 1 year and 5 years after graduation, by type of course and gender	
	Net monthly salary of graduates 1 year and 5 years after graduation by type of course and gender	
	<b>B</b>	<b>Teaching and Researcher Staff</b>
<i>Composition</i>		
Distribution by gender and role		
Time series of teaching and research staff by gender Gender and role		
Average age by gender and role		
Percentage of women by area and by role: comparison with the national data		
Distribution of first-tier teaching staff among Fields of Research & Development		
Femininity relationship		
<i>Careers</i>		

Table 1. Cont.

	CRUI Guideline	THE Rankings
	Percentage of first-tier teaching staff out of total teaching and research staff by gender	
	University and academic careers scissor	
	Glass Ceiling Index (GCI)	
	Role transitions by gender and CUN Area	
	Percentage of applications for qualifications by gender, percentage of qualifications by gender	
	Distribution of full and defined time, by gender	
	Use of sabbatical year	
	Composition by gender of the competition commissions	
	<i>Research</i>	
	PI in PRIN/SIR/ERC/OTHER PROJECTS by gender and funding provided	
	Funding of PRIN/SIR/ERC/OTHER projects by scientific sector ERC and genre PI	
	Per capita average of internal and external research funds by gender	
	<i>Teaching</i>	
	Percentage of degree thesis supervisors by gender	
<b>C</b>	<b>Technical and Administrative Staff</b>	
	<i>Composition</i>	
	Distribution by gender and functional area of employment	
	Career scissors	
	Distribution by gender and age groups	
	Average age by gender and category	
	Distribution by gender and educational qualification	
	<i>Employment situation</i>	
	Distribution by gender and type of contract	
	Distribution by gender and employment regime	
	Distribution by gender and company seniority brackets	
	<i>Absences</i>	
	Average days of absence by gender and cause of absence	
	<i>Turnover</i>	
	Compensation index by gender and by category	
	Overall turnover index by gender and by category	
	<i>Salary</i>	
	Distribution by gender and liability allowance	
	Distribution by gender and amount of the position allowance	

Table 1. Cont.

	CRUI Guideline	THE Rankings
D	<b>Institutional and Government Positions</b> (Rector, General Manager, Board of Director, Department Directors, Presidents of the CdS, Coordinators or Ph.D. schools)	Proportion of senior female academics
E	<b>Actions for gender equality</b>	
(A) Reconciliation of the times of life, work and study.	<ul style="list-style-type: none"> <li>Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc., by agreement with the University</li> <li>Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people)</li> <li>Smart working</li> </ul>	<ul style="list-style-type: none"> <li>Maternity and paternity policies that support women's participation</li> <li>Accessible childcare facilities for students</li> <li>Accessible childcare facilities for staff</li> <li>Women's mentoring schemes, in which at least 10% of female students participate</li> <li>Track women's graduation rate compared with men's and scheme in place to close any gap</li> </ul>
(B) Work well-being	<ul style="list-style-type: none"> <li>Courses, seminars, events that promote working well-being</li> <li>Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being</li> <li>Risk assessment and safety prevention activities in a gender perspective</li> <li>Open day of the university facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017)</li> <li>Activities of the University Recreational Club with impact on working well-being</li> <li>Other measures for working well-being</li> </ul>	
(C) Gender in teaching	<ul style="list-style-type: none"> <li>Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities</li> <li>Gender training courses</li> <li>Conferences, seminars, summer schools on gender studies</li> <li>Promotion of the gender dimension in educational activities</li> <li>Undergraduate awards, scholarships, Erasmus programmes on gender issues</li> <li>Activation of degree programs on gender</li> <li>Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills)</li> <li>Public awareness activities (seminars, conferences) on gender-based violence</li> <li>Orientation activities on STEM Degree Programmes specifically aimed at high-school students</li> </ul>	
(D) Gender in research	<ul style="list-style-type: none"> <li>Research activities on gender studies</li> <li>Scientific, basic and applied research with gender impacts (e.g., gender medicine)</li> <li>Establishment of university observatories or research centres to promote research and training in a gender perspective</li> <li>Funding (European, national, regional, private or foundation) for research or teaching on gender studies</li> </ul>	<ul style="list-style-type: none"> <li>Proportion of female authors across all indexed publications</li> <li>Proportion of papers on gender equality in the top 10% of journals as defined by Citescore</li> <li>Number of publications on gender equality</li> </ul>

Table 1. Cont.

	CRUI Guideline	THE Rankings
(E) Contrast to vertical segregation	<ul style="list-style-type: none"> <li>Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or, in any case, a minimum threshold of presence for the under-represented gender</li> <li>Monitoring of female scientific careers and/or female career progressions of technical-administrative staff</li> <li>Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university</li> <li>Mentoring programmes</li> </ul>	<ul style="list-style-type: none"> <li>Policy addressing application, acceptance, entry, and participation rates for female students</li> <li>Provision of appropriate women's access schemes, such as mentoring</li> <li>Encourage applications in areas where women are under-represented</li> </ul>
(F) Contrast to horizontal segregation	<ul style="list-style-type: none"> <li>Incentives to move towards STEM disciplines</li> <li>Mentoring programmes</li> </ul>	
(G) Fight against bullying, harassment, discrimination	<ul style="list-style-type: none"> <li>Establishment of the post of Counsellor/Trustee for gender topics</li> <li>University management training courses to prevent discrimination and bullying</li> <li>Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation</li> <li>Alias careers for students and students in transition</li> <li>Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries</li> </ul>	<ul style="list-style-type: none"> <li>Policy of non-discrimination against women</li> <li>Policy of non-discrimination against transgender people</li> <li>Policy protecting those reporting discrimination</li> </ul>

Comparing the CRUI guidelines and THE Rankings, it is evident that, except for the section dedicated to gender policies, there is a significant difference in the information requested in the areas relating to students, technical and administrative staff, and teaching and research staff.

Concerning the category Student, the CRUI Gender Reporting requires a higher level of details regarding the presence of female students, specifying enrolled, graduates, droppers, and employed. Furthermore, the level of the details also regards the degree level (e.g., Bachelor's degree, Master's, Ph.D.). Moreover, international mobility is greatly important, which signals a country's cultural development. In other words, this category tries to give a complete picture of the path of the female students in an Italian university. In this way, it might be more immediate the comprehension and the impact of the universities' gender policies.

Similarly, about the category Academic staff, the CRUI reporting offers several items that explain the composition of the female academics, distinguishing per age, role, scientific habilitation, etc. This gender reporting also requires much information about the females' careers, illustrating the proportion of the senior female academics and the proportion in the different stages of the carrier path conducted by women.

The Administrative staff category and Institutional roles are not present in THE Impact ranking metrics, contrarily to the Italian gender reporting. This one provides similar information to the Academic staff category observed before.

Concerning the category Research, the CRUI Gender Reporting highlights the main differences. The CRUI report focuses on the founding ability of the women and their role as Principal investigators in the public funding research projects. Contrariwise, THE impact ranking centres its attention on the number of publications with female authorship in top journals and on the number of publications on gender topics.

Lastly, concerning the category Gender equality policies, the CRUI document requires similar information to THE metrics related to SDG 5.

## 4. Research Methodology

### 4.1. Sampling Process

The empirical analysis of the policies on gender equality in the gender budgeting/reporting to assimilate to the policies used by THE ranking was conducted on a sample consisting of 60 Italian public universities. Private and telematics universities have not been considered as they cannot be placed in the public sector realm and present considerable differences in legislative background and accounting requirements. Thus, the institutional website of all 60 universities has been analysed to reach for the presence or the absence of gender budgeting/reporting. Accordingly, to the aim of this study, we select just the gender budgeting/reporting compliant to the CRUI Guidelines 2019. Among these, for applying the content analysis, we consider the last gender budget published by the university in the three years 2019–2021. Where the document was present, we analysed its content, looking specifically for the presence or absence of the minimum information content required by the CRUI Guidelines 2019.

Of the 60 universities selected, only 33 (55%) publish the gender budgeting/reporting in line with the CRUI guidelines.

#### Universities that publish the Gender budgeting/reporting under CRUI Guideline 2019

Arcavacata of Rende—Università of Calabria\_2021  
 Bari—Polytechnic\_2021  
 Bari—University of Study\_2021  
 Bergamo—University of Study\_2021  
 Bologna—University of Study\_2019–2021  
 Brescia—University of Study\_2021  
 Cagliari—University of Study\_2020  
 Camerino—University of Study\_2020  
 Cassino—University of Study of Cassino and of the Southern Lazio\_2019  
 Florence—University of Study\_2020  
 Genoa—University of Study\_2019  
 Lecce—Università of Salento\_2020  
 Messina—University of Study\_2021  
 Milan—Polytechnic\_2021  
 Milan—University of Study\_2020  
 Modena and Reggio Emilia—University of Study\_2021  
 Naples—Seconda University of Study\_2021  
 Naples—University of Study “Federico II”\_2021  
 Naples—University of Study “Parthenope”\_2021  
 Padoa—University of Study\_2019  
 Parma—University of Study\_2021  
 Perugia—University of Study\_2020  
 Perugia—University for foreigners\_2019  
 Pisa—University of Study\_2020  
 Potenza—University of Study of Basilicata\_2019  
 Rome—University of Study “La Sapienza”\_2020  
 Rome—University of Study of “Tor Vergata”\_2021  
 Siena—University of Study\_2021  
 Turin—Polytechnic\_2020  
 Udine—University of Study\_2019  
 Vercelli—University of Study of Eastern Piedmont “A. Avogadro”\_2020  
 Verona—University of Study\_2020  
 Viterbo—University of Tuscia\_2020

#### 4.2. Content Analysis and Coding Process

To analyse the content of the gender budgeting/reporting policies of the Italian public universities, this study adopts a content analysis method, which represents the most widely used technique used to study the information provided by companies and institutions (Krippendorff 1980; Gallego-Álvarez et al. 2011). It ‘involves codifying qualitative and quantitative information into pre-defined categories to derive patterns in the presentation and reporting of information’ (Guthrie et al. 2006, p. 15).

The CRUI guidelines have identified the list of the information items about Gender policies (see Table 2).

**Table 2.** Information Items about the gender polices according to the CRUI Guidelines.

CRUI Guidelines 2019 for Gender Budgeting/Reporting	
<i>Gender Policies Macrocategories</i>	<i>Items' Category</i>
(A) Reconciliation of the times of life, work, and study.	<ul style="list-style-type: none"> <li>• Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc. by agreement with the university</li> </ul>
	<ul style="list-style-type: none"> <li>• Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people)</li> </ul>
	<ul style="list-style-type: none"> <li>• Smart working</li> </ul>
(B) Work well-being	<ul style="list-style-type: none"> <li>• Courses, seminars, events that promote working well-being</li> </ul>
	<ul style="list-style-type: none"> <li>• Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being</li> </ul>
	<ul style="list-style-type: none"> <li>• Risk assessment and safety prevention activities in a gender perspective</li> </ul>
	<ul style="list-style-type: none"> <li>• Open day of the University facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017)</li> </ul>
	<ul style="list-style-type: none"> <li>• Activities of the university recreational club with impact on working well-being</li> </ul>
(C) Gender in teaching	<ul style="list-style-type: none"> <li>• Other measures for working well-being</li> </ul>
	<ul style="list-style-type: none"> <li>• Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities</li> </ul>
	<ul style="list-style-type: none"> <li>• Gender training courses</li> </ul>
	<ul style="list-style-type: none"> <li>• Conferences, seminars, summer schools on gender studies</li> </ul>
	<ul style="list-style-type: none"> <li>• Promotion of the gender dimension in educational activities</li> </ul>
	<ul style="list-style-type: none"> <li>• Undergraduate awards, scholarships, Erasmus programmes on gender issues</li> </ul>
	<ul style="list-style-type: none"> <li>• Activation of degree programs on gender</li> </ul>
(D) Gender in research	<ul style="list-style-type: none"> <li>• Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills)</li> </ul>
	<ul style="list-style-type: none"> <li>• Public awareness activities (seminars, conferences) on gender-based violence</li> </ul>
	<ul style="list-style-type: none"> <li>• Orientation activities on STEM Degree Programmes specifically aimed at high school students</li> </ul>
	<ul style="list-style-type: none"> <li>• Research activities on gender studies</li> </ul>
	<ul style="list-style-type: none"> <li>• Scientific, basic, and applied research with gender impacts (e.g., gender medicine)</li> </ul>
	<ul style="list-style-type: none"> <li>• Establishment of university observatories or research centres to promote research and training in a gender perspective</li> </ul>
	<ul style="list-style-type: none"> <li>• Funding (European, national, regional, private, or foundation) for research or teaching on gender studies</li> </ul>

Table 2. Cont.

CRUI Guidelines 2019 for Gender Budgeting/Reporting	
(E) Contrast to vertical segregation	<ul style="list-style-type: none"> <li>Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case a minimum threshold of presence for the under-represented gender</li> </ul>
	<ul style="list-style-type: none"> <li>Monitoring of female scientific careers and/or female career progressions of technical-administrative staff</li> </ul>
	<ul style="list-style-type: none"> <li>Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university</li> </ul>
	<ul style="list-style-type: none"> <li>Mentoring programmes</li> </ul>
(F) Contrast to horizontal segregation	<ul style="list-style-type: none"> <li>Incentives to move towards STEM disciplines</li> </ul>
	<ul style="list-style-type: none"> <li>Mentoring programmes</li> </ul>
(G) Fight against bullying, harassment, discrimination	<ul style="list-style-type: none"> <li>Establishment of the post of Counsellor/Trustee for gender topics</li> </ul>
	<ul style="list-style-type: none"> <li>University management training courses to prevent discrimination and bullying</li> </ul>
	<ul style="list-style-type: none"> <li>Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation</li> </ul>
	<ul style="list-style-type: none"> <li>Alias careers for students and students in transition</li> </ul>
	<ul style="list-style-type: none"> <li>Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries</li> </ul>

The coding process was performed through manual content analysis, which is considered superior to electronic or automatic content analysis in inferring accurate meaning from the analysed texts and avoiding misunderstanding (Beattie and Thomson 2007).

Content analysis can be effectively developed only when the unit of analysis is selected correctly (Dumay and Cai 2015); in the present study, sentences and paragraphs were used as coding units (Guthrie et al. 2004). To quantify the information gathered through the content analysis and assess the level of disclosure provided by universities' gender reports, an unweighted disclosure index was developed based on a dichotomous approach (Gallego-Álvarez et al. 2011).

Accordingly, a score of one was attributed if the item was disclosed on the document, and a value of zero was assigned otherwise. Therefore, the disclosure indices were calculated as follows:

$$\text{Policies Gender Disclosure Index} = \frac{\sum_{i=1}^l d_i}{l}$$

where  $d = 1$  if the item was disclosed and 0 otherwise;  $l =$  the maximum number of items

### 5. Results

Table 3 shows the descriptive statistics of the gender policies items categories' extent in the gender budgeting/reporting compliant to CRUI Guidelines 2019.

Table 3. The descriptive statistics of the gender policies items categories' extent.

Mean	St. Dev.	Min	1st Quart	Median	3rd Quart	Max
0.31	0.21	0	0.15	0.27	0.39	0.78

As shown, on average, the compliance level of the gender policies items categories' to CRUI Guidelines is at 31%, while, on the median, it is at 27%. Two universities provide no information following the CRUI Guidelines 2019. On the other hand, just one university presents a level of compliance to the CRUI Guidelines 2019 gender policies at 79%. A total of 75% of the Italian universities presents a level of gender policies disclosure in compliance with the CRUI Guidelines at 39%.

Table 4 shows how many universities provide information about each item's categories of gender policies in percentage.

**Table 4.** The level of the items categories about the gender policies disclosed by Italian universities vs. policies contemplated in THE ranking.

CRUI Guidelines 2019 for Gender Budgeting/Reporting		THE Ranking Metrics for SDG 5	
Gender Policies Macro-Categories	Items' Category	Disclosure Index	Policies Evaluated
(A) Reconciliation of the times of life, work, and study.	<ul style="list-style-type: none"> <li>Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc. by agreement with the University</li> </ul>	0.48	<ul style="list-style-type: none"> <li>Maternity and paternity policies that support women's participation</li> <li>Accessible childcare facilities for students</li> <li>Accessible childcare facilities for staff</li> <li>Women's mentoring schemes, in which at least 10% of female students participate</li> <li>Track women's graduation rate compared with men's and scheme in place to close any gap</li> </ul>
	<ul style="list-style-type: none"> <li>Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people)</li> </ul>	0.36	
	<ul style="list-style-type: none"> <li>Smart working</li> </ul>	0.70	
(B) Work well-being	<ul style="list-style-type: none"> <li>Courses, seminars, events that promote working well-being</li> </ul>	0.39	
	<ul style="list-style-type: none"> <li>Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being</li> </ul>	0.00	
	<ul style="list-style-type: none"> <li>Risk assessment and safety prevention activities in a gender perspective</li> </ul>	0.06	
	<ul style="list-style-type: none"> <li>Open day of the university facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017)</li> </ul>	0.06	
	<ul style="list-style-type: none"> <li>Activities of the university recreational club with impact on working well-being</li> </ul>	0.09	
	<ul style="list-style-type: none"> <li>Other measures for working well-being</li> </ul>	0.42	
	<ul style="list-style-type: none"> <li>Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities</li> </ul>	0.91	
(C) Gender in teaching	<ul style="list-style-type: none"> <li>Gender training courses</li> </ul>	0.42	
	<ul style="list-style-type: none"> <li>Conferences, seminars, summer schools on gender studies</li> </ul>	0.33	
	<ul style="list-style-type: none"> <li>Promotion of the gender dimension in educational activities</li> </ul>	0.52	
	<ul style="list-style-type: none"> <li>Undergraduate awards, scholarships, Erasmus programmes on gender issues</li> </ul>	0.30	
	<ul style="list-style-type: none"> <li>Activation of degree programs on gender</li> </ul>	0.12	
	<ul style="list-style-type: none"> <li>Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills)</li> </ul>	0.12	
	<ul style="list-style-type: none"> <li>Public awareness activities (seminars, conferences) on gender-based violence</li> </ul>	0.45	
<ul style="list-style-type: none"> <li>Orientation activities on STEM Degree Programmes specifically aimed at high-school students</li> </ul>	0.33		



Table 4. Cont.

CRUI Guidelines 2019 for Gender Budgeting/Reporting		THE Ranking Metrics for SDG 5	
(D) Gender in research	• Research activities on gender studies	0.48	<ul style="list-style-type: none"> <li>• Proportion of female authors across all indexed publications</li> <li>• Proportion of papers on gender equality in the top 10% of journals as defined by Citescore</li> <li>• Number of publications on gender equality</li> </ul>
	• Scientific, basic, and applied research with gender impacts (e.g., gender medicine)	0.24	
	• Establishment of university observatories or research centres to promote research and training in a gender perspective	0.24	
	• Funding (European, national, regional, private, or foundation) for research or teaching on gender studies	0.21	
(E) Contrast to vertical segregation	• Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case a minimum threshold of presence for the under-represented gender	0.33	<ul style="list-style-type: none"> <li>• Policy addressing application, acceptance, entry, and participation rates for female students</li> <li>• Provision of appropriate women's access schemes, such as mentoring</li> <li>• Encourage applications in areas where women are under-represented</li> </ul>
	• Monitoring of female scientific careers and/or female career progressions of technical-administrative staff	0.27	
	• Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university	0.15	
(F) Contrast to horizontal segregation	• Mentoring programmes	0.27	
	• Incentives to move towards STEM disciplines	0.27	
(G) Fight against bullying, harassment, discrimination	• Mentoring programmes	0.06	<ul style="list-style-type: none"> <li>• Policy of non-discrimination against women</li> <li>• Policy of non-discrimination against transgender people</li> <li>• Policy protecting those reporting discrimination</li> </ul>
	• Establishment of the post of Counsellor/Trustee for gender topics	0.52	
	• University management training courses to prevent discrimination and bullying	0.15	
	• Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation	0.42	
	• Alias careers for students and students in transition	0.33	
• Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries	0.12		

Among the gender policies items categories identified by the CRUI Guidelines, Italian universities devote a particular effort to activities that concern the *"Reconciliation of the times of life, work and study"*. Notably, respectively, 70%, 48%, 36% of the universities disclose their policies about smart working, maternity or the structures and activities to support parents to work well and more efficiently.

Italian universities pay attention to *"Work well-being"*. Specifically, 39% of these organise *"Courses, seminars, events that promote working well-being"*, while 49% focus on *"Other measures for working well-being"*. However, few universities organised their spaces to ensure lighting conditions and safety to protect safety and well-being.

Italian Universities are particularly sensitive to converting gender equality into subjects to be transferred to students. In many cases, they make them an integral part of

the degree programs (52%); in others, they create specific degree programs (12%) and ad hoc Ph.D. programs (12%) or activate training courses on gender issues and summer school (33%). A total of 33% of the sample organises orientation activities on STEM Degree Programmes specifically aimed at high-school students.

A total of 91% of the universities organise information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities, while 45% is dedicated to public awareness activities (seminars, conferences) on gender-based violence.

The universities develop the culture on gender equality by activating undergraduate awards, scholarships, Erasmus programmes on gender issues (30%).

Regarding to *Gender in Research*, Italian Universities disclose their policies on “Research activities on gender studies” (48%) into the gender budgeting/reporting, while for about 20% of the cases they illustrate “Scientific, basic and applied research with gender impacts (e.g., gender medicine)”, “Establishment of University Observatories or Research Centres to promote research and training in a gender perspective”, and “Funding (European, national, regional, private or foundation) for research or teaching on gender studies”.

To “*Contrast the vertical segregation*”, Italian universities set out rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case, a minimum threshold of presence for the under-represented gender for the 33% of the cases; they active the monitoring of female scientific careers and/or female career progressions of technical-administrative staff, for the 27% of the cases. Finally, they organise mentoring programmes, for the 27%.

To “*Contrast the horizontal segregation*”, Italian universities program incentives to move towards STEM disciplines (27%).

Higher education promotes the “Fight against bullying, harassment, discrimination” by appointing guarantee roles (Trustee/Chancellor) on gender issues (52%), and organising and sponsoring events and events promoting the fight against discrimination based on sexual orientation (42%).

As shown in Table 4, the gender policies disclosed by Italian universities in their gender budgeting/reporting are easily superimposed on those required by THE ranking metric. However, most of the time, the CRUI Guidelines are much more detailed, showing particular attention to the cultural role universities must play in spreading the culture of gender equality.

The need to include in their degree program, doctoral one, specific gender issues, or the need to orient future prospective students towards STEM disciplines shows that universities take on a role of awareness of these issues.

Similarly, concerning macro-category (B), (F), (G), it is observed that universities, as entities, might be the first to apply the logic that improves organisational well-being and adopt rules to contrast vertical and horizontal segregation. Moreover, following CRUI Guidelines, universities identify specific roles (Guarantee/Trustee), often external and internal, to ensure compliance with rules or enact new ones to reduce discrimination.

In the evaluation methodology of THE ranking, the gender in research section is the one that weighs the most evaluation of the SDG 5 objectives. There are minimal differences by checking the CRUI guidelines and THE ranking. The Italian gender budgeting/reporting reports the leading publications on the topics and not the number of publications in the top journals or the citation indexes. This information is readily available. CRUI focuses on the university’s ability to enter national and international gender equality networks, access specific funding programmes, and the central role of women in being the leading investigator in funded research projects.

In 2021, among the Italian universities that provide the CRUI gender budgeting/reporting, there were 10 Italian universities in THE ranking: Bologna—University of Study; Padua—University of Study; Rome—University of Study “La Sapienza”; Parma—University of Study; Florence—University of Study; Brescia—University of Study.

Only the University of Bologna, Brescia, and Parma are classified among both the top 5 Italian universities in THE ranking and present the highest gender disclosure indexes.

Otherwise, all the others university ranked have a low disclosure indexes.

Indeed the Universities of Bologna, Padua, “La Sapienza” historically provide annual information on gender policies from 2015 to 2016.

Based on the above, it seems clear that the CRUI guidelines are a useful tool for universities for their gender equality policies, whose structure allows to answer to the stakeholders’ requirements and the associations of categories (that we can identify in THE ranking).

The Italian universities that drafted the gender budgeting/reporting have made an extra effort in most cases. They correlated their gender budgeting/reporting with the positive action plan (PAP) and the strategic plan, demonstrating an attempt to bring this SDG into the entity’s strategic decision-making processes.

## 6. Conclusions

The CRUI gender reporting guidelines are, at the moment, the first known guidelines on this topic. In line with the study’s aim, we want to understand whether and how this report could positively assess the university actions for SDG 5.

As illustrated in paragraph 3, the CRUI gender reporting is articulated in two parts: the first is dedicated mainly to quantitative information regarding the female composition of the university population, and the second part, on the gender equality policies.

Indeed, comparing the items required by the CRUI gender reporting and the metrics of the THE Impact ranking, we observe similarities in the gender equality policies, while missing all the other quantitative information, summarised in five macro-categories: Students, Academic staff, Administrative staff, Institutional roles, and Research.

Even if the focus of the present study is on the ability of the CRUI Guidelines to provide the gender policies that may be of interest to stakeholders and synthesised in THE ranking, as effectively increasing the visibility of the university, it is important to underline that the female population in the university under assessment is an important prerequisite for develop adequate gender policies.

In the Italian university context, this gender reporting, which is just recommended and not mandatory, could represent an adequate tool for SDG 5 achievement under the social accounting theories.

Based on the assumption that social disclosure is one of the determinants of the relationship between an organisation and the environment, universities can increase their legitimacy in society. Nevertheless, providing this gender reporting can not consider just a compliant measure. The Stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995) posits that social accounting is a part of the dialogue between an organisation and its stakeholders (Gray et al. 1995). Organisations communicate information about their impact on the global goals to demonstrate that they incorporate stakeholders’ perspectives and expectations into their value creation processes (Lozano et al. 2015; Rosati and Faria 2019). For this reason, the Italian tool can be helpful if embedded in the strategic performance plans, demonstrating that universities try to implement the sustainable development principles in their decision-making processing and reporting system. At this scope, it should be necessary that public entities reconsider this report at least bi-yearly to allow the users to recognise their social impacts of the gender policies during the time.

Despite the great deal of effort made by Italian universities in providing the CRUI gender reporting, just 5 on 13 entities are included in THE Impact ranking. This matter could be due to different assessments of the category Research or the inability of the THE to evaluate this information.

In other words, there is an information asymmetry between the non-ranked entities and the THE Impact ranking due to the lack of knowledge on gender reporting. According to the Signalling theory (Spence 1973), if there is an information asymmetry between two parties, one of the parties tries to reduce the information asymmetry by conveying credible information to a second party. As a result, these entities should signal gender policy information and even moreso their agency rankings in order to show that they

are better than other companies in the market so as to attract investments, students, and academics, and enhance a favourable reputation (Verrecchia 1983; Milne and Gray 2013). Thus, signalling SDG 5 efforts towards its stakeholders may allow organisations to secure competitive positions and even create new ones (Rosati and Faria 2019). In this sense, universities should signal to THE the existence of the CRUI gender reporting to foster the non-ranked Italian universities' visibility. We consider that THE Impact ranking is the only one to be independently audited by PwC and to provide the SDGs scores for the universities (De la Poza et al. 2021). Hence, it could be a cornerstone for assessing the SDGs in the international context.

In conclusion, gender equity is a topic of significant interest for universities that seek to be increasingly accountable and sustainable towards their stakeholders and society. University institutions have the role of preventing and fighting any forms of discrimination to guarantee equality in training for professions, in accessing academic careers and in university research.

Therefore, in line with international policies on gender equality, universities are called upon to plan strategies and measures to compensate for the current inequalities in all levels of university life.

The CRUI guidelines will guarantee the preparation of homogeneous gender reporting, also guaranteeing a comparison—in space and time—both at the national and international levels.

Even though this study has limitations, we want to contribute to the international debate on individuating a standard report on gender equality issues. Moreover, comparing the CRUI gender reporting and THE Impact ranking metrics, we seek to highlight for universities, regulators, policy-makers, and ranking agencies the gender-related items requiring the most focus.

This study's principal limitation is the missing presence of a trend of the data related to Gender Reporting and the assessment of SDG 5 of the ranked Universities. Nevertheless, we choose not to present this information because of the fewer number of the Universities ranked by THE Impact Ranking.

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Article

# Corporate Social Responsibility through SDGs: Preliminary Results from a Pilot Study in Italian Universities

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**Abstract:** Background: In the broad scientific debate on the integration of corporate social responsibility (CSR) in the strategic planning of universities and on the use of monitoring the results of the strategy of the indicators relating to the pursuit of sustainable development goals (SDGs), there is a lack of studies demonstrating the effective degree of institutionalization of CSR in universities. Methods: This analysis constitutes a pilot study relating to the Italian university context. The study was carried out through an analysis on the contents of the three-year strategic performance plans (2020–2022) drawn up by individual universities and compulsorily published on the national portal of the *Public Function Department*, as required by article 10, paragraph 1, letter (a) of Legislative Decree 150/2009. A matrix was made with the information extracted by the documents and relative to the presence of the SDGs in the strategic performance plan. Consequently, using a Likert scale, the different degrees of institutionalization of CSR in the strategic plan of the universities were coded. Results: The results of the pilot study highlighted that the strategic planning of Italian universities' CSR practices and the challenges of sustainable development are hardly ever systematically addressed. Therefore, there is a low degree of institutionalization of CSR in the Italian university system, even though the literature shows a high cultural and scientific commitment to establish university and post-graduate study courses with corporate social responsibility and sustainable development content and an increasing trend in the use of the accountability tools such as the social report or the sustainability report. Conclusions: It is necessary to share the results of scientific research on CSR and SDGs with the government and governance bodies of universities in order to harmonize the CSR and sustainability culture of these bodies with that of academics.

**Keywords:** CSR; SDGs; sustainable development; institutionalization; strategic plan; performance measurement; university

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## 1. Introduction

In the last few decades, corporate social responsibility (CSR) has become a significant topic in management research, but while most of the attention on CSR has been focused on business activities, fewer studies have focused on CSR in nonprofit organizations and in public sector organizations (Costa et al. 2020). Recently, universities and higher education institutions have been increasingly rethinking their roles, looking to be both more responsive to societal needs and to become agents of change contributing to a new socially responsible and sustainable model of socioeconomic development (Vasilescu et al. 2010; Shawyun 2011). To that end, many activities are being implemented to promote civil values and the responsibilities of the people contributing socially and economically to the local community's development and increasing human capital (Pompeu et al. 2014).

As emerged in the literature reviews proposed by Larrán Jorge and Andrades-Peña (2017) and Adhikariparajuli et al. (2021), there is a growing emphasis on the social responsibility of universities. As Perić and Delić (2016) asserted, this also depends on the fact that "universities are not only educational service providers, but also have the obligation to incorporate



*social responsibility in their mission, vision and corporate strategy*". Within the literature, a concept of university social responsibility (USR) that is slowly spreading is that it "entails an awareness at every level of the effects of university actions and policies on third parties and the progressive implementation of an integrated model founded in the principles of social responsibility" (Bocean et al. 2020).

Although there is increasing awareness of the critical role universities have in corporate social responsibility (CSR) implementation (MuijenHeidi 2004) and focusing the analysis on the research and teaching activities that incorporate and assimilate corporate social responsibility, sustainability, and sustainable development into their curricula (Setó-Pamies et al. 2011; Doh and Tashman 2014; Sherif 2015; Slavova and Bankova 2015; Gulluscio and Torrecchia 2017; Nugra and Pesantez 2021) or on the activities of stakeholder engagement (Mehta 2011; Latif 2018; Aversano et al. 2020), there is little available evidence on how, in practice, these entities have integrated social responsibility principles and sustainability criteria finalized at the achievement of sustainable development (SD) in their strategic planning and monitoring of their results. This trend seems to contradict the one that instead distinguishes the studies finalized to assess if universities are committed to their social responsibility, and if they provide sufficient information on CSR. To this end, some studies have explored the website content (Nejati et al. 2011) or annual reports of universities (Rodríguez Bolívar et al. 2013; Nicolò et al. 2021).

The literature review highlighted the lack of scientific works that analyze the degree of institutionalization of CSR through the presence of the SDGs in the strategic planning documents of universities, and more generally, in public administrations. This study constitutes a first attempt to animate a debate on the degree of institutionalization of CSR in the strategic planning documents of universities. The aim of this study is to provide the degree of CSR institutionalization in Italian universities. More specifically, we examined if the process of institutionalization of CSR is a part of the universities' strategic plans. To this end, we conducted a pilot study carrying out a content analysis on the three-year performance plan (2020–2022) of 67 Italian universities, positioning the SDGs as the framework for implementing and evaluating the universities' efforts related to CSR. We view these concepts (CSR and SDGs) as overlapping and deeply correlated, and useful for comprehensively engaging in CSR activities.

A matrix was made with the information extracted from the documents, and relative to the presence of SDGs in the strategic performance plan. Consequently, using a Likert scale, the different degrees of institutionalization of CSR in the strategic plan of the universities were coded. This allowed us to evaluate the degree of maturity of the universities in considering the strategic use of the SDG indicators for monitoring the objectives of CSR.

The results of the pilot study highlighted that in the strategic planning of Italian universities, CSR practices and the challenges of sustainable development are rarely systematically addressed. Therefore, there is a low degree of institutionalization of CSR in the Italian university system.

This paper is structured as follows: in the next section, we present a theoretical background of the study, useful for defining our research question; in Section 3, the materials and method of the analysis adopted for the pilot study is described; in Section 4, the results are discussed and concluding remarks are proposed.

## 2. Theoretical Background

Although Rahman et al. (2019) highlighted that in some countries the government mandates CSR and universities must comply with the directive institutionalizing CSR, in most countries, the universities have freely interpreted the concept, implementing voluntarily practices of CSR based on their own resources and multiple expectations of stakeholders. Moreover, such activities have often resulted in being isolated from the main goals and mission of the universities because most of them do not use corporate social responsibility as a strategic and differentiating factor, as Larrán et al. (2012) attempted to detect in Spanish public universities.

In general, as Parsons (2014) asserted, contextual differences shape the literature on social responsibility in higher education from different regions of the world. As Nejati et al. (2011) stressed, where a specific law does not oblige universities to consider social responsibilities as their core policies, the relative actions taken to solve specific social or environmental issues of the individual universities are reported to the stakeholders as best practices to imitate. There are few studies that focus on the manner in which universities embedding social responsibility in the functioning of the institution incorporate it within their strategic planning process (Ramos-Monge et al. 2017).

In this articulated and complex process, the first step is the formal recognition and substantial commitment of a university's governance and management bodies on the CSR approach.

For organizations, this requires a definition of strategies and programs, and an action plan that structures this process from its initiation to the measurement of its end effects (Bakić et al. 2015). As universities move toward a new and expanded understanding of CSR, tools for systematically mapping, assessing, and managing impacts are needed. This means that if universities have institutionalized CSR in their strategies, planning it as a policy of continuous improvement toward the effective fulfillment of its social mission, there is the need to define a specific set of key performance indicators (KPI) to measure the universities' social responsibility performance, and to monitor the pursuit of the set objectives.

Following this approach, it is necessary to redefine the university's strategic approach by explicitly accepting the dimensions related to CSR and SD in the mission. Therefore, in the main long-term choices, the environmental and social aspects should be integrated in a coherent way with the planning activities of teaching and scientific research carried out by the university staff. This means being included in the planning system (university strategic plan) and being adequately assessed in the specific system control. The governing and governance bodies must therefore define strategic objectives in which the corporate purposes are expressed with respect to environmental and social aspects, and formalize the same within the strategic plan of the university. Within this document, the connections between CSR strategy and sustainable development goals (SDGs), as defined in the United Nations 2030 Agenda, must then be explained.

In this study, we have positioned the SDGs as a framework for implementing and evaluating the universities' efforts related to CSR, thereby determining the expansion of the set of key performance indicators (KPIs) usually adopted and aimed at measuring and representing the effort that the company makes toward achieving the objectives defined in the planning and scheduling (see Figure 1).

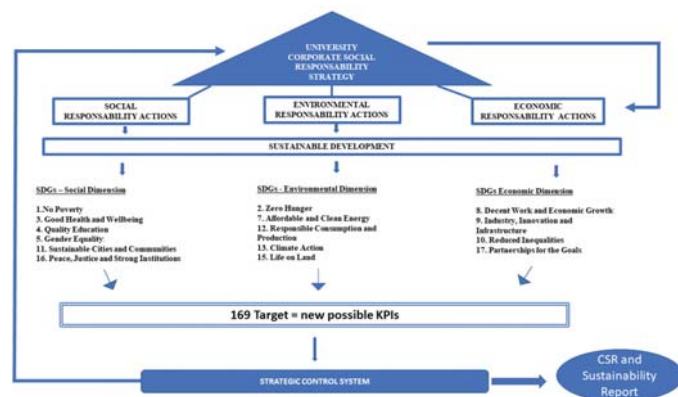


Figure 1. Theoretical background.

The inclusion of the SDGs and, consequently, the selection of related indicators among the 169 targets identified and listed in the 2030 Agenda, is essential for several reasons:

- (1) SDGs reflect the strategic priorities established by governance that share CSR planning;
- (2) indicators are fundamental for the control activities whose results eventually lead to correction of the strategy;
- (3) they are functional for the subsequent reporting of the activities and objectives pursued which find expression in specific documents: social reports, sustainability reports, and integrated reports.

Although the concept of corporate social responsibility is based on different theoretical backgrounds as compared with the concept of sustainable development (Wołczek 2014), they have common key objectives because the essence of both is founded on the three dimensions of economic, social, and environmental responsibility. Considering this complementary nature of CSR and sustainable development, there is a need to address them jointly. On this topic, the literature falls short in establishing causality and the bidirectional influences between strategic CSR and sustainable development. Some authors (Ismail 2019), have asserted that social responsibility can be considered the initial main step necessary to achieve sustainable development, which will eventually be achieved if social responsibility practices are applied well. Others (Chen et al. 2015) have stated that by promoting sustainable development practices in the management of higher education institutions, universities can demonstrate their commitment to social responsibility practices. Still others (ElAlfy et al. 2020) have questioned whether sustainability is a dimension of CSR, or if it implies an expansion of the concept. Finally, Katamba et al. (2014) have suggested integrating CSR into the efforts of realizing development goals.

Behringer and Szegegi (2016) proposed that although the concept of CSR has been around much longer than sustainable development, and for this reason progressed independently for a long time, “it has become clear by now that CSR contributes to the sustainable development of the business sphere and without that sustainable development cannot be attained”. As Zhang et al. (2019) commented, “CSR creates a balance between economic interests, environmental needs, and social expectations by integrating the spirit of SD into the business strategy”. In line with this opinion, Mishra (2021) considered CSR as the corporate response to achieving sustainable development.

Abad-Segura et al. (2019) asserted that if the role of CSR in company strategy has evolved along with the effects of socially responsible actions on sustainable development, the implementation of CSR includes measurements of social commitment and sustainability. Evidence on the impacts of university social responsibility activities on sustainable development is still scarce. It might be useful to locate a methodology to assess the social, environmental, and economic effects deriving from the activities of these institutions. In combination with this can be the inclusion of the strategies in the main framework in planning, in addition to CSR, the *Sustainable Development* and use of the indicators that measure the success of the SDGs for control and verification (Benvenuto et al. 2020).

To this regard, Mishra (2021) stressed the idea that “many activities as well as focus areas of CSR and SDG are over-lapping each other. Activities under CSR provides wider framework and guidelines for the corporate to divert portion of profit toward social and environmental causes for sustainable future, on the other hand, SDGs provides specific area of action with tangible targets to make this world a better place to live in”. If it is true that CSR involves the highly complex sectors of ecology, society, and economy, the effort is to find the linkage between the university’s activities and the huge system of SDGs that include 169 targets in its 17 main goals (Lu et al. 2021).

Through this approach, it is possible to set a university’s strategies to align with its goals regarding SD, and to provide a new and integrated way to communicate and demonstrate to stakeholders how universities contribute to sustainable development. It is obvious that there is a significant overlap between corporate social responsibility and the SDGs’ agenda: “the SDGs are an opportunity to link, showcase and build on these activities”

(SDSN Australia/Pacific 2017). In other words, CSR strategies set a broad framework and give direction for a more sustainable future, whereas the SDGs set tangible well-defined targets to measure the outcome of activities. Thus, our research question is:

RQ: *What is the degree of institutionalization of CSR through SDGs in Italian universities?*

### 3. Methodology and Materials

#### 3.1. Design Process of the Analysis

Figure 2 shows a schematic representation of the design process of the analysis.

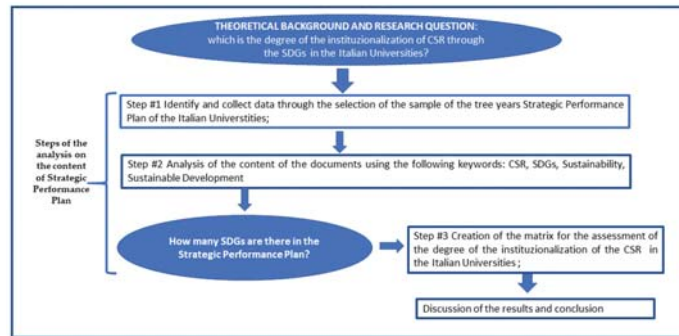


Figure 2. Process analysis design.

While the theoretical background and research question are defined in the previous paragraph, in the following subsection, the analysis steps on the content of the strategic plan (three-year strategic performance plan) of Italian universities are described.

#### 3.2. Step Description

##### *Step #1 identify and collect data*

As indicated in Figure 2, the first step of the analysis was the data collection. In the present study, we analyzed the contents of the three-year strategic performance plan of Italian universities. In particular, we verified the presence of certain words or concepts (CSR, SDGs, sustainability, and sustainable development) and then evaluated the intensity of the relationships between the presence of these concepts with the strategic planning activities of universities.

The data source was the website of the Department of Public Function. In this regard, it is important to highlight that public administrations must transfer their three-year strategic performance plan (SPP), Article 10, paragraph 1, letter (a), Legislative Decree 150/2009, by January 31 of each year, in the *Performance* section of the portal.

In this way, we had the opportunity to collect information about the entire statistical universe, the entire group of units that are the focus of the study: the documents of 67 of 67 Italian universities present in the ANVUR area. Indeed, through access links to the SPP of the universities, we found that all these entities are coded in alphabetical order for a total of 67 universities, i.e., 100% of the Italian universities. We coded the name of the universities with the acronym UNI\_01 up to UNI\_67, i.e., the whole sample universe of universities in the ANVUR area. We carried out a preliminary investigation to understand how many of the 67 university bodies had published the document on the Department of Public Function portal respecting the deadline set by law (31 January 2021). The result was 62/67, 92% of the statistical universe (see Table 1).

**Table 1.** Strategic performance plan (2020–2022) published 31 January 2021.

University	SPP		University	SPP	
	YES	NO		YES	NO
UNI_01	X		UNI_36	X	
UNI_02	X		UNI_37	X	
UNI_03	X		UNI_38	X	
UNI_04	X		UNI_39		X
UNI_05	X		UNI_40	X	
UNI_06	X		UNI_41	X	
UNI_07	X		UNI_42		X
UNI_08	X		UNI_43	X	
UNI_09	X		UNI_44	X	
UNI_10	X		UNI_45	X	
UNI_11	X		UNI_46	X	
UNI_12	X		UNI_47	X	
UNI_13	X		UNI_48	X	
UNI_14	X		UNI_49	X	
UNI_15	X		UNI_51	X	
UNI_16	X		UNI_53	X	
UNI_17		X	UNI_55	X	
UNI_18	X		UNI_62	X	
UNI_19	X		UNI_63	X	
UNI_20	X		UNI_97	X	
UNI_21	X		UNI_99		X
UNI_22	X		UNI_A7	X	
UNI_23	X		UNI_A8	X	
UNI_24	X		UNI_C0	X	
UNI_26	X		UNI_C4	X	
UNI_27	X		UNI_C5	X	
UNI_28	X		UNI_C6	X	
UNI_29	X		UNI_C7	X	
UNI_30	X		UNI_C8	X	
UNI_31	X		UNI_C9	X	
UNI_32	X		UNI_S0		X
UNI_33	X		UNI_S1	X	
UNI_34	X		UNI_S4		X
UNI_35	X				

**Step #2 Analysis of the content of the Strategic Performance Plan**

To identify the necessary information for analysis, it was necessary to examine the content of the strategic performance plan of all the universities. In particular, we verified how many of these contained explicit indicators for sustainability. Out of 62 universities, we found only 4 university bodies had included said indicators, 0.06% of the useful sample. This information, albeit superficial, pushed us to widen the study on the typology of performance objectives of universities, and to also include a content examination in line with the theoretical background (Table 2).

Table 2. Sustainability KPI in strategic performance plan.

University	KPI			University	KPI		
	DATE	YES	NO		DATE	YES	NO
UNI_01	27/01/2021	X		UNI_36	05/02/2021		X
UNI_02	29/01/2021	X		UNI_37	27/01/2021		X
UNI_03	26/01/2021		X	UNI_38	03/03/2021		X
UNI_04	28/01/2021	X		UNI_40	29/01/2021		X
UNI_05	01/02/2021		X	UNI_41	31/03/2021		X
UNI_06	09/01/2021		X	UNI_43	29/01/2021		X
UNI_07	27/01/2021		X	UNI_44	29/01/2021		X
UNI_08	28/01/2021		X	UNI_45	26/01/2021		X
UNI_09	29/01/2021		X	UNI_46	25/01/2021		X
UNI_10	29/01/2021		X	UNI_47	02/02/2021		X
UNI_11	27/01/2021		X	UNI_48	28/01/2021		X
UNI_12	29/01/2021		X	UNI_49	31/03/2021		X
UNI_13	26/02/2021		X	UNI_51	26/01/2021		X
UNI_14	29/01/2021		X	UNI_53	26/01/2021		X
UNI_15	26/01/2021		X	UNI_55	27/01/2021		X
UNI_16	26/01/2021		X	UNI_62	28/01/2021		X
UNI_18	29/01/2021		X	UNI_63	26/02/2021		X
UNI_19	26/01/2021		X	UNI_97	29/01/2021		X
UNI_20	28/01/2021		X	UNI_A7	27/01/2021		X
UNI_21	27/01/2021		X	UNI_A8	27/01/2021		X
UNI_22	28/01/2021		X	UNI_C0	28/01/2021		X
UNI_23	27/01/2021		X	UNI_C4	26/01/2021		X
UNI_24	29/01/2021		X	UNI_C5	11/03/2021		X
UNI_26	08/04/2021		X	UNI_C6	29/01/2021		X
UNI_27	21/01/2021	X		UNI_C7	22/01/2021		X
UNI_28	28/01/2021		X	UNI_C8	29/01/2021		X
UNI_29	26/01/2021		X	UNI_C9	27/01/2021		X
UNI_30	29/01/2021		X	UNI_S1	28/01/2021		X
UNI_31	26/01/2021		X				
UNI_32	26/01/2021		X				
UNI_33	29/01/2021		X				
UNI_34	29/01/2021		X				
UNI_35	30/03/2021		X				

We examined the SPP in order to understand the nature of the strategic and operational goals. According to art. 5 of the Legislative Decree 150/2009 “Goals and indicators”, strategic and operative goals are planned on a three-year basis and defined before the start of said exercise by the political-administrative bodies after hearing from senior management (general manager), who in turn consult the managers of the organizational units in the universities. The goals are divided into strategic objectives (Table 3), which translate into impact on the community (outcome) and operational objectives, which translate into output. Some goals, both strategic and operational, are transversal in nature, meaning that they can be achieved through the concurrence of several organizational units. These objectives are assigned to organizational structures created ad hoc, defined as “project team CSR”.

**Table 3.** Strategic and operative goals in the strategic performance plan.

University	Type of Goal		University	Type of Goal	
	Strategic	Operational		Strategic	Operational
UNI_01	X		UNI_36	X	
UNI_02	X		UNI_37	X	
UNI_03	X		UNI_38	X	
UNI_04	X		UNI_39		X
UNI_05	X		UNI_40	X	
UNI_06	X		UNI_41	X	
UNI_07	X		UNI_42		X
UNI_08	X		UNI_43	X	
UNI_09	X		UNI_44	X	
UNI_10	X		UNI_45	X	
UNI_11	X		UNI_46	X	
UNI_12	X		UNI_47	X	
UNI_13	X		UNI_48	X	
UNI_14	X		UNI_49	X	
UNI_15	X		UNI_51	X	
UNI_16	X		UNI_53	X	
UNI_17		X	UNI_55	X	
UNI_18	X		UNI_62	X	
UNI_19	X		UNI_63	X	
UNI_20	X		UNI_97	X	
UNI_21	X		UNI_99		X
UNI_22	X		UNI_A7	X	
UNI_23	X		UNI_A8	X	
UNI_24	X		UNI_C0	X	
UNI_26	X		UNI_C4	X	
UNI_27	X		UNI_C5	X	
UNI_28	X		UNI_C6	X	
UNI_29	X		UNI_C7	X	
UNI_30	X		UNI_C8	X	
UNI_31	X		UNI_C9	X	
UNI_32	X		UNI_S0		X
UNI_33	X		UNI_S1	X	
UNI_34	X		UNI_S4		X
UNI_35	X				

**Step #3 Assessment of the degree of the institutionalization of CSR**

The previous step allowed us to further refine the analysis and comprehensively understand the degree of institutionalization of CSR through the use of SDGs in Italian universities. We identified the scores through Likert's process of simple method, which has become a standard in the coding of judgments to be expressed on information collected. In the present case, we proceeded with a subdivision of the items with respect to the object whose judgment was to be measured. We assigned the scores on a 5-step scale (Table 4).

**Table 4.** Likert scale.

Degree of Institutionalization of the CSR through the SDGs in the Italian Universities					
University	Zero SDGs	1–4 SDGs	5–9 SDGs	10–16 SDGs	All 17 SDGs
Results	(N.P.)	(rare)	(appreciable)	(good)	(optimal)

Using a Likert scale, the different degrees of institutionalization of CSR in the strategic performance plans of the universities were coded. This allowed us to evaluate the degree of maturity of the universities in considering strategic use of the SDG indicators for monitoring the objective background of CSR. We found a focus strategy on SDG indicators in only 11 universities' documents. In the following Table 5 we indicate how many SDGs are presented in the documents.

**Table 5.** Degrees of institutionalization of CSR in the SDGs of the universities.

Degree of Institutionalization of the CSR through the SDGs in the Italian Universities						Degree of Institutionalization of the CSR through the SDGs in the Italian Universities					
University	Zero SDGs	1–4 SDGs	5–9 SDGs	10–16 SDGs	All 17 SDGs	University	Zero SDGs	1–4 SDGs	5–9 SDGs	10–16 SDGs	All 17 SDGs
UNI_01			X			UNI_37	X				
UNI_02		X				UNI_38	X				
UNI_03	X					UNI_39	X				
UNI_04		X				UNI_40	X				
UNI_05	X					UNI_41	X				
UNI_06	X					UNI_42	X				
UNI_07	X					UNI_43	X				
UNI_08	X					UNI_44	X				
UNI_09	X					UNI_45	X				
UNI_10			X			UNI_46					X
UNI_11		X				UNI_47	X				
UNI_12	X					UNI_48	X				
UNI_13	X					UNI_49	X				
UNI_14	X					UNI_51	X				
UNI_15	X					UNI_53					X
UNI_16	X					UNI_55	X				
UNI_17	X					UNI_62	X				
UNI_18	X					UNI_63	X				
UNI_19					X	UNI_97	X				
UNI_20	X					UNI_99	X				
UNI_21	X					UNI_A7	X				
UNI_22	X					UNI_A8	X				
UNI_23	X					UNI_C0	X				
UNI_24	X					UNI_C4	X				
UNI_26					X	UNI_C5	X				
UNI_27					X	UNI_C6	X				
UNI_28	X					UNI_C7	X				
UNI_29	X					UNI_C8	X				
UNI_30	X					UNI_C9	X				
UNI_31	X					UNI_S0	X				
UNI_32	X					UNI_S1	X				
UNI_33					X	UNI_S4	X				
UNI_34	X					Results	N.P.	(rare)	(appreciable)	(good)	(optimal)
UNI_35	X						84%	4%	3%	0%	9%
UNI_36	X										



We found the institutionalization of CSR through SDGs in only 11 universities' documents, which represents 16% of the sample universe. The distribution of the SDGs in these 11 universities is geo-distributed as follows in Figure 3.

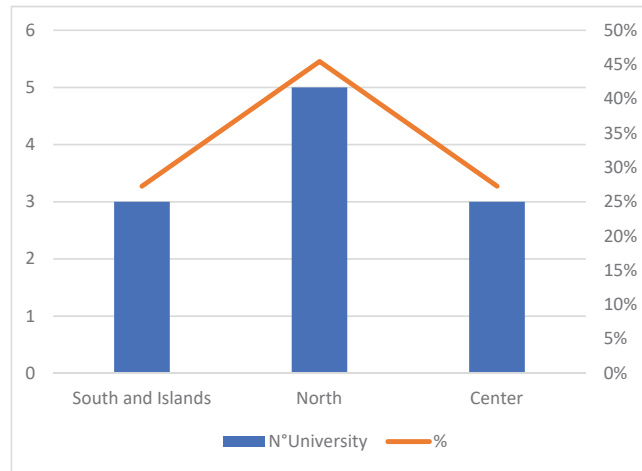


Figure 3. Geographical indicators in North, Center, South and Islands.

The analysis carried out shows that about 84% of the sample universe did not institutionalize the SDGs as a tool for CSR. From a qualitative point of view, the SDGs have been institutionalized in the 11 universities. Below is the Likert distribution (Figure 4).

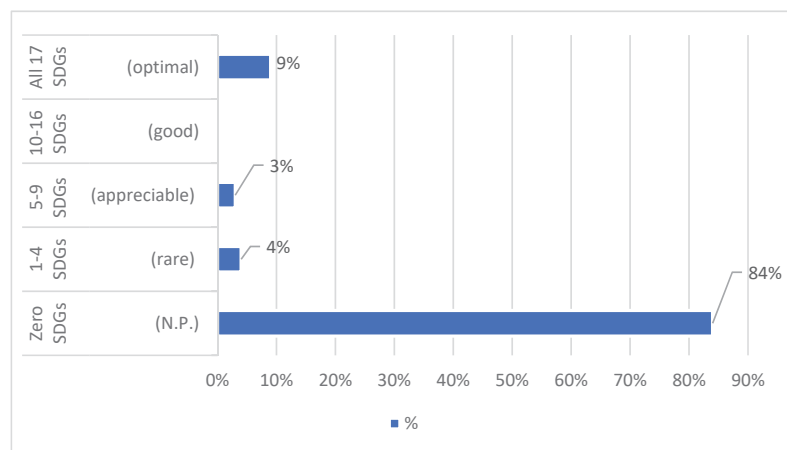


Figure 4. Likert distribution.

#### 4. Discussion and Concluding Remarks

Analyzing corporate social responsibility in universities implies studying a strategic opportunity which, if seized by the university's governing and governance bodies, can be a strength within the general university strategy.

This analysis has provided a descriptive overview on "if and how" CSR has been institutionalized in the strategies of Italian universities. In particular, this study asserted that the presence of SDGs in strategic planning can be considered a tool to evaluate the degree of institutionalization of CSR in the strategies of universities.

The results of the pilot study highlight that CSR practices and challenges of sustainable development are not systematically addressed in the strategic planning of Italian universities. Therefore, there is a very low degree of institutionalization of CSR in the Italian university system. This conclusion is further strengthened by the absence within the documents of detailed activities for the pursuit of SDGs. It could be argued that where there is a high degree of institutionalization of CSR, there are not strategic content with which to detail the actions to pursue the SDGs.

Important managerial implications have emerged from the analysis carried out. First, social responsibility must be treated as a core commitment by the governance and management who must define their strategies, including a clear mission and goals regarding social responsibility. As highlighted in Wallace and Resch's (2017) guidelines, the "USR is a broader concept, which should ultimately cut across all activities and become structurally and culturally central to the operation of the university".

Second, the institution's social responsibility performance has become a focus element in the decision-making process of university stakeholders. Therefore, in the CSR and sustainability report, the progress toward social responsibility and sustainability goals must be transparently accounted for society and stakeholders.

Third, instrumental to the strategic control and to reporting activity, is the use of indicators that monitor the achievement of the goals that the governance and administrative bodies of the university have set in their strategic performance plan.

From an academic point of view, this study presents some limitations that can be considered the starting point for future lines of research.

The first is that the analysis is limited to the Italian context, whereas it would be useful to carry out an analysis comparing documents of universities in different countries.

The second is that the findings of our analysis on the content of the strategic performance plan are limited to the keywords that we have identified and used. As noted previously, the absence of substantial content on the activities to be implemented for the pursuit of SDGs allows us to express a judgment on the degree of institutionalization of CSR of both a formal and a substantial type.

It could be argued that the degree of institutionalization concerns the "form/presence" of SDGs in the strategic planning documents. A possible future research line could be to compare the preliminary results of this study (output), correlating them with the outcomes related to the SDGs present in the nonfinancial report of public bodies.

Finally, it would be useful to conduct an in-depth study of the results of this study at an international level to understand how much the role of universities, both individually and collectively, can help guide and support the national and international dissemination of SDGs in practice. Research, innovation, and training are essential for sustainable development. This makes universities essential and necessary. University staff, as well as students, work in partnership with citizens and the private and public sector, cocreating knowledge that can produce useful solutions.

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Article

# The Contribution of Higher Education Institutions to the SDGs—An Evaluation of Sustainability Reporting Practices

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**Abstract:** The introduction of Agenda 2030 has impacted the public and private sectors. Agenda 2030 is a document that aims to promote collaboration and partnership between countries and the population for the achievement of 17 SDGs, which cover all the three dimensions of sustainability: environmental, social, and economic. Within the public organizations, higher education institutions (HEIs) have shown certain attention on the topic. In particular, for many HEIs, the publication of sustainability reports has represented an instrument to disclose and publicize their commitment to the 17 Sustainable Development Goals (SDGs). To shed light on the highly fragmented panorama of the disclosure of SDGs in the context of HEIs, the present study employed a content analysis on publicly available sustainability reports published only by the HEIs that adopted the GRI Standards as reporting guidelines. The results show the centrality of the social and environmental issues within the disclosed information. Moreover, the provision of a thematic analysis on the SDGs disclosure sections revealed the interest of the sampled HEIs in increasing the level of involvement of their stakeholders.

**Keywords:** Sustainable Development Goals; higher education; sustainability reporting; Global Reporting Initiative; thematic analysis

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## 1. Introduction

In the last few years, many Governments have enhanced their contribution to sustainable development by implementing new policies that would promote the achievement of the 17 Sustainable Development Goals (SDGs) defined by the United Nations in Agenda 2030 (Bebbington and Unerman 2018). In this sense, this paradigm shift favored the identification of public strategies in order to mitigate the negative externalities of emerging and old topics such as climate change, social inequalities, and discrimination (Sachs et al. 2019). In addition, many project appraisals performed by governments integrate sustainable and ethical principles (European Commission 2014). Thus, contrary to the past (Steurer et al. 2012; Venturelli and Caputo 2017), sustainable development has played a central role in social and economic debates (Carroll 2021).

The SDGs theoretically represent the follow-up to the Millennium Development Goals (MDGs). However, building on the main critical insights collected by the United Nations regarding MDGs, Agenda 2030 is characterized by the direct involvement of unconventional stakeholders such as companies and higher education institutions (HEIs) (Cottafava et al. 2019; Pizzi et al. 2020). The achievement of the MDGs was limited by the absence of systemic policies inspired by a common vision with regard to sustainable development (Jain and Islam 2015; Sachs 2012). Thus, the 17 SDGs considered both the potential contribution made by governments and regulators, and the potential contribution made by other stakeholders (Scheyvens et al. 2016).

The implementation of entrepreneurial ecosystems that are inspired by sustainable principles requires the development of common strategies and synergies with HEIs. Academics and policymakers consider HEIs as an enabler for an effective, sustainable transition

by organizations (Burke and Demirag 2015; Nicolò 2020). Furthermore, HEIs are also strategic stakeholders in the achievement of the SDGs through their initiatives. In this sense, their contributions are twofold. On the one hand, they contribute to the SDGs through their teaching and research activities. On the other hand, they contribute to the SDGs through their strategies and initiatives.

Building on the preliminary considerations shown above, this paper explores the non-financial reports published by HEIs in the official database released by the Global Reporting Initiative. In particular, the present contribution aims to understand the level of HEI contribution to Agenda 2030 through the disclosure of SDGs. In these terms, the first objective of the study is linked to the identification of the most disclosed SDGs in HEI reports. Moreover, to deepen the knowledge of the HEIs' SDGs disclosure, the study explores the content of the collected disclosures.

Despite the theoretical misalignment between corporate communication and action (Lee and Hageman 2018), an empirical assessment of the GRI Content Indexes was conducted to evaluate the main contribution provided by HEIs to Agenda 2030. Following the methodological approach used in prior studies on SDG Reporting (Avrampou et al. 2019; García Meca and Ferrero 2021; Pizzi et al. 2021), the score was built according to the latest guidelines released by the SDG Compass (Global Reporting Initiative 2017). Furthermore, to avoid the risks related to the analysis of synthetic indicators, a thematic analysis (Jackson and Bazeley 2020) was conducted to collect qualitative insights into the main contents disclosed by the HEIs.

The present study has been structured as follows. The following section presents the background of the research. Next, methods of the analysis are described. Subsequently, the results are presented. Finally, a discussion of the results and conclusions are provided.

## 2. Background

### 2.1. Sustainability in Public Organizations

The increasing relevance of sustainability topics has involved multiple institutions around the world. Specifically, covering a central position in providing goods and services to the population (F Caputo and Di Cagno 2010), public sector entities have shown a particular concern towards environmental and social issues (Brammer and Walker 2011; GBS 2005). Such new interest has also been linked with the introduction of performance measurements and the adoption of sustainability indicators (Fabio Caputo et al. 2017). In these terms, Carol Adams et al. (2014) revealed that the introduction of such measures was primarily interested in social issues such as gender diversity and employee health.

The introduction and the disclosure of sustainability measures have also interested the public sector on multiple levels. Local governments have started disclosing sustainability information through their websites to promote and legitimize their activities within the communities (Navarro Galera et al. 2014). In this sense, public entities respond to the increasing pressures that they receive from various stakeholders such as communities, employees, and corporations (Midin et al. 2017).

Thus, the different interests and pressures coming from the stakeholder's audience have led to the heterogeneous spread of sustainability practices within the public sector (Esposito et al. 2021). In particular, a relevant interest in introducing sustainability practices and disclosures has been shown by hybrid organizations. Hybrid organizations can be identified as entities owned by the public and private shareholders and are established to provide public services and goods (Alexius and Grossi 2018; Voorn et al. 2017). Within the hybrid environment, it is possible to identify multiple types of services provided. In particular, Etse et al. (2021) revealed how the organizations involved in healthcare and education are the most interested in adopting sustainability practices even though their adoption is still considered at an early stage.

## 2.2. The Adoption of Sustainability Reporting in HEIs

Linked to the sustainability actions, the phenomenon of sustainability reporting has been interesting to multiple organizations (Adhikariparajuli et al. 2021; GBS 2008). Specifically, HEIs have mainly been involved in such practice because of their central role in sensitizing communities towards social and environmental topics, and the relevant role HEIs have in shaping future work figures (Ceulemans et al. 2015; Gulluscio and Torrecchia 2017; Manes Rossi et al. 2018). In this context, many organizations have conducted studies and research to identify paradigms and frameworks that are useful for the assessment of the real contribution provided by the HEIs to sustainable development. In particular, according to the Italian University Network for Sustainable Development (RUS) and the Gruppo di Studio per il Bilancio Sociale (GBS), the contribution provided by the HEIs to the SDGs are twofold (RUS and GBS 2021). The first contribution consists of the sum of the externalities related to the inclusion of CSR courses in their curricula. As regards the second contribution, they also identified potential contributions related to the adoption of sustainable and ethical behaviors. In this sense, HEIs could support the transition toward a more sustainable planet through direct and indirect contributions.

Measuring the quality of sustainability reporting of HEIs has been the subject of debate in the literature. First, Lozano (2006) proposed a framework of analysis to explore the information disclosed by HEIs while considering the significant differences that emerge from the various HEI reports. In addition, the author suggested that the most suitable and relevant disclosure standards are identified in the Global Reporting Initiative guidelines. On the same idea, Alonso-Almeida et al. (2015) and Aversano et al. (2020) confirmed that HEIs are committed to pursuing sustainability goals and that sustainability reporting is the valuable tool they are adopting to respond to the increasing pressure from stakeholders. Likewise, the authors revealed that the GRI guidelines for sustainability reporting are the most suitable guidelines for HEIs and that European institutions are the early adopters of such standards. However, the study also showed the panorama's relevant fragmentation and the difficulties linked with the comparability of the complying HEIs. In these terms, Brusca et al. (2018) approached the issue through a case analysis of an innovative Spanish university. Consequently, it was revealed that apart from the aim of legitimization of sustainability reporting, the HEIs managed to increase their competitive advantage by improving their levels of transparency (Brusca et al. 2020). Such a new point of view on the role of the HEIs' sustainability disclosure is shared by Sassen and Azizi (2018), who confirmed that the stakeholders' pressure is the most relevant driver of disclosure. In addition, the study pointed out that HEIs are also influenced by governments' decisions and their request for increasing transparency.

Thus, this shows how prior studies have analyzed the two sides of HEIs and sustainability reporting. The exploration has uncovered multiple issues and gaps, mostly linked with the absence of a common framework for disclosing sustainability information. In particular, the literature revealed how the tremendously diverse HEI environments create an issue of comparability. In this sense, Sepasi et al. (2019) suggested is the need to provide a more holistic view of the HEI disclosures panorama in order to identify the core topics driving the publication of sustainability reports. With this in mind, Alonso-Almeida et al. (2015) clarified that the GRI guidelines as a standard reporting tool within HEIs can be seen as a possible means for developing a longitudinal and comprehensive study to explore the topic.

## 2.3. The Contribution of HEIs to the SDGs

In line with the increasing relevance of sustainability reporting practices within the HEI environment, in recent years, literature has shown interest in the role of the Agenda 2030 Sustainable Development Goals and the relevance they have within HEIs (Filho et al. 2020). Covering the three dimensions of sustainability, the 17 SDGs build on the previous Millennium Development Goals (MDGs) and seek to accomplish what has not been achieved. In particular, the 17 SDGs and the 169 associated targets try to promote



human rights, gender equality, and the empowerment of all women and girls (United Nations 2015). The interest revolving around the SDGs is linked with the informative role that such goals have. As Salvia et al. (2019) revealed, SDG disclosure study allows for an understanding of the most relevant concerns of a country about society and the environment. Moreover, Agenda 2030 has recognized education as a central driver of change, thus making the role of HEIs pivotal in the pursuit of its goals (Venturelli et al. 2019b). However, it has emerged how the HEIs' disclosure practices are an evolving environment (An et al. 2017), and there is a gap in the understanding of how the different scenarios impact the disclosure of SDGs (Beynaghi et al. 2016).

The role of SDGs in HEIs has also seen different declinations. Specifically, Cottafava et al. (2019) revealed how the inclusion of SDG training programs significantly improves the sustainable development strategy of the HEIs and allows for an increase in the transparency of the institutions through the deeper connection and involvement of stakeholders. In addition, many universities have started to integrate sustainable principles in their strategic plans due to the increasing awareness of the social role represented by HEIs (Di Nauta et al. 2020). In these terms, Leal Filho et al. supported the relevance of the SDGs in HEIs and suggested a framework for a more effective implementation of the goals in teaching and research as well as in operational activities. Furthermore, a case study developed by Raji and Hassan (2021) highlighted that reporting activities mitigate the asymmetries between HEIs and stakeholders.

This evidence demonstrates that research on SDGs and HEIs is emerging as a relevant topic in the literature and has raised different questions (De La Poza et al. 2021; Garcia-Feijoo et al. 2020; Pizzi et al. 2020). Specifically, the SDG disclosure by HEIs has been explored from a single point of view, leaving open the debate on the multiple university contexts involved in Agenda 2030 (Saha et al. 2021). Furthermore, an understanding of the SDG orientation within the HEI context is required in order to be able to provide future guidelines for the implementation of Agenda 2030, both in sustainability strategies and in teaching (Leal Filho et al. 2019a).

### 3. Methods

To explore the HEIs' contribution to Agenda 2030 through their sustainability reporting, the present study adopted the approach proposed in prior studies for non-financial reporting (Bellucci and Manetti 2017; Venturelli et al. 2019a). More specifically, the Global Reporting Initiative Database was used to identify the HEIs with published sustainability reports (Sannino et al. 2020). This database allows for the examination of reports published in the past years by companies that have adopted the GRI guidelines in their disclosures (<https://database.globalreporting.org/>, accessed on 30 July 2021).

The search query was set to include only HEIs compliant with the GRI standard guidelines in these terms. In particular, we selected all the companies classified by the GRI as "universities". In order to increase the comparability of the cases, a single year was considered; thus, reports published in the year of 2019 were chosen.

Subsequently, the study identified the SDGs disclosed by the sampled HEIs in their sustainability reports. Specifically, similar to Avrampou et al. (2019), the SDG Compass guidelines were used to link the disclosed GRI indicators with the 17 SDGs and to create a final related score. The SDG Compass is a document released by the Global Reporting Initiative that helps preparers to include the SDGs within the sustainability reports by creating a bridge between single GRI indicators and each Agenda 2030 goal.

In these terms, content analysis was used to identify the disclosed GRI indicators. Content analysis is a widely adopted method in accounting studies (Krippendorff 2018), and in this study, it was structured into three steps. First, the units of analysis were identified in the sustainability reports published by the HEIs on their websites. Subsequently, the units were codified, adopting the SDG Compass as the framework for analysis (GRI 2020). In particular, a dichotomic variable was associated with each GRI indicator to identify the level of HEI compliance. Finally, the results were analyzed.

Following the SDG Compass document, the present study considered 163 GRI indicators to identify the different SDGs disclosed in the reports (Table 1). As can be seen in the table below, some goals (such as goals 8 and 16) show a more significant number of indicators. Accordingly, the score was elaborated as a mean value of the dichotomic variables in order to facilitate comparability among the results.

**Table 1.** Number of GRI indicators per SDG.

SDG	Definition	GRI Indicators
1	No poverty	3
2	Zero hunger	2
3	Good health and well-being	12
4	Quality education	1
5	Gender equality	13
6	Clean water and sanitation	11
7	Affordable and clean energy	4
8	Decent work and economic growth	29
9	Industry, innovation, and infrastructure	2
10	Reduced inequalities	5
11	Sustainable cities and communities	1
12	Responsible consumption and production	17
13	Climate change	11
14	Life below water	13
15	Life on land	12
16	Peace, justice, and strong institutions	23
17	Partnerships for the goals	4

To increase the reliability of the analysis, two independent researchers carried out the codification to avoid inter-coder issues (Krippendorff 2018; Michelon et al. 2019).

Subsequently, following Pizzi et al. (2020), an SDG reporting score was realized by elaborating the mean value of the dichotomic variables belonging to the specific goals, as follows:

$$SR_{score} = \frac{\sum_{i=1}^n GRI \text{ INDICATORS DISCLOSED}}{GRI \text{ INDICATORS REQUIRED BY SDG COMPASS}}$$

In addition, following Avrampou et al. (Avrampou et al. 2019), the codified data were processed to identify the most relevant disclosed topics related to the SDG disclosure. The identification of the disclosed topics provided a more comprehensive overview of the selected HEIs' commitment to the SDGs and offered a ranking of the most significant topics in HEI reporting.

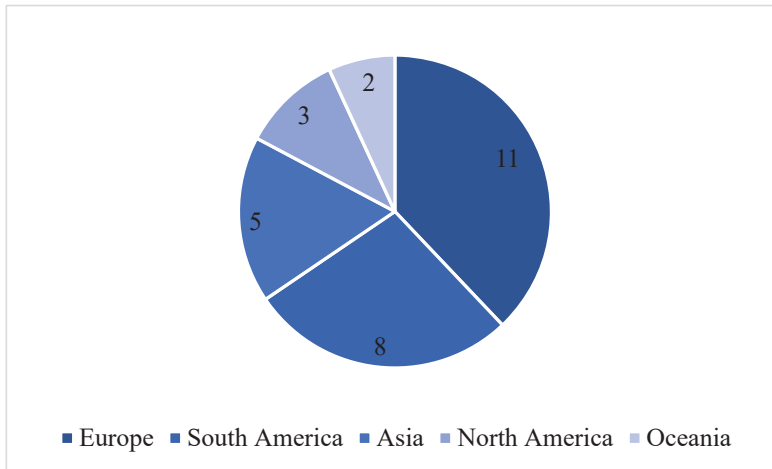
Finally, to provide further evidence to the present study and to provide a description of the selected subjects, information related to the sampled HEIs was collected from the GRI database. In particular, the location and size were extracted.

To develop the study, the qualitative analysis software Nvivo 12 was adopted to codify the collected units of analysis (Edwards-Jones 2014).

## 4. Results

### 4.1. Descriptive Results

The first step of the analysis was developed to provide the study with a descriptive overview of the sampled HEIs. Figure 1 below provides a geographical description of the selected sample of HEIs. The study revealed how the most significant part of the sample comes from European HEIs, representing 38% of the entire sample. This is followed by South America, which shows a high density of HEIs and represents 28% of the entire sample. The last three areas show several HEIs below ten units. Specifically, with two HEIs in the analysis, the least represented area is Oceania (7%).



**Figure 1.** HEI distribution per geographical region.

Because of the wide variety of dimensions that characterize the HEI environment, the dimensional parameter provided by the database was included. In this sense, Table 2 provides an insight into the sample distribution concerning the dimension of the sampled HEIs, as defined by the Global Reporting Initiative database. In particular, the dimensional parameter offered by the online platform was built according to the local normative requirements on the size classification of each university. The table shows how the sample is almost equally divided between the large and small–medium-sized HEIs. Specifically, covering 59% of the total, the large HEIs appear to be interested in publishing sustainability reports. However, the sample does not show medium-sized HEIs, while the small–medium dimension represents 41% of the total sample. Ultimately, the sampling process revealed that small HEIs are not adopting the GRI guidelines.

**Table 2.** Size distribution.

Size	N	%
Large	17	59%
Small–Medium	12	41%
Total	29	100%

#### 4.2. GRI Indicators Disclosure

Building on the SDG Compass tool, the present study collected insights into indicators of the GRI standards that were disclosed in the collected sustainability reports. Table 3 below shows the ten most relevant GRI indicators that the sampled HEIs included in their sustainability reports; these provide evidence on how the disclosure of specific GRI indicators impacts the contribution towards the SDGs.

Within the first five most disclosed indicators, it can be seen that three out of the five positions on the ranking are under the “general disclosures” indicators. Specifically, the most disclosed indicator is 102-8 “Information on employees and other workers”, which was reported by 96% of the sampled HEIs. In addition, the relevance of indicator 102-8 is linked to the contribution towards goal 10, “Reduced inequalities”, which appears to be a core topic in the university context.

**Table 3.** Top 10 ranking of GRI Indicators.

Rank	Standard	Definition	N
1	102-8	Information on employees and other workers	28
2	102-16	Values, principles, standards, and norms of behavior	27
3	302-1	Energy consumption within the organization	26
4	102-22	Composition of the highest governance body and its committees	22
5	401-1	New employee hires and employee turnover	21
6	201-1	Direct economic value generated and distributed	19
	303-1	Water withdrawal by source	
	405-1	Diversity of governance bodies and employees	
7	403-1	Workers representation in formal joint management worker health and safety committees	18
	302-4	Reduction of energy consumption	
8	302-3	Energy intensity	17
	405-2	Ratio of basic salary and remuneration of women to men	
9	406-1	Incidents of discrimination and corrective actions taken	15
	205-1	Operations assessed for risks related to corruption	
10	305-4	GHG emissions intensity	14
	307-1	Non-compliance with environmental laws and regulations	
	401-3	Total number of employees that returned to work in the reporting period after parental leave ended, by gender	

Furthermore, indicators 102-16 and 102-22, respectively “Values, principles, standards, and norms of behavior” and “Values, principles, standards, and norms of behavior”, show a particular centrality in supporting goal 16, “Peace, justice and strong institutions”, which acquires particular relevance in public entities such as the HEIs.

As a point of junction, GRI indicator 401-1, “New employee hires and employee turnover”, which takes fifth place in the ranking, confirms the attention of HEIs towards the role of the employees. In particular, such information reveals how HEIs take part in the development of a country’s economy by contributing to the pursuit of goal 8, “Decent work and economic growth”.

At last, indicator 302-1, “Energy consumption within the organization”, ranks third within the five most disclosed indicators and confirms that 90% of the sampled HEIs disclose relevant information towards their environmental impact in terms of emissions and energy consumption.

The second part of the GRI indicator ranking reveals how different indicators provided equal numbers of HEI disclosures. First, the disclosures of environmental indicators such as the 303-1, 302-4, 302-3, 305-4, and 307-1 confirm the HEIs’ interest in contributing to biodiversity care and in responding to climate change issues. Specifically, the disclosures show how the HEIs are contributing to goals 6, 7, and 16, respectively “Water and sanitation”, “Affordable and clean energy”, and “Peace, justice, and strong institutions”.

Furthermore, indicators 401-1, 405-1, and 403-1 suggest the HEIs’ attention towards the quality of work and occupational health.

Finally, indicators 201-1 and 205-1, related to anti-corruption policies and economic performance, are linked to goal 8, “Decent work and economic growth”.

#### 4.3. SDG Reporting Performance

To understand the level of SDG disclosure within the considered HEI reports, the present study was developed by associating a dichotomic variable to each GRI indicator, linked by the SDG Compass document to each Agenda 2030 goal. The analysis revealed how the majority of the sample contributed to the SDGs. In particular, the mean value of the HEIs’ SDG scores was found to be at 0.73 on a scale from 0 to 1, where 0 relates to the absence of SDG-related indicators and 1 identifies complete compliance. From this point

of view, the study shows that the “Ball State University” discloses all 17 SDGs. On the contrary, the “Liceo Salazar y Herrera” takes the last position in the sample (23.5%).

The remaining part of the sample shows a good level of SDG disclosure by obtaining a mean value of 0.72. The standard deviation analysis reveals a little variability within the different goals. Specifically, the mean value of 0.41 for the standard deviation and the mean value of the total scores in each university confirm how the indicators are equally disclosed within the reports. However, “Taipei University” and “Universidad Santiago de Chile” scored standard deviation values above the mean.

Regarding the SDGs disclosure, Figure 2 provides an overview of the disclosed goals. Specifically, an analysis of the 29 revealed how the most disclosed SDG is goal 4, “Quality education”, which was reported by 72% of the entire sample of HEIs. The second most relevant goal is SDG 10, “Reduced inequalities”, with a similar value (68%). In third place is goal 9, “Industry, innovation, and infrastructure”, which was disclosed by 55% of the sample.



Figure 2. Radar graph of disclosed SDGs.

Taking into consideration the bottom part of the ranking, it can be observed that the least disclosed goal is goal 17, “Partnerships for the goals”, which, as shown in Table 3, was disclosed by “Ball State University” and the “ETH Zurich”. Subsequently, at second to the last place is goal 3, “Good health and well-being” (21%). Finally, the third to the last place is taken by goals 15 and 2, respectively “Life on land” and “Zero hunger”, which appear to be far from the topics disclosed by the HEIs and involve 26% of the total sample.

The standard deviation analysis on the disclosed SDGs reveals a low variability within the 17 goals. Specifically, it is necessary to clarify that SDG 17, involving only two companies from the entire sample, represents an outlier for the analysis. On the contrary, the remaining part of the sample presents a certain homogeneity in terms of SDG disclosures, with a mean value of 40%, showing how every SDG is disclosed by almost half of the sample.

#### 4.4. Disclosed SDG Themes

The disclosure of the SDGs is also related to the description of the specific actions or objectives that the HEIs aim to follow. The automated coding operation on the collected reports allowed for the identification of different business topics related to the disclosure

of the SDGs. In these terms, Table 4 provides an overview of such contents by identifying the ten most relevant themes.

**Table 4.** Top 10 SDGs—related themes.

Rank	Theme
1	Environmental sustainability
2	Strategy
3	Professional development
4	Year targets (e.g., emission goals, research goals)
5	Students' involvement
6	Community engagement
7	Energy efficiency
8	Contribution to private companies
9	Women directors
10	Climate change

Confirming the insights collected through the analysis of the GRI indicators, the environmental sustainability topic leads the ranking by involving 14 coded paragraphs within the analysis.

However, the pursuit of social and environmental sustainability is linked to the planning operations. In this sense, the second place presents a certain coherence with the previous results by showing the relevance of the description of the strategic goal.

Furthermore, associated with the insights on the work safety and employee health GRI indicators, the disclosure of professional development topics reveals the strong concern of the sampled HEIs for SDG 8, “Decent work and economic growth”.

The middle section of the ranking shows the social attitude of the HEIs by identifying “students' involvement” and “community engagement” as core topics in their SDGs disclosure sections.

Finally, the bottom part of the ranking provides some information related to the interest of HEIs in creating partnerships with private entities and in contributing to central CSR topics such as gender balance in the boards of directors and the struggle against climate change.

## 5. Discussion and Conclusions

The sustainable transition of the planet requires an in-depth reflection on the social role covered by entrepreneurs (Coronella et al. 2018; Sachs et al. 2019; Scheyvens et al. 2016). However, the implementation of sustainable practices should be driven by personal beliefs concerning the risks and opportunities related to adopting sustainable business models. The adherence to non-monetary purposes such as the equal division of profits between stakeholders and the involvement of local communities in decision-making processes cannot be achieved without cultural changes. In this sense, a central role could be performed by HEIs due to their leading position in the educational processes.

Evaluating the contribution provided by HEIs to the SDGs represents a critical issue for stakeholders (Cottafava et al. 2019; Leal Filho et al. 2019b). Although many academics agree with the strategic role covered by HEIs within society (Gusmão Caiado et al. 2018; Moggi 2019), the multidimensional character of the SDGs underlines the need to conduct specific reflections on them. Prior studies highlighted that the contribution made by any type of organization to Agenda 2030 is limited by the coexistence of positive, negative, and neutral interlinkages between the 17 SDGs (Bebbington and Unerman 2020; Nilsson et al. 2016). In this sense, even with the presence of a willingness to contribute to all the SDGs, specific goals will be prioritized more than others (Avrampou et al. 2019; Pizzi et al. 2021).

The development of the present study considered the development of the sustainability reports published by multiple HEIs that adopted the GRI standards as reporting guidelines. In these terms, the first part of the study tried to identify the core indicators considered by HEIs worldwide in order to find the most relevant sustainability issues for such entities.

The results revealed how the sampled HEIs are mainly orienting their attention towards social issues. In these terms, the study appears to be in line with Carol Adams et al. (2014), confirming how sustainable change in the HEIs is seen in the struggle to fight against corruption and to promote gender diversity. However, the present study provides new insights regarding studies performed by Etse et al. (2021) and Alonso-Almeida et al. (2015), showing that the sampled HEIs appear to disclose environmentally related information in addition to the social topics.

Subsequently, the analysis explored the role and the level of SDG disclosure within the HEI context. As suggested by Beynaghi et al. (2016), the relevance of the relationship between SDGs and HEIs as recognized by SDG 4 has influenced the SDG disclosure of most HEIs. Moreover, the central role of HEIs in promoting equal and sustainable work environments (Ceulemans et al. 2015) is also revealed through the importance assigned to SDG 8, “Decent work and economic growth”, and SDG 10, “Reduced inequalities”.

Finally, the analysis of the SDG-related themes in the reports helped us to understand the explored topic further. Specifically, the need for an increased involvement of internal stakeholders (e.g., students) has found evidence in the promotion of student and community engagement events within the HEIs’ strategic programs.

Accordingly, the present study has tried to contribute to the prior literature by suggesting a more comprehensive approach to SDGs reporting by HEIs. Specifically, by adopting a content analysis of the most recent sustainability reports, the present contribution has provided an overview of the SDGs that HEIs worldwide are working towards and has overcome the limitations of prior studies that have focused their attention only on certain cases or SDGs.

As with any research, the study is characterized by limitations. The first limitation consists of the analysis of a sample extracted from the Global Reporting Initiative database. Although the GRI leads the debate on sustainability reporting, many standards and guidelines have been developed to encourage HEIs to disclose their non-financial impacts. In this sense, future research could be addressed to filling this gap through a comparative analysis of the reports prepared according to the GRI standards and the reports prepared according to other national and international standards. The second limitation is represented by the time span used in the present study. In this sense, the evolutionary pathway of each of the HEIs was not considered in our study. Thus, an empirical analysis based on panel data should serve as an effective tool to mitigate this criticism. Finally, future research could be addressed toward the filling of theoretical gaps about the disclosure of non-financial information through websites and social media (Nicolò et al. 2021).

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Article

# Toward a Sustainable University: Babes-Bolyai University Goes Green

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**Abstract:** The present research aims to investigate the roadmap followed by a Romanian University implementing sustainability practices and thus contributing to the United Nations Sustainable Development Goals. Informed by the stakeholder theory lens, the study contributes to the literature by exposing, from a longitudinal perspective, the case of the evolving commitment toward a more sustainable future by Babes-Bolyai University. In order to provide empirical results relevant to the literature, the investigation followed a combination of qualitative methodologies oriented to demonstrate how the institution approaches the recently developed sustainable development goals. Informed by the stakeholder theory, the research represents one of the first studies focusing on university SDG disclosure. Despite the modest recognition of Romanian HEIs in international rankings, the present study outlines a convinced commitment and a clear pathway, of BBU, toward a more sustainable future. Our research's originality relies on the selected institution and the university's policies with the SDGs. The study provides fresh knowledge in the growing debate of SDGs and HEIs and outlines how such institutions can contribute toward sustainable development goals through means already available.

**Keywords:** sustainable development goals; universities; case study; strategies; reporting

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## 1. Introduction

Debates on a more sustainable future and the first steps in this regard begin with the publication of the Brundtland Report, which defines the concept of sustainable development (SD) as: "development that meets the needs of the present, without compromising the ability of future generations to solve their own" (UNWCED 1987) (p. 37). These debates are extremely current, as nowadays, the synergy of environmental, social, poverty, and violence issues puts humanity in the face of unprecedented challenges (Waas et al. 2010). In this context, more and more governments and organizations have begun to raise concerns about SD. In particular, the United Nations (UN) issued in 2015 a set of 17 sustainable development goals (SDGs) meant to guide countries towards development, a sustainable future from an economic, social, and environmental point of view (UN 2015). In supporting this approach, universities are expected to play an essential role, especially by educating future generations about SD (Sedlacek 2013).

The significant changes produced in society have also caused profound changes at the universities' level (Dabija et al. 2014), affecting the educational offer's objectives and the interaction with the community. Accordingly, Universities have been called to become sustainable and competitive through the three missions they carry out and connected to the demands of society, of the different stakeholders with whom they interact (Gamage and Sciulli 2017; Nicolò et al. 2021a). Thus, they began to make organizational changes to include sustainability in their core values (Owens 2017) and degree programs and curricula (Nicolò et al. 2021a; Owens 2017; Sassen and Azizi 2018). Accordingly, the literature on HEIs (higher education institutions) is mainly focused on corporate social responsibility

(CSR) and sustainability reporting (SR) (Gamage and Sciulli 2017; Nicolò et al. 2021a; Sassen and Azizi 2018).

According to Waas et al. (Waas et al. 2010), there is an urgent need to research practices that HEIs are undertaking in order to contribute to SD. Furthermore, according to Gamage and Sciulli (2017), there is a need to investigate, from a longitudinal perspective, how HEIs are reporting and embracing the sustainability reporting issue. Thus, the present research focuses on implementing the SDGs in the case of an HEI and how such an organization contributes to the entrepreneurs' development, aware of the relevance of the SD (Wakkee et al. 2019). In this sense, the research outlines what type of activities the analyzed organization has established and promoted in order to prepare future entrepreneur generations. Furthermore, given their role in societies, HEIs are expected to deliver not only new graduates (teaching and learning) year by year, but these organizations are also expected to contribute to scientific advancement (research) and contribute to the environment in which they operate (community service). In this context, the adoption of the SDGs, through their omni-comprehensive essence (social and environmental), can play a crucial role in demonstrating how HEIs comply with societal expectations. Thus, different stakeholders are scrutinizing HEIs and their activities and are expecting responses by such organizations that will meet their expectations in relation to a wide range of aspects (e.g., social and environmental). Therefore, the investigation of how HEIs adapt their activities to face the expectations of a wide range of stakeholders shows how these organizations respond to external expectations and pressures.

In addition, by investigating the practices of universities on sustainability, Puertas and Marti (2019) highlighted that Romanian universities have a low commitment to sustainability issues compared to universities in other countries. At the time of this writing, only a few investigations focus on HEIs contribution toward the SDGs. Accordingly, the observation of how Universities adapt to new challenges and changes (Jacob et al. 2003; Youtie and Shapira 2008) represents an important issue that can provide fresh knowledge and serve as an exemplification for similar organizations.

Consequently, the research question driving the present research is: How did Babes-Bolyai University start to contribute toward the SDGs, and how does it contribute to the propagation of the goals?

In this context, the paper aims to investigate the sustainability strategies, from a longitudinal perspective, implemented at the organizational level by the Babes-Bolyai University (BBU) to improve their relations with the company and other stakeholders. The paper presents particular aspects with strong practical validities. The investigated university has a solid commitment to SDGs, is present in the international rankings and networks dedicated to sustainability issues and has a public strategy of its own that includes the three education–research–relationship missions with the community of a university of excellence. In addition, the investigated organization includes in its study program several courses related to sustainable development.

The remainder of this paper is composed as follows. The second section analyses debates in the specialized literature on SD, the evolution of SDGs, and their connection with the university environment and finally establish the paper's theoretical framework. The third section is dedicated to the methodology with the research design, the motivation of the HEI selected, and the data used in the study. The fourth section presents the research results and the discussions on them, and the last part contains the conclusions, limitations, and future developments.

## 2. Literature Review and Theoretical Framework

### 2.1. Sustainable Development

The SD issue has seen growing worldwide attention, as the overuse of natural resources by current generations affects the future of the next generations to meet their own needs (UNWCED 1987). Nowadays, humans are tackling the planet equilibrium,

as our activities have already degraded around 60% of the world's ecosystem, and the degradation is not stopping (Barkemeyer et al. 2014).

The issue of SD is no matter of novelty; according to Bebbington (2001), "McCormick in (1986, at p. 178)" (p. 5) observed the existence of SD idea already under the Roosevelt administration and in the 1949 UN Scientific Conference on the Conservation and Utilisation of Resources.

However, the relevance of SD has constantly been increasing during the latest decades. In particular, in the year 2000, with the millennium development goals (MDGs), SD gained further relevance. The MDGs were focused only on a state level (ElAlfy and Weber 2019) and, in addition, only toward developing countries (Caprani 2016). These aspects provoked dissatisfaction among scholars. The MDGs were set to last 15 years and, at the achievement of its maturity, were replaced with the introduction of the 17 sustainable development goals, approved by the United Nations in 2015, which paved the way for a new stage of SD, as these objectives "are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental" (UN 2015, p. 1). The introduction of the 17 goals, with 169 targets and 232 indicators, emerged after one of the most extensive public consultations that included stakeholders from around 200 countries (Hajer et al. 2015). The publication of the SDGs can be seen as an advancement of the previous MDGs, which can guide governments, corporations, and societies toward achieving long-lasting prosperity (Hajer et al. 2015). The SDGs "[...] seek to build on the Millennium Development Goals and complete what they did not achieve. [...] seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. [...] are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental" and to "... free the human race from the tyranny of poverty and want and to heal and secure our planet" (UN 2015, p. 1). Weber (2017) criticized the SDGs, as the author considers the goals a result of a political project developed by entities that will most benefit from it, and given the indivisible character of the goals, the agenda may not be realized. Scholars have started to investigate how organizations are contributing to the achievement of the goals through several studies focused on different countries: Italy (Di Vaio and Varriale 2020; Izzo et al. 2020), Spain (Ferro et al. 2019; Mattered and Alba Ruiz-Morales 2021; Peña-Sánchez et al. 2020; Mattered et al. 2021; Diaz-Sarachaga 2021), Greece (Tsalis et al. 2020), Russia (Blagov and Petrova-Savchenko 2021), Japan (Ike et al. 2021), Portugal (Santos and Silva Bastos 2020), India (Poddar et al. 2019), and the Czech Republic and Poland (Šebestová and Sroka 2020). In the case of HEIs, scholars have been investigating different disclosure practices or have focused mainly on intellectual capital disclosure (Fazlagić 2005; Ndou et al. 2018; Brusca et al. 2020; Nicolò et al. 2020; Aversano et al. 2020; Nicolò et al. 2021b).

## 2.2. Sustainable Development Goals and Higher Education Institutions

To this extent, Gamage and Sciulli (Gamage and Sciulli 2017) investigated Australian universities' disclosure by analyzing stand-alone SR. Their study demonstrated a limited number of HEIs issuing SR, a clear inclusion of sustainability issues in the report's vision, strategy, and leadership.

Additionally, Gamage and Sciulli (2017) outline a strong focus on environmental issues and less attention toward other dimensions. Furthermore, in Canada, Sassen and Azizi (2018) outlined an early stage of reporting but a clear commitment toward SR. In addition, the results outlined a commitment toward specific stakeholders, students, and researchers rather than a wider audience (Sassen and Azizi 2018). Furthermore, Nicolò et al. (2021b) explored online sustainability disclosure in Italian universities, demonstrating most universities' clear commitment toward sustainability disclosure. In light of the COVID-19 pandemic, authors outline a significant commitment toward the social dimension rather than the environmental, and in a similar attempt, universities are communicating toward stakeholders how they intend to guarantee the continuity of the universities mission (Nicolò et al. 2021b). Despite the growing body of literature surrounding the SDGs, few

contributions investigate the role of HEIs in enhancing the goals. Accordingly, it has to be considered that education is an essential key element on which the SDGs are built, and consequently, HEIs represent a significant player that can lead to the achievement of the 17 SDGs. Under this perspective, the sustainable development solutions network (SDSN 2017) considers a wide range of benefits HEIs can obtain by engaging with the SDGs, as the engagement will pinpoint such institutions' relevance worldwide. Furthermore, through the education of future generations, HEIs can prepare future generations with the necessary knowledge and awareness toward the SDGs. Therefore, the implication of HEIs, in each of the SDGs, is essential in informing and mobilizing people through educational strategies and green projects (e.g., campus greening, sustainability research program) toward the SD issue (Leal Filho 2011).

The commitment toward more SD, in the case of HEIs, has been a clear trend in recent years. Since the 1970s, concern for the environment and SD emerged in HEIs, and in recent decades, HEIs have been greening their curriculum and research (Waas et al. 2010), applying environmental management tools (e.g., ISO 14001), or exploring the adoption as well as the extent of sustainability practices and reporting (Ceulemans et al. 2015; Sedlacek 2013; Brusca et al. 2018; Puertas and Marti 2019; Larrán et al. 2018).

HEIs are considered role models in societies (Sedlacek 2013) and sources of new knowledge development through education and research (Deaconu and Nistor 2017). In addition, HEIs are expected to deliver regional economic development in cooperation with local and regional players (Dabija et al. 2017).

While many HEIs demonstrate their commitment toward SD, few institutions report their stakeholders (Ceulemans et al. 2015). In this sense, Radford (2010) argues that the lack of compulsory regulation can represent an obstacle in reaching sustainability in HEIs. However, the low confidence is expressed by Radford (2010). Other scholars outline that the leading countries where HEIs are actively involved in sustainability issues are the United States and the United Kingdom (Puertas and Marti 2019). Furthermore, sustainability practices were already present in France, even before 2009, when SD reporting became mandatory. Thus, despite the lack of compulsory regulation of HEIs' sustainability disclosure, current voluntary reporting practices can play a pivotal role in sustaining HEIs' road to SD disclosure (Chatelain-Ponroy and Morin-Delerm 2016).

Despite the growing expectancies surrounding HEIs, acknowledging the contribution toward the SDGs is still at its beginning, and consequently, scientific contributions are still scant. A case study on a Spanish HEI outlines several difficulties and challenges observed in implementing the SDGs by the HEI and inconsistencies (Albareda-Tiana et al. 2018). In this vein, Sedlacek (2013) explored how HEIs can serve as a relationship booster with other organizations, such as governments and private organizations, to foster sustainable regional development. Through a case study analysis, the author focused on an HEI that has included the principle of sustainable development in its vision and mission and found that the institutionalization of research in SD "is an essential prerequisite for providing successful and effective solutions" (Sedlacek 2013) (p. 83). By adopting the same methodology, Brusca et al. (2018) explored a Spanish HEI's reports and further explored sustainability practices through interviews. Their study demonstrates that the decision motivating the engagement toward the sustainability issue and, consequently, the adoption of sustainability reporting, is related to the intention of the university to increase its legitimacy, reputation, and improve stakeholder engagement (Owens 2017). Brusca et al. (2018) demonstrate the pivotal role of stakeholders in motivating organizational changes.

With the extent to measure HEIs' commitment toward SD, (Puertas and Marti 2019) grounded their study on the UI GreenMetric and developed a ranking based on the efficiency of sustainable development practices. In their ranking, HEIs were divided into four groups according to SD scores. Romanian HEIs, included obtained scores that granted the inclusion of two institutions in the "Medium-Low Group" and one in the "Low Group" (Puertas and Marti 2019), so it can be argued that the path for Romanian HEIs toward a higher SD contribution is still long and requires further investigations. Thus, the changes

in the program of universities by including in the educational offer of several SD courses (Mustață et al. 2013) can have a positive impact on the employability of students (Chatelain-Ponroy and Morin-Delerm 2016), showing a clear orientation towards sustainability in part of the university, as well as explicit attention to civil society (Dabija et al. 2017). From a similar perspective, Sepetis et al. (Albareda-Tiana et al. 2018), by analyzing the Greek's educational landscape, consider that further inclusion of sustainability issues is crucial for the development of today's students and tomorrow's business owners.

Similarly, Ambrosio Avelar et al. (2019) demonstrate through a literature review the crucial role HEIs hold in achieving the 4th SDG and the relevance of such institutions in educating future generations. Accordingly, Aleixo et al. (2020) demonstrate that undergraduate and master's degrees in Portugal addressed at least one goal in 198 courses on a total sample of 2556 courses analyzed. While many scholars argue about the need and the relevance to further include sustainability subjects in university curricula, Leal Filho et al. (2017) observed different barriers to the implementation of SD in HEIs, such as lack of support from management, appropriate technology, awareness, and concern, environmental committee, buildings with sustainable performance, and government barriers. Furthermore, De la Poza et al. (2021) investigated the SDGs disclosure by HEIs included in the Times Higher Education ranking. Their results demonstrate that most universities did not publish all SDGs; few organizations mention their contribution toward the goals. While the results provided by De la Poza et al. (2021) represent an initial milestone for research related to SDGs and HEIs, the investigation does not explore whether any of the analyzed organizations are paving their way to adopting the goals.

Furthermore, the most disclosed goals were: 3rd, 4th, 5th, 9th, and 17th. In addition, the authors observed an increase of 54% disclosure toward the goals from 2019 to 2020. Franco et al. (2019) explored how HEIs contributed toward the SDGs and demonstrated a different approach toward the goals per each continent. In addition, it is lacking in the literature, and further studies investigating how HEIs contribute to the goals in terms of policies, curriculum, and practices are required. Finally, in an Italian university, Paletta et al. (Paletta et al. 2020) outline the inclusion of the SDGs in the strategies of Bologna University. To this extent, the authors argue that, through the second edition of the Report, the disclosure tool becomes a vehicle to inform external stakeholders and informative for internal use. In exploring the inclusion of SDGs, Paletta et al. (2020) recognize the need to investigate all stakeholders' participation in changes prompted by the emergence of SDGs.

Furthermore, Mawonde and Togo (2019) explored the case of a South African university and how it has incorporated SDGs in its operations. The analysis unveiled several practices that align the activity of the university toward the goals. Additionally, the authors recognize that the initiative taken by the university is at a small scale. Despite the novelty of the SDGs, few studies are addressing the application of SDGs in HEIs, and further research is required to understand the pathways that enable HEIs to embed SDGs in their strategies. In addition, the existing literature focuses more on a period of one year. It investigates stand-alone reports (sustainability reports or corporate social responsibility reports) rather than demonstrating the transition toward adopting the SDGs from a dynamic and processual perspective. The research outlines how the institution has made its transition toward the adoption of the goals step by step.

### 2.3. Stakeholder Theory

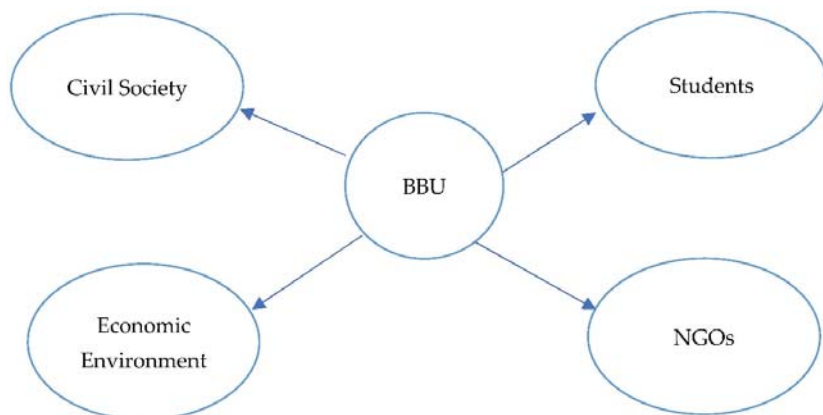
HEIs's pivotal role in today's societies implies an engagement and communication with stakeholders, relevant in expressing the value created for communities, known as the HEIs' third mission (Owens 2017). Additionally, an extended pressure on HEIs to develop study programs according to current needs comes from business organizations (Pop et al. 2011). Consequently, the management relationship with a series of actors makes developing a proper accountability strategy essential for HEIs (Paletta et al. 2020). In this vein, the present investigation is grounded on the stakeholder's theory assumption. Given the broad



range of stakeholders HEIs have, the adopted theory considers that the institution is in the middle of a network of relations with different stakeholders with other interests.

Consequently, the use of the report for communication purposes can be seen as an attempt to manage and satisfy stakeholders' expectations (Owens 2017). Accordingly, stakeholder theory permits the analysis of the relationship between the organizations, in this case, an HEI, and its stakeholder (Deegan and Blomquist 2006). Freeman (1984) considered the existence of many social contracts between the organization and its stakeholders, which the organization is forced to satisfy. Noteworthy is the different expectations diverse stakeholders can have toward a specific organization (Jongbloed et al. 2008; Nicolò et al. 2019). To this extent, scholars considered that HEIs have to develop their activities in accordance with different stakeholders' demands (Sassen and Azizi 2018; Nicolò et al. 2019). Stakeholder theory outlines to executives how relationships with stakeholders work and how to efficiently manage and shape such relations (Pop et al. 2011). Accordingly, stakeholder theory pinpoints the relevance of voluntary disclosure in improving "organizations' reputations (Oliveira et al. 2013). In the case of the present study, stakeholder theory is used to understand the actions undertaken by the investigated organizations at a social level. It helps to explain the conditions under which such actions have been taken. Stakeholder theory can contribute to the present study, as it can demonstrate how specific activities or programs are directly directed to attract the attention of specific stakeholders' segments or legitimize the university in front of particular social expectations. Due to the increasing relevance of the SD, multiple stakeholders have shifted their expectations toward HEIs, as these are seen as a driver of development (Wakkee et al. 2019) and therefore are driving the change indirectly inside the university. Accordingly, in the case of the BBU, we identified four macro-groups of stakeholders that strongly influence the organization.

Figure 1, represent the stakeholder map has at the center BBU, as it aims to show the central role of the organization in the transition toward SD. Stakeholders are surrounding the organizations, as these are the ones expecting changes and improvements from the investigated organizations, which shall drive the shift toward more sustainable development. Thus, each set of stakeholders, with its expectations, shapes the organizations' behavior (Freeman 1984) and the sets of actions undertaken by the organization to satisfy their demands (Oliveira et al. 2013).



**Figure 1.** Relevant Stakeholders for SDGs transition.

In the provided stakeholder map, each category is explained below:

- (a) *Civil Society*: community groups, citizens, professional associations, and other groups that might be interested or are affected by the organization's activity;
- (b) *Students*: students currently enrolled in the university, as well as former and potential students;

- (c) *Economic environment*: all for-profit organizations (*private, public, hybrid*) interested in the HEI's activity (e.g., educational activities, research activities);
- (d) *NGOs*: all non-governmental organizations that are developing under the HEI's umbrella, which are partnering with the university for different purposes (e.g., research, charitable activities).

### 3. Methodology

The present research aims to explore the sustainability practices developed by BBU. To achieve the research purpose, the present contribution is grounded on the case study methodology developed by Yin (2017). The adopted method allows one to understand a current phenomenon using multiple sources (Sedlacek 2013). The case study methodology is largely adopted in the literature (Sedlacek 2013; Brusca et al. 2018; Albareda-Tiana et al. 2018), as it is particularly suitable when investigating a single organization's behavior on a given phenomenon.

Considering the multiple expectations surrounding universities and previous results that outline a low commitment toward SD issues (Puertas and Marti 2019), the paper presents an in-depth investigation of BBU sustainability practices emergence of SDGs. Furthermore, by exploring the case of BBU, the best Romanian university, which, starting with 2019, joined the UN's SDNS (Sustainable Development Solutions Networks), being the single Romanian member, this study explores the journey of BBU's engagement with the SDG and sustainable universities principles following the SDSN Australia/Pacific (SDSN 2017) guide concerning the SDGs in universities.

#### a. *The Case of Babes-Bolyai University*

BBU is the largest Romanian university and a constant performer in national and international academic rankings. BBU in figures: over 40,000 students enrolled, with a percentage of 24.6 students per teacher, a ratio of 64 females to 34 males (The World University Rankings 2020). It offers study programs in Romanian, Hungarian, German, English, and French. Being a multicultural university, BBU offers a complex of programs in various fields of study. BBU is a complex structure consisting of 21 faculties, 61 research centers, institutes, and laboratories, 18 cultural centers and institutes, human resources, and training centers, a botanical garden, a sports complex, the largest network of academic extensions in the country (13 locations), as well as an impressive network of campuses in Cluj-Napoca, two conference complexes, a cultural heritage department, administrative and technical departments, with a total of 2950 employees (BBU Rector's Annual Report 2018).

BBU was also one of the seven Romanian universities in the Higher Education Universities Rankings by Times Higher Education (THE) in 2019. The ranking classifies universities according to performance indicators grouped into five areas: teaching (teaching, environment, and learning); research (volume, income, and reputation); citations (research influence); international perspectives (staff, students, and research); and the income from the service (knowledge transfer), and the BBU is first place among the Romanian universities. Internationally, it is ranked 166th out of 442 universities analyzed, and the following Romanian university ranked 196th.

According to the meta-ranking of the Romanian universities 2016–2019 (David et al. 2017), BBU is ranked first every year, being recognized at a national level, as a research and education university advanced by the Ministry of National Education. Furthermore, in this meta-ranking, Romanian universities were ranked according to the combined results of their performances from the international academic rankings of the universities.

BBU is a modern university that deals with developing knowledge, respectively, the transmission of knowledge through education, the generation of knowledge through research, the dissemination of knowledge through education (teaching/learning), and the use of knowledge for services to society. Education is the crucial element in a university, because it differentiates universities from other research units (for example, research institutes) and from those that provide services to society (for example, companies) (Secundo et al. 2021).

Furthermore, the analysis of one of the largest Eastern European organizations is motivated by the reasons mentioned above and can be used as an example by other eastern European HEIs considering to embark on the SD journey.

*b. Data Collection and Data Analysis*

To pursue the research objective, the documents analyzed were those available from the BBU website and are presented in Table 1.

**Table 1.** Analyzed Documents.

Year	Document
2016	BBU Goes green
2016	BBU Administrative Council Decision concerning the financial support for research projects
2018	BBU Sustainable development report
2019	BBU Administrative Council Decision concerning the 2018 BBU Sustainable development report
2016–2017–2018–2019	BBU Operational plan for 2016, 2017, 2018, 2019
2016–2019	Annual BBU Rector’s report

In addition, we analyzed the following documents:

1. BBU Faculty of Environmental Science and Engineering presentation outlet; BBU Strategic Plan for the period 2016–2020;
2. BBU Administrative Council Decision concerning the Biodiversity and Sustainable Development committee.

Furthermore, we investigate official websites of faculties and research centers with activities related to sustainable development issues. Both authors have studied the documents to explore the different approaches toward SD included in the documents. All the analyzed documents were analyzed by both authors at the same moment and discussed in other sessions to assess BBU’s entire road map and whether a particular initiative could fit in the different stages.

The present study analyzes the adoption of SDGs by BBU from a documentary perspective without using interviews to explore the road that led the institution. The documentary analysis was adopted, as all the information was published in a wide range of documents that covered all the motivation and explanations related to changes and plans—interviews that could have been used to promote the HEIs. However, developing a picture that captures the BBU’s route toward the implementation of SDGs by using only official documents may shape a subjective image of the case, in the sense that official documents can illustrate what the institutions want stakeholders to see rather than a complete picture of the sustainability behavior of the university. Therefore, to avoid such a pitfall, the present investigation also explores how the BBU posits itself, through its sustainable actions, in international rankings related to sustainable development issues. Given the impartial character global rankings have, the present research adopted the following ranks: University Impact Rankings 2019, which considers how universities contribute broadly to the SDGs, and UI GreenMetricWorld University Ranking, which assumes the levels of sustainability in HEIs.

Using the internationally recognized SDSN framework, this paper analyses the sustainability practices of one of the most famous Romanian HEIs. SDSN is part of the United Nations network. Its main objective is to support the SDGs’ implementation by creating a global network of universities, research centers, and other knowledge institutions to convert expertise in sustainable development into reality. Even if it was established in 2012, it already enumerates 682 universities and 127 research institutes. Furthermore, the

SDSN (2017) pinpoint a set of five main characteristics for recognizing the degree to which organizations are orienting toward the SDGs, and these are:

1. Mapping what they are already doing
2. Building internal capacity and ownership of the SDGs
3. Identifying priorities, opportunities, and gaps
4. Integrating, implementing, and embedding the SDGs within university strategies, policies, and plans
5. Monitoring, evaluating, and communicating their actions on the SDGs.

These might be grouped into three significant stages on an HEI engagement with SDGs:

- A. *Recognition*: Identifying and acknowledging what a university is already doing to contribute to the SDGs can provide a powerful narrative about the impact and a strong impetus for further action (1).
- B. *Opportunistic*: Different areas across the university recognize the usefulness and importance of the SDG framework and find opportunities to use it to the frame or drive discrete activities and programs without an overall strategy (2 and 3).
- C. *Organizational*: The ongoing and far-reaching impact will come if the SDGs become part of the current activity for the HEIs, by recognizing/integrating the SDG framework into all relevant university governance structures and frameworks (4 and 5).

Depending on their context and starting point, there is a high degree of flexibility in addressing these characteristics and stages, and there is no standardized way for universities to implement or support SDGs. There are significant differences between universities from different points of view, including size, structure, access to funding, existing progress in sustainable development, values, priorities, and needs of the communities they serve. The information collected from the official documents issued by the BBU and the data collected from the international rankings and the BBU's policies on SD were analyzed through a qualitative interpretative approach (Corbin and Strauss 1990). Accordingly, documents were analyzed and interpreted to extract information relevant to the research aim.

To construct validity, the investigation adopts a similar approach to Secundo et al. (Secundo et al. 2021). The *construct validity* has been assured by analyzing multiple official documents (see Table 1). In combination with the analysis of official websites, the official documents contribute to the trustworthiness of the exposed data. The *internal validity* is assured by exploring actual actions taken after the issuance of the reports. *External validity* is generated through the generalization of the results (Secundo et al. 2021). In this vein, the results can be compared to other or similar studies. The replicability of the research is assured through the archived documents accessible by other researchers, which generates *reliability*. The present research is part of the qualitative research flow, through the analysis of papers performed, especially suitable for exploring extreme cases that draw a loaded portrait of a single phenomenon (Yin 2017). This technique is widely adopted in studies on providing information, quality, and compliance of reports.

Moreover, this research method is particularly appropriate, as the study explores the extent to which a series of information is provided without following an existing framework. In this order of ideas, by combining a series of documents, the methodology adopted can guide the authors in constructing the course of the investigated institution to implement the SDG. The data collected were combined with the authors' participatory observations, who took part in a series of discussion groups, meetings (for example, BBU working groups), and European working groups and research networks. The combination of official documents and observations helps the authors to find practical convergence and corroboration to meet the research objective (Eisner 2017). The stages mentioned above support the research effort in demonstrating that the results are not a production of a single methodology, sources, or inclinations. Given the above statements, the results were further organized according to the framework presented in the research design.

#### 4. Results and Discussion

Analyzing the BBU case through the lens of the SNSD framework, the historical evolution of policies and initiatives, reveals that the SD focus in BBU emerged through the following journey presented in Table 2:

**Table 2.** Stages of the BBU and SD Actions.

Period	Stage	Actions with a Specific Emphasis on SDGs	Universities' Missions
before 2016 2016–2018 2018–present	Opportunistic	New educational programs, Formal or informal research groups from the same or different domains, Articles published on different SDG issues	Teaching, Research
2016–2018	Organizational	SD Strategy, Action, and Strategic Annual Plan, Faculties strategies, Follow-up plans, improvements,	Transfer, Research
2018–present Period before 2016	Recognition	Rector Annual Report, BBU Sustainable Report, International rankings and networks, dissemination actions, young generation involvement	Teaching, Research, Transfer

##### 4.1. Opportunistic Stage

BBU has assumed, through the strategic plan for the period 2016–2020, an unchanging role of academic institutions, with priorities subscribed to the idea of continuity, competitiveness, and excellence. BBU continues to assume a responsible and active role to provide competent graduate companies trained in a university environment characterized by an orientation toward knowledge, innovation, and cooperation with the business environment (Franco et al. 2019). In this context, different faculties and communities of the BBU recognize the relevance of SD. Thus, faculties in the field of environment, geography, chemistry, and economics started before 2016 to identify the priorities and opportunities for education and research of different aspects of SD and the gaps in their education programs and began to consolidate their internal capacity and ownership of SDGs. Through these faculties, BBU provides students with the knowledge, skills, and motivation to understand and address the challenges of SDGs, as already observed in the literature (Owens 2017; Mustață et al. 2013).

Furthermore, faculties started to contribute toward SD by developing several specializations: environmental engineer, conservation specialist, inspector specialized in water management, specialists in the management and remediation of contaminated sites, a specialist in protected areas, and specialist in waste management. The Faculty of Environmental Sciences and Engineering (FESE) is dedicated directly to sustainability issues and is one of the most dynamic faculties of the BBU. It offers training in environmental issues—at bachelor's, master's and doctoral levels—in the newest, most attractive, and most sought after specializations—environmental science (in Romanian and Hungarian), environmental geography, environmental engineering, biotechnical and ecological systems engineering (license), risk assessment and environmental safety, environmental management and protection, environmental quality and energy sources, engineering for waste recovery and sustainable development, and environmental management. Given these elements, it can be stated that BBU educates future generations toward SD (Sedlacek 2013). Over the years, the faculties have continuously developed and adapted their priorities promoted in educational policies and environmental strategies while responding to the increasing and demanding demand of the labor market (Pop et al. 2011; Bratianu and Vatamanescu 2017). Moreover, BBU offers consultancy in this area.

Additionally, during this period, before 2016, in different research centers with themes in the SD area (e.g., the Institute for Disaster Management and the Research Centre for Sustainable Development), BBU have entered the international research networks, as

well as international and national research projects in the SD area. Currently, activities continue at a higher level, with BBU being involved in international research projects of great importance (e.g., on ecological fuels, the CONVERGE—CarbON Valorisation in Energy-efficient Green Fuels project, 2018–2022).

At the institutional level, within the Strategic Plan of the BBU for 2016–2020, the management and support activities have a strategic objective: to optimize maintenance costs and identify renewable energy resources with the following purposes and indicators. 1. They are reducing the buildings' maintenance costs (degree of reduction in maintenance costs) (civil society). 2. Use of renewable energy sources (the number of renewable energy sources used) (civil society). 3. Collecting particular waste to reduce the impact on the environment (quantity of recycled waste) (civil society). 4. Creation of pilot programs on green energy in the BBU (number of programs created) (civil society and students). Accordingly, due to the multitude of problems related to the natural resources hosted by the BBU, a commission for the evaluation of the green spaces of the BBU was established in 2016 (BBU decision 1.344/26.01.2016). Therefore, after the issuance of the sustainability strategy of the BBU, at the end of 2016, the concern of the BBU for sustainable development becomes a continuous process for which a related internal capacity is built and a connection of the BBU's activities with SDGs is ensured, with constant monitoring of priorities, opportunities and identifying gaps.

It can be concluded that the BBU has observed the stakeholders' expectations and met these requirements. Consequently, the institution has modified part of its educational programs (Sassen and Azizi 2018) (students). Although several scholars have argued about the necessity of HEIs to contribute through all possible means to the SDGs (Avelar et al. 2019; Aleixo et al. 2020), the approach adopted by BBU demonstrates a clear commitment toward an education that will contribute to the SD's comprehension of future generations. Furthermore, it is possible to consider the early adoption of SD curricula by BBU as a sign of perception regarding external expectations regarding the curricula thought at the different faculties. In a similar perspective, BBU, through its institutional initiatives, aims to respond to the wide variety of stakeholders that HEIs have. In this stage, the institution has developed early courses oriented to explaining the SD phenomena and its impact. Therefore, BBU's opportunistic scene demonstrates the 'university's acknowledgment of different stakeholders HEIs have to face (Brusca et al. 2018; Sassen and Azizi 2018). The current stage outlines similarities with existing studies (Mawonde and Togo 2019; Paletta et al. 2020), although the institution is only at the beginning of its path on SDGs contribution.

Furthermore, the primary stage confirms the results provided by De la Poza et al. (2021), as at the current stage, the institution has a mere approach toward the SDGs and acknowledges only a few of the goals. Different stakeholders motivated the institution to undergo such a path in the current stage: students and civil society. Therefore, it can be seen that the plans developed by the institution are oriented to satisfy stakeholders' expectations about SD (Oliveira et al. 2013; Brusca et al. 2018).

#### 4.2. Organizational Stage

Even though before 2016, faculties were offering educational programs and formal or informal groups of researchers interested in sustainable development, BBU's commitment to sustainable development was formalized (students, NGOs, and civil society). It became official in 2016, when BBU issued the Sustainable Development Program (BBU decision no. 21036/31.10.2019). Through this strategy, BBU aims to ensure sustainable development, protect the environment and nature, and underline its commitment to reduce the ecological footprint of BBU. Thus, for BBU, as in Spanish universities, sustainability is part of its fundamental values (Owens 2017). The strategy follows national, European, and international regulations, recommendations, and trends regarding sustainable development (e.g., Romania's National Strategy for Sustainable Development, Horizon 2013–2020–2030, the European Union, and the United Nations). From this moment, SD becomes part of the

“current activity” for the BBU by recognizing and integrating the OSD framework in all relevant university governance structures and frameworks, as described by SDSN (2017). Entitled *BBU Goes Green*, the sustainable development strategy of BBU states that:

*“The University is taking concrete steps towards the implementation of energy (both electricity and gas) and the water conservation program, a waste management program (including recycling, but also the handling of toxic waste, composting and used electrical equipment), a transport policy, together with an ecological education program. The program aims to mainly involve university students; on the one hand, to raise awareness of ecological issues, while on the other, to support the activities and events initiated by students that address sustainability”.*

The program is meant to involve BBU in the broader international movement related to SD and implement policies that reduce the anthropic impact on the environment (BBU Rector’s Annual Report 2018). The BBU Goes Green program is a general reference and development framework for BBU’s academic and administrative activities and is coordinated by the STAR-BBU Institute. The strategy contains a plan with the following minimum measures:

- “(1) Ensuring the functioning of the green.BBUcluj.ro web page.*
- (2) a “green” button in the BBU Academic Activity Management application will allow ticking of activities (at least publications and conferences) that are related to SD.*
- (3) Adoption at the administrative level of the resources of the use policy, reducing the ecological footprint of the BBU and its academic community regarding the status of lighting, the use of electricity, thermal installations, water, as well as at the level of waste management (non-toxic and toxic), parking, transport, and buildings,*
- (4) SD education to raise awareness of sustainability issues and, on the other hand, to support activities and events initiated by students addressing ecological issues”.* (BBU Rector’s Annual Report 2018)

With the same intent, the Commission for Sustainable Development and Biodiversity was set up in 2018 (CSDB) (Decision BBU 21832 of 26 November 2018) by renaming the former Commission for Green Spaces of 2016. CSDB members are specialists in SD from academic and non-academic staff. They have a role in analyzing the state of natural resources from the administration of BBU and elaborate strategic documents regarding the modalities of their protection, but also measures of ecological education leading to the awareness of the importance of their preservation. By the end of each calendar year, BSDC prepares the BBU Sustainability Report, which presents the degree of achievement of the objectives included in the BBU program goes green. Moreover, to promote the culture of social inclusion and non-discriminatory policies, the BBU has developed a guide to combating discrimination (BBU Decision No. 10480/06.06.2018).

The policy of SD of the BBU was taken over and adopted by the faculties (for example, Chemistry and Faculty of Economic Science and Business Administration) (students, NGOs, civil society, economic environment). With points, for example, in the case of Chemistry, which refers to:

- 1. Regular campaigns in collaboration with student organizations for waste recovery*
- 2. Management of chemical substances and waste according to the norms in force*
- 3. New SD courses: green chemistry, hazardous waste management, industrial pollutants*
- 4. A research project on clean energy, biotechnologies, biomaterials,*
- 5. All equipment and computers are turned off and removed when not in use.*

In this case, the courses developed and the campaigns in combination with student organizations demonstrate how the institution is shaping in a direct and indirect manner the behavior of future entrepreneur generations who will be more aware of waste management and environmental regulation. The inclusion of SD issues in activities and courses emerges only after the first stage (opportunistic), as in the primary phase, the need for

such activities is perceived by the organization. In the current set (organizational), the institution demonstrates direct actions taken to answer stakeholder expectations.

Additionally, BBU has developed research directions and projects on the topic of SD within several faculties. These programs address a wide range of issues related to sustainable development, carbon dioxide emissions, alternative energy sources, unconventional materials, disaster management, the landscape of sustainable development, the conservation of specific endangered populations, climate change, and their effects. Moreover, in internal evaluations, projects with a sustainability component receive a better evaluation. During the 2016–2018 period, the institutional framework of SD of the BBU was created. After 2018, the organizational stage continued on the level of improvement.

Some of the tools used to measure and evaluate BBU SD commitments were already in place at the university before 2018. For example, in the rector's annual report for 2016, 2017, and 2018, there are references to some SDGs, but not directly referring to the existing diversity and inclusion, gender relations, and other similar aspects. Issues related to the SDG, still without an explicit mention, were also requested to be reported to the Ministry of Education, funding agencies, and international networks in which the BBU is a member. In addition, each annual report of the BBU for the period after 2016 includes references to the BBU's contribution to the different SDGs. The reports present the main contribution areas considered by the BBU: learning and teaching, research, organizational governance, culture, and university operations with the community. BBU's commitment to SDGs is visible in the rector's annual reports for 2016, 2017, and 2018, where there are references to the program "BBU goes green" as a goal in 2016 and its implementation.

In conclusion, we affirm that BBU has identified the best way to integrate and implement the commitment and actions on SDGs to ensure that BBU is leading the way and can become a champion for SD, at least at a national level. SDGs are included in various government vehicles, establishing mechanisms to coordinate BBU actions on SDGs and implementing policies, strategies, and/or action plans. To this end, the management of BBU has made clear and widely supported decisions on how SDGs will be integrated into all key university strategies and policies. These strategies and policies include the strategic plan of the BBU, the research framework, the learning and teaching framework, and others. In addition, BBU's commitment and actions on SDGs are reflected in the BBU's sustainable development policy, which governs the university's approach to SD.

In conclusion, BBU involvement in SD is essential in informing and mobilizing people through educational strategies (Leal Filho 2011), environmental projects, and the adoption of sustainable practices (Sedlacek 2013; Ceulemans et al. 2015; Dabija et al. 2017; Brusca et al. 2018; Larrán et al. 2018; Puertas and Marti 2019). Furthermore, the organizational stage brings additional recognition toward the SDGs, which outlines the evolution of the contribution by the institution, which goes beyond the mere acknowledgment of a few of the goals (De la Poza et al. 2021). Additionally, the summarized results contribute to the literature as it demonstrates which actions the institution takes to contribute to the plans. Such observations are still scant in the literature (Franco et al. 2019). Moreover, the results outline a higher inclusion in curricula compared to the results provided by Ambrosio Avelar et al. (2019). In the case of the current, stage multiple stakeholders are involved in the changes taken by BBU. As stated previously, students and civil society are at the center of the change, although it can be considered that NGOs are also at the center of the institutions' change. Accordingly, multiple stakeholders were expecting changes, and the institution has addressed such parts through a larger contribution toward the goals.

#### 4.3. Recognition Stage

Identifying and recognizing what BBU is already doing to the SDGs offers a strong narrative about the impact and impetus for further action. BBU issued for the first time in 2019 a voluntary report dedicated to SD. The BBU Sustainability Report 2018, with 22 pages, contains an introductory part explaining the national and international context of the universities' commitments to SDGs. A consistent part is dedicated to the BBU



context with academic programs, directions, research programs, scholarship students, accommodation and dining spaces, study facilities, medical and transport social services, cultural services, botanical gardens, and green areas BBU (all stakeholders). In addition, the report covers the contributions of BBU to the SDGs in terms of research and education (curriculum) (students).

In this case, the curriculum has improved compared to the previous stage as more faculties started to provide courses on SD (i.e., faculty of economics), the inclusion of systems-oriented to the teaching of the corporate reporting relevance and consequently shaping future entrepreneurs' conceptions about sustainability. Another part is allocated to the sustainable development strategies and activities within the BBU, including here the BBU Goes Green strategy, the role and activities of the Commission for Biodiversity and Sustainable Development, and the implementation of the sustainable development strategy. The last part of the report includes the strategic purpose and directions of the actions presenting results and indicators, long-term objectives, and the next period's action plan. The report refers to the requirements and priorities imposed at both European and national levels regarding SD policies. This voluntary report also has the role of monitoring, evaluating, and communicating the BBU's actions on the sustainability issues (Chatelain-Ponroy and Morin-Delerm 2016). Sustainability reporting provides a powerful tool for educational institutions to assess their performance and communicate sustainability efforts to stakeholders and society in general (Ceulemans et al. 2015). BBU adopts voluntary disclosure strategies to meet stakeholder expectations (Oliveira et al. 2013), and these strategies can be seen as an attempt to develop an appropriate accountability strategy (Jongbloed et al. 2008) aimed at the multitude of stakeholders of a higher education institution (Owens 2017).

Starting with 2019, BBU (through the Center for Research for Sustainable Development) is the first university in Romania to be part of the Network for Sustainable Development (NSD), which has been operating since 2012 under the auspices of the UN Secretary General. The network promotes practical solutions for SD. Affiliation also comes as recognition of BBU's strategy and research in the field of SD. BBU is also a member of the Education and Research for Sustainable Development (ERSD) developed by the International Association of Universities (IAU), which provides access to actions and initiatives developed worldwide to promote sustainability. Seven hundred thirty-five universities and 90 organizations are members of this network, working together on all dimensions of SDG.

International rankings give international recognition of BBU's commitment to the impact of SDG. The Times Higher Education University Impact Rankings (THE) is the only ranking that assesses the overall performance of universities following the United Nations SDGs. Following the ranking requirements, a university must provide data on SDG 17 and at least three other SDG to be included in the overall ranking. The first edition was issued in 2019 using HEIs data for 2017. BBU provided data on SDG 17 and SDG 4, 9, 10, and 16 and obtained a total value in the range 53.7–64.5 from the group 201–300 out of 450. BBU received the best position on SDG 16, ranking 37th, and according to each SDG, there is an exception related to SDG 9, BBU being in the second position.

In the UI, GreenMetricBBU is ranked second nationally in the period 2016–2019. A positive evolution is registered regarding the total score (3615 in 2016 to 5350 in 2019 and ranks from 360/516 in 2016 to 316/780 in 2019). This evolution demonstrates a strong commitment, analyzing parameters. The most notable positive growth is found in the water indicator. As part of the BBU Goes Green strategy, BBU has increased efforts to reduce water consumption, increase the conservation program, protect habitat, and use water-efficient appliances (all stakeholders). The infrastructure indicator contains basic information on the BBUs policy towards the green environment and the label of the green campus. Energy and climate change capture the BBU's focus on energy use and climate change (consumption of energy-efficient appliances, policy for using royal energy non-sustainable, mitigation program, and greenhouse gas emission reduction policy). These elements are also included

in the Goes Green strategy and operational plans. The criterion of education and research refers to courses on sustainability topics, funding of sustainability research, publications on environment and sustainability, academic events related to environment and sustainability, student organizations with activities on environment and sustainability, the existence of a website dedicated to sustainability managed by the university, and not least, the published sustainability report. According to the stakeholder theory objective, it is possible to consider that the results and the increasing commitment to SD make it possible to observe a dissemination attempt made by the BBU.

Dissemination is vital for informing, educating, modeling, and engaging future generations and informing stakeholders (Owens 2017). Now, BBU is in the process of creating cohesive and well-grounded monitoring, evaluation, and communication plan that will allow BBU to create and share compelling “stories” to attract both the support needed for their future engagement with SDG and for to broaden the common understanding of the SDG. The SD activities of the BBU were broadcast on the BBU website and radio and disseminated in the media using formal and informal communication channels, issuing press releases on the theme of each event, action, and campaign (pre- and post-event), including publication of information regarding the campaigns organized on the BBU website and the social networks and plasmas in the BBU Rectorate; making posters to promote events; and making leaflets/presentation brochures.

In particular, the engagement of young people is essential for the BBU, and in this sense, the BBU has started to organize workshops and seminars for the BBU students and high school students on DS topics directly involving the student organizations. For example, BBU mobilizes young people through the annual “Keep It Green” and “Keep it Clean and Green!” events; planting and cleaning trees in the Sports Park, involving over 300 high school students, BBU students, and academic and technical staff; or CSR and blood donation campaigns.

Thus, BBU develops its SD activities considering the requirements of different stakeholders (Sassen and Azizi 2018) and capitalizes on the importance of relationships with stakeholders. Therefore, within the stakeholder theory, we can conclude that BBU emphasizes relationships with stakeholders. Moreover, by issuing a voluntary sustainability report, the reputation of the BBU could increase (Oliveira et al. 2013). The final stage covers all the exposed stakeholders in Figure 2. The current stage demonstrates how the institution plans to work and contribute to SD, including business organizations. BBU’s effort to communicate to stakeholders its commitment and contribution toward the SDGs is corroborated by the inclusion of the university in relevant international rankings that recognize the actual contribution of the institution. In this vein, stakeholders’ expectations (Freeman 1984; Nicolò et al. 2019) are met through reports and other communication tools and membership in international rankings.

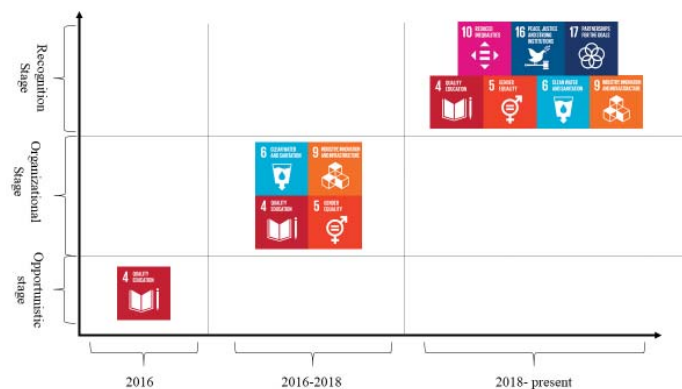


Figure 2. BBU’s Contribution toward the SDGs.

## 5. Conclusions

The present paper aimed to investigate how BBU has contributed to the SDGs in the latest years. BBU's journey has demonstrated a continuous progression toward a contribution toward different SDGs. Indeed, BBU's path is not over as the university contributes to 7 out of the 17 Goals, but the data extracted from official documents provide a solid foundation for a more extensive adoption and contribution toward the UN SDGs.

BBU's journey observed the need to further enrich the academic curriculum toward SD issues (Sassen and Azizi 2018; Avelar et al. 2019; Sepetis et al. 2020) and took action to answer stakeholders' demands (Freeman 1984; Deegan and Blomquist 2006). In this case, BBU, in its opportunistic stage, began its contribution toward the fourth goal, demonstrating a clear understanding of stakeholders' needs. The opportunistic stage paved the way for a greater acknowledgment of BBU's contribution toward the goals. In this sense, the institution opened its horizon in the organizational stage and accentuated its contribution toward the goals through several policies. In this stage, it is possible to observe an institutional approach toward the goals, as most activities and policies are developed to introduce a shift toward a more sustainable university to co-operate with a broad range of stakeholders (Freeman 1984). Under a theoretical perspective, it can be noted that the previous stage has contributed mainly to facing the need of those who join courses at BBU, while the current stage outlines an attempt to co-operate with society at large (Jongbloed et al. 2008) and contributes to different goals. The recognition stage represents the final step of our analysis and demonstrates how international rankings have recognized the institution for its contribution toward the Goals. In this perspective, it is possible to observe a defined pathway toward a continuous improvement of the contribution toward the goals over the years. The final stage demonstrates how stakeholders have been increasing their interests toward the contribution of the goals, thus recognizing the institution's activity through international rankings.

Accordingly, the recognition given to the institution represents a clear sign toward the multitude of stakeholders that BBU faces and shows how the institution is trying to meet its expectations (Deegan and Blomquist 2006; Sassen and Azizi 2018). In addition, the contribution toward the SDGs does not allow for comparison due to the early stage of the involvement. However, the following figure aims to outline the pathway that leads BBU to contribute to several goals.

The goals included in the figure above are extracted from the institution's activities and connected to the goals and the international rankings that evaluated BBU's policies. Thus, the figure outlines a growing commitment toward the goals. Nevertheless, the commitment is not explicit, and BBU needs to take a further step in acknowledging through an official report that aims to communicate to stakeholders BBU's policies and activities.

Debates on how universities implement sustainability policies are topical, especially as SD begins to be recognized in international rankings and interested parties request such information. Therefore, the present paper followed how the BBU built its path towards an institutional commitment in adopting a strategy-oriented more towards sustainable development, from a longitudinal perspective, reaching a recognition of its contributions towards achieving the SDG. From this perspective, the investigation adopts a set of three stages to understand how and by what strategies BBU has become a possible benchmark regarding SD for the Romanian universities.

The changes undertaken by the university, in the organizational stage, to become more involved in SD demonstrate a clear intention to satisfy the multiple stakeholders with whom they interact. Finally, the recognition phase underlines the institution's attempt to expose its best practices to stakeholders and form and manage future relationships with stakeholders through a wide variety of activities in which younger generations are at the center. In light of the concepts mentioned above, stakeholder theory demonstrates how the needs of external stakeholders lead to changes in BBU strategies.

The present paper contributes to the specialized literature by offering an example of good practice of a Romanian university. In particular, the current form fills an existing

gap in the literature (Franco et al. 2019), as it demonstrates, in terms of policies, curricula, and practices, the contribution of the HEI toward the SDGs. Furthermore, the current research covers 2016 to 2019, analyzing the evolving contribution toward the goals. In this perspective, the paper contributes to the literature as it focuses on the issue of SD reporting from universities (Waas et al. 2010) from a longitudinal view (Gamage and Sciulli 2017).

The novelty of the contribution consists of the analysis of an eastern European university, often ignored by the literature. Nevertheless, the case study of one of the largest HEIs in eastern Europe can serve as a trailblazer for other HEIs in the same geographical area. Furthermore, the results can be helpful for political decision-makers, because the methodology used can analyze the degree of involvement of other universities in SD.

From a managerial perspective, the results included in the present investigation outline to BBU 's members its current contribution and how this can improve in the future, and in which area the institution shall have an additional contribution. From an external perspective, the results of the present paper can serve as a model for other Romanian or eastern HEIs that are taken into consideration to begin contributing toward the SDGs as the evidence provided in the paper exemplify the roadmap of an HEIs.

Furthermore, the present paper demonstrates that HEIs can and have to engage in SD practices through all the three missions of universities. In this vein, policymakers shall consider the current paper 's results to enhance HEIs' contribution to SD.

Despite the contributions mentioned above, the study has some limitations, as only one university is considered. An additional limitation is the type of sources used for the analysis, as the information was collected mainly from official documents. Therefore, the lack of interviews limits the results, as through the documents, it has been possible to observe only information included in documents and websites, while through interviews, it could have been possible to have a deeper understating of why particular actions were taken.

In this vein, further studies shall consider deepening the present investigation through interviews with university representatives and other stakeholders to explore whether the institution's action is deemed to be sufficient for its role. Furthermore, future research shall include more HEIs in the study either from Romania or other eastern European countries and others. Additionally, a broader exploration of Romanian HEIs' contribution toward the SDGs would be particularly interesting as it will demonstrate the status of SDGs' contribution from a national level.

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Article

# Social Media for Engaging and Educating: From Universities' Sustainability Reporting to Dialogic Communication

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**Abstract:** Traditionally, universities are committed to the missions of conducting research and teaching. Recently, they were also called to contribute to supporting sustainable development in society. Many universities worldwide have experienced sustainability and social reporting practices to demonstrate their commitment to sustainability. However, while sustainability reporting represents the primary means to communicate this commitment externally, research has barely unveiled how universities use other communication technologies, such as social media. This study investigates how universities use social media to engage their stakeholders in their sustainability initiatives and how this is associated with their sustainability reporting practices. We examine some best practices from Italian public universities, which, in addition to their experience in sustainability reporting, use social media (i.e., Facebook, Twitter, Instagram) to create a dialogue with their stakeholders about sustainability. We find that sustainability reporting is often the seed to instil innovative means for stakeholder engagement through social media. The universities with long-standing and continuous sustainability reporting experience use social media to enhance their communication, engage stakeholders and thereby improve their sustainability reporting practices. More worthily, we find that social media is also used as an educational tool to make people aware and foster a culture of sustainability in society.

**Keywords:** sustainability; Italian universities; stakeholder engagement; education; social media; social network; sustainability reporting

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## 1. Introduction

Since the late 1980s, the concept of sustainable development has become a cornerstone in the debates about the future of society (Blasco et al. 2021; Paletta and Bonoli 2019; Vasilescu et al. 2010). According to Elkington's (1994) definition, environmental thinking involves every aspect of social, political, and economic activity. Universities (or Higher Education Institutions) are prominent public institutions called to support sustainable development and integrate sustainability principles into their organisations and activities (Paletta and Bonoli 2019; Del Sordo et al. 2016; Venturelli et al. 2019). For many years, sustainable development has been seen as a "radical innovative idea" (Lozano et al. 2013, p. 11), and only a few pioneering universities took on this new challenge (Ferrer-Balas et al. 2008). However, recent institutional and regulatory pressures fostered universities to come onboard toward the challenge of sustainability (Ali et al. 2021; Moggi 2019; Nicolò et al. 2021; Vasilescu et al. 2010).

Plenty of courses, seminars and workshops are organised to teach and disseminate sustainability concepts and train tomorrow's leaders (Adhikariparajuli et al. 2021; Ali et al. 2021; Moggi 2019; Venturelli et al. 2019). Similarly, research projects and partnerships with enterprises and other organisations are promoted to foster sustainability thinking and encourage them to act according to their principles (Ferrer-Balas et al. 2008; Moggi 2019). In turn, universities have started to change their campus operations by implementing green campus systems, including actions for energy use and energy efficiency, transport,



and mobility (Paletta and Bonoli 2019). Accordingly, universities also started to publish sustainability reports to demonstrate their efforts toward incorporating sustainability into their services and structures (Fonseca et al. 2011). However, previous research into universities' sustainability reporting reveals limited information on their progress in sustainability practices, while few are taking the whole-of-institution approach (Adams 2013; Paletta and Bonoli 2019). Through sustainability reports, universities "interact with society in a unidirectional manner without input from recipients" (Ali et al. 2021). Thus, while these arguments question the sustainability reports' capability to improve universities' relationships with their stakeholders, they allow us to reflect on more effective tools to set a more dialogical and viable communication.

Social networks spread rapidly over the last decade and became powerful tools to gain the attention of stakeholders and create relationships with them (Pisano et al. 2017; Ramírez and Tejada 2019). They allow dialogic communication by introducing reactivity and providing timely information (Bonsón and Flores 2011; Bonsón and Ratkai 2013). Social networks have changed companies' communication (Bonsón Ponte et al. 2015; Pisano et al. 2017), and universities went down the same path using these interactive tools. Furthermore, social media interactions "can help develop accounting and reporting models that are based on a multi-dimensional, participative approach" (Bellucci and Manetti 2017, p. 5). However, there is still little that is known about how universities use social media, and how this fits into their broad sustainability reporting and engages their stakeholders.

Several studies on sustainability practices in universities focus on some national contexts, such as Canada (Fonseca et al. 2011), the United Kingdom (Lozano et al. 2013), and Romania (Vasilescu et al. 2010), since cultural factors can influence the way universities approach sustainable development (Moggi 2019). This research focuses on Italian public universities, which is considered an interesting area of investigation because "the journey towards sustainable reporting practices is maturing rapidly, capturing academics' attention who are increasingly debating this topic" (Nicolò et al. 2021, p. 2). This study aims to contribute to the literature on sustainability reporting in universities by investigating how universities use social media in addition to sustainability reports to communicate their sustainability management. Specifically, it focuses on the universities' use of social media to engage their stakeholders in their sustainability initiatives. The originality of the study relies on three research contributions. First, the study unveils novel insights into the unexplored practice by universities of using social media to communicate their sustainability initiatives. Second, it enriches our knowledge of the rationales motivating the use of social media pages dedicated to sustainability. Last, it provides insights into the relationship between the use of social media and sustainability reporting adoption by universities.

This paper is structured as follows. Section 2 explains the context and the position of this paper in the literature. Section 3 describes our research method. We present our findings in Section 4 and discuss the results and conclusions in Section 5.

## 2. Literature

### 2.1. Universities' Missions and Sustainability Reporting

Universities are essential pillars of society. They are traditionally committed to the missions of conducting research and teaching. The Bologna Process establishes that universities should contribute to society by educating, developing, and sharing knowledge (Lapsley and Miller 2004; Vasilescu et al. 2010). Then, the introduction of their "third mission" led universities to interact more intensively with society and the local community through activities aimed at increasing social welfare (Manes Rossi et al. 2018). Nowadays, universities are called upon to go beyond their third mission and contribute to contemporary global challenges. Due to the rise of social and environmental concerns, universities must support sustainable development in society (Ferrer-Balas et al. 2008; Fonseca et al. 2011). Thus, the mission of supporting sustainable development is influencing their three traditional missions more and more.

According to Adams (2013), the university's influence on future generations about spreading a sustainability culture is not only direct, i.e., through pursuing their three missions, but also indirect "through the example a university sets by managing and being accountable for its sustainability performance" (Adams 2013, p. 384). For a long time, few pioneering universities have adopted sustainability reporting and even the accounting literature on sustainability reporting has been given little attention from higher education institutions (Adams 2013; Adhikariparajuli et al. 2021; Fonseca et al. 2011). More recently, an increasing number of universities worldwide has begun to address sustainability concerns and report their activities to demonstrate their commitment to sustainable development while aiming to improve and maintain their legitimacy and image (Ceulemans et al. 2015; Fonseca et al. 2011; Moggi 2019). Meanwhile, a large amount of accounting research unveiled significant criticisms and weaknesses in companies' sustainability reporting practices and their ability to instill a sustainability culture in the organisations' operational activities (Ferrer-Balas et al. 2008; Paletta and Bonoli 2019; Del Sordo et al. 2016). Some of these shortfalls have been transposed into universities' sustainability reporting practices as well.

In the context of universities, research unveiled that sustainability reports focused more on managerial issues and overlooked the integration of sustainability into teaching and research activities and information on environmental aspects were not covered in depth (Adams 2013; Siboni et al. 2013; Del Sordo et al. 2016). The reports focus on trivial operational sustainability impacts rather than material sustainability challenges, issues, or risks (Adams 2013). Integrating sustainability into the three universities' missions requires a strong relationship with their key stakeholders and their engagement (Aversano et al. 2020; Blasco et al. 2021; Cesaroni and Piccaluga 2016). Meanwhile, it has been demonstrated that reporting may be only a means, but not the more effective tool, of engaging stakeholders; the new digital communication and social media have facilitated organisations' communication and engagement with their stakeholders (Bellucci and Manetti 2017).

## 2.2. Stakeholder Engagement and Dialogic Communication in Sustainability Reporting

Stakeholder engagement is defined as "corporate responsibility in action" (Greenwood 2007, p. 315), and it is a central element of sustainability reporting (Ceulemans et al. 2015; Manetti 2011). It is a "powerful tool of dialogic communication offering [an] interactive mutual learning process that is capable of promoting transformative action and social change" (Bellucci and Manetti 2017, p. 874). Accordingly, Muijen (2004) argue that corporate social responsibility should be supplemented by a transformation of the corporate culture level, and a dialogue with stakeholders can enact this change. Establishing a dialogue means "putting aside the current model of unidirectional communication from the corporation to the user and facilitating multidirectional flows between the stakeholders of any public or private entity" (Bonsón and Flores 2011, p. 35). According to Kent and Taylor (1998, p. 325), dialogic communication "denotes a communicative give and take". The communication flow allows organisations to understand the stakeholders' expectations from sustainability initiatives and, in turn, allows stakeholders to learn about the organisations' activities to support sustainable development (Abitbol and Lee 2017; Bellucci and Manetti 2017; Unerman and Bennett 2004); however, stakeholder engagement is "an important but sometimes forgotten element of the process of sustainable reporting" (Ceulemans et al. 2015, p. 135). Additionally, the literature on higher education for sustainable development rarely mentions the importance of stakeholder engagement within the sustainability reporting process (Ali et al. 2021; Ceulemans et al. 2015).

This two-way dialogue can consist of quick information sharing by organisations and stakeholders' in a real-time reaction to the information (Abitbol et al. 2018). Social networks are internet applications based on Web 2.0 technology that allows organisations to share information at a high rate, fostering interactivity in communication flows (Pisano et al. 2017; Ramírez and Tejada 2019). Interactivity implies posing questions, calling for action, mentioning people in posts, and encouraging conversation with users

(Abitbol and Lee 2017). Specifically, social networks are “driven by user-participation and user-generated content” (Waters et al. 2009, p. 103). Thus, they are a means to set up dialogic communication between a large group of stakeholders at low cost (Bellucci and Manetti 2017; Bonsón Ponte et al. 2015). They provide the organisations with the capability “to move away from traditional monological approach of information dissemination” (Kimmons et al. 2017, p. 108) and open new ways to connect with their stakeholders (Lovejoy et al. 2012). Furthermore, according to Ott et al. (2016), digital channels allow organisations to invite stakeholders to join the dialogue, talk and require information about sustainability topics. Therefore, those technologies can overcome the limits of sustainability reports in fostering dialogic communication and opening a new way to engage stakeholders to effectively support sustainability reporting.

Dialogic communication is considered “an especially ethical way of conducting public dialogue and public relations” (Kent and Taylor 1998, p. 325). However, according to Greenwood (2007, p. 319), “just because someone communicates or consults with another does not mean that they have any interest in fulfilling the other’s desires or wants”. Therefore, stakeholder engagement “may also be a morally negative (immoral) practice used as a deceptive control mechanism when masqueraded as corporate responsibility” (Greenwood 2007, p. 320). Organisations may approach stakeholder engagement opportunistically to legitimise their activities, so producing the illusion that users’ involvement can make a difference (Bellucci and Manetti 2017; Manetti 2011). Thus, according to Greenwood (2007), it is too simplistic to assume that stakeholder engagement is directly linked to responsible conduct and effective stakeholder listening.

### 2.3. Sustainability Reporting and Stakeholder Engagement in Universities

Culture and countries can influence how universities commit to sustainable development (Moggi 2019). Italian public sector organisations have been pushed to adopt social reports and disclose non-financial information (Nicolò et al. 2021; Del Sordo et al. 2016). A wave of reforms attempted to improve Italian universities’ efficiency, transparency, and accountability (Sangiorgi and Siboni 2017). Accordingly, some associations, such as the National Group for Social Reporting (GBS) and the Network of Universities for Sustainable Development (RUS), were born to promote sustainability practices in Italian universities (Nicolò et al. 2021; Del Sordo et al. 2016). Therefore, sustainability reporting in Italian universities gained increasing interest both in practice and research (Aversano et al. 2020; Manes Rossi et al. 2018; Moggi 2019; Nicolò et al. 2021).

Italian universities already had a well-established experience in sustainability reporting with the production of social reports. The term “social report” is a consolidated norm in the Italian social accounting tradition and is probably due to companies jointly using different reporting standards (Moggi 2019). Universities voluntarily published social reports using a top-down approach (Del Sordo et al. 2016). The working group producing the social report is usually internally coordinated by administrative staff and academics. However, the lack of reporting guidelines for universities and the difficulty in collecting data and information throughout the organisation posed some challenges in producing social reports in universities (Fonseca et al. 2011; Moggi 2019; Del Sordo et al. 2016). Therefore, involving scholars with expertise in social responsibility and reporting has a vital role in the sustainability reporting process (Del Sordo et al. 2016).

The literature provides different rationales to explain the adoption of social reporting by Italian universities. It is argued that, through social reports, Italian universities may want to demonstrate a more efficient administrative management of public funds or the quality of their services, to affirm their legitimacy or to improve their dialogue and engage internal and external stakeholders (Siboni et al. 2013; Del Sordo et al. 2016). However, Italian universities’ reports rarely present a high level of stakeholder engagement (Siboni et al. 2013).

Universities usually interact with stakeholders unidirectionally since sustainability reports do not allow them to receive reactions and feedback directly (Ali et al. 2021;

Ceulemans et al. 2015). Recently, universities are increasingly using web-based and social media technology to encourage dialogue with stakeholders and increase transparency, immediacy, and the climate of trust in the university system (Amey et al. 2020; Kimmons et al. 2017; Nicolò et al. 2021; Ramírez and Tejada 2019). The most popular social media platforms, such as Facebook, Twitter, and Instagram, enable organisations to communicate with a broad category of stakeholders and establish real-time connections (Arora et al. 2019; Bonsón Ponte et al. 2015; Linvill et al. 2012). Through social media, stakeholders can receive real-time information and feedback, start conversations, and become co-creators of content and not just users (Bellucci and Manetti 2017). Furthermore, stakeholders can share photos, join contests, and answer online polls, which contributes to feelings of being part of the community (Pisano et al. 2017). According to Abitbol and Lee (2017), organisations should use sustainability-dedicated social media pages to involve stakeholders in their sustainability initiatives. However, the universities' efforts for engaging stakeholders in their sustainability initiatives through social media are little investigated (Ott et al. 2016).

Two-way communication, enabled by social media, can lead to stakeholder engagement in sustainability activities and allow the development of reporting models based on a participative approach (Abitbol and Lee 2017; Bellucci and Manetti 2017). As a result of this, universities recently flanked their sustainability reports with social media communication. Yet, we still know little about what and how universities communicate about sustainability through social media. Accordingly, this study investigates how Italian universities use social media to engage their stakeholders in their sustainability initiatives, and how this is associated with their sustainability reporting practices. Therefore, it aims to answer the following research question:

*RQ: Why do Italian public universities use sustainability-focused social media accounts, and how do they establish a dialogic communication with stakeholders in addition to sustainability reporting?*

### 3. Method

#### 3.1. Sample Selection

We selected our sample of cases from a list of 58 Italian public universities published by CENSIS—an Italian socio-economic research institute. We excluded private and telematics universities, as they have different regulatory backgrounds, management, fund-sourcing procedures, and accounting requirements. We collected the data from April 2021 to May 2021 by analysing the posts and stories published from 1 April 2019 to 30 April 2021. To select the universities to be examined, as a first step, we searched the following elements in each universities' website:

- the publication of social/sustainability reports, extending the search to the web when we do not find any social report on the official website; and
- the links to the official social media pages dedicated to sustainability, while extending our search into the main social networks (i.e., Facebook, Instagram, Twitter) when missing.

Thus, we selected the universities that jointly had sustainability reports and at least a social media account/ page dedicated to sustainability. We found that 15% of Italian public universities (8 of 56) have both sustainability reports and a social media account/page dedicated to sustainability. Therefore, our final sample consisted of eight Italian universities.

We also collected some characteristics about their sustainability reporting practices (e.g., number of years the reports were published, the reporting periods) and social media pages (e.g., the social network used, whether they are updated). These characteristics are listed in Table 1 of the next section.

Table 1. Summary of characteristics and content of sustainable reports and social media.

University	Size	Area	Website/Section/Dedicated Website Where the Sustainability Report Is Published	Title of Report	Number of Years the Reports Were Published	Reporting Periods (Years the Reports Refer to)	Year When the Reports Were Published	Report Manager/Working Group Coordinator	Reporting Guidelines Adopted	Type of Social Media Dedicated to Sustainability	Update Social Media
Rome "Tor Vergata"	Large	Central	Dedicated website—Section "Sustainability report"	Sustainability report	3	2019; 2018; 2017	2020; 2019; 2018	Professor Marco Meneguzzo	GRI	Facebook	Yes
Milano Bicocca	Large	North	University website—Section "Sustainable Bicocca"—Sustainability report	Sustainability report	2	2019; 2017	2021; 2019	Professor Matteo Corbelli, Professor Federica Dani	GRI	Facebook; Instagram; Twitter	Yes
Venice "Ca' Foscari"	Medium	North	University website—Section "Commitments"—Sustainability report	Sustainability report	10	2019; 2018; 2017; 2016; 2015; 2014; 2013; 2012; 2011; 2010	2020; October 2019; 2018; July 2017; September 2016; November 2015; June 2014; October 2013; July 2011		GRI	Facebook; Instagram; Twitter	Yes (Facebook and Instagram) No (Twitter; last update march 2020)
Brescia	Medium	North	Dedicated website—Section "News"	Sustainability report	1	2017–2019	October 2020	Professor Carmine Tretoldi	GRI	Facebook	Yes
Udine	Medium	North	University website—Section "About us"—"Sustainable Uniud"	Social report	2	A.Y. 2018–2019; 2017–2018	2020; October 2018	Professor Andrea Garlatti		Instagram	Yes
Turin	Mega	North	University website—Section "Sustainability report"	Sustainability report	6	2018; 2017; 2016; 2015; 2014; 2013	May 2020; February 2018; February 2017; November 2016; December 2015; November 2014	Professor Laura Corazza	GRI	Facebook; Instagram; Twitter	Yes (Facebook and Instagram) No (Twitter; last update october 2020)
Florence	Mega	Central	University website—Section "Balance sheets"	Social report	4	2019; 2018; 2017; 2016	November 2020; July 2019; October 2018	Professor Giacomo Manetti, Professor Marco Bellucci	GRI	Facebook	Yes
Turin	Polytechnic	North	Dedicated website—Section "Our reports"	Sustainability report	2	2017; 2019; 2015–2016	December 2019; 2016	Professor Patrizia Lombardi		Facebook; Instagram; Twitter	Yes (Facebook and Instagram) No (Twitter; last update may 2020)

### 3.2. Content Analysis and Coding Process

We employed the content analysis method to examine the social media accounts of our sample to analyse how they are used to engage stakeholders about sustainability initiatives. While content analysis is widely used in accounting research to analyse corporate reports, it is acknowledged as a suitable method to explore and provide new understandings of unexplored phenomena (Dumay and Cai 2014)

We analysed the content and posts of the social media pages through open coding. Open coding is the act of discovering themes that require an observational technique and a manipulative technique (Ryan and Bernard 2003). We adopted “repetition” as an observational technique to identify themes and “cutting and sorting” to process data (i.e., texts and images). Repetition consists of identifying topics that recur regularly (Ryan and Bernard 2003). It relates to the ideas that text or speech revolve around. The investigator decides the number of repetitions needed to identify a theme until it is significant for the research. Once the themes have been identified, data are collected by “identifying quotes or expressions that seem somehow important and then arranging the quotes/expressions into piles of things that go together” (Ryan and Bernard 2003, p. 94). To avoid biased classification, two researchers sorted the data together and named the piles to define the themes.

The open coding resulted in a definition of eleven topics grouped in two main themes: “social media for engaging” and “social media for educating”. For each sustainability-related social media platform used, we counted the number of posts falling into each topic. The results are shown in the next section.

## 4. Findings

The eight universities we selected for this study are located in the north of Italy, and they are all medium or large universities. As shown in Table 1, the selected universities have common characteristics in their sustainability reporting. Their reports are available in a section of their websites and rarely on a standalone site. Most of them are entitled “sustainability report” instead of “social report” as they are produced following the GRI guidelines instead of GBS standards.

While we find differences in the years covered in the reports and the times at which they were published, there are also differences in the number of years the universities have adopted sustainability reporting. For example, the University of Venice “Ca’ Foscari” has published a sustainability report since 2010. On the other hand, the University of Turin and the University of Florence began in 2013 and 2016, respectively. Even the Polytechnic of Turin started to adopt sustainability reporting in 2016, however, it has since only published two biennial reports. Instead, other universities have only recently begun to publish their sustainability reports. The University of Brescia published only one report, while the University of Milano-Bicocca published its reports for 2021 and 2019 but not for 2020. Thereby, all the latest reports were published at the end of 2019 or in 2020. Therefore, we can argue that all selected universities are currently adopting sustainability reporting, and most of them have long-standing experience. In turn, none of them has abandoned this reporting practice while using other media, such as social media, to communicate sustainability information.

As for the use of social media, almost all the universities in the sample have a Facebook account. Half of the universities have accounts on all three major platforms, while three only have a Facebook account, and one has only an Instagram account. Instagram replicates the same content as Facebook but with fewer details and information. Notwithstanding, Instagram is a means to reach a broad audience as it is extensively used by younger people. Twitter, instead, is usually used to retweet the posts of the university’s official accounts or communicate events or posts about sustainability on other social networks. Since we noted Twitter accounts are not updated as much as the other social networks’ accounts, we focused mainly on the contents from Facebook and Instagram.

As a result of our content analysis of social media pages, we found that universities use social media in their sustainability initiatives to achieve two primary purposes: engaging and educating stakeholders about sustainability topics. Tables 2 and 3 show the count of posts published on the social media pages and the topics they were classified into, i.e., the themes of “social media for engaging” and “social media for educating” themes, respectively.

**Table 2.** Number of posts per topic belonging to the “social media for engaging” theme.

University	Social Media Platform	Sustainability Report and Sustainability Newsletters	Ranking and Awards	Sustainability Services	Surveys, Questionnaires, and Contests on Sustainability	Total Number of Posts
Rome “Tor Vergata”	Facebook	5	5	5	35	50
	Facebook	2	0	1	8	11
Milano Bicocca	Instagram	3	0	2	4	9
	Twitter	0	0	0	2	2
Venice “Ca Foscari”	Facebook	14	3	23	79	119
	Instagram	0	0	9	8	17
	Twitter	2	1	9	6	18
Brescia	Facebook	1	3	6	14	24
Udine	Instagram	0	0	2	0	2
Turin	Facebook	1	14	21	109	145
	Instagram	0	2	9	93	104
	Twitter	0	0	0	6	6
Florence	Facebook	4	3	12	9	28
Turin Polytechnic	Facebook	1	3	11	24	39
	Instagram	7	1	33	113	154
	Twitter	0	0	0	2	2
Total number of posts		40	35	143	512	730

**Table 3.** Number of posts per topic belonging to “social media for educating” theme.

University	Social Media Platform	Courses, Seminars, and Events on Sustainability Themes	Sustainability Projects	Research and News about Sustainability	Events and Anniversaries Relating to Sustainability	Sustainability Pills	Quick Polls on Sustainability Themes	Total Number of Posts
Rome “Tor Vergata”	Facebook	118	10	12	20	39	0	199
	Facebook	25	6	3	1	1	0	36
Milano Bicocca	Instagram	22	2	4	1	10	10	49
	Twitter	5	0	1	1	0	0	7
Venice “Ca Foscari”	Facebook	126	8	10	45	69	0	258
	Instagram	10	2	0	3	12	2	29
	Twitter	12	3	2	4	1	0	22
Brescia	Facebook	28	2	20	1	2	0	53
Udine	Instagram	6	0	1	0	2	0	9
Turin	Facebook	349	20	301	101	36	1	808
	Instagram	50	1	1	9	29	0	90
	Twitter	11	0	0	0	3	0	14
Florence	Facebook	45	14	30	10	1	0	100
	Facebook	69	8	33	19	1	0	130
Turin Polytechnic	Instagram	15	10	1	2	8	0	36
	Twitter	6	0	0	1	2	0	9
Total number of posts		897	86	419	218	216	13	1849

The following subsections present our findings and evidence about the two themes and purposes revealed by our analysis.

#### 4.1. Social Media for Engaging

We find that universities use social media pages to spread the word about their sustainability report's publication and invite stakeholders to the report's presentation event. The posts about this topic usually contain the cover page of the report, the link to the document, event details, and hashtags:

*The 2019 Sustainability Report of Ca' Foscari University Venice is out! A document that accounts for the activities carried out in the field of environmental protection, for the well-being of the Ca' Foscari community and the #sustainable development of the territory. In the report, it is highlighted how the activities of the University contribute to achieving the 17 goals of the #Agenda2030 for sustainable development. (Facebook post of Ca' Foscari Sustainable from 17 December 2020).*

This type of communication represents a means to spread a message and invite people to access and read the sustainability report. While this action represents a means to demonstrate the universities' commitment to sustainability, it also resembles the close linkage between social media use and sustainability reporting practice and their attempts to engage stakeholders. [Topic "Sustainability report and sustainability newsletters"].

The commitment to sustainability usually results in being listed in national and international rankings regarding the sustainability of universities, such as Green Metric World University Rankings, University Impact Rankings, or Times Higher Education. Universities usually share these recognitions with their community to make them proud of their organisation and strengthen their reputation.

*The University of Florence is among the best in Italy for its commitment to sustainable development actions. This is what emerges from the ranking of the Times Higher Education—THE that has compiled the ranking of performance against the objectives of sustainable development indicated in the Agenda 2030 of the United Nations. #Unifi is third among Italian universities and ranks among the top 200 in the world. (Facebook post of Unifi: Sustainable University from 23 April 2020).*

These recognitions certify the university's commitment to sustainability by promoting actions, activities, and services toward sustainable development. [Topic "Ranking and awards"].

Universities highlight their sustainability-friendly services on social media to induce their usage and involve users in their efforts towards sustainability. By contributing to these efforts, the users of these services can reduce their environmental impact in their daily life at the university. Some widespread initiatives are about sustainable mobility, which offers alternative means for getting to campus or discounts for public transport, and the distribution of reusable water bottles to reduce plastic consumption.

*Since the start of the project, 11 indoor and outdoor water points have been installed in different places of the @politecnicoeditorino, and more are planned. There are no more excuses for not being #plasticfree #PoliTO #everydaysustainable #2030whatareyoudoing. (Instagram post of Polito Sustainable from 10 December 2019).*

Investments in the green campuses system are a part of the universities' sustainability approach to their operations. They are promoted through social media to inspire and engage stakeholders in sustainable behaviours and reported in the sustainability reports to highlight the universities' adoption of sustainability principles. [Topic "Sustainability services"].

Over 2020, the COVID-19 pandemic has had a significant impact on the activities of the universities and students' lives. It was expected that a significant number of social media posts would be about the COVID-19 outbreak. However, universities kept their communication about the sustainability topics alive by combining the pandemic emergency with sustainable development. They published online surveys and Instagram stories, such as the example below, to discover and share information about stakeholders' eating habits and lifestyles during the lockdown.



*Sustainability and quarantine: a possible combination? Can you follow a sustainable lifestyle during this particular period? Tell us how you are living it! The aim is to collect and share good practices of sustainability for daily life #quarantine.* (Instagram stories of PoliTo Sustainable).

Through this type of communication, universities aim to engage stakeholders through social media. Users can interact with universities' posts with likes and comments and participate in sponsored events and initiatives.

This dialogic communication is enhanced by using tools that allow users to express their opinions for improving the universities' services and their social and environmental impacts.

*The survey "Tor Vergata community". For the Symposium 2020 organised by Global Governance BA, a survey dedicated to the university community of "Tor Vergata" was launched to assess the perception of inclusion and sustainability of the University. Click on the link to participate. #torvergatasustainable #symposium2020 #globalgovernance.* (Facebook Uнитарvergata Sustainable from 20 June 2020).

*What's your idea for a sustainable campus? Join the workshop organised by EcoPOLI in collaboration with the Green Team on Wednesday, October 30 from 17:30 to look for innovative ideas and solutions for our university! Don't miss it!* (Facebook post of PoliTo Sustainable from 25 October 2019).

Collecting stakeholders' opinions and ideas can help universities improve their services and approaches to sustainability by meeting stakeholders' needs and expectations. These initiatives strengthen the relationship with stakeholders, making them feel considered and involved in the decision-making process. Stakeholders can also become leading actors in sustainability events and initiatives by sharing their photos with hashtags, participating in flash mobs, events, or competitions.

*In order to raise awareness of the theme of up-cycling, reuse and creative recycling of objects @unito\_go, @unitorino, @politosust, @politecnicoditorino, @uniupo, @custorinoofficial, @officialcuspo launch the competition "MADE IN CASA 2020" aimed at students enrolled in the universities of Piedmont and athletes of the University Sports Centers of Turin and Eastern Piedmont. [ . . . ] To participate, you must post a photo or a story on your Instagram profile showing how one or more objects have been reused in a creative way. [ . . . ] Sports experiences and other prizes offered by the university sports centers of Turin and Eastern Piedmont will be up for grabs.* (Instagram post of UniToGo from 12 May 2020).

*Do you have the Office of Sustainable Development keychain made by SPlastica? Do you know that it has chamomile, alyssum or achillea seeds inside? Have you planted your keychain in a pot of soil yet? Share the planting of your keychain and send a photo to us with a private message. The most beautiful ones will be published on our channels. #torvergatasustainable.* (Facebook post of Uнитарvergata Sustainable from 12 October 2020).

By answering surveys and questionnaires, users can also contribute to providing data and information for scientific research.

*Participate by tomorrow in the survey "Food Habits of the Cafoscarina Community" !! Just 3 min to tell us what your #lunch breaks were like at the University Ca' Foscari Venice before the lockdown and what kind of food you preferred to consume. Fill out the questionnaire at this link!* (Facebook post of Ca' Foscari Sustainable from 24 May 2020).

Stakeholders can react to these posts by commenting, joining activities, or creating posts for the universities' social media pages. Therefore, such engagement through social media creates a continuous dialogue with their stakeholders. In turn, it aims to gather information and data about improving activities, services, research, and the overall commitment to sustainability. [Topic "Surveys, questionnaires, and contests about sustainability"].

Although our evidence lacks data about the users' reactions, the communication in the example above and the numerousness of posts related to "Surveys, questionnaires and contests on sustainability" clearly mirrors the universities' purpose of establishing a dialogue with their stakeholders and enacting their engagement.

#### 4.2. Social Media for Educating

We also found that universities use social media to introduce people to sustainability themes. The aim is to increase their knowledge and build their skills to manage sustainability. Several initiatives and events about sustainability are organised or promoted by two organisations operating to spread the culture of sustainability in Italy. The Network of Universities for Sustainable Development coordinates the Italian universities in their commitment to environmental sustainability and social responsibility, spreading the culture, and good practices for sustainability, both inside and outside the universities. The Italian alliance for sustainable development (ASviS) aims to spread the importance of the 2030 Agenda for Sustainable Development and mobilise people, firms, and institutions towards achieving the SDGs (Sustainable Development Goals).

*UniSustainathon: The event is part of the Festival of Sustainable Development 2020 and is organised by the RUS—Network of Universities for Sustainable Development (RUS) and ASviS—Italian Alliance for Sustainable Development, in collaboration with the Section General Commissioner for the Italian participation in Expo 2020 Dubai. This is a competition among universities worldwide, aiming to encourage the contribution of universities to the achievement of the 2030 Agenda. (Facebook post of Bicocca Environment Society Economy from 17 September 2020).*

Other initiatives aim to introduce users and students to the sustainability themes. Some examples are the inclusion of subjects providing knowledge and skills surrounding sustainability into the academic curriculum, doctoral courses focusing on sustainability subjects, or the promotion of free courses about social responsibility or environmental protection. [Topic "Courses, seminars, and events on sustainability themes"].

*The future is sustainable. "Sustainable food target: comparing generations". How has the perception of food changed in different generations? And how has the relationship between food and people evolved over the years? If you want to take part in the third meeting "Sustainable agriculture" connect on Thursday at 18:30 on Microsoft Teams #uniudsustainable #universityofudine. (Instagram post of Uniud Sustainable from 15 March 2021).*

Similarly, universities share information on projects that contribute to sustainable development in the local communities. These projects focus on preserving and growing green areas and improving air quality, such as the following one. [Topic "Sustainability projects"].

*The new action of Sustainable UniBs. In such a difficult time, we are giving the planet and all of us hope and confidence in the future. UniBosco is the project to plant trees that our University is launching to offset our CO<sub>2</sub> emissions (which we will continue to reduce) and absorb the pollutants in the city air. An example of concrete commitment and sharing for sustainable development. (Facebook post of UniBs Sustainable from 21 March 2020).*

Moreover, universities keep users informed about scientific research progress about sustainability and the most updated scientific findings by sharing academic and non-academic articles. They also provide information about the events to do with sustainability issues and call for papers which students are invited to join. [Topic "Research and news about sus-tainability"]

*Call for papers. It is possible to participate in the call for the workshop "Africa in the sustainability transition: behavioural change and political economy perspectives" on 24–25 May promoted by SEEDS. Deadline 15 April #torvergatasustainable #CallForPapers. (Facebook post of Unitorvergata Sustainable from 22 March 2021).*

Some posts remember the anniversaries and events relating to sustainability, such as Earth Day, and provide advice to carry out daily activities in a sustainable way or reduce individual environmental impact. This type of post aims to spread awareness among people and attract their interest in changing their daily habits. [Topic “Events and anniversaries relating to sustainability”].

*Today is world #recycling day. Correctly sorting waste reduces the waste of resources, gives it a new life and is a fundamental action to safeguard the planet. Goal 12 of the #2030Agenda aims to substantially reduce waste generation by 2030 through prevention, reduction, recycling, and reuse. #GlobalRecyclingDay #zerowaste #circulareconomy.* (Facebook post of Ca’ Foscari Sustainable from 18 March 2021).

Beyond seminars and lectures, which are the traditional way of teaching, universities spread knowledge of sustainability concepts by disseminating “sustainability pills” through their social accounts. [Topic “Sustainability pills”].

*#Sustainability (noun)—1. The ability to be maintained at a certain rate or level 2. Avoidance of the depletion of natural resources in order to maintain an ecological balance. “Sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs” Brundtland Commission #cfsustainable #wastematters.* (Facebook post of Ca’ Foscari Sustainable from 6 August 2020).

However, in these education-oriented posts, such as that one above, stakeholders’ participation is more silent and less active than in posts where users are invited to respond, comment, or create content. Therefore, to invite interaction, universities create quick polls to activate learning through games and verify the success of the learning process. [Topic “Quick polls on sustainability themes”].

*How much plastic is dumped into the oceans each year?*

*a. 1 million tons b. 5 million tons c. 8 million tons d. 20 million tons.* (Instagram quiz of Bicocca Environment Society Economy).

To conclude, universities juxtapose traditional and modern educational tools to transfer knowledge about sustainability to students and other stakeholders, fulfilling one of the universities’ missions by helping to instil sustainability principles and concepts in society. In addition to sustainability reporting, social media is used to improve stakeholder engagement in universities’ mission towards sustainability. Yet, we found that the universities’ education mission also influences their approach to engaging stakeholders about sustainability. In turn, the need for sustainable development significantly influenced the universities’ activities for teaching and research. Educating people about sustainability and pursuing sustainable development stands up as a pivotal purpose in conducting dialogic communication with universities’ stakeholders.

## 5. Discussion and Conclusions

This paper analyses the sustainability reporting practices and social media usage of universities used to create an interactive two-way communication between Italian universities and their stakeholders. We find that sustainability reporting remains the primary and seminal practice for communicating the universities’ commitment to sustainability. As already argued in previous studies (Sangiorgi and Siboni 2017), our sample of Italian universities has experienced sustainability reporting practices to demonstrate their commitment to sustainable development and face competition with other national and international universities. However, the adoption of sustainability reporting practices is influenced by the size of universities and some organisational factors. The sponsorship of the university Chancellor and the involvement of internal members, such as scholars in the field of social responsibility or people with a grounded sustainability culture, are essential to define a sustainability strategy and support the sustainability reporting adoption. We find that the professors who teach and research subjects about sustainability and sustainability accounting and reporting often coordinate the working groups for sustainability

reporting. The lack of sustainability reporting tools and guidelines for universities was a barrier to implementing sustainability reporting and understanding how to prepare reports (Aversano et al. 2020; Fonseca et al. 2011; Del Sordo et al. 2016). However, involving scholars with expertise in the sustainability and reporting fields allowed universities to overcome this barrier and support a long-standing adoption of sustainability reporting practices (Adams 2013; Siboni et al. 2013; Del Sordo et al. 2016; Venturelli et al. 2019).

Concerning the size-related factor, previous studies demonstrated that the universities' size has a positive relationship with the extent of sustainability and web-based disclosure, as the larger a university is, the more they are exposed to social pressure and the more funding and resources they have (Amey et al. 2020; Manes Rossi et al. 2018; Nicolò et al. 2021). Our results confirm that only medium and large universities have the wherewithal to organise initiatives, invest in the green campuses systems, implement a long-standing sustainability reporting practices, and engage stakeholders through social media.

The main contributions of this paper are twofold. We unveil that social media has not replaced sustainability reporting in universities but was adopted to enhance their stakeholder engagement. Social media has become popular in the last decade and is used to overcome the limits of the reporting practice in establishing a direct and immediate relationship with stakeholders (Bonsón Ponte et al. 2015; Ceulemans et al. 2015; Kimmons et al. 2017; Pisano et al. 2017). Universities use various social media platforms to reach as many stakeholders as possible and keep them updated to ensure an interactive and ongoing dialogue about sustainability. Therefore, sustainability reporting practice stands as the seed for instilling innovative means of stakeholder engagement through social media. It triggered the development of internal practices and sustainability culture in organisations, resulting in novel means for improving and innovating stakeholder engagement.

Our findings also demonstrate that universities use social media as both an engagement device and an educational tool to foster a culture of sustainability in society. According to Muijen (2004, p. 244), the cultural change that has passed through student education and "dialogue facilitates social dynamics in such a way that our organisational and cultural interpretation of social responsibility reflects the needs, wants, motives and values of all participants in the dialogue". Universities involve students in lectures and courses about sustainability, allowing them to include more courses in their curricula and develop their education through doctoral courses about sustainable development. Meanwhile, they invite their community to join surveys to collect research data, share articles about the latest scientific developments, and involve other organisations in events focused on sustainability. Within this educational purpose, universities contribute to explaining the meaning of terms and concepts (e.g., sustainability, waste) by introducing users to new subjects and ensuring their understanding of key sustainability-related topics. They assess whether users are informed about specific sustainability issues through quizzes or quick polls and provide pills to make users aware of human activities' environmental impacts (e.g., the amount of plastic dumped into the oceans). Thereby, universities encourage people to rethink their habits by proposing surveys on users' daily behaviours and suggesting correct ones (e.g., advice on separating waste). Therefore, social media is not used as a mere showcase but as a means to strengthen the relationship with stakeholders while improving the universities' three core missions.

As argued in the literature, social media can be a means to manipulate stakeholders, giving the appearance of stakeholder engagement (Bellucci and Manetti 2017; Greenwood 2007; Manetti 2011). According to our results, universities try to establish dialogic communication with stakeholders with virtuous intentions. However, stakeholders' answers and opinions are expected to influence the universities' actions. Therefore, universities should show what actions and initiatives they have taken to respond to stakeholder requests in social networks' posts. The connection between social media usage and sustainability reporting may be a mutually enhancing relationship because the stakeholders' interactions can produce material information for reporting. In turn, stakeholders can perceive that

they have influenced the university's sustainability strategy, encouraging stakeholders' further participation.

Universities use interactive language encouraging action in their posts. It is a language that calls for action by encouraging stakeholders to comment or post questions (Abitbol and Lee 2017). According to previous research, asking users to do something generates more positive engagement, so users will be more likely to respond positively to a message (Abitbol et al. 2018). Therefore, future research can assess stakeholder engagement by measuring stakeholders' reactivity and mood through specific metrics (see, for example, Bonsón and Ratkai (2013)). Accordingly, further research may provide insights into how stakeholders react to the feeling of being heard and involved in defining the sustainability initiatives. This research is limited to a content analysis of social media dedicated to the sustainability of eight Italian universities. Additionally, this study considers only the Italian context. Thus, future research may extend the findings by examining other universities and international contexts with different regulations and cultures.

Despite these limitations, this study provides early evidence unveiling dialogic communication around sustainability in Italian universities. Our findings provide a picture of sustainability reporting and communication through the social media of sustainability commitment by universities. Universities should use more posts that call users to action, such as quick polls or surveys and questionnaires, by using interactive language for both their purposes (i.e., to educate and engage). Furthermore, this study helps universities understand the importance of sustainability reports in instilling a sustainability culture in their organisations.

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Article

# Corporate Social Responsibility Engagement through Social Media. Evidence from the University of Salerno

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**Abstract:** Over the last few decades, stakeholders' growing attention towards social and environmental issues has challenged universities' traditional accountability boundaries, imposing the adoption of innovative reporting tools that facilitate stakeholders' engagement in Corporate Social Responsibility (CSR) practices and performances. Against this backdrop, online communication tools, such as websites and social media platforms, have gained momentum as a pivotal means to increase dialogue with the myriad of stakeholders, especially during the pandemic period, as it has dramatically reduced physical interactions. Based on these premises, this study aims to dive deep into the use of social media to communicate CSR strategies in the university context by exploring the case of the University of Salerno. To this end, all posts published by the University of Salerno's official Twitter account from 2015 to 2021 have been extracted and analyzed. Accordingly, the degree of interactions with stakeholders and the communication direction and balance level have been examined based on Carroll's pyramid. Findings show a higher level of engagement for CSR posts and, in particular, for the philanthropic dimension. Results also highlight that, during the COVID-19 pandemic, the University of Salerno has empowered CSR disclosure through Twitter. The methodology adopted could be replicated for other universities to understand better how public universities use social media to involve a broader range of stakeholders in their CSR practices.

**Keywords:** corporate social responsibility disclosure; stakeholders engagement; university; higher education; social network; Twitter

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## 1. Introduction

In current decades, sustainability and Corporate Social Responsibility (CSR) were deemed pivotal drivers for value creation for both private and public institutions (Bezani 2010; Siboni et al. 2013). With the United Nations (UN) Agenda 2030, public organizations have been prompted to pay particular attention to sustainable practices and policies due to their strategic role in the journey towards worldwide sustainable development. In particular, universities that contribute to creating and disseminating scientific knowledge are called upon to integrate CSR principles in all of their academic activities, including research teaching and third mission activities (Lozano 2011; Aversano et al. 2020a; Nicolò et al. 2021a, 2021b). As a result, universities are asked to communicate their commitment to CSR and sustainability to their stakeholders (Del Sordo et al. 2016; Moggi 2019).

Accordingly, universities have started to disclose their CSR practices and performances using different communication tools, such as sustainability reports, CSR reports, alternative non-financial reports, corporate websites, press, and others (Nicolò et al. 2021a; Schroder 2021). However, these channels do not allow the opportunity to engage with internal and external stakeholders as they are based on a one-way interaction (Gori et al. 2020; Schroder 2021). Thus, social media (SM) has arisen as a new communication channel that employs "mobile and web-based technologies to create highly interactive platforms via which individuals and communities share, co-create, discuss, and modify user-generated



content" (Kietzmann et al. 2011, p. 241). Social media has completely changed the communication paradigm, becoming a vital part of daily life (McCay-Peet and Quan-Haase 2017). For universities and their stakeholders, SM has allowed a timely and open dialogue on several topics, including CSR (Nicolò et al. 2020). Universities have started to use SM to create a new model of communication and interaction with their stakeholders (Aquilani and Lovari 2009; Bateman and Wilems 2012; Gori et al. 2020). Social media is providing new opportunities to engage in conversation with stakeholders and obtain real-time feedback on universities' communications (Bellucci and Manetti 2017). In particular, the need to engage with stakeholders on CSR practices arises as an imperative to address society's growing request for transparency in public administration (Aversano et al. 2020a). Accordingly, the dissemination of CSR information has changed from a one-way transmission approach to communication (e.g., annual reports, sustainability reports, universities' websites) to a two-way transactional communication approach (Reilly and Hynan 2014). In this context, universities have started to use SM to activate two-way symmetrical interactions and, in turn, engage with stakeholders.

The recent spread of COVID-19 has further exacerbated the need for universities to improve their disclosure practices through SM in order to strengthen its relationship with the territory, students, researchers, professors, and employees. In particular, universities have used SM to demonstrate their support and engagement to curb the negative social, economic, and political effects of the global crisis while guaranteeing a high level of learning performance (Nicolò et al. 2021b).

In the wake of its relevance, scholars have started to investigate the possibility of tapping into SM to overcome the shortcomings of traditional disclosure channels and encourage universities to implement more engaging CSR disclosure practices (Aquilani and Lovari 2009; Bateman and Wilems 2012; Gori et al. 2020). However, literature on universities' CSR disclosure via SM is still in its embryonic stage (Knight and Kaye 2014; Rutter et al. 2016; Hamid et al. 2017).

Given this shortage, the present study intends to enhance the understanding of the dialogic communication potential of SM in the university context. Therefore, it examines whether and how SM are used in the university context to enhance CSR disclosure practices and promote public engagement with stakeholders. In particular, under the lens of the stakeholder engagement theory and legitimacy theory, this paper explores the case of the University of Salerno (UNISA) in order to pursue the following two objectives:

- (1) To investigate the extent to which UNISA is exploiting the potential of SM tools (i.e., Twitter) to disclose CSR information and engage with stakeholders; and
- (2) To inquire into the degree of interactions with stakeholders and the communication direction and balance between UNISA and its stakeholders.

To this end, a supervised content analysis of all posts that the UNISA official Twitter account published from 2015 to 2021 has been performed, using a coding framework based on Carroll's pyramid.

The remainder of the paper is structured as follows: Section 2 presents the literature review results focused on CSR and stakeholder engagement in the university context. Section 3 presents UNISA and describes the research methodology. The results are provided in Section 4. Lastly, discussion, preliminary conclusions, limitations, and future research directions are outlined.

## 2. Literature Review and Theoretical Background

In recent years, the concept that universities should implement responsible policies and actions towards stakeholders and society as a whole has been discussed at length (Aversano et al. 2020b). Carroll provided one of the most authoritative definitions of CSR, according to which "the social responsibility of business encompasses the economic, legal, ethical, and philanthropic expectations that society has of organisations at a given point in time" (Carroll 1979, p. 500). Drawing on this definition, several scholars have started to interpret the concept of CSR in the university context (e.g., Kotecha 2010; Dima et al. 2013;

Parsons 2014). These contributions have emphasized the pivotal role of CSR in supporting the core functions of universities—teaching, research, and third mission activities—becoming an intrinsic aspect that cannot be considered independently (Parsons 2014). Other academics have highlighted the fact that social responsibility is already incorporated into universities’ mandates (Vallaey 2007; Hayter and Cahoy 2018). Both of these perspectives show that universities have a strategic role, not only for global economic growth but also in developing a sustainable and socially responsible awareness in the coming generations (Rodríguez Bolívar et al. 2013; Moggi 2019).

The relevance of CSR in the university context has also drawn attention among European and international policy-makers. In the last decades, numerous initiatives have been implemented (Tbilisi’s declarations, Talloires Halifax and Lüneburg, the Copernicus Charta and RIO+ 20) and settled several international declarations aimed at integrating sustainability and CSR pillars in academic activities (e.g., United Nations (UN) Decade of Education for Sustainable Development 2005–2014; UNWorld Action Program Education for Sustainable Development) (Alonso-Almeida et al. 2015; Nicolò et al. 2021a). More recently, the UN Agenda 2030 for Sustainable Development launch has extended the concept of CSR in the university context to the broader concept of sustainability (An et al. 2019). In particular, the fourth Sustainable Development Goal (SDG) had the purpose to “ensure inclusive and quality education and promote lifelong learning opportunities for all” (Agenda 2030 2015, p. 14).

Following this political momentum, the growing awareness of the role of universities as vehicles for socio-economic development, as well as for driving towards the transition to a society based on sustainable development, has increased the stakeholders’ needs and expectations of the community creating greater accountability and engagement needs (Van Weenen 2000; Nicolò et al. 2021a).

Accordingly, the theoretical perspective on which this work is drawn integrates two theories: the stakeholder theory and the legitimacy theory.

The stakeholder theory assumes that companies must create long-term value by establishing a relationship with their stakeholders (Carroll 2021). Freeman (1984) has defined stakeholders as a group or individual who can impact or be impacted by the organization’s performance. In the higher education context, universities and stakeholders must cooperate to reach a mutual interest according to their shared values, and CSR is one of the values which has to inspire cooperation (Hörisch et al. 2014). The range of university stakeholders is particularly wide (e.g., territory, public administration, local enterprises, students, graduates, professors, researchers, administrative) and its variety makes the identification difficult (Sica et al. 2021). However, the university’s context, within which higher education institutions are considered organizations with a public mandate, is a unique scenario where the stakeholders’ classification requires a deeper investigation (Ferrero-Ferrero et al. 2018). Burrows (1999) has provided a stakeholders’ classification in the context of higher education. More specifically, a four-dimension classification has been developed, distinguishing stakeholders according to their (i) location, (ii) involvement status, (iii) potential for cooperation and interest, and (iv) influence on the organization. However, stakeholder participation and involvement in the university’s activities depend on each institution’s governance and regulation (Ferrero-Ferrero et al. 2018). In this journey towards sustainable transition, universities are called to engage with their stakeholders to create a virtuous and strategic network and co-create value for society (Phillips 1997; Corazza and Saluto 2020).

Consequently, “the more an organisation engages with its stakeholders, the more accountable and responsible that organisation is towards these stakeholders” (Greenwood 2007, p. 1). Accordingly, universities are called to fulfil the public’s request for accountability, providing all information related to their activities, policies, and strategies. Social media can help universities improve their stakeholders’ engagement since it enables the interaction between parties in a two-way dialogue in which mutual expectations could be shared (Bellucci and Manetti 2017; Bellucci et al. 2019). Accordingly, scholars have defined

SM as a powerful tool of dialogic communication, supporting the dialogical accounting system which shares information on the stakeholders' expectations (Bebbington et al. 2007). This issue makes SM strategic in the CSR field, where it is progressively essential that universities take stakeholders' engagement seriously (Thomson and Bebbington 2005).

In this perspective, the use of SM has transformed the reporting dynamics activating a dialogue that can be strategic to seek legitimacy. The legitimacy theory posits that the actions of organizations should comply with the system of values, norms, and expectations that is established within the social context in which they operate (Suchman 1995). Accordingly, universities are called to undertake activities to manage their CSR performance in order to obtain legitimacy from society and survive (Pellegrino and Lodhia 2012). A legitimacy gap emerges when a disparity emerges between two value systems (Yongvanich and Guthrie 2007). Thus, organizations are called to manage societal expectations and legitimacy gaps to survive (Nicolò et al. 2021b). This legitimization process is particularly vital for organizations, such as universities, which need social and political supports (Nicolò et al. 2020). Organizations that need a political and social endorsement require greater legitimacy than others (Lodhia et al. 2020; Vitolla et al. 2019a). In this perspective, scholars have demonstrated that "the legitimacy of higher education in society will increasingly be a direct function of the nature, quality and evolving ties with the stakeholder society" (Jongbloed et al. 2008, p. 307). Accordingly, the interlinkage between the stakeholder theory and the legitimacy theory in the university context is particularly evident. Given the intrinsic features of higher education institutions, the need to identify their stakeholders occurs not only at an institutional level but also at all levels, such as departmental levels (Triereksani et al. 2021). In fact, each university belongs to a disciplinary community that needs to establish partnerships and create a network among departments to support scientific development in several disciplinary fields (Jongbloed et al. 2008). In this perspective, the wide range of stakeholders that have to be involved in the value creation process has emerged.

Accordingly, higher education institutions' value systems have to agree with society to avoid potential legitimacy gaps and meet stakeholders' expectations (Manes Rossi et al. 2018). In doing so, universities are called to engage with their stakeholders.

Scholars have shown that CSR and sustainability information disclosure to stakeholders could help organizations in the legitimation process (Pellegrino and Lodhia 2012; Ferrero-Ferrero et al. 2018; Vitolla et al. 2019b).

The CSR disclosure emerges as a mechanism that universities can undertake in order to reach this objective. The information that public institutions traditionally provided (exclusively based on financial issues) has mainly been reported in their annual reports, making it difficult to completely address the stakeholders' accountability needs (Castelo and Lima 2008). Several scholars have investigated the use of traditional non-financial reporting tools, such as sustainability reports, social reports, and integrated reporting in the university context (e.g., Fonseca et al. 2011; Ceulemans et al. 2015; Ferrero-Ferrero et al. 2018; Gamage and Sciulli 2017; Aversano et al. 2020a, 2020b; Nicolò et al. 2020; Adhikariparajuli et al. 2021; Triereksani et al. 2021). However, these tools do not provide prompt access to information to universities' stakeholders (Esposito et al. 2021a). During the last decades, the development of Information and Communication Technologies (ICT) has determined a shift in communication strategies and practices, allowing organizations to easily reach stakeholders and disclose CSR information. Therefore, universities have started to use ICT to improve transparency and accountability, thereby improving their legitimacy (Rodríguez Bolívar et al. 2013). Accordingly, some scholars have investigated how universities disclose their sustainability and CSR information through their websites (e.g., Manes Rossi et al. 2018; An et al. 2019; Brusca et al. 2020; Nicolò et al. 2021a). These contributions have emphasized that websites provide flexibility and speed to information processes. However, communication on websites is based on a one-way interaction process, according to which universities can disclose information but stakeholders are unable to interact with universities regarding specific information. The spread of SM to disclose

information has not only supported universities in disclosing CSR information but also in engaging with their stakeholders. Consequently, higher education institutions must develop disclosure strategies for CSR in order to fulfil stakeholders' informational expectations and provide a socially responsible image (Rodríguez Bolívar et al. 2013; Kashmanian et al. 2011). To this end, universities have started to use new accounting instruments to disclose sustainability and CSR information (Moggi 2019).

In order to increase the dialogue with stakeholders, higher education institutions have started to use SM to activate two-way interactions between universities and their stakeholders. In keeping with these arguments, academics have started to explore CSR and sustainability disclosure in the university context through SM (e.g., Hamid et al. 2017; Ndou et al. 2018; Gori et al. 2020). In particular, Hamid et al. (2017) have investigated the role of Facebook to engage university students and staff on environmental sustainability from a worldwide perspective. They have highlighted that social media should be useful for conveying higher institutions' policies and supporting their sustainability transition. However, Ndou et al. (2018) and Gori et al. (2020) have focused their research on the European scenario. More specifically, Ndou et al. (2018) have explored intellectual capital disclosure from a Big Data perspective, focusing on an Albanian University. Investigating both Facebook's profile and the university's website, they have demonstrated that intellectual capital disclosure is mainly provided unintentionally. Instead, Gori et al. (2020) have explored the sustainability disclosure that the University of Florence (Italy) provided, analyzing posts published on their official Facebook page. Unlike previous research, this study has shown a low interaction level between the University of Florence and its followers, hampering SM platforms' "dialogic potential" (Gori et al. 2020, p. 1).

However, despite SM's relevance in disclosing CSR information and engaging stakeholders, the university context still remains unexplored.

Aiming to fill this gap, the present research focused on one Italian university, providing preliminary insights from the CSR disclosure and the level of engagement and interactions among stakeholders through Twitter.

### 3. Research Methodology

#### 3.1. Context Description: The University of Salerno and ITS CSR practices

The present paper focuses on the UNISA, a leading Italian university seated in Fisciano, a small town in the province of Salerno. The University of Salerno has paid great attention to CSR and sustainability issues during the last decades, implementing several socio-environmental tools (e.g., Social Reports; Gender Reports) and establishing initiatives and policies oriented towards sustainable development (e.g., Plan for Gender Equality (GEP); R&I Peers—Pilot experiences for improving gender equality in research organizations; social inclusion projects; courses based on renewable sustainability resources and CSR; etc.) (Sica et al. 2021).

As a member of the Network of Universities for Sustainable Development (Rete delle Università per lo Sviluppo Sostenibile, (RUS 2020)), UNISA has started to implement and communicate sustainability practices in order to co-create value for the territory and catalyze the path towards achieving the 17 UN SDGs. Moreover, establishing internal regulatory bodies for sustainability and CSR (e.g., Equal Opportunities Committee, Inter-departmental Observatory for Gender Studies and Equal Opportunities, Single Guarantee Committee, Ethical Commission, etc.) has bolstered the presence of CSR principles and values in university policies.

After the spread of COVID-19, UNISA has empowered socially responsible investments to support the territory and its community in fighting in a resilient way against the virus. Accordingly, UNISA has been called to develop new strategies to disclose and promote CSR practices, inside and outside the university, to inform and engage with all relevant internal and external stakeholders (Table 1). In this perspective, SM has emerged as a pivotal way to cope with all critical issues related to the physical distance imposed by the global pandemic and reach a considerable level of CSR public engagement.

**Table 1.** Internal and external stakeholders of the University of Salerno.

Internal Stakeholders	External Stakeholders
Students and families	Associations
Future students	Schools
Freshmen	Local authorities and Public Administration
Students	Ministries
Graduates	Local enterprises
Families	
Employees	
Technical and administrative	
Professors	
Researchers	
In training	

Table adapted from the UNISA Social Report 2015. Available at: <https://www.bilanciosociale.unisa.it/quarto/identita/stakeholder/stakeholder>. Accessed on 15 September 2021.

### 3.2. Research Methods

Following previous studies on this theme (Pizzi et al. 2020; Schroder 2021), the present paper aims to investigate the level of CSR disclosure and its corresponding degree of stakeholder engagement of UNISA through Twitter.

This SM was chosen for several reasons: first, Twitter is one of the most used social networks in the world (Mergel 2013). Second, it promotes civic participation and interaction between public administration and society (Wukich and Mergel 2016). Third, Twitter allows an excellent open-source platform for scholars to collect and analyze text data (Panagiotopoulos et al. 2014). Moreover, despite the character limitation of Twitter posts, the shortness of the messages can reach a broader audience and companies can publish more frequently (Kim et al. 2014). Accordingly, Twitter has been considered a suitable social network to build engagement (Pizzi et al. 2020).

The paper has been developed implementing the research methodology described in Figure 1, performing a Content Analysis of both qualitative and quantitative natures. Through a data mining activity, all tweets published by the UNISA official Twitter account were extracted from 2015—the starting date of Twitter disclosure activity—to 17th of July 2021—the date on which the analysis was carried out. This period has been chosen because our purpose was to analyze the evolution of the UNISA Twitter communication pathway. However, our data do not consider posts published after the data extraction, providing only a partial view of the disclosure trend of 2021.

The data mining process was performed using “NCapture”, an open-source extension of NVivo software based on Application Programming Interface (API), which allows access to the public accounts on Twitter (Reyes-Menendez et al. 2018). For each tweet, the data extracted included the publication date, the number of “likes”, and the number of “retweets”. This information allows us to investigate the number and type of interactions among stakeholders. More specifically, as suggested by Pizzi et al., “the ‘favourites’ analysis made it possible to evaluate the users’ satisfaction with the specific proposed content, while the analysis of ‘retweets’ allowed us to assess the level of debate among stakeholders” (Pizzi et al. 2020, p. 4).

After the extraction, all data were cleaned and prepared for analysis. The data analysis has been structured in three sub-steps (Figure 1): (1) dictionary-based content analysis using a supervised machine learning technique through NVivo software, (2) manual content analysis performed by two coders independently, and (3) results integration.

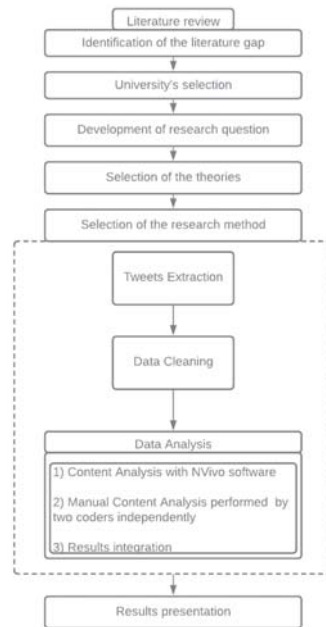


Figure 1. Research methodology.

The authors have developed a thematic dictionary adapting the coding framework that Pizzi et al. (2020) and Nicolò et al. (2021a) proposed. In particular, using the CSR theoretical paradigm that Carroll (1991) formulated, four items have been identified (i.e., economic responsibility items, ethical responsibility items, philanthropic responsibility items, and legal responsibility items). For each item, a group of words referring to the university’s context were selected in order to classify the four dimensions of CSR according to the higher education scenario (Table 2). Tweets that did not fall into these categories have been classified as “NO-CSR” content. Since UNISA’s tweets are in Italian, a group of words has been developed in Italian and then translated into English in order to avoid linguistic bias (Esposito et al. 2021b).

Table 2. Analytical framework based on Carroll’s pyramid for Tweets’ coding.

Items	Carroll’s Pyramid	Bunch of Words
Philanthropic	Be a good corporate citizen → Desired	“Territory OR Occupational OR Employment OR Training OR Education OR Health OR Diversity OR Inclusion OR Gender OR Equality OR Community”
Ethical	Be ethical → Expected	“Energy OR Environmental OR Environment OR Water OR Waste OR Emission OR Emissions OR Biodiversity OR Effluents OR Material OR Sustainability”
Legal	Obey the law → Required	“Public policy OR Regulations OR Security OR Investment OR Compliant OR Compliance”
Economic	Be profitable → Required	“Performance OR Revenues OR Financial viability OR Economic viability”

Table adapted from Pizzi et al. (2020) and Nicolò et al. (2021a).

The Supervised Machine Learning technique adopted allows the automatic quantification of the occurrences using the NVivo software. Moreover, in order to check whether the messages have an informing or interacting nature (Morsing 2006; Schroder 2021), two

independent contractors have carried out manual content analysis, adopting an empirically grounded approach (Miles and Huberman 1994). This approach permits carrying out a deeper qualitative analysis without the data precoding that is performed by the software. In particular, the coders have classified the tweets as informing if they expressed (a) activities, (b) performance, (c) initiatives, or (d) teaching offers of UNISA, while interacting if they outlined a commitment to stakeholders (e.g., students, local authorities, NGOs, banks, employees, etc.) (Schroder 2021). In addition, this research has investigated the level of stakeholder engagement by analyzing the communication direction of each message. More specifically, UNISA's messages that triggered a comment by a Twitter user were classified as a "two-way communication" and alternatively were coded as "one-way communication" (Schroder 2021). Since the content analysis is susceptible to subjective interpretation, Krippendorff's alpha index ( $\alpha$ ) was calculated in order to assess the inter-coder reliability (Krippendorff 2018). Krippendorff's alpha coefficient—calculated on the 30 July 2021 on the first 25% of tweets—is equal to 0.87. This value is considered acceptable since it is within the theoretical range between 1.00 (exactly equal) and 0.00 (completely different) (Hayes and Krippendorff 2007). The results of the two-step analysis have been integrated and synergistically examined.

The following section will present and discuss the results obtained from the analysis described above.

#### 4. Results

Table 3 summarizes the descriptive statistics of "CSR" and "NO-CSR" tweets published by the UNISA official account from 2015 to 2021. Results show that 81.15% of UNISA social communication is classified as a non-CSR message, while only 18.85% focus on CSR content. However, in line with Gori et al. (2020), we found that the CSR tweets have a higher level of engagement than the non-CSR messages (i.e., likes for CSR tweets: mean = 68.5; st. dev. = 69.2; retweets for CSR tweets: mean = 2.75; st. dev. = 2.01). The low value of retweets (i.e., CSR retweets: mean = 2.75, st. dev. = 2.01; non-CSR retweets: mean = 2.62, st. dev. = 1.98) for both CSR and non-CSR posts suggests that UNISA's followers interact with all contents, mainly providing feedbacks (likes) and not sharing posts (retweets). Table 3 shows the classification of UNISA's tweets.

**Table 3.** Classification of University of Salerno's Tweets.

	Total CSR Tweet		Total NO-CSR Tweet		Total Tweet	
	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.
Like	68.5	69.2	26.3	28.5	42.6	46.1
Retweet	2.75	2.01	2.62	1.98	2.69	2.01
Obs	206		887		1093	
Obs%	18.85%		81.15%		100%	

Table adapted from Pizzi et al. (2020).

Figure 2 shows the communication trend over time. From 2015 to 2019, gradual development of UNISA communication activities is shown, with a peak in 2020. These findings are in line with Nicolò et al. (2021a). In fact, the traditional university communication approach, based on formal one-sided communication, has collapsed with the rise of the COVID-19 pandemic, which has imposed the need to converse with the university's stakeholders. It is also interesting to stress that the highest number of "CSR-tweets" was published in 2020. This evidence confirms that, in an emergency state, the university as a public entity is called to disclose CSR practices and policies in order to obtain legitimacy from its primary stakeholders and support the restart of the whole economy and education system. The results provided for 2021 are partially considered and discussed since the tweets extracted are limited to the date the analysis was performed (i.e., 17 July 2021).

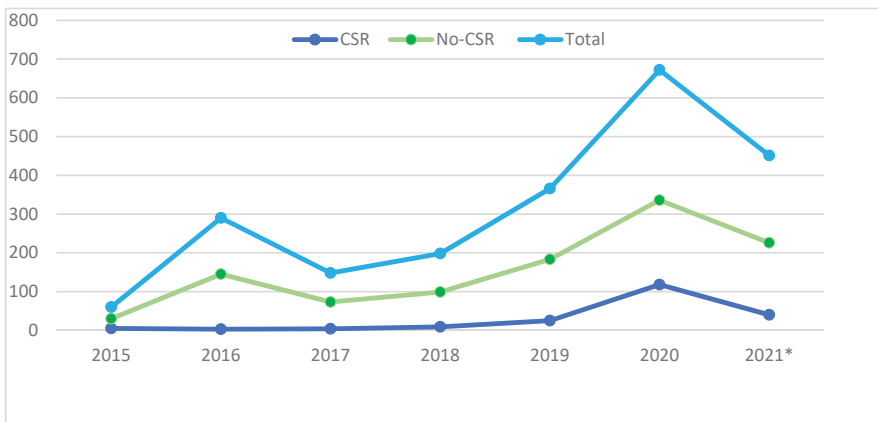


Figure 2. Evolution of University of Salerno's Tweets communication from 2015 to 2021 \*. \* As of 17 July 2021.

All of the tweets classified as CSR content have been codified following the theoretical paradigm that Carroll proposed. The codification process has provided the following results. Table 4 shows the descriptive statistics for each CSR dimension (i.e., philanthropic, ethical, legal, economic). Our findings suggest that UNISA has oriented its communication process predominantly to philanthropic issues (i.e., 50.48%). In contrast, only 12.13% is based on economic content. These results are in line with previous studies on CSR disclosure (e.g., Pizzi et al. 2020; Schroder 2021), according to which there is a need to communicate issues that overcome the economic dimension, going deeper into socially responsible actions and policies.

Table 4. Classification of University of Salerno's Tweets according to Carroll's pyramid.

	Philanthropic		Ethical		Legal		Economic	
	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.
Like	25.3	22.1	18.2	17.8	20.6	19.7	15.2	14.8
Retweet	2.54	1.90	3.32	2.60	2.82	1.87	2.78	1.70
Obs	104		42		35		25	
Obs%	50.48%		20.39%		17.00%		12.13%	

Table adapted from Pizzi et al. (2020).

However, the average rate of likes shows that philanthropic and legal issues generate a similar level of engagement (i.e., mean of likes for philanthropic posts = 25.3; mean of likes for legal posts = 25.3). The lowest engagement level is detected in the economic dimension (i.e., mean of likes for economic posts = 15.2). Nevertheless, posts on ethical issues provide a higher average number of retweets (i.e., 3.32).

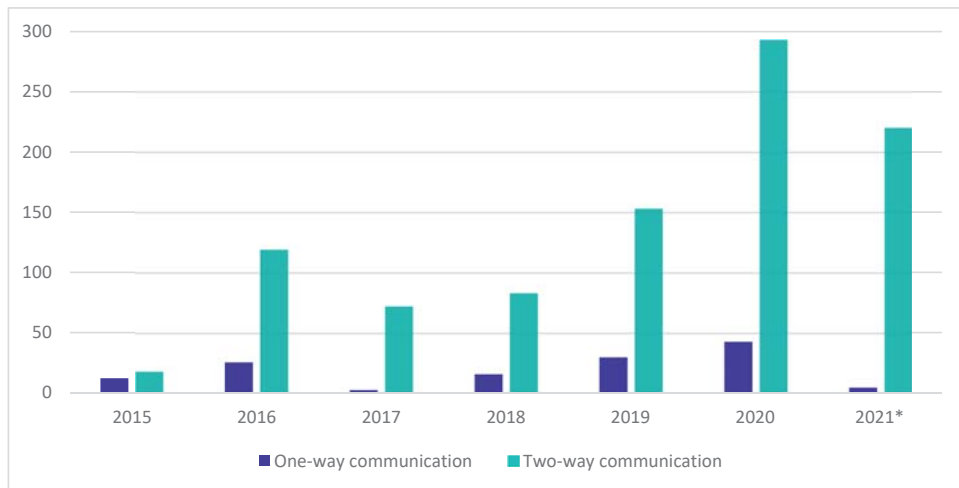
Considering the direction and balance of the UNISA communication activity on Twitter, Table 5 shows the annual distribution from 2015 to 2021. Overall, the highest percentage of UNISA posts is classified as two-way communication (i.e., 87.65%). Moreover, in this case, 2020 represents a breaking point for the university in the communication and engaging process (i.e., 293 posts). This classification allows us to measure the level of stakeholder engagement that the SM communication strategy generated. As described in Figure 3, UNISA has always reached a higher level of engagement. However, during the last three years, it has empowered the intensity of its communication, obtaining a growing level of involvement by its followers and representing both internal and external stakeholders.



**Table 5.** Direction and balance of communication of the total sample.

Direction Type	2015		2016		2017		2018		2019		2020		2021 *		Total	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
One-way communication	12	40	26	17.93	3	4	16	16.16	30	16.40	43	12.80	5	2.23	135	12.35
Two-way communication	18	60	119	82.07	72	96	83	83.84	153	83.60	293	87.20	220	97.77	958	87.65
Informative communication	29	96.66	143	98.62	73	97.34	95	95.95	173	94.53	216	64.28	150	64.28	880	66.66
Interacting communication	1	3.34	2	1.38	2	2.66	4	4.04	10	5.46	120	35.71	75	35.71	213	33.34
<b>Total tweets per year</b>	<b>30</b>	<b>2.74</b>	<b>145</b>	<b>13.26</b>	<b>75</b>	<b>6.86</b>	<b>99</b>	<b>9.05</b>	<b>183</b>	<b>16.74</b>	<b>336</b>	<b>30.74</b>	<b>225</b>	<b>20.58</b>	<b>1093</b>	<b>100</b>

\* As of 17 July 2021. Table adapted from Schroder (2021).



**Figure 3.** Evolution of the stakeholder engagement of the University of Salerno's Tweets from 2015 to 2021. \* As of 17 July 2021.

Concerning the balance of communication, Table 5 shows that 66.66% of the tweets published by the UNISA have informative content, while only the 33.34% have the purpose of interacting with their followers. These results are also confirmed for the "CSR-tweets", analyzed in Table 6. Accordingly, the 89.81% of the CSR posts have been classified as two-way communication while the 73.30% as informative messages.

**Table 6.** Direction and balance of communication of the CSR tweets from 2015 to 2021 \*.

Direction Type	Total	
	n	%
One-way communication	20	10.19
Two-way communication	185	89.81
Informative communication	151	73.30
Interacting communication	55	26.70
<b>Total CSR tweets</b>	<b>206</b>	<b>100%</b>

\* As of 17 July 2021.

## 5. Discussion and Conclusions

Nowadays, growing attention in enhancing the social engagement of higher education institutions and the consequential information disclosure about social responsibility issues is becoming a vital aspect of universities' accountability. In particular, during the COVID-19 pandemic, university systems were forced to revise their traditional paradigm in order to radically face the emergency. Attuned, universities have started to invest in intangible resources to continue their activities, even at a distance. Among them, investments in SM communication emerge as one of the most revolutionary options. In particular, the preliminary results obtained from our case analysis have shown that UNISA has provided a higher level of disclosure through SM and, in turn, has obtained a growing percentage of engagement and interaction compared to the pre-COVID-19 period. In this context, analyzing the impact of the pandemic on accountability practices represents a challenge in higher education institutions. Thus, our findings should be interpreted in light of these considerations.

Previous studies on CSR in the university scenario (e.g., [Lozano 2011](#); [Hayter and Cahoy 2018](#)) have highlighted that universities primarily promote socially responsible policies and have been called to integrate CSR into their activities. However, our results show that UNISA has not predominantly adopted a communication strategy based on CSR content. This result implies that CSR disclosure should not be considered an ordinary practice in the UNISA' SM communication practice.

Meanwhile, in line with [Aversano et al. \(2020a\)](#), the engagement level of UNISA's official Twitter account shows a discrete ability to involve its stakeholders, especially during the pandemic. These findings are also in line with [Gori et al. \(2020\)](#), according to which the University of Florence has based its communication strategy predominantly on community engagement. These results should be justified because SMs are considered suitable tools for creating engagement between organizations and people ([Ndou et al. 2018](#)). Unlike previous studies, which have highlighted that universities publish more information on the ethical dimensions ([Lozano 2011](#)) or environmental ([Gamage and Sciulli 2017](#); [Lopatta and Jaeschke 2014](#)), our results have shown that philanthropic issues are the issues that UNISA most disclosed. Indeed, economic issues are predominantly disclosed in traditional financial reports, while environmental issues are not particularly addressed because they are likely to be disseminated on websites or because universities avoid providing such information to prevent social pressures on their activities. Following our coding framework, the philanthropic dimension is focused on occupational issues and education and training issues.

Moreover, health and social inclusion are considered aspects of the philanthropic dimension. Furthermore, this result should be interpreted in light of the pandemic scenario since the emergency state has impacted the need to disclose information related to health and territory.

Concerning the direction of UNISA's communication via Twitter, our results have demonstrated that the highest percentage of the published posts involved two-way communication. However, our study has not explored the university's answers to its followers' reactions. This limitation places our results in contrast with previous studies on SM disclosure in different sectors (e.g., [Manetti and Bellucci 2016](#); [Carrasco et al. 2020](#); [Gori et al. 2020](#)), according to which SM is partially exploited, using a traditional one-way communication approach.

In conclusion, our preliminary findings highlight that SM as new disclosure tools can reveal a great deal of unknown information about CSR practices and policies in the universities relevant to creating a dialogue with students, researchers, professors, employees, local institutions, and society at large. Following previous studies (e.g., [Epstein and Widener 2010](#); [Aversano et al. 2020a](#)), the stakeholder dialogue emerges as a crucial aspect that allows universities to include their perspectives in the management and strategies of universities. Accordingly, our study also confirms the primary role of universities in guiding sustainable development and the improvement of society.

This research may have implications for both university managers and academics. Managers can empower CSR communication through SM in order to disseminate the universities' attention to its stakeholders. Universities should share their knowledge on disclosing CSR practices and performances and increase engagement with their relevant stakeholders to improve the current non-financial reporting level. Moreover, it would be useful to publish posts with interacting content that stimulate the digital debate to empower the engagement level with universities' stakeholders. The paper has also revealed theoretical implications. In particular, even though the literature on this topic is scant, SM are considered the best tools to establish a dialogue with stakeholders.

Furthermore, the need to increase the recognition of the benefits deriving from the CSR disclosure in the university context should motivate scholars to go deeper in providing useful suggestions to public managers in order to orient universities' communication strategies. Moreover, scholars can investigate the CSR disclosure from SM in the light of different theories, such as the institutional theory, comparing the applicability of the stakeholder theory and legitimacy theory within the university context. Lastly, academics can replicate this analysis, adapting our coding framework to the peculiarities of different sectors.

However, this research is not without limitations. As previously highlighted, our analysis does not examine the UNISA answer to stakeholder reactions. Accordingly, a future study could go deeper in the communication direction, investigating this aspect. Moreover, the analysis only focuses on UNISA's Twitter account. Future works should investigate other SM, such as Facebook, Instagram, and LinkedIn, comparing the results obtained from these different communication channels. In addition, the results should be compared with information provided on the websites and the UNISA sustainability report. Lastly, multiple case studies should be conducted to assess CSR disclosure and stakeholder engagement among different national, European, and international universities.

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