Social and Environmental Reporting in the Italian Higher Education System: Evidence from Two Best Practices

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Abstract

The increasing need of accountability to key stakeholders, and the demand for new tools that are useful for governance at universities, have led to the development of new forms of reporting, including social and environmental reports (SERs), which are helpful in the implementation of knowledge and building awareness of sustainability issues. SERs are not only a useful tool for reporting but are a way to educate organizations and stakeholders to a greater sensitivity to SD topic, building virtuous circles that involve students, professors, employees, and community. This study presented a picture of the development of SERs in the Italian Higher Education sector, the main frameworks spontaneously developed, and two selected best practices where SER was improved significantly: Università di Macerata and Università di Ferrara. To reach this aim, the main informants involved in the reporting process on the governance level, as the sustainability responsible, or the rectors of the universities were interviewed. The findings outlined the peculiarities of this process in two successful cases, such as governance compliance and the sharing of knowledge.

Keywords

Social and environmental report · Universities · Sustainable development · Italy

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1 Introduction: Universities and Sustainable Development

Over the last few decades, several authors have studied sustainable development (SD) in the higher education (HE) system. A widespread range of actions, strategies, and proposals that universities could consider to develop SD in their respective organizations were analyzed. The term "SD" is still misunderstood and is considered as a topic related to the environment. The word "sustainable" has a Latin origin in "sustinere," which is to maintain and to support. Therefore, to be sustainable denotes the capability of upholding a state or situation in several aspects (Leal Filho 2011). Hence the etymology of the "SD" definition given in the Brundtland Commission Report "Our Common Future," which stated: "sustainable development seeks to meet the need and aspirations of the present without compromising the ability to meet those of the future" (WCED 1987, p. 151). The meanings given to this term have considered several aspects of the impact that organizations and people can have on the environment in which they live and work. The environment, as a complex mix of ecosystems, networks, and societies, can be influenced from a widespread range of behaviors, and every activity has an effect on one or more features of the environment. Universities are a part of a national context and have the power to influence the general thinking of the future generation of leaders (Cortese 2003) and represent the culture of the country itself (Sterling 2004). Furthermore, universities are entities that are part of a local community in which students, professors, and employees live together. The universities impact on the environment and society is difficult to manage and measure.

As shown by Velazquez et al. (2006), in the process for understanding the achievement of SD in a university system is pivotal determining the different steps of this process. These phases do not often occur sequentially in the same year because they take time to be implemented in organizations. According to Lozano (2006), SD is a significant change for any society and, similar to all innovations, needs time to improve an organization. This is even more true in an Italian context in which the majority of universities have public ownership (69.79 % at the end of 2012) and the SER remains underdeveloped and with an inconsistent trend.

Following the model derived from Velazquez et al. (2006) study, behind this process of improvement, there is the development of a sustainability mission and vision for organizations, whereby its governance behaves according to SD thinking (Holberg et al. 2008). It follows the creation of a commitment that aims to facilitate SD inclusion in strategies and activities (Lee et al. 2013), such as researching (Wass et al. 2010), teaching (Khan 2013), partnerships, and greening campuses (Koester et al. 2006). Finally, according to Velazquez et al. (2006), a sustainable university model is completed using "appropriate instruments for monitoring, analyzing, and controlling the performance of sustainability initiatives."

The reporting phase of SD actions is a complex process itself that involves several people inside an organization and aims to be accountable and transparent on the performance achieved. In the reporting process, a document is created that might have several titles depending on the content, the origin, and the context in

which it was implemented. In this paper referring to social and environmental reports (SERs) we include all the documents that present the performance of three aspects of sustainability using qualitative and quantitative presentations. Following the main idea of the triple bottom line (TBL) presented by Elkington (1997), these reports provide financial, social, and environmental performance.

Several studies on SD have focused attention on the first phase but have paid little attention to the audit reporting process (Karatzoglou 2013). In light of the need for further research on this issue, this study presented two best practices, using two universities that have the longest practice on social and environmental reporting processes and reports in Italy: Università di Ferrara and Università di Macerata. This research contributes to draw the complex worldwide picture of this topic, focusing on process aspects and important evidence derived from interviews, focus groups, and document analysis in regards to these two universities.

In the following section, reporting process phases and the main issue of SD for universities will be presented in this study. This framework has been adopted to understand peculiarities in the cases studied in this paper. The Italian trend on social and environmental reporting will be summarized, giving an overview on the development of reporting practices and main characteristics. Before explaining the results of the two cases analyzed in this study, the methodology applied for analyzing the reporting process and SER of these universities will be described. The paper will conclude with remarks, critiques on the present research, and potential further studies on this issue have been provided.

2 Social and Environmental Reporting Process

Approaches to SERs are varied. One SER approach is "minimal," which is a strictly accounting view. In this approach, the identification of SD issues is entrusted to a widespread range of indicators, giving communication effectiveness, transparency, and comparability for different stakeholders. However, it neglects the importance of the reporting process aimed at sharing mission, values, and knowledge. It is not expected for stakeholders to be involved in the process. The advantages of this approach are the speed of adoption and data collection and comparability over time. However, in this way, SER is quite similar to the financial statement and it derives from a mere internal collection of data, leading to the uselessness of a document.

A second approach is focused on the process and is not limited to the mere adoption of the reporting model, but considers the process itself as the most important point for organizations as a development tool.

In the light of preview researches (Frey et al. 2009; Towns and Cocklin 2006), and the two best practices analyzed in this paper, a hypothesis framework about reporting process phases for SER will be presented (Moggi 2013). The reporting process encountered several barriers similar to those observed by several authors in regards to SD implementation for other university activities (Leal Filho and Wright 2002).

2.1 Expressions of Willingness on the Part of the "Enlightened" Subject

The first real step toward the beginning of a process of social and environmental reporting is linked to the interest of a person who has a good knowledge on SER and understands the importance of reporting any action taken in account of SD practices. Such an individual is usually called "the champion." This person can be a professor who teaches and researches on sustainability or can be an involved administrative staff member who has knowledge in this issue and, "dreaming about or envisioning" on this path (Velazquez et al. 2006), is firmly capable of supporting it. Good SD knowledge is not enough; therefore, it is essential the "enlightened subject" has charisma and the ability to promote these ideas to the governance.

2.2 Commitment Disclosure

In this second phase, the governmental bodies formalize the commitment for the SER, beginning the reporting process. At this stage, it is pivotal to identify the real purpose of the report and its importance in the accountability system of the university. The governance, or a CSR committee, decides if the report will be a mere supplementary document or a management and control tool. In addition, at this phase, the governance of the university is called to re-examine the mission, values, and strategic objectives in order to translate the SD commitment into concrete actions and reporting.

2.3 Definition and Formalization of the Working Group

There are three possible settings: (1) the establishment of a unique committee composed by a few subjects representing several functions; (2) the creation of two levels of committee, the first group is extensive and is called to discuss jointly the various stages of reporting and the second team is smaller and it handles the operatives part of the reporting process, such as data collection; and (3) two groups, the first, at a governance level, decides aims and objectives of the report and the second, more operative than the first, is responsible for data collection and drawing the document. In all these cases, the involvement of governance will be essential to make a formal commitment and, in order to achieve greater impartiality of the instrument, it is important to consider the inclusion of the key stakeholders (internal and external) of the university into the working groups. At this stage of the reporting process, the committee can decide whether to use the counsel of external experts on SD and SER or rely on their own resources.

2.4 Defining the Reporting System

In the fourth phase, the working group decides the best reporting standards to apply to the structure of their report and organizes the data collection process. At this point, a clear mapping of the knowledge of the people involved in the process is performed to help better organize competence and optimize response time during the following phase: information collection. Here, the working group defines the content of the report in terms of indicators and the related responsibilities for evaluating several factors of university activities and implementation of SD strategies, such as the evaluation of research, teaching, intellectual capital and, more in general, the impact of the organization on the stakeholders. To maintain intelligibility of the chosen SER, the group defines quantitative (selection of indicators) and qualitative (e.g., the description of the green projects implemented) information.

2.5 Collection and Processing of Information

This stage focuses on the collection of information and data necessary to report the various areas defined in the previous phase in order to complete the structure determined by the standards chosen. This phase is influenced strongly by the degree of development of information systems, such as the data warehouse's ability to provide (or not) detailed information. Especially during the first year of reporting, this phase appears to be the most difficult step to overcome because the functions involved in the process are not able to provide data; the data either does not exist or the responsibilities of several people are not correctly defined. For these reasons, the commitment phase should be brought to the attention of the whole organization. However, information is already in the information system of the university because data is used to develop other reports, such as documents for research evaluation or records on SD projects.

2.6 Drafting of Document

Once quantitative and qualitative information is collected, the working group selects the data collected with the purpose to obtain an SER that the stakeholders will understand. This selection depends on the university because rarely the reports' content aspired to a unique standard and cherry-picking behavior is common, which is a sign of myopic use of the tool. The balance between content and several parts of the document follows the decision of the working group and, more in general, the soul of the university's vocation on its activities. During the first year of reporting (sometimes named "year zero"), this process often create an experimental document. The working group and governance are only able to evaluate how to better coordinate several people involved with the process, develop stakeholder engagement, and increase the effectiveness of the communication process after the first

year has been completed. For these reasons, during the first year of reporting, universities face considerable difficulties and reports are often poor or have gaps. If these difficulties are not overcome, the risk is high that the process will never be recovered.

2.7 Approval of the SER by Governing Bodies

Although some universities do not consider this phase, it is important that the SER is approved by the board of directors after the academic senate has been consulted. In fact, by formalizing and sharing results during the conclusion of a process, stakeholders become more aware of a university's activities and the development and impact of SD inclusion in strategies. A final report could be a helpful tool as a management and control function to begin defining multi-annual programs and new SD strategy goals.

2.8 Communications of the SER

After the operative part of the process, the working group has to present the report to stakeholders. This usually happens by a conference presentation or workshop in which the main aim is to present the university's performance. Recently, several universities have decided to present their SER in a day dedicated to SD issues, taking the advantage to increase both awareness on social and environmental impacts of university activities and improve general SD skills. It is important to remember that SER should answer to the third mission of universities, the diffusion of knowledge among the community, in this case on social, environmental, and financial sustainability and the way to develop projects on SD issues. SERs must be advertised in the major local media and brought to the attention of the scientific community and other universities. Finally, it is pivotal to upload SERs on the respective universities websites, giving proper visibility on the universities homepages (Nejati et al. 2011).

2.9 Social Audit

A common practice in companies, but with minimal relevance for universities, is the social audit.

The lack of importance given to this practice is linked closely to the use of several standards simultaneously. In light of this, an easy evaluation of reports' content is made difficult.

2.10 Obtaining Feedback

The final phase of the process is evaluation from stakeholders, both on the report accountability value and on the university's activities. This phase could be carried out in complementary or alternative ways. An evaluation survey, which must be completed and returned with suggestions to the university, could be attached to the SER. Another way is to organize focus groups or workshops in order to collect feedback with more interactions, which cannot be obtained using questionnaires.

As underlined by several authors (Lozano 2006; Shriberg 2004), each aforementioned phase describes stakeholder engagement as a pivotal part of the process itself. Starting from stakeholder mapping, university governance has to determine the who, how, and when involved in the development of the document. As demonstrated by preview studies (Rode and Michelsen 2008), the reporting process helps the people involved improve their awareness of SD issues because these subjects, building indicators, and comments on the results help them understand the concrete consequences of the university's activities on the environment and stakeholders, such as their local community.

SERs can become the catalyst to increase knowledge of SD issues because people engaged in the process, even if only in part or in a specific topic, are forced to understand the obtained data. According to Godmann et al. (2014), involving students in the accountability process could be an enriching activity and a "powerful pedagogic device" used to shape SD.

3 The Italian Context on Social and Environmental Reporting

For several years, there has been heated debate on SER at universities in the Italian context. Publication on SER began in 2003 when two HE institutes (Normale di Pisa and S. Anna di Pisa) published the first experimental reports. They presented only a limited summary of social aspects and could not be considered SER. Currently, Italian universities show a growing attention to social and environmental reporting, which has been demonstrated by the presence of several voluntary reports from 2006 that have considered SD issues.

Out of 96 entities declared as institutes of the HE system from the Ministry of Education in 2013, 28.12 % (27 universities) of these organizations have at least at one time declared the intention or actually started the voluntary reporting process.

As shown in Fig. 1, Italian universities have developed different types of voluntary reports. The most common type is the social report (65.38 %) that, despite the name, usually presents the TBL structure. The mission report (7.69 %) is a document that describes a university's performance for the period that coincides with the rector's mandate. The environmental report (3.85 %) limits its focus on accountability to the impact of the university's activities on the natural environment that hosts the organization. The "sustainability report" label is still rarely used

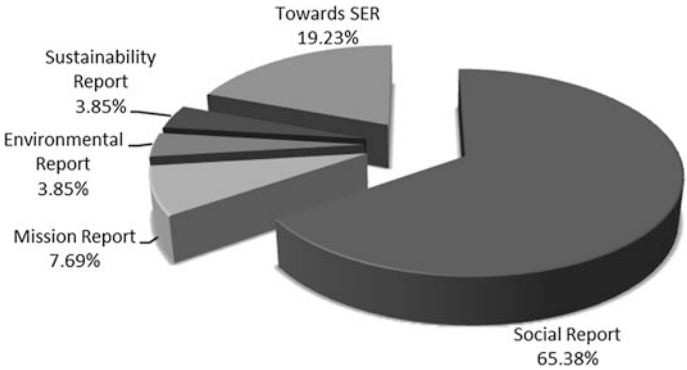

Fig. 1 Types of report founded (updated to December 2012)

Fig. 2 SER and ownership in Italian universities

		SER	
		YES	NO
Ownership	Public	26	41
	Private	1	28

(3.85 %) because Italian standards and practices prefer the word "social report." In the "toward SER" cluster (29.23 %), all the documents that provided a commitment to SER, such as reports expressly declared as beginning points for a future social and environmental reporting process, were collected (Fig. 2).

The comparison of SERs presence in public and private HE institutes revealed a clear preeminence of this practice in public universities, with only one case in private institutes. The trends of published SERs were varied and difficult to measure because several universities decided to report with different periods of reference. Despite this, increasing attention toward this issue was demonstrated with the drafting of SERs and the publication by Study Group for Social Reporting (GBS—Gruppo di studio per il bilancio sociale) of a standard, Guidelines for Universities (GBS 2008), thought expressly these organizations. This interest was renewed in 2013 by this study group: a new team of experts was created with the aim of rewriting these guidelines in light of several updates on aspects undertaken in the first document, such as SD issues, gender analysis, and the role of SER, like a strategic tools for governance in universities to define long-term programs.

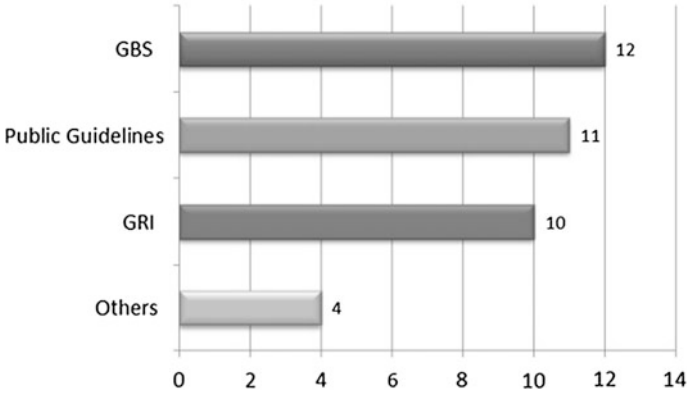

Fig. 3 Number of standards developed (analysis December 2012)

Figure 3 shows the results of the analysis of 18 documents, the most recent SERs published at the end of 2012 by Italian universities. In each report are applied on average 2.7 standards. The GBS standards (general principles, the public sector technical standard, and the universities technical standard) are the most used (12), followed by several general guidelines or manuals for public sector organizations (11) and the GRI (Global Reporting Initiative) standards (10) (general principles and public sector pilot version). In the residual cluster "other," a few universities followed the general approach, such as the Italian project Corporate Social Responsibility—Social Commitment (CSR-SC) published in 2004.

4 Case Studies Analysis

The preliminary analysis of the Italian context was essential to define the best practices described in this article. The two cases selected could be considered as best practices in social and environmental reporting in the Italian HE system because of their constant reporting process throughout the last 10 years. In fact, analyzing the diachronic evolution of the 96 entities declared as institutes of the HE system from the Ministry of Education from 2006 to 2012, the two cases selected are the only two universities that have published SERs for more than 4 years. All the voluntary reports published until now, and the related press reviews, were collected and analyzed for the two SER case studies. To better understand the reporting process, from October 2012 to January 2013, four interviews were performed and one focus group with four employees, were developed with people who were part of the governance body, including CSR managers, rectors or CSR teams, and responsible of students.

4.1 Università degli studi di Ferrara

The Università di Ferrara was established in 1391 in the North of Italy and is one of the most important universities in the region, counting more than 15,000 students (academic year 2012–2013). Despite SD not being declared formally in the university's mission, this university dedicated extensive attention on this issue. The first, and most visible, sign was the website's dedication to sustainability (http://sostenibile.unife.it), where the rector declared that the university was committed to implementing principles of "sustainability" as a pivotal paradigm of research, teaching, and management in order to develop, promote, and increase projects, strategies, and actions consistent concretely with SD. The city of Ferrara is called "university city" because of the strong relation between the university and the local community.

The approach concentrated on long-term projects that increased the sustainability of the university in terms of economic, social, and environmental impacts on the local community and the future impact on financial resources. The attention to SD issues was demonstrated by several actions on teaching, research, and projects and specific initiatives and achievements, such as the establishment of the "deputy rector for sustainable policy" or the annual award for the best thesis on sustainability.

The SER process, still undertaken, began in 2006 with the first "social balance." The improvement of the reporting process and of the SD policies of the university was clearly shown by the last report presented (2012 edition) in April 2013.

4.2 Highlights from the SER

From the beginning, the process was strongly supported by the rector and the university governance. The document was proposed by a champion with the aim of increasing the transparency of the organization, starting a process, now embedded, and managed, by a team of employees with knowledge and experience on the measurement of several aspects undertaken during the reporting process. There were two groups that worked on SER: the control group, composed of board members, who decided the content of the document, and the operative group, that follows the operational part of the process, composed of the responsible of the organization functions and few subjects from other organizations to act as SER experts.

The last report considered two standards for the content of the document: guidelines for the public organizations and GRI. The structure of the SER results as follows:

- Presentation
- History, mission, and identity
- Intellectual capital
- Teaching
- Research, innovation, and relation with entrepreneurs
- Territorial community

- International context
- Sustainability
- Culture
- Health
- Human resources
- Gender report
- Comparison table with GRI

One section of the report was dedicated integrally to SD at the university. This section explained how the organization worked on SD issues through several actions: teaching, good practices in the use of resources (see the development of carbon, water, and ecological footprint tools), energy efficiency, waste control, introduction of green provisions in contracts with external suppliers, maintaining sustainable transportation, improving the quality of the ecosystem, and preserving the native species.

The report presented a good balance between several parts dedicated to the stakeholders and gave an overview of the majority of the activities respectively undertaken. However, engagement and communication was not balanced for some stakeholders. For example, students were involved only in the final phase, which was when the draft of the report was presented to the university board for approval. In that occasion, the representative of the students could express an opinion. Despite this, the students involved in the SD project, and the SER process, declared to be enthusiastic about this role. In general, communication of an SER publication to a stakeholder is provided usually by e-mail to the internal stakeholder and important local authorities. Such information is provided to academia through a presentation aimed to involve external stakeholders, including the local community.

From the beginning, the report has presented an improvement every year. For example, in the last edition, one of the biggest new features in Italian universities was the gender section. However, the weakest part of the reporting process was that it was too long and complex, sometimes exceeding 1 year. For this reason, the intention for future reports is to reduce the number of indicators and the description of several projects, considering only the most important ones. As underscored in interviews, the difficulty will be defining reports' boundaries because SER has become an identity tool for people who make a contribution to reports. This simplification will be combined with a short form and an online version of the SER, with the aim of creating a document that a stakeholder will find easy to read.

4.3 Università degli studi di Macerata

The Università di Macerata was founded in 1290 in Central Italy and is one of the oldest universities in Europe with a marked humanistic vocation in the development of its courses. From here derives the motto of this institute, "innovation through humanism," which describes in few words the declared mission of the university.

For the academic year 2012–2013, this university counted more than 9,800 students, which is considered to be a medium-sized institute.

This university is situated in the hearth of Macerata and is an integral part of the local community. Its importance is demonstrated by the initiatives that the organization fosters for opening the university to the territory and improving culture, in light of the third university's mission.

The SER process began in 2006 with the first report considered as an experiment. Currently, the report is a collection of a few documents and summarizes the activities and the performance of the organization. It could be considered the best way to increase the accessibility of information about the university.

4.4 Highlights from the SER

The SER process for this university started because of the strong intention of the governance. The champion was the rector, with the aim to be more accountable, and the process was embedded thanks to the knowledge and experience of a professor that researches on this field. From the beginning of this process, the management and control office had supervised the reporting. Over the years, the process has involved an increasing number of functions, such research and teaching. For this reason the SER is consider as a coral result of a common work. There are two groups in this process: the coordination group, composed of a few people from the governance, and the working group, which coordinated contributions from numerous people involved in the reporting. The data collection engaged great part of the organization, with the aim to improve the awareness of the SER and knowledge on aspects of accountability.

Several standards were considered in the last report. Each standard was considered for different reasons. GBS and guidelines for the public sector were considered for the general content of the document, AccountAbility 1000 (AA1000) and GRI Guidelines (3.1 version), respectively, for the process of stakeholder engagement and to improve awareness of SD issues. The last report (2012) was divided into three sections: methodology and identity, activities and stakeholder engagement, and dialog with stakeholders. The structure was as follows:

- First section: Methodology and presentation of the university
  - Introduction and methodology
  - Identity
  - Resources
- Second section: Activities in 2012 and developments for 2013
  - Research
  - Teaching
  - Services
- Third section: Dialog with stakeholders
  - Stakeholder engagement

The report presented a structure that focused on economic and social impacts, instead of environmental aspects. This lack of attention to environmental aspects could be explained by the absence in this university of specific knowledge on this issue because humanistic topics prevail in the curriculum. In the methodology section, the report specified the communication plan for the SER. Similar to the report for Università di Ferrara, the report of Università di Macerata was published in a short version, and the university organized a day dedicated to the presentation of the report.

For the long-time experience of reporting, the community considered the university as a pilot for social and environmental reporting. Firms and non-profit organizations asked consultants of the university to begin the process to improve the organization culture on SER.

Also in this report, the weakness was low engagement of the stakeholders during the process. For example the students were involved in a passive way. As such, it became pivotal understand how SER can be used as an instrument to engage stakeholders, such as students or local community, who were not aware of the real meaning of sustainability and the several affects the university has had on social and economic aspects.

This university had demonstrated how the SER could be a tool for rethinking the organization because several measurements were useful for obtaining a better understanding of the organization's performance in a holistic view. In fact, SER provided a moment of reflection where the governance reconsidered the short- and long-term strategies.

5 Conclusion

European universities have recently passed a period of great change that has hampered the development of SER practices. According to Godemann et al. (2014), several factors have had a negative impact on the process, such as reforms and fund cuts. In Italy, as a consequence of a wide reform (D.Lgs 240/2010), the government asked a strong rethinking of each university, influencing deeply the process of reporting, in particular, at the data collection phase, even though the process has been well run. Several structures have been modified, creating the need to identify new meters of measurement and people to involve in the process.

The cutting of funds has fostered the misconception (Leal Filho 2000) that the process is too costly in terms of time and human resources. The paradox is in the failure to understand that the development of environmental and social measurement systems, the reporting and the monitoring of the obtained data, could be a valuable tool for reducing costs and increasing efficiency in universities.

In addition, from the analysis of the SERs published in Italy and the two case studies analyzed, it is clear how difficult it is to understand the tricky word "sustainability" and the measurement of its dimensions (Gray and Milne 2002). In light of this, the GBS has established a group study on SER with the aim of spreading knowledge and experience on this topic and defining a new common standard at universities.

In the two case studies analyzed, the SER was the result of an accountability process on social, environmental, and financial performance and a valid support for the decision-making process. In both cases, the introduction of voluntary reporting partially helped increase awareness of SD issues.

Similar to how SD issues have been improved at other universities, the SER processes for the cases analyzed were embedded because of strong support from governance from the very beginning of the project.

The role of the champion was pivotal; the champion is a person who has a research interest or a personal inclination to an SD topic and its accountability.

To build indicators means to fill in cultural gaps between economic and scientific communities. In fact, when more information is given to the stakeholder, universities improve awareness of SD issues and it is consider a best practice to imitate. As also demonstrated by this study, SER became an important tool to change the organizations and increase collaboration between several courses under a common issue of SD.

A common weakness is the poor stakeholder engagement in the process. Students were not involved during several phases of the reporting; however, these subjects could provide valuable support, such as defining indicators that would be useful for external stakeholders and helping outline a better way to communicate to students who, in the opinion of people interviewed, in the majority of cases, did not know SER existed at their university. One of the ways that was declared to help improve the communication of the report to the stakeholders was to provide a short form and an online version of the report, which could make the SER more accessible.

The main function of SER is to allow universities to provide a greater transparency to stakeholders, bringing more awareness to economic, social, and environmental performance and the related activities and accountabilities of SD projects, which would not have been known otherwise.

The reporting created more awareness and knowledge for the people involved in the process, assuming also the internal function of the identity tool.

This study aimed to contribute to the numerous studies on SD at universities, but has provided a deeper insight into the accountability process undertaken for measuring the sustainability of universities' activities. In light of the results, further studies are needed to understand how people involved in social and environmental reporting really increase their awareness on SD and if this awareness is influenced by the role of the champions and their features. Another critical point underlined by this study is that more attention on SD could be afforded to different dimensions such as social rather that environmental. With the aim to provide more support to universities that decide to start the SER process, in future research, it will be pivotal to understand how the context and vocation of universities can influence SER.

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