

Social Reports in Italian Universities: Disclosures and Preparers' Perspective

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Abstract

Paper type: research paper

Purpose: Although there is no mandatory requirement for Italian universities to report beyond a financial report, several universities have produced a social report, despite the context of increasing pressure to cut financial resources. This study aims to investigate if Italian state universities produce voluntary social reports and, if so, what they disclose, and also to explore their motivations to do so and the main difficulties encountered.

Design/methodology/approach: Content analysis is applied to the total pool of Italian universities' social reports observed up to 2010. Also, a subsequent online survey was undertaken with preparers of those social reports.

Findings: The findings indicate that a social report is not a common practice in all Italian universities. Subsequent online interviews and thematic analysis found that a key individual within the university played a pivotal role in developing a social report. In the pool of reports examined, there were few social and environmental aspects disclosed. Also the respondents to our survey highlighted that the main difficulty in the development of social reports was the lack of systematic collection of non-financial information within the university context.

Research limitations/implication: The study is limited to the total Italian university social reports produced up until 2010 and those who answered the on line survey

Originality/value: Most of the prior Italian literature on social reports is normative in nature and focuses on what should be reported, rather than on what was actually reported. This study is an attempt at analysing the pool of Italian universities' social reports and could be useful in understanding how and why organisations engage in voluntary social reports.

Keywords: social report, Italian university, content analysis, on-line survey, accountability.

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1. Introduction

Universities play a central role in national economic development (Alexander, 2000) having become not only educational institutions in their own right, but vital components of government and corporate education export programs as well as national economic drivers (Parker, 2013). In 2008, among OECD countries, the higher education sector accounted for 1.5% of GDP (average rate) (OECD, 2011) and in Italy, the higher education sector was allocated 8,006 million Euros in 2011, which represents 1.6% of the national budget (Ministry of Economy and Finance, 2012).

Universities also benefit society through their core activities, such as education through teaching and knowledge development through research activities (Lapsley and Miller, 2004). Given these institutional objectives and the public resources allocated, these organisations have an obligation (Cutt *et al.*, 1993; Pettersen and Solstad, 2007) to contribute to a socially responsible society and to a more sustainable future. In terms of their broad accountability to society, they have an obligation to report on their activities, both in terms of what is reported and why (Coy *et al.*, 2001, p.13).

In Italy social reports are seen to have an important role in helping organisations to discharge their accountabilities to various stakeholders. While there are several previous studies relating to Italian social reports in local government (e.g., Marcuccio and Steccolini, 2005; Farneti *et al.*, 2011), no previous studies have analysed the contents of neither Italian state universities' social reports nor universities' motivation for producing the reports. Fonseca *et al.* (2011) have called for national analysis on social reporting practices to develop future comparative studies. Drawing on a similar study focusing on the Canadian context (Fonseca *et al.*, 2011), the current study aims to investigate if Italian state universities produce a social report and, if so, what they disclose in their voluntary social reports, their motivations to do so and the main difficulties encountered.

The paper is structured as follows. Section two reviews the literature concerning wider social reporting practices and then focuses in the public sector. Also it reviews Italian research on social reports in the Italian universities context. Section three outlines the theoretical framework based on the ‘accountability model’ developed by Gray *et al.* (1996), while section four examines the context in which Italian universities operate and the key features of social report guidelines for universities. Section five presents the research method applied. Section six reports on the results of the analysis of disclosures and the preparers’ motivations. Section seven summarises, provides conclusions and suggests further research.

2. Literature review

Internationally, there is a significant amount of research published on corporate social and environmental reporting (e.g., Adams and Larringa-Gonzales, 2007; Gray, 2006; Gray and Bebbington, 1993; Gray *et al.*, 1995; Guthrie and Mathews, 1985; Guthrie and Parker, 1990; Yongvanich and Guthrie, 2005; Parker, 2005; Zeghal and Ahmed, 1990). However, there has been little attention paid to public sector organisations social reporting. Only recently there has been increasing interest in the topic (e.g., Ball and Grubnic, 2007; Ball and Bebbington, 2008, Dumay *et al.*, 2010).

For instance, a *study* about Italian local governments developed by Marcuccio and Steccolini (2005, p. 171) found that the practice of producing social reports is driven by ‘management fashion’. Italian local governments attempted to ‘legitimise’ their activities by adopting new forms of reporting as fashionable labels that indicate “conformity with shared norms of rationality and progress, namely the principles of performance improvement and citizens’ accountability promoted by the on going reform processes”.

Guthrie and Farneti (2008, p.365) found that the social reporting practices of a group of Australian public sector organisations are mainly narrative, and the organisations “cherry-picked the GRI indicators they wanted to disclose”. Also, they found that these practices were developed to disclose information mainly for internal stakeholders (Farneti and Guthrie, 2009). Larringa-Gonzàles and Pérez-Chamorro (2008) observed that, although formal practices of social reporting were limited, Spanish public water companies proactively communicated with their stakeholders through informal reporting. Farneti (2011) observed that within Italian local governments the term social report is a misnomer and that the report is used as a ‘managerial tool’ for disclosing managerial matters.

In the specific context of universities, few international studies on the topic of social accounting and reporting have been found, despite the fact that “in the eyes of several stakeholders, the sustainability of colleges and universities appears as a mystery” (Fonseca *et al.*, 2011, p. 25). Literature on universities mainly focuses on: (1) performance measurement (e.g., Guthrie and Neumann, 2007; Coyle, 2003; Agyemang 2006; Peters, 1992); (2) accountability (e.g., Coy and Pratt, 1998; Currie *et al.*, 2008); (3) accounting systems (e.g., Bebbington and Thomson, 2001; Collison *et al.*, 2007; Stevenson, 2000; Cropper and Drury, 1996; Mitchell, 1996; McChlery *et al.*, 2007); and (4) research evaluation system (e.g., Humhrey *et al.*, 1995; Christiaens and Wielemaker, 2003). There is a limited research when it comes to social reporting practices by universities.

One of these studies is Fonseca *et al.* (2011) that examined the extent to which political declarations and recommendations issued by UNESCO-UNEP (1975) and HEASC (2008)¹ had promoted social reporting practices at Canada’s largest universities. They found that voluntary

¹ Where UNESCO-UNEP stands for United Nations Educational, Scientific and Cultural Organization and United Nations Environment (UNESCO-UNEP, 1975) and HEASC stands for Higher Education Sector (HEASC, 2008).

social reporting practices are uncommon and diverse, with a particular focus on eco-efficiency and green architecture. Moreover, they found that no reports are supported by assurance, and little information is given concerning how sustainability has been embedded into teaching and research activities. Adams' study (2013, p. 384) found that Australian university practice in sustainability reporting “significantly lags other sectors and falls far short of optimising the potential of the sector to influence transformational change through knowledge transfer”

Several national studies have examined the social report practices for Italian universities (e.g., Carrassi and Romanazzi, 2007; Cassone and Zaccarella, 2009; del Sordo *et al.*, 2010; Speziale and Zanigni, 2007; Meneguzzo and Fiorani, 2009; Frey *et al.*, 2010). The focus of these studies is twofold. First, they are informed by a normative perspective, concerning what universities ‘should’ report (i.e., definition, functions, contents and structure) (del Sordo *et al.*, 2010). This type of research defines the social report as a voluntary document that reports on a university’s mission, strategies, activities, results and outcomes.

Second, only a few of these studies are empirical, focusing on what universities ‘actually’ report. Generally, these studies found that little quantitative data was provided, with a particular gap in the reporting of environmental aspects, while a wider focus was found concerning education and research activities. Therefore there is a need for more Italian empirical research that examines what Italian universities produce in terms of a social report, therefore RQ 1 Do Italian state universities report? If so, what is in the reports?

According to Speziale and Zanigni (2007) and Meneguzzo and Fiorani (2009) social reports are conceived as a tool for external accountability purposes, as well as for the management control system in universities. Research highlights that the practice of sustainability reporting in the university context is not widespread and the social reports issued are mainly pivotal versions (Frey *et al.* 2010). Moreover, they identified eleven subjects reported by Italian universities:

1. *Counselling*: information about the university for potential students.
2. *Education*: managerial issues, reported in terms of number of enrolled students graduated, student employed, number and typologies of degree courses, master, philosophical doctoral programs and other academic programs.
3. *Research activities and innovation*: managerial issues relating to research activities.
4. *Environment*: environmental expenditure including maintenance also includes research and education activities focused on the environment.
5. *International cooperation*: reports agreements with foreign universities, which can include both research and teaching activities (i.e. Erasmus programs).
6. *Culture*: a range of activities included in this reporting object, for example, education and research in cultural field, recreational activities for students, sport activities and library services.
7. *Local context and institutions*: the role and the contribution of the university to the local context and the relationship with other institutions, such as research centres, firms, chambers of commerce, local governments, cultural organisations.
8. *Protection of human and social right*: mainly refers to research and teaching activity concerning human and social rights.
9. *Communication*: encompasses activities addressed to stakeholders (students, local governments, enterprises, employees and citizens), stakeholders' assessments and expectations.
10. *Health*: some universities report research and education activities concerned with health, such as number of academic programs about health (health management, biomedical, *etc*).
11. *Human resources*: provides information about numbers and categories of university employees.

Also Cassone and Zaccarella, (2009) find a lack of quantitative information and little attention on the disclosure of environmental aspects. Before 2008, the absence of a guideline for university social reports could be the reason for the limited diffusion of these practices, as well as for the

great diversity among the documents issued.

In reviewing the above Italian literature we believe it is important to examine in any social report produced by Italian universities the reasons why they report, therefore RQ 2 Why do they report?

Carrassi and Romanazzi (2007) note that social reports are a tool of accountability and communication aimed to explain to all stakeholders the university's outputs and resources, in order to allow citizens to assess universities' performance. In doing so, they are a tool of legitimating. There have been no previous studies on why universities' preparers state they produce a social report. We are interested in positive issues, for instance, why universities report, what they do and to test the observation that "they are a tool of legitimating". Moreover our RQ 3 What are the main difficulties encountered in developing social reports?

3. The theoretical framework: the accountability model

Universities benefit society through their core activities, such as education through teaching and knowledge development through research activities (Lapsley and Miller, 2004). Given these institutional objectives and the public resources allocated, these organisations have a broad accountability obligation (Cutt et al., 1993; Pettersen and Solstad, 2007), both in terms of what is reported and why (Coy et al., 2001, p.13).

Under the 'accountability model' (Gray *et al.*, 1996) organisations have many responsibilities (at minimum, as required by law but expanded to include society's expectations that are not necessarily codified within the law), and with every organisational responsibility comes a set of rights for stakeholders, including rights to information from organisations that demonstrate their accountability in relation to stakeholders' expectation.

Guthrie *et al.* (2010) and Ball and Osborne (2011) argued that public sector organisations are being encouraged to report as role models with respect to accountability. The university sector

has the potential to be a role model in the effort towards sustainable development (Ball, 2004) with sustainability reporting helping universities to discharge their accountabilities to the communities they serve.

Coy and Pratt (1998) ascribe the improvement in universities' accountability to a general trend in the public sectors of western democracies. Particularly, they identify two reasons for this change of attitude in public sector accountability. First, citizens are "more widely educated to take advantage of such information and more inclined (often through its press) to demand it" (Coy and Pratt, 1998, p.543). Second, a number of public scandals have diminished public trust in politicians and institutions, as a consequence there is an increased demand for disclosure on how public institutions are run. Moreover, the authors observe that accountability is "both an input and an output of the political process" (Coy and Pratt, 1998, p.541). On one hand, the selection of information disclosed within an annual report is linked to a process of bargaining among politicians and pressure groups. On the other hand, they observe that "the awareness of possibility of surveillance through published annual reports, can influence managerial behaviour toward institutional as opposed to individual benefit". Universities, therefore, have a responsibility to manage public resources in order to support sustainable development, both in their behavior and in teaching programs, suggesting that they have an obligation to engage in social and environmental reporting practices (Fonseca *et al.*, 2011). In this respect, legitimacy theory is used to explain the aim in adopting voluntary reporting practices (Degan and Unerman, 2006). Legitimacy is "a condition or status which exists when an entity's value is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity's legitimacy" (Lindblom, 1994, p 2). Legitimation is the process, which leads to an organisation being viewed as legitimate. This process can include voluntary disclosures. Legitimacy theory relies upon the notion of a 'social contract' that represents the implicit and explicit expectations that society has

about how the organisation should conduct its operations. Among the actions to legitimise activities, an organisation can attempt, through communication, to become identified with symbols or values which imply legitimacy and seek to inform the community about changes in performance and activities through social reporting practices (Dowling and Pfeffer, 1975, p 127).

4. Italian social reporting practices: context and guidelines

Internationally, in the last three decades the university sector has been involved in managerial reforms inspired by ‘new public management’ (e.g., Lapsley and Miller, 2004; Cantele *et al.*, 2011). These changes imply a performance focused culture, financially driven by objectives and strategies (Parker, 2013). Italian state universities are public entities endowed with managerial and financial autonomy. Under legislation (Law no. 168/1989), the Italian government has introduced significant changes that have impacted on the level of financial resources made available by central government (Agasisti, 2009). Particularly, a new funding formula has been introduced; in which financial autonomy is related to the disclosure of outcomes (Law no. 537/1993; Law no. 244/2007) and the funding allocation system is partially results-driven. State universities have historically been required to produce financial reports, as well as an annual performance report disclosing both financial and non-financial information (for example, number of international students, efficiency, number of patents, etc.). Even though there are no legal requirements concerning social and environmental reporting, several universities have initiated alternative forms of reporting, including the production of a stand-alone social report.

Moreover, two guidelines for university social reporting have been developed. The first is a Directive issued in 2006 by the Italian Minister for Public Affairs (Presidenza del Consiglio dei Ministri, 2006), aimed at encouraging voluntary social reporting practices in public sector organisations. The Directive provides a suggested structure and content for the report, and principles to increase the reliability of the document and to encourage comparability through

common content. The following structure and content for social reports is suggested in the Directive:

- Values, vision and programs: organisation's identity, plans and priorities.
- Policies and services provided: objectives, activities, results, outputs and outcomes, financial resources used, future commitments.
- Resources available and used: revenues, expenses, costs, assets, human resources, innovations, human capital, and partnerships.

The Directive does not provide a list of social and environmental indicators. Nevertheless, it recommends organisations use process indicators (e.g., activity, length of time, efficiency, etc.). The Directive is generic in nature, so that it can be adopted and modified for each public sector organisation.

The second guideline addresses social reporting specifically in the university sector in Italy. It was issued in 2008 by the National Group for Social Reporting (GBS, 2008). Its stated purpose was to promote voluntary social reporting practices within Italian universities, allowing stakeholders to have a greater understanding of the universities' aims, activities, results and outcomes.

The contents suggested by GBS (2008) include:

- Introduction and methodological note – the guideline followed, sources of data, reporting process;
- University identity – mission, socio-cultural and normative context of the university, governance and composition of governance bodies and organisation chart, services provided for students, teachers, administrative staff and the university's reporting areas (research, teaching, other services), strategies and policies;
- Reclassification of financial data – the content of this section is based on the university's financial accounting system (cash-based or accrual-based) and must show what and how resources have been used and invested;

- Social relations – activities undertaken by the university in each reporting area (research, teaching, other services), for each stakeholder group, results relating to each area and against objectives;
- Future goals – the social report outlines future activities and improvements in reporting.

In summary, the guideline issued by GBS (2008) encourages universities to produce social reports, but the guideline were still generic (Cassone and Zaccarella, 2009, p. 68), and did not provide a comprehensive list of specific social and environmental indicators.

5. Research method

To answer RQ1 (Do Italian state universities report? If so, what is in the reports?), this paper uses content analysis to examine a set of university social reports. Content analysis is a method for making replicable and valid inferences from texts to the contexts of their use (Krippendorff, 2012) that has been frequently applied in prior disclosure studies (Parker, 2005).

The choice of what documents to analyse is an essential decision (Unerman, 2000). At present, social and environmental aspects can be found in different media (i.e., social and sustainability reports, evaluation groups' reports, and gender reports). This study focuses on the social report because the Italian literature refers to this document as a primary source of social and environmental information (e.g., del Sordo *et al.*, 2013; Speziale and Zanigni, 2007; Cassone and Zaccarella, 2009; Carrassi and Romanazzi, 2007; Frey *et al.*, 2010). For this study, relevant documents were identified in 2010 by examining the websites of the 61 Italian state universities. In addition, to verify if further reports were available, an e-mail was sent to the Administrative Director of each university, but no further documents were found. In total 12 reports were analysed for this study. Only the most recent social report for each university was considered for this study and all of the reports were in Italian.

The content analysis was developed using a coding instrument framed by previous research (Guthrie and Farneti, 2008) and based on the GRI (GRI, 2006; GRI SSPA, 2005). The GRI guideline was chosen in preference to the Italian normative guidelines because it provides an internationally recognised list of metrics and specific contents. In addition, the GRI has become a dominant framework for voluntary social reporting practices, “a much richer background of experimentation” (Fonseca *et al.*, 2011, p. 27), and it has been frequently updated (GRI, 2015).

The coding instrument is structured using six categories: (1) Environmental (EN); (2) Social - Human Rights (HR); (3) Social - Labour Practices & Decent Work (LA); (4) Social - Product Responsibility (PR); (5) Social - Society (SO); (6) Public Sector (PA). The content codes are further divided into aspects (33) and elements (81). The coding instrument records the disclosure incidence of the elements in the social reports analysed. Following a common classification in the literature (Guthrie *et al.*, 2004), an ordinal scale with four ranges (i.e., declarative, monetary, non-monetary and monetary, non-monetary) has been adopted to take into account the quality of disclosure of the reports analysed. The proportion of a page has been chosen as a unit for analysis, because it gives more relevant results than other measurement techniques (Unerman, 2000). Pictures and photographs have been excluded.

The analysis was undertaken by one of the authors, after some coder reliability checks with several other authors and in order to test the reliability of the analysis, a different author duplicated the coding on a sample of documents in the early stage of the coding and no major issues emerged (Guthrie *et al.*, 2004). The analysis of the 12 social reports in our set was recorded in a spreadsheet indicating the incidence of information disclosed.

To answer RQ 2 (Why do they report?) and RQ 3 (What are the main difficulties encountered in developing social reports?) the second part of the project was developed in 2012 by sending an e-

mail interview to key preparers of the 12 social reports. Those who responded agreed to be part of the anonymous analysis (King and Horrocks, 2011). The key preparers were identified on the basis of the coordination team indicated in the methodological note of each document analysed. They are generally internal employees, both administrative staff and academics. Remote interviewing, and particularly using e-mail, is considered in this specific case to be useful as it could include participants who are geographically distant from the interviewer: “the e-mail interview is the most commonly used technique and exemplifies the asynchronous approach, where participants are able to answer questions sent by researchers in their own time” (King and Horrocks, 2011, p. 86). Before emailing the online interview, telephone calls were undertaken to ask availability, set the overall topic, indicate the type of questions, establish a timeframe for responding, verify the e-mail address of the person in charge of the social reports in each university, to “ensure that participant knows what they are committing to and to facilitate management of the project” (King and Horrocks, 2011, p. 86). After several reminder e-mails and calls, nine of 12 universities provided answers to the survey.

The survey was based on six semi-structured questions. This allowed the respondents to reveal the reasons behind the development of the social reports. Thematic analysis was developed for data analysis. First, the researchers coded the online interviews and 18 relevant codes were identified. Second, the codes were re-analysed and collapsed in order to recognise the themes, where themes imply some degree of repetition and must be distinct from each other (see, Table 1).

(Insert Table 1 about here)

Thematic analysis allows participants of the survey to state something as a whole. Two main themes were recognised. The first of these is the reason for preparing a social report and it allows

us to answer RQ 2, while the second is the difficulties encountered in developing the reports and it allows us to provide an answer RQ 3 for our set of universities social reports.

6. Findings

The findings and analyses are provided in terms of the three research questions.

6.1 RQ 1 Do Italian state universities report? If so, what is in the reports?

Twelve state universities were found to have published at least one social report and these are listed in Table 2. This low rate (12 out of 61 state universities, about 20%) supports the findings of previous international studies that highlight a lack of social reporting practices within the higher education system (e.g., Fonseca *et al.*, 2011; Adams, 2013). Moreover it is not particularly surprising in the Italian context and it has been found that the adoption of new practices in the Italian public sector generally takes place only when required by law (Panozzo, 2000, p. 368).

(Insert Table 2 about here)

Table 2 highlights that several universities had issued previous editions of social reports. Most of the organisations that issued social reports are located in Central Italy. The size of the university does not appear to be a factor affecting the decision to report. In fact, both small organisations (with just 7,000 students and central funds of 21 million euro) and large ones (with more than 55,000 students, and funds of 200 million euro) published a social report up to 2010. Table 2 highlights the documents analysed, the page range, the co-ordination team that undertook the production of the social report and the guidelines followed. All the documents were made available as pdf files and were collected from the universities' web sites. Generally the team that coordinated the reporting comprised internal employees, both administrative staff and academics; only two universities mentioned the working team including external consultants; one university

does not show the composition of the working team; no reports have been produced exclusively by external consultants.

As indicated in Table 2 there were no common guidelines that universities followed in constructing their social report. Many referred to is the Italian Directive (2006), used by eight universities. Six universities stated that they ‘follow’, ‘take up’, or ‘refer to’ more than one guideline. Four universities stated they had used the GRI guidelines, while four universities declared they did not follow any guideline. It is possible that the higher adoption of the Italian Directive (2006) is due to an Italian tendency to be more likely to innovate in management practices when advised by the government. In fact, Guthrie and Farneti (2010) have observed within Italian sustainability reporting practices in local government there was a prevalingly top-down reporting approach deriving from laws and guidelines, rather than a bottom-up approach deriving from the dissemination of ‘best practices’.

The following Table 3 highlights how the eleven reporting subjects identified by Frey *et al.* (2010) have been reported in the social report within our set for the 12 universities.

(Insert Table 3 about here)

The most commonly reported subjects as identified in Table 3 are as following: education and teaching activities (n=10); innovation and research activities (n=10); human resources (n=10); local context and institution (n=8). Therefore, our research highlights that the development of social reports tends to focus on managerial issues linked to universities’ twofold mission (i.e., research and teaching activities), as well as human resources. The focus on managerial issues is similar to those of a prior study about Italian local governments (Farneti *et al.*, 2010).

Our analysis based on the GRI (i.e., GRI, 2006; GRI SSPA, 2005) was undertaken in order to establish what has been disclosed in terms of how many elements of the GRI have been reported, and the quality of information disclosed. From the 81 GRI elements, grouped into six categories, an index of total possible disclosures was constructed (i.e., 81 elements x 12 organisations = 972 possibilities). This is our disclosure index and results are highlighted in Table 4.

(Insert Table 4 about here)

Table 4 highlights that, of the 972 total possible disclosures, only 76 were identified, that is 7.8% of the possible elements. Many elements, and an entire category (e.g., human rights), were not disclosed at all. There was a generally low level of disclosure for each category. Particularly, the “labour practices and decent work” category accounts for 17.9%, “public agencies” for 17.4%, “society” for 10.4%, “product responsibility” for 6.5%, “environment” for 1.7%, and “human rights” for 0% of disclosures. This suggests that, in the Italy context, these university social reports do not include social information to any great degree. Moreover, the environmental category is hardly reported, which could be related to a low degree of diffusion of Environmental Management Accounting Systems among Italian universities. This corroborates the findings of Cassone and Zaccarella (2009), who found that environmental issues were generally not reported in university social reports. This finding is in contrast with the study of Fonseca *et al.* (2011) of Canadian universities, which found that their disclosure focused on indicators related to environmental performance in the sustainability reports.

Table 5 highlights that most of the 76 elements recorded were non-monetary (48.7%), followed by declarative information (27.6%) and monetary and non-monetary (22.4%), with monetary information only at 1.3%. This suggests that, although the number of universities’ reports is still low, these organisations engage in developing quantitative data.

(Insert Table 5 about here)

6.2 RQ 2 Why do they report?

The following information is from the survey undertaken by preparers. Please note answers were in Italian and were transcribed into English for our research.

We identified two main reasons why the respondents produced a social report: external and internal motivations. In relation to the former, the most cited motivation derives from the enhancement of information flow, communication and engagement with external stakeholders.

For example:

The social report is a tool to meet the information needs of all universities: students and their families, institutions, the academic community, businesses, citizens, the local community and authorities.

(D University)

Also the information provided to external stakeholders was an attempt to affirm the organisation's legitimacy. In seeking legitimacy, universities identify the insufficiency of only disclosing financial information. For example:

The social report was an act of recognition of the social responsibility of the University and the subsequent awareness that only by social accounting information it is possible to illustrate the complexity of the University, highlighting its uniqueness.

(E University)

Several universities emphasize the reduction of public financial resources as a driver for developing social reports. For example:

The report was a first experiment about the university's sustainability. Institutional change and a decreasing in public financial resources stimulated the development of this report.

(E University)

One university was motivated by the occasion of the anniversary of its first decade to issue its social report. Another university issued its social report for the activity (counselling for students) in which it had obtained a quality certification. The online survey revealed that without the need to obtain certification the university would not have undertaken the exercise to produce a social report and does not intend to repeat it.

The universities mention an improvement in their performance measurement and greater links between their social reports and their management control systems. For instance, one university includes the social report in the university planning system and the university connects the report with the internal control system. An expected internal motivation is related to the engagement of university's employees at different hierarchical levels, both academic and administrative staff:

The social report is a tool to promote and develop an accountability culture within the university.

(D University)

Finally, social reports can foster awareness of the universities' social role. Several universities adopt a top-down approach in which the decision to issue a social report was made by the administrative Director and the university Chancellor. However, in other universities, scholars in the field of social responsibility played a crucial role in the initiative. This second approach can be found in four universities.

Our analysis of the replies indicates a realized benefits and behavioral changes are of interest for the universities that have published more than one social report. Five universities out of nine have published more than one issue of their reports. Among these, in three universities the social report has become a well-established practice. However, as one of these universities explained:

Governance changes and the 2008 Italian University System Reform (known as Riforma Gelmini from the name of the Italian Education Minister) compelled us to focus only on compulsory documents instead of developing voluntary reports.

(C University)

One university concluded its social report practice after two editions of the reports. However, in 2012 one of the university governance bodies (Academic Senate) stated the need to reintroduce such a practice. The online interview does not conclusively identify why universities have not continued with this practice.

The universities appear to be optimistic about the realised benefits of social reports and these can be classified as external and internal. External benefits mainly relate to an improvement in communication with stakeholders, and a consequent enhancement of legitimacy. In particular, a university stated for example:

The social report has been able to provide a widespread approval of the university's activities by government authorities and academia, among other stakeholders.

(D University)

Although the overall view of external benefits is positive, one university claims a low rate of response to the stakeholders' questionnaire attached to the reports. Moreover, another indicates that the aim to communicate with stakeholders is now more achievable through different media, such as participations in local events, associations of external stakeholders, and development of a code of ethics in accordance with the European Charter for Research.

With reference to internal benefits, one university pointed to an improvement in performance measurement that was useful in meeting the requirements of an administrative reform relating to

performance assessment in the Italian public sector (known as Riforma Brunetta in 2009). Moreover, another university indicates a great involvement of internal stakeholders:

The positive elements of the experience to issue the social report are due to the widespread nature of the process. Every organisational unit contributed to the reporting. In this manner, the experience allows a vast dissemination of social reports skills across the organisation as a whole. In addition, the participation of different organisational units in the same project creates a cohesive working environment ... Over the four editions, gradual improvements in reporting are made, in particular in the measurement of output and outcome and in the report structure, as a whole.

(G University)

The realised benefits are closely connected to the behavioral changes that occurred in the Italian universities issuing social reports. First, the analysis reveals that the development of such reports enhance the awareness of sustainability issues. In particular, the experience of one university is worth noting. This university created a Sustainable Committee in 2011 and it was the first Italian university to include a gender report in its social report. Second, another two universities point out internal changes in the working environment, where the silos of the university have become more interconnected and more attention is paid to internal communication. Moreover, changes are revealed in performance measurement and the link between social reports and planning and management control activities.

6.3 RQ 3 What are the main difficulties encountered in developing social reports?

In terms of analyzing the responses concerning difficulties in preparing social report, we found the main difficulty in its preparation is the availability and gathering of the specific information. For instance, one university claimed a lack of information to report outcome performance.

Another university found difficulties in the collection of information because the information was spread throughout the administrative structure. Another university noted the absence of a management accounting system with sufficient non-financial information to be a problematic issue.

Another difficulty reported by the respondent universities relates to the information needs of stakeholders. One preparer claimed that there was a trade-off between the brevity and readability of the social report and the information needs of different groups of stakeholders. Another preparer noted the importance of stakeholder engagement to the development of social reports.

7. Conclusions

This study offers an overview of social reporting practices issued by Italian state universities. It was found that 12 universities have issued one or more social reports. This suggests that social reporting adoption remains relatively low.

Also our study finds similar results to Marcuccio and Steccolini (2005), who found that the social reports in Italian local government were driven by 'management fashion' and for this reason little social and environmental information has been disclosed and social reports mainly contained management information about operations and output. The analysis found a low compliance to the GRI, with only 7.8 % of the elements disclosed. No environmental aspects were communicated, with mostly managerial aspects reported (e.g., research, teaching, human resources and local context). This finding is similar to that of prior studies about Italian local governments (Farneti, 2011; Farneti and Siboni, 2011), suggesting that social reports appear to be

report issued for 'managerial purposes'. It appears that the social report has been used to describe managerial performance rather than to disclose social and environmental performance information.

The findings suggest that the practice of producing social reports is still under developed for Italian universities and those reports that do exist, do not engage in depth with social and environmental data. These findings support the conclusion of Fonseca *et al.* (2011) that social reporting practices are likely to provide limited information to the various stakeholders without a legal requirement for universities to provide such a report.

However, this first attempt at analysing a pool of Italian universities' social reports could be useful in promoting increased adoption of social reports at universities, not only in the Italian context. First, because the findings provide evidence (both in Italy and internationally) that some universities have begun to adopt these new forms of reporting, including social and environmental aspects. These practices of producing an extended voluntary performance enhance the traditional forms of reporting, by providing information relevant to the overall performance of the universities.

Second, the findings indicate the items missing or less reported with respect to a comprehensive performance measurement thus highlighting the points of 'weakness' of the current ways of reporting and where they can be improved. In this sense, the paper helps improve practices already in place.

When addressing the questions of why universities issue social reports, the responses undertaken reveal that motivations for reporting are based on accountability, in order to demonstrate what the universities have done.

The analysis of survey results reveals that benefits appear both inside and outside the organisation with an overall improvement in communication with stakeholders. The information provided to them is an attempt to affirm the organisation's legitimacy. In seeking legitimacy, universities identify the insufficiency of only disclosing financial information.

To clarify most of the respondents are the people who promoted the development of the social reports, so have a vested interest in the process. Indeed, future research could interview other individuals inside the organisation in order to verify these benefits.

Finally it is interesting to observe the role played by scholars in the field of social responsibility, as actors promoting these types of reports. The analysis reveals that one of the main difficulties in the development of the social report is the collection of non-financial information. It can be argued that this problem can explain the low level of compliance with the GRI, which requires a deal of information to disclose various social and environmental measures.

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Table 1 – Relevant Codes and Themes

Codes		Themes
1.1.Provision of information to external stakeholders and stakeholders engagement	External motivations [1.1; 1.2, 1.3; 1.4; 1.5]	1.Reasons for social report
1.2.Enhancing of legitimacy		
1.3.Law requirement		
1.4.Quality certification		
1.5.Decrease in public financial resources		
1.6.Celebration of important event	Internal motivations [1.6; 1.7, 1.8]	
1.7.Improvement in performance measurement		
1.8.Scholars involved in the field of social responsibility		
1.9. Enhancing in legitimacy and stakeholders' engagement	External benefits [1.9.] Internal benefits [1.10.;1.11.];	
1.10.Involvement of internal stakeholders		
1.11.Improvement in performance measurement		
1.12.Increasing awareness of social role played by universities	Behavioral Changes [1.12.]	
2.1.Availability and gathering of information	Lack of information [2.1; 2.2, 2.3]	2. Difficulties in developing social report
2.2.Dispersion of information within the organisation		
2.3.Absence of management accounting		
2.4.Difficulties in stakeholders' engagement	Difficulties connected with stakeholders [2.4; 2.5]	
2.5.Etherogenety of stakeholders' information needs		
2.6.Lack of appropriate guidelines	Lack of standards [2.6]	

Table 2. Italian universities' social reports

Organisation	Report title	Pages	Coordination team	Guidelines
A	Bilancio sociale 2006	117	internal employees (academics 13; administrative staff 20)	Italian Directive (2006); GBS (2001)
B	Dati & Fatti 2008	71	None declared	None declared
C	Bilancio sociale 2006	66	internal employees (number not declared)	Italian Directive (2006)
D	Il Bilancio sociale 2008	291	Internal employees (academics 4; administrative staff 13), student (1), external employees (2)	Italian Directive (2006); GRI (2006)
E	Bilancio sociale 2006	62	internal employees (academics 2; administrative staff 16)	Italian Directive (2006); GRI (2006); GBS (2001); GBS (2005)
F	Bilancio sociale 2007	134	internal employees (academics 24; administrative staff 26)	Italian Directive (2006); GRI (2006); GBS (2001); GBS (2008)
G	Bilancio sociale 2007	117	internal employees (academics 2; administrative staff 37)	Italian Directive (2006); GRI (2006); GBS (2001); AA1000 (1999)
H	Bilancio sociale 2004-2006	40	internal employees (administrative staff 5), external employees (2)	Italian Directive (2006)
I	Bilancio Sociale della Scuola Superiore Sant'Anna 2003-2004	177	internal employees (academics 1; administrative staff 17)	None declared
L	Rapporto di Ateneo a.a. 2008/2009	77	None declared	None declared
M	Secondo bilancio sociale 2008	72	internal employees (academics 1; administrative staff 12)	Italian Directive (2006); GBS (2008)
N	Rapporto di Ateneo 2003	95	None declared	None declared

Table 3. Reporting subjects disclosed by Universities analysed

<i>Reporting subject</i>	<i>No. of Universities</i>	<i>Universities</i>											
		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>I</i>	<i>L</i>	<i>M</i>	<i>N</i>
Counselling	3			X			X		X				
Education and teaching activities	10	X	X	X	X	X	X			X	X	X	X
Innovation and research activities	10	X	X		X	X	X	X		X	X	X	X
Environment	3	X			X					X			
International cooperation	4				X		X			X			X
Culture	3				X	X	X						
Local context and institutions	8	X	X		X	X	X	X			X		X
Protection of human and social right	1									X			
Communication	3									X	X		X
Health	4				X	X	X			X			
Human Resources	10	X	X		X	X	X	X		X	X	X	X
Total		5	4	2	8	6	8	3	1	8	5	3	6

Table 5. Quality of information

Quality	Total	
	No.	%
1 - Declarative	21	27.6%
2 - Monetary	1	1.3%
3 - Non-monetary	37	48.7%
4 - Monetary & Non-monetary	17	22.4%
Total	76	100.0%

Table 4. The disclosure index

Category	GRI Elements	Total Observed	Total Possible Elements	Percentage
(1) Environmental (EN)	30	6	360	1.7%
(2) Social - Human Rights (HR)	9	0	108	0.0%
(3) Labour Practices & Decent Work (LA)	14	30	168	17.9%
(4) Social - Product Responsibility (PR)	9	7	108	6.5%
(5) Social - Society (SO)	8	10	96	10.4%
(6) Public Sector (PA)	11	23	132	17.4%
Total	81	76	972	7.8%