

GBS Observatory 2024 SUSTAINABILITY DISCLOSURE IN ITALIAN UNIVERSITIES

Report made by the Study Group

Sustainability reporting in universities



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SECTION I

THE "GRUPPO BILANCI E SOSTENIBILITÀ" AND THE OBSERVATORY

1. Introduction

1.1. The Gruppo Bilanci e Sostenibilità

The Gruppo Bilanci e Sostenibilità (GBS) is an association that has been accompanying the world of research, companies (public, private, third sector) and professions for more than 20 years in the evolutionary process of corporate and sustainability reporting.

GBS is passionate and committed to the development and dissemination of scientific research in the field of sustainability budgeting; in fact, it plays a concrete role in promoting the production of new knowledge and sharing that knowledge with academia, business and society at large.

Scholarly research on sustainability reporting is concerned with exploring a wide range of related topics, such as analyzing the social, environmental, and economic impacts of corporate activities, integrating these dimensions into financial reporting, and identifying the principles and guidelines that guide responsible and transparent management of corporate performance.

GBS works to foster a culture of sustainability and corporate social responsibility, as it believes these are essential components for a successful business in the 21st century. Through conferences, seminars, workshops, and publications, GBS strives to disseminate the latest research and

best practices in the field of sustainability reporting, providing a forum for discussion and debate among experts, practitioners, and representatives of various organizations and institutions.

GBS recognizes the importance of interdisciplinarity in scientific research on sustainability budgeting and encourages collaboration between different disciplines, such as business administration, finance, sociology, and political economy. This holistic approach allows for a more comprehensive and in-depth view of the topics covered, promoting innovation and the adoption of sustainable solutions.

Through its commitment to scientific research, therefore, GBS aims to develop a solid knowledge base on sustainability issues and reporting models that is accessible and useful to all stakeholders. This includes offering tools, guides and practical resources to support companies in preparing more responsible and transparent financial statements. It also works continuously to publish and disseminate nationally and internationally books, journals, conference proceedings, studies, and research that relate to the issues addressed. These publications provide a valuable tool for sharing findings and best practices in the field of sustainability.

Finally, GBS, in addition to promoting initiatives at the local level, actively participates in national and European organizations that share the same mission with the aim of promoting sustainability issues at a broader level, including influencing policies and decisions made at the national and international levels.

1.2. Social reporting and Corporate Social Responsibility: a journey through the years

The following section summarizes some of the main milestones in the history of GBS, starting from its establishment to its more recent transformation into a Third Sector Entity (ETS). A history of commitment, passion and collaboration among academics, professionals, corporate contacts and institutions.

June 1997: Taormina hosts an event that would mark an important turning point in the history of corporate social responsibility in Italy. At an international seminar, experts and scholars from a number of European countries meet with the aim of exploring the challenges and opportunities present at that time in corporate sustainability. Taormina, therefore, becomes the cradle of new ideas and concepts that will change the way organizations operate.

October 1998: the "Study Group for the Establishment of Principles for the Drafting of the Social Report" was established with the participation of researchers, from different disciplines, and other individuals from the world of the profession. The objective of the "Group" is to define the basic princi-

ples for drafting a balance sheet that, going beyond traditional financial aspects, also considers the social and environmental impacts of companies. The Study Group marks the beginning of a movement to promote transparency and corporate responsibility.

October 2001: The non-profit private law association "GBS - Gruppo di Studio per il Bilancio Sociale" is established with the aim of promoting and disseminating the principles for responsible reporting to all classes of companies. GBS becomes a reference point for organizations wishing to adopt sustainable practices and implement responsible management.

December 2010: the partnership with the National Council of Certified Public Accountants and Accounting Experts (Consiglio Nazionale dei Dottori Commecialisti e degli Esperti Contabili - CNDCEC) and the Italian Association of Auditors (ASSIREVI), and their participation as financing members, marks a turning point for the Association's activities. This partnership, in fact, in addition to recognizing the value of the work done contributes, through the financial support granted, to consolidating the authority and influence of GBS in the national scene.

April 2015: the approval of new bylaws and the appointment of corporate bodies gives a new impetus to GBS's activities. This has resulted in strengthening the Association, improving its ability to adapt to the growing challenges of sustainability and pursuing its goals regarding the promotion of corporate social responsibility.

July 2021: GBS reaches a significant milestone. It is an event that marks a time for reflection and discussion on policies and practices inherent in corporate social responsibility. Experts, corporate

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representatives and other stakeholders come together to discuss best practices and new directions forward.

April 2022: GBS presents a strategy document titled "GBS's Regenerative Path between Recent History and Ongoing Transformation." The document outlines the organization's vision and future goals, highlighting its willingness to adapt and embrace change to meet the challenges of the future.

September 2022: An agreement is signed with the CNDCEC, further strengthening the support and collaboration between the two entities. This agreement recognizes the complementarity of expertise and the importance of working together to promote transparency and ethics in business activities.

October 2022: GBS changes its name to the "Gruppo Bilanci e Sostenibilità" and presents itself with a new logo and website. This update represents the evolution of the organization and its desire to stay abreast of the times by improving the communication and accessibility of its initiatives.

December 2022: In collaboration with the Network of Universities for Sustainable Development (RUS), GBS develops a standard related to sustainability reporting in universities and its implementation manual, published later in January 2023. Thus begins a dissemination drive aimed at dissemination and awareness raising with respect to the practice of sustainability reporting in university and non-university contexts.

October 2023: GBS changes its legal form tothird sector association.

These milestones summarize a history of progress, commitment and transformation in the field of studying and disseminating corporate social, econo-

mic and environmental responsibility issues, which have led GBS to be considered a point of reference for scholars, practitioners and organizations interested in these issues.

2. The "Sustainability Disclosure in Universities" Observatory

2.1. University and sustainability: a necessary union

Since its explicit definition by the Brundtland Commission in 1987, the concept of sustainable development has attracted growing interest from the business and academic communities over time. Over the past three decades, the spread of behavior and actions by organizations based on social and environmental responsibility, on the one hand, and the use of accountability tools designed to hold stakeholders accountable for the sustainability goals they have achieved, on the other, have contributed to its realization. Universities, in relation to the functions they perform in the socio-economic context in which they operate, related to teaching, research and third mission activities, play an elective role in the process of spreading the logic of sustainability.

The 1990 Talloires Declaration, considered the first official statement by universities on sustainability, emphasizes the crucial role that universities can play in promoting the awareness, knowledge, technologies and tools needed to pursue sustainable development. Universities

have the expertise to develop a conceptual and intellectual framework to achieve this goal, and must play a significant role in education, research, policy development, information exchange and community collaboration to create an equitable and sustainable future.

The key role that universities play in promoting the transition to sustainable development was further strengthened with the approval of the 2030 Agenda adopted in 2015 by the United Nations. The Agenda refers to a set of interconnected goals (17 Sustainable Development Goals - SDGs) to be achieved by 2030. The SDGs address urgent environmental, economic, social and institutional challenges, with the goal of ending poverty, promoting economic prosperity, social inclusion and environmental sustainability. Universities are called upon to lead the implementation of these goals and help build the "transformative resilience" needed to achieve them.

In this context, universities play an active role as agents and subjects of change by carrying out concrete actions aimed at promoting education for sustainable development, developing research to support sustainable action, and disseminating sustainability principles and values for the benefit

of all stakeholders. Universities thus contribute to spreading awareness of the "value" of sustainability¹ and by supporting the sustainable development of local communities and territories they can foster the socio-economic transformation of the country.

In this context, the sustainability report represents a tool that universities can use to report on their commitment to the pursuit of sustainable development. This tool, in particular, offers a number of opportunities for performance improvement in terms of transparency and accountability.

In recent years, as universities have approached the topic of sustainability, various forms of reporting of the commitment made on this topic have gradually become widespread.

Studies conducted on sustainability reporting in Italian universities have highlighted the use of different types of standards and guidelines. The GBS has contributed to the scientific debate on the topic by publishing, in 2016, a volume entitled "Social Reporting in Italian Universities. Values, Models, Measurements". The work has investigated, in a systematic and in-depth way, values, measurement systems and reporting tools of Italian universities. The outcomes and reflections deriving from this seminal research work have provided the basis for the development of subsequent investigations that the GBS, also together with RUS, has conducted and is carrying out in recent years.

More specifically, the investigations conducted have highlighted that, at least until December 2022, Italy lacked a standard dedicated to the topic of sustainability reporting useful for suppor-

ting universities in the process of developing this document.. With the intention of filling this gap and providing concrete support to universities in the process of drafting the sustainability report, RUS and GBS formed a Study Group that drafted the first Italian standard on "The Sustainability Report of Universities" (December 2022) and the related "Implementation Manual" (January 2023)².

A guideline, however, needs to be updated and adapted to the needs and critical issues that may arise during its implementation; therefore, it is necessary to monitor its adoption by universities. To this end, GBS has proposed to establish an "Observatory on Sustainability Reporting by Universities" that can support both the updating and improvement of the reporting standard and the promotion of dissemination and monitoring of the state of the art regarding sustainability disclosure.

The "Observatory on Sustainability Reporting in Universities" therefore aims to publish periodically annually a report on sustainability reporting in Italian universities. The results are specifically disseminated and addressed to all universities and may support the development of further research and updating of documents already published by GBS.

2.2. Objectives of the Observatory

The GBS Observatory aims to achieve the following objectives:

- Identification of sustainability communication tools adopted by the universities: it is intended to conduct a review of the tools adopted by the universities to highlight their commitment to sustainability. Particular attention will be paid to the publication of sustainability statements;
- Focus on sustainability reporting: analyzing (on the latest available report) document type (name); periodicity (annual or biennial or other periodicity); guidelines (standards),
 SDGs reported;
- analysis of the sustainability aspects included in the strategic plans of the universities: the strategic plan of a university identifies the mission, the strategic directions of the university's policies, and the goals to be achieved; in this sense, it is interesting to check for the presence of references to sustainability (such as the SDGs).
- promotion of transparency and accountability: certainly the final one is a long-term goal. In particular, also in view of the RUS-GBS reporting standard, the aim is to promote the dissemination of sustainability reporting by providing universities with data and information that can support them in preparing their reports. The latter goal can be achieved through the preparation of reports for the benefit of Italian universities and the organization of dissemination events.

2.3. Structure of the first Report

The Observatory's first Report on University Sustainability Reporting is divided into two different sections: the first, a theoretical framing of the topic of sustainability reporting by universities, and the second, a verification of the diffusion of sustainability reporting in Italian universities.

The first section aims, in particular, to summarize the salient aspects of the sustainability communication process by universities, analyzing the main accountability tools that can be adopted and focusing on sustainability budgets. To complete the analysis, emphasis is placed on the strategic plans and sustainability plans of the universities as policy and management tools for the development of the universities' institutional activities and the achievement of sustainability goals.

Within the second section, an examination of documents related to the reporting of universities' engagement with sustainability issues is proposed. The analysis was conducted in the first half of 2024 and was based on the most recent documentation available on the universities' institutional websites. Among the aims pursued was to define the state of the art regarding the publication

¹ The topic of "value and sustainability" was the subject of a position paper recently published by GBS. See: https://grup-pobilancisostenibilita.org/pubblicazioni/position-paper/value-and-sustainability-english-version

² The Standard and Handbook in Italian and English are available at the following link: https://gruppobilancisostenibilita. org/rendicontazione-di-sostenibilit%C3%A0-ed-universit%C3%A0_

of sustainability reports in the national university context and to identify the main trends regarding the adoption of reporting guidelines and standards for the preparation of such reports. It also analyzed the contribution of universities to the 2030 Agenda through the evaluation of the Goals mentioned in sustainability reports by bringing examples of the actions promoted for sustainable development

Next, the study looked at the strategic and sustainability plans drafted by the universities and shared, where available, on web platforms. The purpose of the analysis was to identify the approach to sustainability defined within the strategic planning of the universities and the adoption of specific tools such as strategic sustainability plans.

This Report represents the first phase of a structured process of studying the sustainability practices of Italian universities that will be activated starting in 2025 and will aim to follow the evolution of these practices in our universities in the coming years.

2.4. Study Group

The Study Group responsible for preparing this first Observatory Report is composed as follows:

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SECTION II

UNIVERSITY AND SUSTAINABILITY: INTRODUCTIVE ASPECTS

3. The University Social Responsibility

3.1. The path of Italian universities toward sustainability

Over the past four decades, Italian universities have embarked on a path of change largely due to a multitude of endogenous and exogenous pressures that have led them to consider sustainability practices in their actions. Among these pressures, the first notable one is surely New Public Management: a new paradigm that has brought about a profound rethinking of the governance and management system of the universities. Stemming from this trend are the demand for improved effectiveness and efficiency in the use of public resources and a concomitant need for greater transparency and accountability to stakeholders.

A second imposing pressure faced by Italian universities is related to a growing complexity of the context in which they operate. A shortage of funds, profound legislative rethinks and increasing competitiveness both nationally and internationally have required the development of communication and transparency tools capable of promoting a concrete dialogue with their communities of reference, students and even their competitors.

Finally, it is precisely from greater interaction between universities and companies that the need arises to monitor the development of projects, the impacts of the university's actions on its territory and interactions with the business world aimed at satisfying specific knowledge needs.

It is in this context that the United Nations, with the 2030 Agenda, considers universities as important agents of change as they are called upon to educate future generations and raise in them an awareness of their impact on the planet. UNESCO reiterates that universities have a key role to play in contributing to the social, economic and environmental transformations needed to address the challenges made explicit in the 17 goals of the 2030 Agenda (UNESCO, 2022). It also stresses the need to develop interdisciplinarity and openness to dialogue aimed at knowledge development, envisaging greater involvement of universities in society, as the very actor in society. Thus, it is not only a matter of developing quality education (SDG 4) but also of considering the development of cross-cutting competencies that incentivize the achievement of the other goals through education, teaching and skills development in the target community. Universities naturally support some of the SDGs with their own policies (think, for example, of the right to study) with the allocation of grants aimed at supporting

less affluent students (e.g.: SDG 1), or mobility incentives, which enhance the infrastructure to reach the Universities by public transport or bicycle (e.g., SDG 3 and SDG 13). Universities are also called upon to incentivize gender equality (SDG 5) in their daily operations by rethinking their strategies and, by extension, their governance, measurement and reporting systems. In addition, in the relationship with businesses, one should not only reflect on the education of future managers (e.g., SDG 4) but also on the development of soft skills through collaboration with such businesses in order to reduce their social (e.g., SDGs 5, 8, 10), environmental (e.g., SDGs 11, 12, 13) and foster partnerships (e.g., SDG 17) impact aimed at achieving the goals of Agenda 2030.

In fact, the United Nations, and with it UNE-SCO, see universities as facilitators in this process of change and as drivers in the creation of sustainability expertise aimed at improving the fate of the planet.

Within a well-established national orientation, a number of initiatives have been glimpsed that have driven a growing focus on sustainability practices in Italian universities. As mentioned, this process stems from a number of institutional pressures from both the Italian and international contexts. For many years, foreign universities have been involved in the development of practices aimed at sustainability with an explicit environmental focus, the influence of which, even Italian universities, has been felt. From early North American and Southeast Asian examples, a series of guidelines and codes aimed at rethinking campuses and universities have emerged. Consi-

der, for example, the Copernicus Guidelines for Sustainable Development in the European Higher Education Area born in 1993 and widely used in Canada and the United States. Although their first application is to the contexts for which they were developed, these guidelines guickly found some attention at the European level as well. They were designed with the aim of integrating sustainable development strategies within higher education to encourage rethinking of the values of university communities. In these guidelines, recommendations are provided to integrate sustainability concepts into degree and research pathways, with the aim of incentivizing universities to increasingly change in this direction. It is also assumed that if sustainability is fully incorporated into the mission of universities, they will also respond to the needs highlighted by the European Union: increasing the quality and attractiveness of European universities, improving their governance and organization, and attracting and diversifying funding from public and private entities. Similarly, the Sustainable Campus Charter in 2010 proposes an increasing openness of universities to sustainability, which must increasingly be open to collaboration with businesses. This model aims to incentivize the dynamics of universities toward collaboration with the outside world in order to innovate research, teaching and third mission activities.

Also dating back to the same period is the development of the University Social Responsibility (USR) model conceived by the Asean University Network, which proposes the development of more responsible practices within universities by considering four areas of action. A first area

concerns teaching and learning, research, and services that are commonly attributable to the missions of universities. A second point concerning this model considers the importance of the University's governance and administration as responsible for internalizing social responsibility practices in their decision-making and administrative processes. A third point emphasizes the need for the involvement of the local community in order to develop innovation and enhancement of the relevant economic and social environment. Finally, the model proposes a focus on campus life by fostering policies that enable students to have a peaceful course of study. USR's focus on University policies highlights that it is not possible to implement actions aimed at spreading sustainability without considering them within the broader University policies. This latter aspect is a point of focus of particular relevance, as there is often a disconnect between actions and practices fostered by the individual and the medium- and long-term policies of the Athenaeum; this lack results in a lack of overview and the impacts of these policies being dissolved in the multitude of initiatives that the Athenaeum can propose in the area of sustainability. This model also pushes to consider universities as a potential hub of societal development, starting with the local community, which should be involved in defining the University's strategies. In this sense, it becomes crucial to identify relationships with its stakeholders (internal and external) and appropriate channels of dialogue that are functional for cultivating and enhancing fruitful collaborations. It will therefore be desirable to involve these stakeholders also in

the definition of the University's strategies, and in the critical evaluation of its social, environmental and economic performance and impacts.

The concept of USR does not in fact find a single and recognized definition as it tends to decline according to the system-country of reference, government policies and the presence of functional networks to share its actions and policies for the sustainability of the universities (e.g., RUS, GreenMetric).

In defining the concept, one must also consider the organizational context in which it is developed. USR can take on different meanings depending on the inclination that the University demonstrates in considering sustainable development in its mission.

There can be four strategic dimensions for developing sustainability in the Athenaeum:

- a) Structural: objectives, organizational structure, processes are enhanced in order to involve external stakeholders as well.
- b) Human: Success in implementing new processes aimed at Athenaeum sustainability can only come about through the informed and conscious involvement of those who work within the Athenaeum. In this strategic dimension, it will be crucial to provide adequate training on sustainable development issues.
- c) Policy: develop sustainability in the University by attracting the attention of as many stakeholders as possible starting with governance.
- d) Symbolic: it is necessary to celebrate the Athenaeum's achievements with events that

are useful for the dissemination of skills in this area.

According to numerous field studies and experiences in sustainability, the shift toward such new paradigms can be pursued through concrete changes within the organization. First, universities should choose to change their policies and encourage medium- and long-term planning aimed at sustainability, considering it as an indispensable paradigm for achieving the university's mission. Actions in which to decline these policies include the inclusion of sustainability issues in teaching and training programs and research in order to recreate an interaction between these two areas. It is also essential to establish training processes to raise awareness about these issues at all organizational levels.

The development of projects within the University's third mission, should not be tied to individual initiatives but should include coordination in order to monitor the possible achievement of sustainable development goals. It is also essential to implement practices for measuring and monitoring the aspects listed above, providing the University with appropriate tools aimed at this purpose, such as the sustainability budget or integrated report. Finally, in developing a measurement system, a continuity between the elements that contribute to reporting and those related to the University's planning should be considered, in which actions aimed at the pursuit of sustainable development are a clear reflection of both perspectives.

3.2. The pursuit of sustainable development goals in the University's missions

Universities are not only heavily involved in education and research, explicitly recognized within the various SDGs, but can support the achievement and implementation of all 17 Sustainable Development Goals. On the other hand, it cannot be missed that although only SDG 4 refers to "quality education," universities can support the achievement of all the target SDGs. This is an important role for universities when considering that the adoption of the SDGs ensures social cohesion, economic prosperity and environmental protection. Significant in this regard is what the European Universities Association (EUA) pointed out, "The SDGs clearly need strong social actors, such as universities, to ensure their success." Areas of focus for universities with respect to the SDGs are those of teaching and training, scientific research, and third mission (EUA, 2018).

With reference to teaching and training activities, universities promote the formation of human, cultural and social capital, as well as civil growth through the guarantee of high quality standards of the related activities and paths of social mobility and reduction of inequalities. This, in fact, is capable of facilitating students' transition to work and the subsequent attainment of employment positions that are appropriate and consistent with the study paths, as well as respectful of gender equality while contributing to the innovation and economic development of territories on a local,

national and international scale. The SDGs recognize the importance of education for sustainable development, in particular, as noted above, SDG 4 calls for "Providing quality, equitable and inclusive education and learning opportunities for all." This goal, and the achievement of its associated targets, are closely interconnected with all the other SDGs and play an essential role in supporting their implementation. Universities must therefore highlight the actions taken to achieve this goal, while also paying attention to promoting and implementing education and training processes that look at all ages of life, valuing and systemizing what they already implement in the areas of lifelong, lifewide and lifedeep learning.

With regard to scientific research activities, relevant is the support that research can provide for the achievement of the Sustainable Development Goals; the various target SDGs invoke the need for research-related activities as key components for the achievement of numerous Goals (think for example of the targets associated with SDGs 2, 3, 7, 9, 12, 14, 17). Scientific research can provide the necessary knowledge, solutions, technologies, pathways and innovations to sustain and support community and territorial implementation of the SDGs. No less significant could be the support offered by scientific research to companies in the implementation of the SDGs as well as the training of students for sustainable development research.

The third mission includes relationships and activities between the University (or members thereof) and the external environment. These can be both formal and informal relationships that may

not have specific financial resources earmarked or may, instead, be the subject of funding (instrumental, monetary, human resources) or co-financing by parties outside the University. As, defined by ANVUR, the third mission is an institutional responsibility to which each University responds differentially, according to its own specificities and disciplinary areas. Success in achieving the SDGs depends heavily on the action and collaboration of all actors in the territorial, institutional and socio-economic system. Universities, by virtue of their role, can lead the development and promotion of sustainable development, facilitate cross-sectoral dialogue and collaboration for the implementation of the SDGs, and support and facilitate the dissemination of knowledge and tools to support the achievement of these goals.

The above considerations also bring out the importance of providing an adequate set of information regarding the sustainable development of the relevant territorial, socio-economic, and environmental context, any collaborative relationships with external parties and/or entities, and ensuring public engagement (public engagement, public advocacy, development cooperation) to contribute to the social, political, and cultural development of the relevant context, locally, nationally, and internationally.

Universities not only contribute to the achievement of the SDGs; the preparation of sustainability reports and their dissemination is an essential element in meeting the increased accountability expectations of different stakeholders (e.g., students, accrediting agencies, policymakers). It should also be noted that the preparation of a

sustainability report supports the measurement, understanding and monitoring of the impacts produced on the SDGs, knowledge of which is a relevant element for the definition of policies and strategies capable of guiding universities toward the common goal of global sustainable development.

Universities must then report on SDGs-related initiatives, assessing progress in contributing to the various Goals.

4. The sustainability communication process in the universities

4.1. Communication: an indispensable activity of the universities

The University, as a business, is an open social system and therefore in continuous contact with the environment in which it operates and with which it sets up input (from the environment) and output (to the environment) flows of services, resources and information. This relationship implies communication activity that is implicit in culture and behavior, and explicit (i.e., intentionally carried out) to its internal and external interlocutors (stakeholders).

Over the years, as a result of phenomena such as, for example, internationalization, the spread of new technologies, and the changing behavior of consumers/users who are increasingly sensitive to environmental and social issues, Universities, like all companies in general, have intensely manifested the need to structure a broad and articulated communication activity. In this new context, it is increasingly important that they know how to disseminate a self-image that is close to the expectations of their stakeholders; this dissemination can only take place through effective processes of communication, transmission of information and assumption of behaviors that mirror what the company is, its mission, values and goals.

Gaining trust, credibility, legitimacy and consensus are closely linked, therefore, to the University's abilities to be transparent, to communicate with the outside world, thus to inform about its mission, the way it carries out its activities (teaching, research and third mission), and its assets ("visible" and "invisible"). In this sense, communication inevitably assumes a strategic role.

But what do we mean by "communication"? With reference to the more general business phenomenon, the concept of communication can be identified with the set of processes that are voluntarily activated with the aim of changing the behavior of various stakeholders. The intentionality and awareness of the transmission of information constitutes a necessary condition for the purposes of defining the concept of communication since it underlies the objective of influencing the behavior of the recipients of the communicative message. In a broader sense, communication represents any voluntary or involuntary attitude of message transfer that may imply a change in the behavior of the recipients, albeit unintentionally. In this sense, whenever the company, with or without awareness, conveys messages capable of influencing the behavior of its stakeholders it puts in place a communication process.

Focusing on the communication intentionally carried out, it is possible to say that the overall goal pursued through the communication process is to generate in stakeholders a feeling of approval, trust, loyalty, collaboration and cooperation by facilitating the circulation of specific information that satisfies the information needs of different stakeholders.

Based on the objectives, content, recipients and channels used in the communication process, different areas or levels of communication can be identified. The first distinction differentiates internal communication from external communication, based on the placement of recipients inside or outside the organization (business or university). Specifically, internal communication (also referred to as managerial or organizational) is aimed at governing bodies and, above all, at employees (for universities, think of faculty and technical and administrative staff). The objectives that are pursued with internal communication can be traced back to staff motivation and the transmission of information regarding strategic and operational processes with a view to transparency. External communication is aimed at stakeholders who gravitate to the environmental sphere (for example: institutions, students, families, associations, businesses, territory) and aims to create and consolidate relationships with them.

Based on the recipients of external communication, specific areas of communication can be identified. A first sphere is communication on economic and financial aspects; effective and structured communication on achievements is a necessary condition for improving the trust and credibility of both internal and external stakeholders. Another area is institutional (or legitimacy) communication; it targets the organization as a whole with its values, mission, and vision. The objective, therefore, takes the form of making these aspects known to all stakeholders with the aim of improving or maintaining a consensus and legi-

timacy in the general environment that is essential for continuity in the medium and long term.

Another perspective for analyzing communication is that which distinguishes mandatory from voluntary communication. In the context of mandatory communication, economic-financial communication undoubtedly represents a tool of fundamental importance for the understanding of corporate events (think of the University's single financial statement); however, it shows obvious limitations with reference to the possibility of providing complete information with respect to non-economic-financial issues that can assume considerable relevance for all stakeholders and, in particular, for those less involved in relations of an economic nature. Hence the importance of introducing new tools that do not replace, but supplement economic-financial reporting documents with assessments of another nature (e.g., ethical-social and environmental) supported by accounting and extra-accounting methodologies and by indicators, data, observations and judgments that verify and demonstrate what the company achieves with respect to the various categories of stakeholders. The thematic areas usually involved in voluntary communication pertain, for example, to the social reflections of activities (of teaching, research and third mission) or to the environmental impacts generated by the same on the territory, with reference both to the geographic environment in which the activity is inserted and to any effects it may have in general on the ecosystem.

In light of what has just been observed, it is evident how the area of socio-environmental (or

sustainability) reporting, also referred to as accountability, is of special significance from a dual perspective:

- indirect accountability, carried out through tools of a communicative/informative nature aimed at providing information regarding ethical choices and behavior and which, once communicated to stakeholders, may eventually be subject to evaluation by them (for example: code of ethics, code of conduct, certification standards, ranking);
- direct accountability, carried out through actual reporting tools that aim to periodically account for what has been done in the social, environmental and sustainability spheres (e.g.: social budget, sustainability report, integrated budget).

In this sense, to support the accountability processes just mentioned, standards and guide-lines issued by national, international, regulatory bodies and trade associations have become widespread over time. The aim has been to provide guidance in choosing both the content to be covered and the forms of document definition. More specifically, the use of standards and guidelines is essential because:

- makes it possible to embark on a path of correct and transparent management, detection and communication of social and environmental aspects, addressing them in a standardized and correct way (with the possibility of comparison in space and time):
- values the choices of social and environmental responsibility strategies by demonstrating that they are not occasional or generated by contingent factors, but the result of a precise and ma-

ture willingness to manage and communicate its commitment to all stakeholders:

fosters the credibility of the information provided, equipping the recipients of the information with tools for proper reading and understanding of the documents in question, and criteria for assessing the completeness and truthfulness of the information contained therein.

4.2. Sustainability communication: foundations, motivations and benefits

As with any company, for universities, the performance achieved and the success of their business depends on the quality of the products offered and services provided but no less on their reputation and their ability to communicate with their stakeholders (students, families, the community, institutions, businesses). Compared to the past, the modern university system implies greater attention to innovation in communication styles and tools with the aim of creating attractiveness for students, faculty and social partners, while also adopting marketing, advertising, orientation and fundraising strategies. In this situation, the absence of adequate communication and information processes would result in a loss of stakeholder attention and inefficiency in the services offered. Assuming the fact that universities cannot therefore disregard effective communication, it should be emphasized that a communication having as its subject only the economic-financial performance, as well as obviously the object of its teaching, research and third mission activities, would be incomplete in the face of the role that universities now assume in the dissemination of a culture of sustainability and sustainable development. In fact, the University financial statements do not exhaust the expectations of knowledge inherent in the multiple aspects of the university enterprise and its relations with the environment, since they are aimed essentially at determining and analyzing economic, financial and patrimonial results. There are two limitations of the economic and financial reporting system:

- 1. from an internal perspective, there is a latent governance deficit in the various institutional levels as the purely economic-financial representation focuses attention on reducing spending, without taking into account the policies that guide decision-making;
- from an external point of view, we speak instead of a legitimacy deficit, in that traditional instruments are only partially useful in maintaining stakeholder trust in public institutions.

While in part the cognitive needs can be met with documents specifically pertaining to the management of a University (for example: the report of the Evaluation Board or the University Quality Presidium), it becomes important to elaborate a document that is the result of a choice among the many pieces of information already available. These are tools that can support the University to be accountable to its stakeholders and to fully

exercise its function of social utility. Sustainability reporting fits into this perspective.

Sustainability disclosure, in addition to reporting a summary representation of the University's activities, aims to make the technical data usable by all and easy to read, using language and exposition that is immediate and easily understood. Through sustainability reporting, therefore, the University must account in relation to the results/ impacts of all the activities carried out directly or indirectly through other public or private organizations (special companies, research centers, consortia, etc.) over which it exerts significant influence through, for example, conventions, contracts, participations. It is, therefore, a necessary condition to support the duty of transparency and accountability, and represents a tool for measuring the performance of the individual Athenaeum and, at the aggregate level, of all universities.

The implementation of a socio-environmental reporting process in universities complements strategic planning by enabling a comprehensive approach to sustainability and strengthening relationships with key stakeholders, both internal and external. From a managerial perspective, sustainability disclosure fosters the conscious and effective implementation of strategies while enabling the evaluation of the University's socio-environmental performance. For this reason, the sustainability report is a tool that can support internal strategic planning and improvement pro-

cesses, monitoring achievements and setting new sustainable goals.

Focusing on the relevant literature on the topic of socio-environmental reporting of universities3, we encounter a number of contributions that argue that such reporting can be a valuable support to holistically represent the results of the University in quantitative and qualitative terms and to highlight the resources employed and the activities carried out in pursuit of the triple academic mission. According to this interpretation, the sustainability report is a useful tool for planning and informed determination of the University's strategies. On the other hand, the increasing corporatization of university institutions and the ever-changing environment in which they operate make it necessary to constantly monitor variables that can only be inferred from an evolved reporting system capable of responding to new information needs.

Other authors see sustainability reporting as a clear expression of the University's willingness to embark on a path of sustainable development, aimed at increasing knowledge about sustainability. In this sense, such reporting turns out to be the final stage of a complex process involving the development of knowledge about sustainability through the logics of cross-functional collaboration and constructive dialogue among stakeholders in order to achieve the strategic goals set.

A further perspective in analyzing sustainability reporting focuses attention on the participatory

For a list of the main contributions on the subject, see the Bibliography of this Report.

approach to reporting because of its pedagogical function on those involved. This approach sees the process for drafting a sustainability report as a tool that can educate the people who have responsibilities within it. It also improves the quality of the final result as those who participate are stimulated to express their opinion and are empowered to make their own contribution. Moreover, this approach encourages the involvement of technical-administrative staff and the establishment of working groups by pushing the development of new skills on sustainability through specific training and planning in the construction of indicators. In this perspective, the sustainability report, therefore, takes on a strong value aimed at experiential dialogue between the University and a series of appropriately identified stakeholders.

Another strand of studies considers social-environmental accountability tools as a valuable support for developing public relations and improving reputation. Accountability tools, which can "account for," but also communicate with the university's stakeholders, can promote the recruitment of new students by providing information to their families.

What has just been briefly outlined basically recalls the motivations for universities to implement sustainability disclosure processes. First, universities conduct this type of disclosure to illustrate the current situation and efforts, and to identify improvement actions and plan future efforts toward sustainable development. Second, sustainability reporting can also help improve visibility, legitimacy and reputation, thereby strengthening its position relative to competitors and

attracting more funding and better students and researchers. Finally, universities may decide to embark on a path of socio-environmental reporting because of the pressure of the institutional context in which they operate, and the desire to emulate other universities that have already embarked on a reporting path.

In light of these reasons, the objectives underlying a communication by the universities on sustainability strategies can be summarized as follows:

- Promote and improve the interactive communication process between the University and stakeholders;
- Provide an overall picture of the activities and achievements of all external and internal bodies related to the University;
- support decision-making processes at different levels of responsibility through an organic system of quantitative and qualitative indicators;
- Make explicit the goals for improvement and innovation that the University is committed to pursuing over time.

These goals are achievable if, first and fore-most, there is a consistency of actual choices and behaviors with the identity and reference value system assumed by the University. It is also essential to measure the University's performance both in terms of the achievement of institutional goals and in terms of the allocation of resources between different objectives or between different activities, and to provide an integrated and coordinated picture of the various communication tools already in place in order to identify possible improvement actions.

Thus, there is no doubt that there is an opportunity for universities to implement a sustainability disclosure process; indeed, there are multiple benefits, both internal (e.g., the ability to monitor progress against a set of sustainable goals, the opportunity to assess areas of potential savings, and to plan future actions in a coordinated manner) and external (e.g., benchmarking with other universities, increased transparency to stakeholders, and recognition and acceptance by external bodies). The benefits may consist, therefore, in the positive effects in terms of internationalization, attraction of the best stakeholders (employees, students, and faculty/researchers), and interest in external investors. Better would be communication related to social and environmental responsibility and the University's contribution to sustainable development, resulting in increased awareness and attention to sustainability-related activities, and research and teaching skills. Desirable, then, would be a more intense involvement of students through the incorporation of social-environmental reporting practices that would improve sensitivity and awareness toward sustainability, and greater visibility for the entire academic community.

At the conclusion of this paragraph, the need for universities to implement a social and environmental reporting process is clear. There are several documents with which an institution can communicate sustainability strategies, goals and results; the currently most widespread tool is the Sustainability Report with respect to which national and international guidelines have been published over time with the aim of supporting

entities and companies in its drafting, outlining its principles and structure in order also to avoid self-referential content. With specific reference to universities, dedicated standards or guidelines have only recently been published; among them the GBS Standard, drafted in collaboration with RUS, represents the first fundamental example at the national level.

5. The accountability tools of the universities

5.1. Indirect accountability tools

As noted above, indirect accountability tools are instruments of a communicative/informative nature aimed at providing information on the subject of ethical choices and behavior and which, once communicated to stakeholders, may eventually be subject to evaluation by them. With specific reference to universities, these tools include the code of ethics, code of conduct and sustainability rankings. We offer a brief examination of these below.

5.1.1. Code of ethics and code of conduct

The Code of Ethics (governed by Law No. 240/2010) represents an accountability tool with which the University makes explicit the responsibilities, commitments, rights and duties that govern relations with internal and external stakeholders. In particular, it is a self-regulatory tool that a University equips itself with in order to promote its social and environmental responsibility in a structured way. In fact, the code contemplates the set of rules for guiding the proper management of responsibility, configuring a primary reference

for the effective delivery of university services; in this sense, it identifies the principles and values that underlie the responsible management of a University. These values require sharing by top management and the organization and are aimed at ensuring respect for and protection of the interests of all stakeholders with whom the University relates, the promotion of high standards of ethics in the implementation of activities, optimization of performance and transparency.

It is, therefore, a fundamental tool for establishing commitments, that is, binding commitments made by those in "authority" not to engage in opportunistic behavior. From this point of view, it can be understood as the set of fiduciary duties of those with decision-making power, with the aim of ensuring that noncontrolling parties have a modus operandi that is assessable and transparent as well as consistent with institutional objectives. In other words, it is a tool to limit the discretion of the parties holding decision-making power, thereby avoiding "abuse of formal authority and/or unfairness in delegation relationships."

The code is also a strategic management tool that links the principles of the University, and of the educational system to which it belongs, with the behaviors of its relevant stakeholders, transforming them into behavioral guidelines and management objectives, associated with key

performance indicators aimed at integrating socio-environmental responsibility with economic responsibility.

Adopted together with the code of ethics, the code of conduct has the function of ensuring the quality of services, preventing corruption, ensuring compliance with the duties of diligence, loyal-ty, impartiality and exclusive service to the care of the public interest.

Beyond the regulatory requirements, codes of ethics and codes of conduct represent tools for improving the performance of universities, the effectiveness of which is linked to their proper implementation as part of a governance path marked by accountability and stakeholder engagement, the dissemination of a culture of responsibility at all levels of the organization, the introduction of appropriate internal control bodies and the clear activation of fair and independent processes for monitoring compliance with these codes.

5.1.2. Sustainability rankings

Among the instruments of indirect accountability, sustainability rankings now play a relevant role. They take the form of rankings drawn up worldwide by private agencies, universities or research centers in which the final score that determines the position is awarded following a comparison between universities using quantitative parameters (indicators). These may relate to dimensions of population (e.g., number of students, faculty), teaching (e.g., number of courses of stu-

dy or doctoral programs), bibliometric variables (number of scientific publications) and economic. Then there are also indicators that provide qualitative assessments of the impact on society and the environment of the actions of universities and the services they provide.

For the purpose of identifying the ranking, some data (for example, public data from financial statements or data from databases of scientific publications) may be collected independently by the ranking entity; other information is provided by the universities participating in the rankings, which are sometimes involved in surveys through interviews with faculty, students and companies to assess the reputation of an Athenaeum. Because each ranking is based on its own methodological rules and different weights for similar indicators, the same University can have very different ratings and rankings. There are three main rankings that compare universities' environmental, social and cultural, and economic engagement: the UI GreenMetric World University Ranking, the THE Impact Ranking, and the QS WUR Sustainability Rankings.

UI GreenMetric World University Ranking, launched in 2010, was the first ranking for universities to focus on sustainability and environmental issues. It, arguably recognized as the most important, assesses the environmental sustainability of universities through each institution's commitment to developing a green infrastructure that evidences a change in behavior and increased interest in environmental sustainability, as well as economic and social issues related to sustainability. The issues it focuses on are: water and electri-

city waste, waste recycling, energy efficiency of buildings, and policies on green transportation. Specifically, quantitative and qualitative indicators cover the following thematic areas:

- Setting and Infrastructures (SI);
- Energy and Climate Change (EC);
- Waste management (Waste WS);
- Water resource management (Water WR);
- Transportation and mobility (Transportation
- TR);
- Education and Research (ED).

These indicators include baseline information (infrastructure characteristics, size of the University, both in terms of area occupied and in terms of population, location, urban, suburban, rural location, and amount of green space available), information on energy consumption and carbon emission, use of transportation, water use and recycling, and waste treatment, and, finally, information on the institution's efforts to establish green management policies. This information prompts reflection and comparison among universities on the different ways used to address the issue of sustainability (policies, actions, commitments made and communication adopted) while trying to improve community awareness of the issue (energy conservation, proper use of water, waste management, organization of an environmentally friendly transportation system and reorganization of the educational system).

THE (Times Higher Education) Impact Ranking, established in 2019 for the purpose of assessing universities on the Sustainable Development Goals, uses indicators to provide comprehensive and balanced comparisons across four areas: research, stewardship, outreach, and teaching (research, stewardship, outreach, teaching). The ranking assesses the impact of research and teaching in relation to the SDGs, the responsible stewardship of University resources by staff, faculty, and students, and the active involvement of external stakeholders. Universities can submit data on as many SDGs as possible; each SDG has a set of indicators that are used to assess the University's performance under the specific sustainable goals, and any University that provides data on SDG 17 and at least three other SDGs is included in the overall ranking.

The QS WUR Sustainability Rankings is the latest ranking in the field of environment and sustainable policies. Published in 2022, it focuses on three areas: social impact, environmental impact and governance (ESG).

In the area of social impact we assess/no, through specific indicators:

- the commitment a University demonstrates in terms of job opportunities, reputation and research partnerships with industry (Employability and Outcomes);
- gender equality, equal opportunity, inclusion
 and anti-discrimination (Equality) policies:
- Commitment with reference to promoting the health and well-being of student staff (Health & Wellbeing);
- activities to make education more inclusive and equitable, to promote continuing education and reputation in the social sciences and the arts;
- The ways in which institutions collaborate to disseminate knowledge in less developed countries (Knowledge Exchange).

With reference to the environmental aspect, the ranking evaluates the teaching methods designed to educate students on environmental issues (Environmental Education), the strategies and operations put in place to support environmental sustainability (Environmental Sustainability), and the impact of research conducted on other SDGs (Environmental Research).

Finally, with regard to governance issues, the QS WUR Sustainability Rankings assess the "Good Governance" policies implemented by the University (such as the quality of leadership, adoption of transparent and documented decision-making processes) including with student involvement.

As much as the rankings fail to fully reflect the complex reality of academic institutions, they are a useful informational support for stakeholders because they provide a national and international overview of universities on sustainability-related issues and help institutions understand the effectiveness of their policies in terms of sustainable development.

5.2. Direct accountability tools: standards and guidelines

Direct accountability instruments are reporting tools that aim to periodically account for what has been done in the social, environmental and sustainability spheres (for example: environmental report, social report, sustainability report, integrated report).

Over time, standards and guidelines have spread that have been intended to guide public and private institutions in drafting these sustainability disclosure documents. As far as our country is concerned, the main interventions of the legislature and associations that have been intended to guide the drafting of reporting tools for public administration are recalled below.

5.2.1. Tools for Public Administration

A first intervention is the Cantieri Handbook, "Accountability to Citizens. Social Reporting in Public Administrations." Published in 2004 by the Prime Minister's Office, the Manual aims to guide social reporting and provide a uniform methodological approach for companies operating in public administration. This document is based on the analysis of 15 best practices, characterized by having voluntarily embarked on the path of social reporting aimed at drafting documents such as social, mandate, environmental or an ethics report. The manual then identifies five main thematic areas common to the social reports examined: 1) to whom and why to report; 2) forms of reporting; 3) principles and guidelines for social reporting; 4) conditions for effective use of the social report; and 5) stages of social report construction.

Another tool is the Guidelines of the Department of Public Function. These guidelines were issued by the Ministry of Public Function in 2006 in Directive No. 63 on "Social Reporting in Public Administrations," of which the annex prepared by

Formez "The Social Report. Guidelines for Public Administrations." The document describes the purposes and characteristics of the social report, its contents and the stages of its implementation. Regarding the purposes, it states that the social balance sheet is the appropriate tool to "express the sense of the administration's action, describing the decision-making and operational processes that characterize it and their effects on the community." Another important point of attention lies in the integration of the social budget into the planning and control system, and the related gradual conformation of the entire accounting system. In fact, the prudential aspect prevails, which takes into account the initial difficulties of starting the process and adjusting it; in fact, it is possible to initially envisage the application of the model to circumscribed areas, and then broaden the spectrum in subsequent reporting years. The document calls for the social report to consist of three sections. A first section is devoted to reference values, vision and program in which the administration is asked to make its identity explicit through the description of values, mission and strategic directions. A second section is called policies and services rendered, where the administration reports on its work in the different areas of intervention. Finally, the concluding section is devoted to resources available and used, with a quantitative representation of the resources available to the administration and how they were specifically spent.

Another guideline is the one specifically for social reporting in local governments, although the same can be easily adapted for other public sector organizations as well. The text of this document was prepared by the Ministry of the Interior and approved by the Observatory for Local Government Finance and Accounting in June 2007. It is easy to understand how this document is the natural culmination of the above directives, as it presents a particularly operational summary divided into three macro-areas: the premises regarding the concept of the social budget and its purpose, the structure of the document and the stages of the reporting process. Regarding the structure and content of the social budget, the document provides the following sections:

- submission of the document by, for example, the mayor or the president of the province;
- methodological note, where the reporting boundary, data collection mode, selected indicators and table of contents are specified;
- services provided, with reference to the entity's macro areas of intervention;
- economic-financial resources and capital endowment, also aggregated by macro areas of intervention:
- asseveration of the document by issuing a final report containing a clear professional judgment made by an independent auditing body.

The crux of these guidelines lies in the description of the stages of the path leading to the drafting of the social report, its asseveration and final approval, actions often not considered in the social reporting stages.

5.2.2. The CSR-SC Model

On the occasion of Italy's six-month presidency of the European Union in 2003, the Italian government wanted to make a contribution to the development of the CSR debate by organizing, together with the European Commission, the third European Conference on CSR: "The Role of Public Policies in Promoting CSR," held in Venice on November 14, 2003. With this initiative, the Ministry of Labor and Social Policy wanted to offer its contribution to the European debate focused on achieving a common reference framework on CSR. To this end, the document "CSR-SC Project. The Italian contribution to the campaign to spread CSR in Europe," which was intended to be a starting point for a new comparison extended to all stakeholders at the national and European level. The Social Statement. defined as a CSR monitoring and reporting tool, was based on a set of indicators that companies could decide to use: the CSR Forum was established with the primary function of protecting all the processes of collection, evaluation and compliance of Social Statements submitted by companies. A verification procedure was also proposed with the aim of ensuring a mechanism for monitoring the company's social statement and performance achieved in CSR, based on an external evaluation process carried out by the CSR Forum. A further point of attention centered on the facilitation system, an apparatus that was to give the opportunity to benefit from tax incentives, modulated according to the degree of participation in the CSR-SC Project. The system proposed by the CSR-SC model has interesting points of applicability both in universities and in public organizations in general, and constitutes a system of verification on reporting to limit the risk of self-referentiality often associated with social budgets.

5.2.3. The Group's Financial Reporting and Sustainability Guidelines (background and cross-reference)

A key role in the drafting of guidelines for socio-environmental reporting in our country is played by GBS. Several documents have been published over time.

The first (2007) is the Standard for the Public Sector; it presents drafting in the three sections corporate identity, reclassification of accounting data and calculation of value added, and social reporting. The objectives of social reporting stated in this guideline are as follows:

- Promote non-self-referential communication;
- State the improvement goals that the company sets for itself;
- enable governing bodies to have useful tools for strategy-making:
- Provide stakeholders with an overall picture of economic and social performance as a result of the company's operations.

The section dedicated to the reclassification of value added creates a connection between the social balance sheet and the economic and financial accounting and allows an assessment regarding the efficiency achieved in the use of resources and their allocation. The distribution of added value must take place in accordance with the principles of economy, solidarity and equity, as well as within the ethical norms underlying a socially useful enterprise, such as the University.

Subsequently, in 2008, GBS published the first document specifically dedicated to public and private universities. This is Research Paper No. 7, which provides general guidelines in the full spirit of voluntary reporting, leaving it up to the university to supplement the standard with additional information aimed at increasing its effectiveness. According to this guideline, the essential sections, preceded by a methodological note, consist of corporate identity, reclassification of accounting data and social report. Within the identity of the universities, the mission, reference scenario and context, governance system, organizational structure, areas of intervention and, finally, strategies and policies are to be defined. In the section on the reclassification of accounting data, the reclassification of the value-added income statement is not proposed, as it cannot be considered an expression of the economic value created for university companies. Instead, it is proposed to include a set of indicators, in order to represent the results of management in an objective way and facilitate the understanding of the main items of the University's financial statements (the structure of revenue; the structure of expenditure; the statement of assets). The section entitled "Social Report" should be devoted entirely to stakeholders, allowing each individual category to understand what actions have been taken towards it and the results achieved in relation to the set objectives.

The latest relevant document of GBS, in collaboration with the Network of Universities for Sustainable Development (RUS), is the first "Standard on University Sustainability Reporting" (2022), available in Italian and English. This is an important contribution, both in terms of the extreme innovativeness of the document and the accuracy and effectiveness of its content, which aimed to create a specific standard for universities (public and private) to support them in the preparation of non-financial reports that they might be interested in drafting. Given the relevance of this regulatory intervention in the area of university disclosure, a specific section (Chapter 6) is devoted to it below.

5.2.4. Tools and guidelines at the international level

Regarding the international context, we offer below a brief review of the most relevant standards/guidelines.

Copernicus Guidelines

The Copernicus Guidelines were drafted in 1993-and subsequently updated in 2006-and are to be considered a framework for European campuses. They aim to integrate higher education

with strategies aimed at sustainable development, fitting fully into the provisions of the Bologna Process. The project promotes the ideals of previous initiatives such as, the Magna Charta of European Universities, the Talloires Declaration, Agenda 21 and the Halifax Declaration, to incentivize European universities to develop an understanding of sustainability.

Recommendations aimed at advising and guiding institutions that decide to embark on a path toward sustainability are set out in the document; they are general in nature and aim to disseminate concepts related to sustainability within degree and research pathways in order to make the University open and a source of education for the host community, as well as attractive to students from abroad. Of crucial importance in the guidelines is a path that starts from the redefinition of the University's strategic objectives, and includes a self-assessment phase through the creation of a checklist for the analysis of the process of change and internalization of the concept of sustainability at various levels, such as administrative, teaching or human resources training. There are several steps to follow, but in order to make the process work, in addition to a measurement and control phase, a critical re-evaluation of the process and the University's objectives is planned annually.

Sustainable Campus Charter

The Sustainable Campus Charter (also included above among indirect accountability tools) was published in 2010 and is the result of a collaboration between the International Sustainable Campus Network (ISCN) and the Global Univer-

sity Leader Forum (GULF), overseen by the World Economic Forum. These guidelines provide universities and businesses with a common framework for formalizing mutual commitments to collaboration and campus goals regarding sustainability in order to be able to develop a network among these entities and beyond. This approach views the University as a holistic system by pursuing the University's sustainability goals in a systemic way. The model aims to consider the dynamics of the entire University with the aim of pervading sustainability policies in all activities (research, teaching, services). The guidelines have been articulated in order to plan at multiple levels the management of sustainability within the organization, particularly on aspects related to the individual principles of the Charter. This approach aims to support the University in selecting its programmatic areas in order to report its results for the reporting period on the specific initiatives undertaken to achieve its goals. With the aim of measuring the impact of its policies, the model makes explicit reference to the indicators provided by GRI, facilitating the comparison of the data itself both between different universities and between different areas of action belonging to the same reality. The structure of the report proposed by this model includes a first introductory part inherent to information about the organization (name, location, main activities, size, governance structure and ownership), followed by a section on the technical characteristics of the report (continuity of the report, reporting period, link with other documents, contacts). The first two are followed by the part of the report dealing with

performance measurement according to the levels of analysis of the above principles.

Global Reporting Initiative (GRI): Sector Supplement for Public Agencies

Published in 2005, it represents a shortened version of the first GRI guidelines issued in 2002 and an additional set of content typical of public organizations in order to facilitate its use for practitioners. Given the growing need for accountability in public administrations and given the broad international acceptance of the model, an increasing number of public agencies have begun to apply the GRI General Guidelines to their own sustainability reporting. For this reason, GRI felt the need to develop, albeit in pilot form, an ad hoc framework for such organizations. The content of the report is divided into five sections. In the first, inherent to vision and strategy, companies are asked to describe their sustainability strategy through a statement from one or more members of their governing bodies. Public bodies must communicate how they expect to contribute to sustainable development, highlighting public policy priorities and issues related to their jurisdiction.

The profile section should provide an overview regarding structure, activities and its relationship system. In particular, public entities should report:

- relations with other public agencies and the respective "hierarchical" position;
- The basic mission and functions of the institution:
 - 3. the operational structure;
- 4. The use of apparatus/structures and related entities:
 - 5. skills or areas of focus;

- 6. The legal proper form;
- 7. the primary users, beneficiaries, or main target groups of public agency activities;
- stakeholders and their relationship with the institution.

In the section called "governance structure and management systems," the organization should describe its governance structure, stakeholder engagement efforts, and management policies, reporting information regarding, for example, its decision-making process, reward systems, stakeholder identification principles, engagement approaches, and information derived from the same, as well as management of the indirect effects of its activities.

In the fourth part on public policies and implementation measures, governments are required to report on the performance of key policies, priorities and implementation measures related to sustainability, with the understanding that there cannot be full measurement of results in an organization that is supposed to respond to social utility needs.

Finally, in the performance indicators section, measures of the impact and effect of the organization's activity are proposed. As in the GRI main standard, qualitative and quantitative indicators are divided into three macroclasses (economic, environmental and social).

International Integrated Reporting Council (IIRC)

IIRC's proposed model involves the integration of traditional economic and financial dimensions with social and environmental dimensions. After outlining the principles under which to prepare an integrated report, the IIRC defines its content

by making explicit the following sections and their contents:

- Presentation of the organization and the external environment:
- governance: how the organization's governance structure supports its ability to create value in the short, medium and long term;
- business model: what is the organization's business model, what steps taken to define it;
- risks and opportunities: what specific opportunities and risks affect the organization's ability to create value in the short, medium or long term and how they are managed and monitored by the organization over time;
- strategy and resource allocation: what the organization's goals are and how it intends to achieve them:
- performance: the extent to which the organization has achieved its strategic goals related to the reporting period and what it has achieved in terms of capital effects;
- outlook: what challenges and uncertainties
 the organization is likely to face in implementing
 its strategy and what are the potential implications
 for its business model and future performance;
- basis for presentation: how the organization
 determines the aspects to be included in the inte-

grated report and how these aspects are quantified and evaluated.

The multidimensionality of the integrated model makes it possible to bring out the different "capitals" (financial, productive, intellectual, human, social and relational, natural) employed in the process of creating value for the company and, consequently, for stakeholders and society at large. Among the various trends in the development of sustainability reporting models, the use by universities of integrated reporting has emerged. Integrated report writing allows the University to combine and provide a holistic view of strategy, governance, performance and the University's future prospects, considering the social, environmental and economic context in which it operates. Some authors see integrated report writing as an additional step in the sustainability reporting journey, useful in meeting the growing demand for accountability and transparency in the use of financial and non-financial resources, by universities4.

Sustainability Accounting Standards Board (SASB)

Founded in 2011, the SASB is an independent, private standards and guidelines-setting organization dedicated to improving the efficiency of capital markets by promoting high-quality disclosure of relevant sustainability information

⁴ More recently, Popular Financial Reporting, or POP budgeting, has found development, especially with reference to public administration, which is considered a further evolution of integrated reporting, aimed at facilitating communication between government agencies and citizens and, in the case of universities, between universities and key stakeholders. The POP budget is thus aimed at ensuring the representation of primary information for stakeholders in a simple and straightforward manner.

that meets investors' needs. SASB Standards are organized by sector, allowing an organization to identify sustainability-related disclosure topics and metrics applicable to its business model and activities.

SASB Standards contain:

- industry descriptions, which aim to help companies identify guidelines applicable to the industry by describing business models, activities and other common characteristics that characterize the industry;
- disclosure topics, which describe specific risks or opportunities related to the sustainability of a company within a particular industry;
- metrics/indicators, which accompany the disclosure portions and are designed to provide, individually or as part of a whole, useful information about a company's performance in relation to a specific disclosure topic;
- technical protocols, which supplement the indicators by providing detailed guidance on definitions, how to calculate and implement them.

Although the SASB is geared toward corporate reporting processes, it has also published a standard dedicated to educational institutions that provide services delivered on a full-time, part-time, distance and occasional basis; these include universities. The issues pertaining to such institutions covered by this standard are: educational affordability; student success and achievement; diversity, equity and inclusion; governance; and privacy and data security. The "education" category includes for-profit educational institutions that generate revenue from student fees.

Association for the Advancement of Sustainability in Higher Education (AASHE): Sustainability
Tracking, Assessment & Rating System (STARS)

This is a specific sustainability reporting tool dedicated to universities that aims to measure, communicate and strengthen their contributions to global sustainability. It calls out long-term sustainability goals for institutions that have already achieved high results, as well as recognition points for institutions that are taking their first steps toward sustainability. The goals of STARS are as follows:

- To provide a framework for understanding sustainability in all areas of higher education;
- enable meaningful comparisons over time and across institutions, using a common set of measurements developed with broad participation from the international campus sustainability community;
- Create incentives for continuous improvement toward sustainability;
- Facilitate the sharing of information on higher education sustainability practices and performance:
- Building a more robust and diverse sustainable community.

The measurements are organized into the categories academics, engagement, operations, planning and administration, and innovation and leadership. The STARS assessment system is based on categories divided into credits; each credit has specific requirements that must be met to accumulate points. Up to five points can be awarded for each credit, but most credits are worth a

maximum of one point; a high number of points means a high sustainability rating.

5.3. Online communication tools

A number of empirical researches conducted on the topic of USR communication have highlighted the spread of other technology-based communication tools of universities: the reference is to social media.

As pointed out by some authors, the drafting of the sustainability report constitutes a unidirectional communication model that does not allow for a dialogical relationship between the University and its stakeholders. A clarification is immediately necessary: the drafting of a sustainability report presupposes the process of stakeholder engagement, which is an essential element of it. However, fast interaction, even in real time, with its stakeholders is best supported by the use of social media, that is, technologies and content generated through interaction between different web users. The following are part of social media: the social networking platforms most commonly known as social networks, blogs, wiki pages and combinations thereof, multimedia sharing sites, etc.

In recent years, universities are also increasingly using web technologies and social networks

(e.g., Facebook, Twitter-X, Instagram and Linkedln) to encourage dialogue with stakeholders and increase transparency and trust in the university system.

This new approach can be explained by considering the many benefits of using these tools such as:

- a) the easier involvement of a plurality of stakeholders who, in real time, can initiate conversations, disseminate questionnaires and surveys, and become co-creators of content (thanks to comment, share and reaction functions);
- b) promotion of the University's image through effective and immediate sharing of organized initiatives, research, and third mission initiatives;
- c) contribution to the creation of a sense
 of belonging to the university institution and the
 development of a participatory approach;
- d) Networking enhancement, as social media supports the possibility of meeting with companies and external parties that could lead to the establishment of strategic partnerships and collaborations:
- e) data analysis to support reporting and the production of sustainability reports; in fact, social networks offer tools for measuring communication performance (e.g., profiles reached, interactions generated, shares made).

The adoption of social media can therefore help to increase awareness and dissemination of

For a list of the main contributions on the subject, see the Bibliography of this Report.

sustainability practices and initiatives activated by universities, while promoting the involvement of all stakeholders (internal and external to the university).

6. The sustainability report of universities: the RUS-GBS Standard

Now, the Sustainability Report represents the most appropriate tool for sustainability reporting in universities. As noted above, the guidelines for Italian universities is the RUS-GBS Standard and the Implementation Manual that was developed to accompany the Standard. GBS and RUS developed these documents with the dual purpose of guiding the implementation process of the University's social and environmental responsibility management systems and defining the structure and content of the reporting document. The Standard, in particular, also includes elements of linkage with the University's planning and programming systems and the system of indicators already in place, in order to promote reporting that is functional to the University's strategic planning and its three main missions (teaching and training, scientific research and third mission).

6.1. The RUS-GBS Standard. Objectives and articulation

With the publication of a specific Standard, RUS and GBS set out to:

- Guide universities (public and private) in the preparation of the sustainability report;
- To provide a balanced and reasoned summary of the socio-environmental and economic impacts of the operation of universities;
- Highlight the current and prospective contribution of universities to the achievement of the Sustainable Development Goals of the UN Agenda 2030:
- guide and strengthen the universities' commitment to the national and international challenges that the institutional and social environment will require of them:
- enable stakeholders to know the institutional purposes of the University and, in particular, the

overall activities, results and impact on the target community:

- Provide clear, reliable and immediately understandable information to anyone who has an interest in it;
- Prepare a useful model for spatial/temporal

The Standard can be adopted by both universities that are approaching sustainability reporting for the first time and those universities that have been active in this area for longer.

Regarding the structure of the document, the Standard identifies an introductory part and a more technical part. The first provides a Methodological Note in which the standard or guideline used for the preparation of the financial statements is indicated, the reporting principles used and the reporting process implemented is briefly described. Then, the objectives are defined as well as the elements that present the University's identity peculiarities such as, for example, the governance structure, mission and areas of intervention.

The second part, the true heart of the sustainability report, presents a set of indicators (qualitative and quantitative) aimed at measuring the environmental, social and economic impacts of the activity carried out by the University. In concert with the metrics derived from the work of the other RUS Tables, the dimensions to be measured and monitored will be presented considering the peculiarities of the variable being measured. It will then be up to each University to adapt the structure and measurements proposed by the Standard to its own peculiarities. In order to limit

the risk of self-reporting of the sustainability report and to increase its credibility, the Standard recommends the use of assurance by an independent third party.

6.2. The content of the sustainability report

With reference to content, the sustainability report complying with the RUS-GBS Standard must have certain indispensable structural elements such as a Methodological Note, an Identity section and a Sustainability Report. Below we briefly outline its contents, referring appropriately to the Standard for further details.

The Methodological Note must indicate the standard or guideline used for the preparation of the financial statements, the reporting principles implemented, and the reporting process implemented must be briefly described. The objectives are, then, defined as well as the elements that present the University's identity peculiarities such as, for example, the governance structure, mission and areas of intervention.

In the Identity section, universities must address the following issues:

a. mission and value orientation. Mission is defined as the dominant purpose through which universities express their raison d'être and contribution to the realization of sustainable development and the SDGs. A clear qualification of the mission is a prerequisite for the formulation of coherent strategies, policies and projects, in relation to the historical and socio-cultural context of reference, as well as the ways of relating to stakeholders. The mission of universities considers: institutional purposes by area of intervention; founding values; and stakeholder relations.

- b. Scenario and reference context. The reference scenario and context can be defined by describing the historical and evolutionary profile of the institution; the regulatory and institutional framework of reference; the social and territorial context; and the effects of any implicit and explicit constraints that have encumbered, modified and influenced the institution's mission, strategies and policies
- c. Governance system and organizational structure. The description of the University's governance system must give representation of the University's governance and organizational structure, with particular regard to figures in charge of sustainability governance and management. For each body or type of body, useful indications should be provided to understand its composition, its real space of autonomy-responsibility and its role in the institution's decision-making process. For the purpose of a complete understanding of governance, it is also appropriate to add the representative, advisory, and supervisory bodies, which may vary according to the principle of autonomy. It is also necessary to provide an adequate representation of the organizational structure, size and characteristics of personnel according to classifications suitable for highlighting the University's specificities, taking into account also those provided for by law or by agreement (i.e., provided by the Ministry of University and Research or AN-VUR). It is also necessary to briefly represent the

system of relations that the University maintains with external entities, giving evidence of participation in the governing bodies, when there are government appointments defined in agreement with territorial entities.

- d. Areas of intervention. The specific areas of intervention through which the University articulates its mission are: teaching and training, scientific research, and third mission. In this part, the elements that characterize the specificities of each sphere should be recalled, specifying the contribution of each function to the realization of the SDGs.
- e. Strategies and policies. The mission must be transfused into the strategies, policies, projects and operational programs. Reporting should provide the necessary elements to verify the consistency between defined strategies and activities carried out. The explication of operational programs expresses the University's ability to implement strategies and policies.

The Sustainability Report defines within the University's activities the various areas of measurement and related indicators. These scopes (and related measurers), are to be considered a starting point that each Athenaeum can integrate, modify and adapt to its own needs. The Operations Manual (covered in Section 6.3.) offers examples of qualitative and quantitative indicators for each of the scopes considered, generic and specific indicators, as well as timely reference to possible internal and external documentary sources. Generic indicators focus on metrics related to the aspect being reported, while specific indicators consider the specifics related to sustainability. As

for the areas and measurements, they should refer to the following topics:

- a. teaching and training. In the section on teaching and training, the areas to be emphasized and reported on are closely related to the mission and institutional goals pursued by the universities with respect to the main categories of stakeholders both internal and external to the organization, such as: students and their families, teaching staff, school and other public institutions, productive realities of the territory and civil society, to name but a few.
- b. Scientific Research. In this section those who report will find some useful hints regarding the definition of the areas to be included within the section on research activities related to the theme of sustainability. The explication of such information may be based on the use of qualitative and quantitative narratives but, in any case, the editor of the document is advised to follow an approach, including graphics, such as to be easily understood by most. This is of paramount importance in the section devoted to presenting information about the research activity, as it is configured to be varied and complex.
- c. Third mission. This section provides useful indications for defining the areas to be included within the section on third mission activities in general and those specifically related to the theme of sustainability. In addition, examples of indicators are provided, for each dimension of third mission. The sub-areas referring to the third mission are diverse and range from the commercialization of research and intellectual property to public engagement and job placement expressed in terms

- of cultural, social and environmental engagement.

 For each of these areas, measurements are developed, significant elements to be reported.
- d. Human resources and inclusion. The section on human resources and inclusion summarizes areas related to the academic community that affects both those who work in the University and the students who attend it. The dimensions to be addressed include qualitative and quantitative summaries inherent in the University's ability to ensure conditions of human well-being (e.g., safety, health) that are equitably distributed among the actors in the academic community, considering the actions put in place to ensure these conditions.
- e. Environmental resources. In the section on environmental resources, the areas to be systematized are many and largely contextualized with reference to the environment in which the Athenaeum operates. In these areas, measurements are developed that are strongly connected to each other and closely related to the policies of safeguarding and protecting the space that hosts the activities of those who work and study in the University. Measurements derived from point measurements of certain aspects (e.g., water and light consumption) must be flanked by the analysis of qualitative aspects of environmental sustainability that take into account the initiatives implemented to reduce the University's impacts (e.g., initiatives for sustainable mobility) on the territory in which it operates and alignment with local and national policies, including under current legislation. This last aspect becomes extremely important when considering the universities' membership in the Public Admini-

stration sector and the contingent energy upgrading requirements imposed by legislation.

f. Economic and financial resources. In this section, the focus is on certain data and information that find recognition in the accounting and budget documents of the Universities. Thus, this part is dedicated to economic-financial resources; in it, accounting data are analyzed and reclassified in order to assess the University's ability to attract resources independently, analyze and explicate the contribution it makes to its stakeholders, and explicate the University's investment policies on the sustainability front.

The Sustainability Report could also include a representation of indicators with respect to the various categories of stakeholders through a stakeholder/activity matrix that highlights, on the one hand, the stakeholders of the reporting university and, on the other, the activities carried out by that university. With reference to each type of stakeholder, therefore, the information and measurement (qualitative-quantitative) dimensions that are intended to be represented in the disclosure document can be identified. The construction of this matrix is a useful tool for universities to define the perimeter of reporting considering their stakeholders and critically analyze the document also in order to produce ad hoc social reports designed for the individual stakeholder (think, for example, of a document intended for the student body and their families interested in learning about the University for the purpose of possible matriculation). There may also be a supplementary section in which to describe stakeholder judgments and opinions by providing insights into:

- the categories and number of subjects actually involved in the performance evaluation process and on the criteria used for their inclusion;
- the concrete methods used for contacting and surveying the opinions of the stakeholders involved, also highlighting any limitations from the point of view of the methods used, the transparency and clarity of the University's communication methods and the results produced by such involvement;
- expectations that have emerged from these stakeholders regarding the different areas being reported on, including indications of the relative importance assigned to them by different stakeholder categories;
- The evaluation of the results observed for the different areas;
- any areas of criticality and proposals for improvement highlighted by stakeholders;
- the concrete ways in which the University believes it can emphasize the priorities and proposals for improvement indicated by stakeholders in future planning and/or address any areas of criticality that may have emerged.

The concluding part of the Sustainability Report is the University's statements regarding the support that the activation of a systematic sustainability reporting process can offer to the improvement of the University's strategic planning system, the effects of the activity and the reporting process. Special attention should be paid to the reporting of the SDGs. These goals must be considered within the universities' strategies and, by extension, within their own governance, measurement and reporting systems. In this sense, the Universities

when preparing their sustainability report and Sustainability Report must report on each of the SDGs considered most relevant and which they have committed to pursue (for a more in-depth discussion of sustainable development see section 3.2.).

6.3. The Implementation Manual

The Standard is accompanied by an Implementation Operations Manual aimed at supporting universities in the process of preparing the sustainability report. The Manual provides information and insights on the various aspects of structure and content found in the Standard, offers guidance on the reporting process, suggests ways of stakeholder engagement, and offers insights for the assurance process.

To guide the measurement of the areas already identified in the Standard and related to the activities reported by the reporting university, the Handbook specifically proposes a set of quantitative and qualitative indicators. The indicators are presented by considering both generic examples related to the aspect being measured (e.g., number of research products) and specific examples related to sustainability (e.g., number of research products concerning sustainability). The specific indicators thus consider the dimensions measured by the generic indicators by highlighting aspects closely related to sustainability.

Quantitative indicators are normally expressed with an absolute value giving the possibility, in some cases, to relativize the figure with respect to

a specific relative quantity. For example, an indicator may represent the absolute number of courses dealing with sustainable development issues, providing for their temporal comparability on an annual basis in the same university, and can be relativized by relating this figure to the total number of courses delivered in the same university. In order to make the sustainability report complete and intelligible, the quantitative indicators are accompanied by qualitative descriptions useful to support the quantitative data.

Closely related to the Standard, the indicators are declined with respect to the achievement of the SDGs considering the role the University plays as an agent of change in the pursuit of the targets defined by the 2030 Agenda. The Handbook therefore proposes some reference SDGs for the measured dimension, leaving it then up to the individual University to define in a punctual manner how it believes it contributes to the achievement of these goals. It should be emphasized that the indicators to be reported are those that express aspects considered significant and relevant by the University taking into account the needs of the stakeholders. This premise should lead the Universities to adapt, if necessary, the indicators to the context of reference and/or to supplement them by trying to balance the detail and significance of the indicators with their comprehensibility by those to whom the report is addressed.

Particular attention is paid to the activity of mapping and involvement of stakeholders in the report drafting process and materiality analysis.

A reference is also proposed to the report assu-

rance activity, put in place by an independent and competent third party, and aimed at increasing the credibility of the sustainability report.

6.4. The process of preparing a sustainability report

For universities, the preparation of a sustainability report should be the result of a widespread awareness in the University's governance of the need to embark on a new path of accountability, transparency and responsibility to the broader ecosystem of actors and partners with which the institution interacts. It also involves the activation of a process and the involvement of multiple institutional actors.

The initiative of drafting the document should be taken by the Rector or Chancellor and the governing bodies of the University.

Then the set of actions necessary to activate and conclude the drafting process can be taken (see Figure 1):

Figure 1 - The actions of the sustainability report process.



 Appointment of a delegate(s) responsible for drafting the document.

In view of the strategic value assigned to the University's accountability process, it is necessary to appoint a delegate(s) responsible for drafting the University's sustainability report or to extend an existing delegation (e.g., in planning and control or performance measurement and reporting).

Establishment of a Scientific Committee and Working Group.

The Scientific Committee: is chaired by the Rector and is composed of the University's Sustainability Budget Delegate(s), faculty with proven expertise in accountability and sustainable development, or other delegates or delegates (to gender budgeting, environmental sustainability, economic and financial planning, etc.).

The Working Group: the Scientific Committee relies on the collaboration of technical-administrative staff who should be involved in the retrieval and processing of data and information for the drafting of the sustainability report. It is useful to

provide for the presence of the General Director in the Scientific Committee or Working Group.

It would be appropriate for such assignment to technical-administrative staff who are part of administrative structures already present in the University (e.g., Strategic Planning Technical Coordination Unit, Management Control and Reporting, Green Office), and/or specially dedicated structures (e.g., Staff Accountability Unit) to be formalized and, if necessary, to be allocated specific resources to be devoted to the initiative.

In fact, the instrument's accounting value as well, and the link it presents with the University's budgets, make the sustainability report an important element of the University's broader planning and control system within which the instrument fits into the roster of policy and administrative-accounting management documents on which the University is called upon to deliberate (e.g., operating budget, Integrated Activity and Organization Plan (PIAO), Gender Equality Plan (GEP), Gender Report).

Significant to the effectiveness of the process is the role played by the University's Quality Presidium, which should also include the development of the sustainability report in the Quality Plan.

Alternatively, multilevel working groups can be formed, considering a first extended group involving function contact persons and University governance, and a second small group (formed within the extended group) in charge of collecting and processing data to support the drafting of the sustainability report.

Presentation of the Draft Sustainability Report to the governing bodies.

The Scientific Committee prepares the University's Draft Sustainability Report and submits it to the governing bodies (Academic Senate and Board of Trustees) for approval. The Project must indicate: the composition of the Scientific Committee and the Working Group; the definition of the structure of the document and the principles to be adhered to in the reporting process in order to ensure the clarity, comprehensibility, truthfulness and spatio-temporal comparability of the information provided; the time period covered by the reporting; the internal and external sources to be used for data collection (e.g.: AlmaLaurea portal, planning documents, USTAT Portal, Cineca Data Bank, Student Information System); and the timeline of the document drafting process.

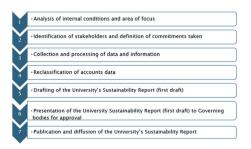
4) Approval of the Draft Sustainability Report.

After the University's Draft Sustainability Report is approved by the governing bodies (Academic Senate and Board of Directors), the process of drafting the document begins.

5) The preparation of the sustainability report.

The process of preparing a sustainability report involves the development of a set of successive steps (Figure 2).

Figure 2 - The stages of the sustainability report process.



Specifically, the first phase involves a preliminary analysis of the internal and contextual conditions within which the University operates.

Next comes the identification of stakeholders. the identification of their needs and expectations, and the explication of the University's commitments to them. At this stage, which is particularly relevant to the entire structure of the reporting process, it is necessary to identify the issues considered "material" by the University and the relevant stakeholders. In order to identify the issues considered most relevant, it would be appropriate to define and implement contact initiatives with the University's components and stakeholders. Interviews, questionnaires, focus groups, workshops, for example, can be used. The activation of a stakeholder engagement process is a key element for the success of the University's approach to sustainability and for the achievement of the set goals;

The third stage of report writing is the collection and processing of data and information. The collection and analysis of data, related to the University and its context of reference allow the identification of strengths and weaknesses. The data and information obtained will have to be processed through the preparation of graphs and tables and the calculation of indicators and indices. It will then proceed to comment on what has been detected and their integration with other information always rendered in narrative form. Finally, at this stage it will be necessary to note which initiatives and achievements contribute to the attainment of sustainable development goals.

After collection and processing, the data must be subjected to reclassification with the aim of bringing out the value added generated and distributed by the University to the various stakeholders

A draft of the University's sustainability budget is then prepared; this document must be presented to and discussed by the academic bodies (Rector, Academic Senate, Board of Directors) and, based on the outcome of this discussion phase, any additions and/or changes deemed necessary will be made. In the event of a request for changes, it is necessary to resubmit the adjusted budget for its approval/recognition in relation to the provisions of the statutory and regulatory rules.

Finally, the last stage concerns the publication of the University's sustainability report and dissemination. In order to give wide dissemination to the document, publication on the University website and social media (YouTube channel, Instagram, Facebook, LinkedIn, etc.) is recommended, as well as emailing the most relevant stakeholders. To encourage discussion with stakeholders, meetings could be organized to present the document from which feedback can be derived that should be evaluated and then considered in the process of improving the document.

After the document is published, it is necessary to carry out analysis and evaluation of the results and grafting into the programming and planning process.

These actions are closely related to the need, emphasized in the Standard (Section 6.2), to consider the preparation of the sustainability report not as a mere reporting activity but as a process that is grafted into that of the University's programming and planning and thus in the construction of its strategies. In fact, the collection and analysis of data about the University itself and its context of reference make it possible to identify strengths and weaknesses that can support the process of planning new initiatives to strengthen the University's economic, social and environmental sustainability. In this process

of analysis and evaluation of possible initiatives, therefore, the process of strategic planning and resource allocation will also be involved. Finally, it is essential, at least at each reporting interval, to monitor the results achieved against what has been planned. In this way, actions and initiatives that need to be confirmed and those that need to be modified or integrated into the short-, medium- and long-term goal-setting processes can be identified and analyzed.

7. Strategic planning of the universities and sustainability

7.1. The Integrated Activity and Organization Plan (PIAO)

As noted above, providing a complete picture of the management and performance of universities (both public and private) requires the mutual integration of sustainability reporting with strategic planning tools.

With reference to public universities, in order to ensure transparency, accountability and sustainability in the delivery of services and use of public resources, Article 6 of Decree Law No. 80 of June 28, 2021, later converted with amendments by Law No. 113 of August 6, 2021, provided for the development of an Integrated Activity and Organization Plan (PIAO).

The PIAO has absorbed within it several planning documents that until now Public Administration companies were required to prepare annually and adopt separately such as, for example, performance plans, anti-corruption, affirmative action, agile work, staff needs and training. Thus, it can be understood how this tool can be considered the beating heart of corporate strategy. serving as a compass that guides daily decisions and initiatives. Indeed, through the establishment of detailed plans on the various operational, financial and organizational areas, the goals, actions and resources needed to quide the organization toward sustained success are indicated. Several universities have also begun drafting sustainability plans that focus strategy planning with explicit reference to the University's sustainability policies.

The relationship between the sustainability report, strategic plans, and the PIAO goes beyond
a simple formal constraint. These tools play complementary and interconnected roles in managing
and reporting on an organization's activities, providing a comprehensive picture of its overall performance.

In the context of a modern and responsible planning system, the pursuit of sustainable development cannot be considered an optional appendage. On the contrary, it becomes an integral element of the corporate strategy itself, reflecting the growing awareness of the importance of a sustainable approach to the longevity and relevance of the organization in the current context. The sustainability report, on the other hand, represents a performance accountability tool. It allows organizations to be accountable to their stakeholders regarding the overall results achieved, to represent the impacts of their activities on the surrounding environment, society and the economy, and at the same time to assess the policies that have been adopted by the organization to improve the sustainability of its operations. As noted above, the sustainability report serves as a mirror reflection of the impact of the organization's actions on society, the environment, and the economy. Beyond traditional financial metrics, this report provides a detailed analysis of non-financial performance. highlighting achievements and challenges faced in sustainability. It, therefore, is a transparent reporting tool that provides stakeholders with a clear and comprehensive view of the organization's efforts on this front.

In academic institutions, the development of strategic plans and the sustainability report are part of a continuous cycle of planning, executing, monitoring and reporting on their activities. While strategic plans guide actions to improve overall performance, the sustainability report is used to assess the effectiveness of those actions, including from a sustainability perspective, and allows for feedback for continuous improvement of one's activities.

Ultimately, a synergistic approach between strategy and reporting helps to foster a culture of accountability and transparency, which are key elements for long-term success, and to enhance the organization's reputation in today's environment, which is increasingly oriented toward values of sustainability and social responsibility.

7.2. Actions and tools for gender equality in the universities

Special attention should be paid to the planning and documents in which the actions that universities plan to promote individual, social and organizational well-being and to pursue and ensure "gender equality" are defined; this constitutes not only a key objective of sustainable development but, at the same time, a fundamental human right. Despite the efforts made and achievements made in recent years, there still remain obstacles to be overcome and challenges to be faced. Reference

is made, for example, to the underrepresentation of women in leadership roles, the gender pay gap with equal qualifications and the same skills, and acts of violence and discrimination in the workplace

In addition to being one of the United Nations' strategic sustainable development goals included in the 2030 Agenda (SDG 5), the realization of conditions of equality between women and men is, moreover, a fundamental value of the European Union, enshrined in its treaties and in the Charter of Fundamental Rights. The consideration of gender is also a cross-cutting priority of Horizon Europe and must be taken care of, continuing and strengthening the path set by Horizon 2020, both in terms of the content of research and innovation activities and in terms of the balance of opportunities and representation.

In 2018 in Italy, the Ministry of Education, Universities and Research (MIUR, now MUR) also expressed its views through the formulation of a set of recommendations aimed at fostering gender equality goals in universities. They simultaneously address the presence of both sexes in research groups and various levels of decision-making and the consideration of the gender dimension in research activity (Document prepared by the Gender and Research Working Group of the MIUR entitled: "Directions for Positive Actions of the Ministry of Education on Gender Issues in Universities and Research").

In recent years, universities and research centers have been involved in a strategic process aimed at implementing innovative gender equality policies and adopting effective tools at the cultural and structural levels that can identify the presence of any gender inequalities within institutions, foster the pursuit of equal opportunity conditions for all, and conduct impact assessments/audits of adopted procedures and practices through the use of appropriate indicators. Particularly effective among these are the Gender Equality Plan (GEP) and the restatement of the budget from a gender perspective (Gender Balance Sheet), the joint use of which in universities and research institutions can facilitate the implementation of strategies and policies aimed at creating conditions that foster equal opportunity. The Gender Budget, in fact, enables the preparation of more sustainable gender equality plans because it refers to the organization's actual commitments and allocations of specific funds for the implementation of the actions indicated in the plan.

In view of the above, proposals made by the Single Guarantee Committee (UGC) or other operational structures or research groups of the University should be incorporated into the PIAO of a university institution in order to align the actions of the plan with those indicated in the Positive Action Plan (PAP), the Gender Equality Plan (GEP) and the Gender Report.

SECTION III

THE SUSTAINABILITY DISCLOSURE OF ITALIAN UNIVERSITIES. A FIRST ANALYSIS

8. Methodological note

8.1 Objectives of the analysis and data collection

The objective of the empirical analysis was to conduct a review of the tools adopted by Italian universities to highlight their commitment to sustainability with particular reference to sustainability reporting.

The analysis of the disclosure produced by Italian universities required consultation of the main web platforms linked to them. Through this approach, it was possible to appreciate the different forms of disclosure adopted by the universities (statements, strategic plans, web disclosures, institutional communication on social channels, etc.). In this sense, the Group operated by taking as reference the list of Italian universities surveyed by the Ministry of University and Research (MUR) and published on the dedicated page "Higher Education Data Portal"⁶. The data extraction took place in December 2023.

Thus, a total of 109 Universities were extracted between State and Non-State Universities (Special Order High Schools, Hi-

gher Institutes of Physical Education - ISEF, Telematic Universities). The list of Universities under analysis is included in the Appendix of this document.

With the aim of identifying the examined universities' sustainability reporting practices as well as the drafted strategic plans, institutional web pages were consulted. With reference to the time perspective, the latest documents made available on the institutional websites of sustainability reports, integrated reports and strategic plans were then collected (and analyzed).

8.2. Data analysis

The Group then proceeded to examine the documents prepared by the universities; with reference to sustainability reports, first of all:

- Check the state of the art related to the publication of sustainability reports in the national university context;
- Identify major trends inherent in the adoption of reporting guidelines and standards;
- Analyze the contribution to the 2030
 Agenda through the verification of the SDGs

⁶ For reference: http://ustat.miur.it/

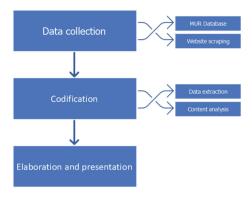
mentioned and considered in defining useful actions to contribute to sustainable development.

Secondly, the study focused on strategic plans shared on their web platforms (such documents are not always made available for consultation). With respect to strategic plans, provision was made for:

- · Identify the approach to sustainability;
- Analyze the contribution to Agenda 2030 and the SDGs through the examination of programmatic actions developed by the surveyed universities.

The collected documents were analyzed with a content analysis aimed at identifying the aspects listed above. The diagram below (Figure 3) summarizes the analysis process:

Figure 3 - Research approach.



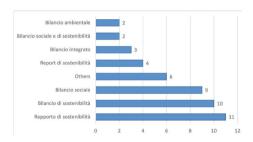
9. Sustainability reporting in universities: contribution to Agenda 2030

9.1. Characteristics of non-financial reports

In the analysis of non-financial reports (sustainability report, social report, SDGs report, integrated report, etc.), a number of reference dimensions were taken into account when studying them. First, the analysis turned to the name adopted (see Figure 4). The survey found that 11 of the reports examined used the common term "Sustainability Report" for document identification, while 10 used the term "Sustainability Report," 9 used the term "Social Report," and 4 used the term "Sustainability Report." There are, in addition, 3 integrated reports, 2

environmental reports and 2 documents called "Social and Sustainability Report." Residually, there are also one integrated social report, one social report, one environmental sustainability report, and one document called "Integrated Social Reporting." Finally, it should be noted, how a single report has adopted the wording of "SDGs Report" declaring, therefore, particular attention on the framework proposed by Agenda 2030 and the related Sustainable Development Goals.

Figure 4 - Naming of identified reports.



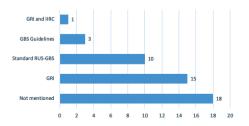
With regard to the continuity of such reporting, it is found that the majority of universities in 2023 had at the historian the publication of a single report, thus denoting a lack of maturity in the preparation of such a document as as many as 11 universities are at their first reporting experience (Table 1).

Table 1. Number of years of sustainability reporting.

Number of years in which the report was published	Number of Universities
1	11
2	10
3	8
4	5
5	2
6	4
7	2
8	2
9	0
10	0
11	1
12	1
13	1

Proceeding to examine the characteristics of the reports, the analysis depicted the prevalence of the use of reporting standards in the sustainability reporting processes of Italian universities (Figure 5). In particular, it emerges that 38 percent of the universities have not used any standard. This is followed by the Global Reporting Initiative (GRI) standard, with 32 percent, which is already particularly in use in private and other public-private contexts. Twenty-two percent of reports have adopted the guideline proposed by GBS in collaboration with RUS, while 6 percent refer to Research Paper No. 7 - "Social Reporting in Universities," and only one university considers the IIRC (International Integrated Reporting Council) standard along with GRI.

Figure 5. Diffusion of reporting standards.



9.2. Disclosure of the SDGs in the sustainability reporting of universities

Following up on what was anticipated in the previous paragraphs, the analysis conducted as part of this Observatory sought to place particular emphasis on the role played by Italian universities in the pursuit of the goals included in the 2030 Agenda. Recalling how the Agenda includes a total of 17 Goals, the analysis shows that 57 percent of the 47 universities that produced sustainability reports contribute to the Goals of the 2030 Agenda, and 43 percent say they contribute to all 17 Goals of the Agenda. It is important to point out that the prevailing approach to Goal reporting is descriptive in nature without explicitly defining metrics related to monitoring the relevant Goal. As an example, with reference to the different SDGs reported by universities in their sustainability reports, below are some of the main initiatives implemented and information reported in describing and pursuing the 17 Goals of the 2030 Agenda.

Goal 1: Defeating poverty - No poverty.

To overcome poverty, some universities have implemented actions that often target the families of low-income students. A clear example is policies that provide financial aid, tuition reduction, scholarships, part-time employment, etc. At the same time, some actions are aimed at supporting

local communities where the reporting university has its offices or other populations in need, such as those affected by conflict. For example, initiatives such as the "Let's Share Our Daily Bread" campaign, collects basic necessities for the most fragile people, are concrete examples of such efforts

Goal 2: Defeating Hunger - Zero Hunger

Universities can also contribute to the achievement of the second Sustainable Development Goal (SDG 2) aimed at ending hunger, achieving food security, improving nutrition and promoting sustainable agriculture. Indeed, research and education initiatives can support sustainable rural development, food security, waste reduction, and the promotion of a healthy lifestyle. Examples of initiatives organized with the aim of contributing to SDG 2 are those aimed at ensuring that all students have access to quality food at congruent prices, including by entering into agreements with supermarkets, or initiatives directed at supporting sustainable agriculture.

Goal 3: Health and well-being - Good health and well-being.

The contribution of the analyzed universities to Goal 3 (Ensuring health and well-being for all and all ages) is achieved mainly through research on emerging health issues, through the training of professionals in the field of medicine and public health, and through the provision of health and welfare services, under agreement, to the local and academic community. No less relevant, for







example, are the particularly widespread initiatives aimed at promoting the psychological and physical well-being of students and staff through the activation of psychological counseling desks.

Goal 4: Quality education - Quality education

Commitment to ensuring equitable and inclusive quality education (SDG 4) is certainly one of the Universities' most focusing goals and is embodied in a series of initiatives aimed, for example, at promoting and developing teaching tools, spaces and methods, which put students at the center of teaching, from the perspective of educational equity of inclusion, multiculturalism, creativity and the development of critical thinking. Numerous initiatives benefit students with disabilities, who are provided with specialized methods and tools to ensure an inclusive learning environment.

Goal 5: Gender equality - Gender equality

There are several initiatives undertaken by universities on the topic of gender equality and the empowerment of women and girls. Consider, for example, the organization of courses or seminars aimed at female students to promote STEM (Science, Technology, Engineering and Mathematics) studies, or initiatives curricular projects integrating equal opportunity issues and directed at both the student population and staff, or projects dedicated to young women to promote initiatives to strengthen their social and economic role in the world of work. Some universities have drafted Gender Budgets, key tools for analyzing, evaluating and improving commitment to gender equality.

Goal 6: Clean water and sanitation - Clean water and sanitation

Universities contribute to Goal 6 through initiatives to raise awareness of water scarcity and pollution of water sources. Efficient management of water resources is ensured, for example, by monitoring consumption, reducing waste and the use of plastic packaging, objectives that are mainly achieved through the installation of drinking water columns on campuses and promoting the use of reusable water bottles.

Goal 7: Renewable energy - Affordable and clean energy

Initiatives put in place by universities to achieve Goal 7 - Clean and Affordable Energy - include, for example, the creation of a roadmap to achieve carbon neutrality, the installation of solar panels for the production and use of clean energy, the implementation of programs to curb energy consumption as well as through building plans for energy efficiency in buildings.

Goal 8: Good employment and economic growth - Decent work and economic growth

Goal 8 aims to foster lasting, inclusive and sustainable economic growth, full and productive employment and decent work for all. Universities contribute to this Goal through their institutional activities directed at promoting and encouraging entrepreneurship, creativity and innovation (think fundraising for the benefit of start-ups). The universities' initiatives also include monitoring the working conditions of employees, creating men-











toring networks and initiatives to support the wellbeing of the student component and university staff.

Goal 9: Innovation and infrastructure - Industry, innovation and infrastructuree

Universities are often engaged in a range of initiatives directed at building a resilient infrastructure and promoting innovation and equitable, responsible and sustainable industrialization. Innovation is certainly a cross-cutting theme in research, teaching and third mission activities. Interdepartmental centers and laboratories are often activated to educate on entrepreneurship and develop innovative projects. Universities actively contribute to patent production, spin-off creation and start-up incubation, supporting technology transfer.

Goal 10: Reduce inequalities - Reduced inequalities.

Italian universities concretize their commitment to reducing inequality with a series of targeted activities such as providing scholarships for low-income students or political refugees in order to reduce the risk of dropping out of school. Actively engaging against inequality by fostering social inclusion is embodied in higher education courses for social justice in sustainable change, services and facilities for students and employees with disabilities. Regarding internationalization, universities actively participate in numerous European and non-EU projects, ensuring the mobility of students and researchers also through collaboration with organizations such as UNICEF, to

promote education on the rights of children and adolescents.

Goal 11: Sustainable cities and communities - Sustainable cities and communities.

Universities are distinguished by close ties with local communities, supporting the economic and social promotion of the local area, as well as the preservation and redevelopment (for example: green buildings) of the city's cultural and architectural heritage, organizing cultural events and collaborating with associations and public bodies. This can happen with the preparation of resource procurement plans (for example: student canteens, green procurement) giving priority to local suppliers, responsible waste management or energy conservation. A key role can be played in supporting city mobility policies by offering incentives for students and employees to use sustainable transportation, carpooling and bike sharing. There are also initiatives to support the local community, such as offering university space for city schools granted during the lockdown or organizing events and courses on topics related to the SDGs, ecological transition, and environmental justice.

Goal 12: Responsible Consumption - Responsible consumption and production.

A significant part of the commitment to responsible consumption is devoted to waste management and promoting the circularity of the economy through initiatives such as raising awareness of separate waste collection and promoting the re-









duction of single-use plastic use (e.g: Plastic-free universities, provision of water bottles, water fountains). These paradigms should also be applied in laboratory experiments and in the evaluation criteria for tenders (for example: for vending machine operators). Policies that promote sustainable mobility, reduced energy consumption and green procurement are also part of this Goal. Universities also contribute to responsible consumption through teaching and research, involving students in projects aimed at creating sustainable products, as well as conducting research activities aimed at developing innovative solutions for sustainable resource management.

Goal 13: Fighting climate change - Climate action

Universities can commit to mitigating the effects of climate change and promoting environmental sustainability by establishing an Integrated Plan for Environmental Sustainability and signing international agreements to reduce or/and offset their greenhouse gas emissions. A key role is played by centers of excellence and research that can develop expertise and tools to assess the impact of climate change and propose mitigation and adaptation policies (e.g.: multidisciplinary courses and projects addressing climate change and sustainability challenges, public awareness activities). There are also actions with direct impact, closely related to the previous Goals, such as sustainable mobility policies (for example, bike sharing) or energy efficiency (for example: adoption of low-impact technologies, installation of LED lights, use of renewable energy sources) aimed at reducing CO2 emissions.

Goal 14: Life under water - Life below water

Italian universities are located in an area rich in national and regional parks with high quality water resources. Numerous universities are therefore engaged in research, teaching and collaboration with local communities to preserve and enhance resources such as seas, rivers and lakes and to conserve these ecosystems and their biodiversity. To this end, Italian universities have established research centers specializing in monitoring marine fauna and ecology often characterized by national and international partnerships that foster the exchange of knowledge and best practices for the sustainable management of marine resources. In addition to research activities, courses are developed in this area that deal with issues such as ocean conservation and environmental sustainability, encouraging greater awareness of these issues among future generations. At the same time, there are frequent awareness campaigns on water quality, marine litter, climate change, coastal protection, and combating the use of single-use plastics for life in rivers, seas and oceans.

Goal 15: Life on earth - Life on land.

Similar to Goal 14, for its pursuit, universities collaborate with local communities, national and regional parks, environmental protection organizations and others to promote sustainable management of natural resources and preserve the biological diversity of the relevant terrestrial







ecosystem. In addition to scientific research and multidisciplinary teachings on these issues, there are concrete actions aimed at the pursuit of this Goal such as increasing green spaces even in areas outside the universities, rehabilitating urban parks, and establishing botanical gardens for research and the well-being of students and employees.

Goal 16: Peace and justice - Peace, justice and strong institutions

An essential part of the universities' commitment to the pursuit of SDG 16 is the peaceful integration of international students, a goal consistently supported and promoted by the entire academic community. This attitude is supported by the creation of Memoranda of Understanding between Universities for the protection of rights and equality and university spin-offs with social justice goals. An important role is played by teaching programs and research projects to counter bullying, discrimination, corruption and promote a welcoming and inclusive environment for all.

Goal 17: Partnership for the Goals - Partnership for the Goals.

Partnerships to achieve the Sustainable Development Goals take the form of creating and joining national and international networks with other universities to share best practices, experiences and initiatives, thus helping to spread the culture of sustainability and address common challenges. This commitment translates into concrete activities such as co-designing European coo-

perations to raise awareness of the Sustainable Development Goals, but also in defining public engagement events on these issues and aimed at encouraging public-private partnerships. In this sense, universities can actively participate in the definition and implementation of the national strategy for sustainable development.

9.3. Characteristics of strategic plans

Among the 109 universities analyzed, only 74 percent make their strategic plan available online. Regarding the contribution to the 2030 Agenda of the 81 identified strategic plans, the analysis revealed three main approaches:

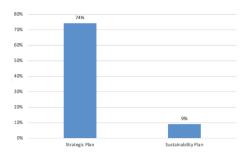
- a) A timely definition of the Sustainable Development Goals;
- b) A general mention to the pursuit of the 2030 Agenda:
- c) The absence of reference to the 2030 Agenda and its goals.

There are also 9% of Italian universities that have drafted a strategic sustainability plan dedicated to future actions aimed at their university's pursuit of sustainable development (Figure 6).





Figure 6. Strategic and sustainability plans.



Going into the strategic plans and approaches identified, the following emerges:

- a) In the first category, that of the Universities that have adopted the 2030 Agenda as a guide for the preparation of the future plan of action, we consider the Universities that have punctually represented the contribution to the Goals also through a punctual connection between the planned actions and the individual targets and sub-targets related to the SDGs.
- b) Italian universities that merely mention the SDGs in their strategic plan turn out to be the majority of those analyzed. Specifically, these universities mention their commitment to the pursuit of the 2030 Agenda and state its alignment with the macro-areas of sustainability, but without taking into account or only partially the specific contents included within the individual Goals.
- c) There are also universities, albeit in a minority number, that have not in fact tied their strategic plan to the pursuit of sustainable development and the 2030 Agenda Goals.

9.4. Contribution to the 2030 Agenda in strategic planning

The review of the collected strategic plans also shows a strong interest in contributing to the 2030 Agenda and its 17 Goals. In particular, the 2030 Agenda in strategic plans is often used as a guideline in defining their strategic goals or as an element of strengthening an already concrete system of goals. Specifically, it is reported that some institutions have linked their goals back to both the SDGs and the targets in the National Recovery and Resilience Plan (NRP).

In general, however, there is a rather limited consideration of the 2030 Agenda in the strategic plans produced by some universities. In some cases, in fact, reference to the SDGs represents a guideline for more generic planning related to sustainable development. Other cases, on the contrary, offer more attention to the content of individual Goals, but limited to specific challenges: these are the cases related to environmental protection (e.g.: sustainable building, use of renewable energy sources) and gender diversity (e.g.: facilitated pathways).

Going into the substance of the actions that the Universities aim to undertake in the future, several possible actions related to the University's own three main missions emerge. With regard to teaching and research, some universities highlight the need to proceed with the census of teaching and research activities related to sustainable development, providing an incentive for the same. In the development of didactics, study paths and

training modules on sustainability issues are planned for all students to acquire sustainability skills, including with the recognition of possible extracurricular CFUs.

Ample space is devoted to planning activities related to the third mission with activities such as the development of web tools for the dissemination of skills for sustainability and thematic meetings and initiatives dedicated to citizens or students at various school levels. For example, part of the third mission aimed at achieving Goal 17 (Partnership for Goals) of the analyzed universities is the willingness to participate in local, national and international technical tables and projects on sustainable development issues, or in recognized rankings such as World University Rankings Green Metric.

By way of example, in pursuit of Goal 9 (Innovation and Infrastructure) some universities make explicit their commitment to the desire to develop educational and research activities that have an impact on the local area, nationally and internationally, or by promoting collaborations with environmentally friendly, economically sustainable and socially just industries.

Within the strategic plans, a number of University actions and policies aimed at the pursuit of various Goals of Agenda 2030 are also mentioned. Many are to the direct benefit of students and to the reduction of inequalities such as financial support to less affluent students or those in difficult circumstances, support for students with disabilities through specific services and the elimination of architectural barriers, agreements for food service within the system of protection for the ri-

ght to study. For example, in the pursuit of Goal 12 (Responsible Consumption and Production), universities aim to promote the consumption of zero-mile food and the Mediterranean diet and to promote the circular economy with reuse and recycling actions. In reducing inequality (Goal 10), universities have promoted the adoption of strategic plans and specific measures, such as the Positive Action Plan, the Plan for Inclusion and Welfare, and the Right to Study Guarantee Plan, to ensure respect for differences in gender identity, disability, culture and background. These plans are aimed at creating an inclusive environment that enables students, researchers, and staff to successfully pursue their careers, both within the University and beyond.

Other activities are more related to University policies and governance choices, such as the definition of working groups specialized on sustainability issues, the establishment of a green office and the involvement of students, staff and key stakeholders in the definition of targeted actions aimed at the pursuit of sustainable development. Denoted in the University's policies is the promotion of actions such as improving energy efficiency, use of renewable supply sources, rationalization of water consumption, promotion of sustainable mobility through agreements with transportation companies, obligation to separate waste collection, and preservation and improvement of green spaces.

As such, some universities plan to pursue Goal 11 (Sustainable Cities and Communities) by promoting the implementation of projects aimed at improving the safety of local housing and infrastructure or the development of infrastructure (e.g.: bike share stations, carpooling apps) that support sustainable mobility, both on and off the university campus.

The Sustainability Plans, drafted by only 10 Italian universities, are presented as very different documents from each other in both volume and content. Some of them, due to their brevity, are to be considered an initial approach of the universities to declining their medium- and long-term strategies in terms of achieving the goals of Agenda 2030. The 10 documents analyzed, which for simplicity's sake we have called "Sustainability Plans," actually have very heterogeneous names and contents. Some have a focus strictly related to reducing their University's emissions (e.g., climate strategy), while others present a more holistic view that aims to achieve the 17 goals. In general, the documents present the University's mission and vision declined on the issues of sustainable development, goals (for example: defined according to the Goals, to a triple bottom line approach, according to the three missions) and actions that the University aims to implement in a given time frame and commitments for the future. In some cases, universities decide to link the goals of the sustainability plan with those of the strategic plan for the same period, defining for each strategic area the actions to be implemented and a specific Agenda 2030 target to be achieved. Although a descriptive approach prevails, some universities have attributed to the achievement of these targets real KPIs, and dedicated allocations to these areas of action. These indicators and the use of dedicated resources are monitored during the three-year period.

Finally, it is interesting to find that only 6 of the 10 Universities that publish a strategic plan for sustainability present, or have published in the past, a sustainability report. Despite this, even for these 6 universities that prepare both documents, the link between the two is not always made explicit.

10. Concluding remarks

The Observatory on University Sustainability Reporting was created as a corollary to the activities of the Working Group on University Sustainability Reporting that GBS established and led to the development of the first Italian Standard on University Sustainability Reporting and the related Operating Manual for implementation.

To complement this project, GBS set out to carry out an initial survey of the approach taken by Italian universities on the issue of sustainability, in view of the role they play both as agents of change (through the functions of teaching, research and third mission) and as subjects of change (to respond to the challenges that the sustainable development goals impose).

This first survey aims to provide an overview of sustainability disclosure tools used by Italian universities to foster better transparency and accountability on the processes of planning, management and communication of sustainability goals and operational practices.

The first part of this Report analyzes the topic of University Social Responsibility (USR) and focuses on the importance of communicating sustainability through the adoption of direct and indirect accountability tools. The focus is on sustainability reporting and strategic planning, which are essential elements of a single process that involves defining the sustainable development goals to be achieved, carrying out the activity (execution), and monitoring and reporting on the activities carried out.

The second part of the Report summarizes the approach to sustainability of Italian universities (public and private) by verifying sustainability reporting (sustainability budgets, integrated budgets, social budgets, etc.) and the strategic plans drawn up. This survey showed that many universities have begun to integrate sustainability into their strategic plans and reporting processes, both to meet the growing expectations of various stakeholders (students, teaching and non-teaching staff, local community, etc.) and to align with the UN Sustainable Development Goals.

The analysis revealed a still marginal use of sustainability reporting. In the reports analyzed, the reporting standards adopted are generally indicated and there is a reference to the SDGs. The documents, although prepared in accordance with shared reporting standards, have little continuity and differing structures and articulations that make their comparability complex. It can certainly be said that, for these reasons, we are still far from forms of harmonization of these reports. In this respect, the RUS-GBS Standard and its Implementation Manual aim to support Italian uni-

versities in this process of homogenizing reporting practices.

Reference to the SDGs is also present in the majority of strategic plans (albeit with varying degrees of depth). Only a few universities have also drafted sustainability plans in which they find timely analysis of the goals and actions to be put in place to implement sustainable policies and practices on their campuses.

It should be noted that of the universities that have developed a strategic sustainability plan, some have not prepared a sustainability report; considering the relationship between strategy and reporting, it is to be hoped that in the coming years these universities will also achieve the publication of a sustainability report.

The analysis of the documents revealed, in particular, a general disconnect between strategic plans and the aspects reported in sustainability reports. For example, the majority of the reports lack a reference to the objectives set out in the strategic plans, yet, as pointed out in this paper, the sustainability report should mirror the impact of the actions planned by the universities on sustainable development issues as well. Moreover, the preparation of a sustainability report, as a useful tool for mapping the development of sustainability-related initiatives over time, should be a useful support for the management and monitoring of the actions undertaken and for the verification of any deviations from what was planned. Entirely generic, or absent, is the reference to sustainability governance within universities. Hardly any mention is made of the presence of green offices and/or coordination offices on environ-

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mental and social issues that can support both the strategic sustainability planning process and constitute a kind of hub for organizing and coordinating operational practices. Central to the governance of the sustainability processes of the universities is the need to create networks, to take care of the relationship between the various internal and external stakeholders because it is only from dialogue and involvement that the goal of sustainable development can be achieved. On these issues, information is often lacking, suggesting a deficiency in this regard.

The analysis of the documents generally brings out, with a few rare exceptions, the tendency to consider sustainability as a development goal achieved at a given time, as a state and not as a process that must inspire the strategic orientation of the University and that requires close collaboration among different stakeholders as well as economic and personal resources to be allocated for this purpose.

The present analysis should be seen only as a starting point of a more structured process of studying the sustainability practices of Italian universities that will be activated starting in 2025 and that in the coming years will aim to follow the evolution of these practices in our universities. Certainly the "journey" toward sustainability in Italian universities is being enriched with participants, much, however, remains to be done.

APPENDIX

Universities identified through the MUR statistical data platform

Università degli studi di Torino

Politecnico di Torino

Istituto Superiore di Educazione Fisica di Torino

Università degli studi del Piemonte orientale "Amedeo Avogadro"

Università di Scienze Gastronomiche

Università della Valle d'Aosta

Università degli studi di Genova

Università "Carlo Cattaneo" (LIUC)

Università degli studi dell' Insubria

Università telematica "e-Campus" di Novedrate (CO)

Università degli studi di Milano

Politecnico di Milano

Università commerciale Luigi Bocconi di Milano

Università Cattolica del "Sacro Cuore"

Libera Università di Lingue e Comunicazione (IULM)

Istituto Superiore di Educazione Fisica di Milano

Istituto Superiore di Educazione Fisica della Lombardia

Libera Università. Vita-Salute San Raffaele di Milano

Università degli studi di Milano-Bicocca

Humanitas University

Università degli studi di Bergamo

Università degli studi di Brescia

Università degli studi di Pavia

Istituto universitario di studi superiori di Pavia

Libera Università di Bolzano

Università degli studi di Trento

Università degli studi di Verona

Università Ca' Foscari Venezia

Università luav di Venezia

Università degli studi di Padova

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Università degli studi di Udine

Università degli studi di Trieste

Scuola internazionale superiore di studi avanzati di Trieste

Università degli studi di Parma

Università degli studi di Modena e Reggio Emilia

Università degli studi di Bologna

Istituto Superiore di Educazione Fisica di Bologna

Università degli studi di Ferrara

Università degli studi "Carlo Bo" di Urbino

Istituto Superiore di Educazione Fisica di Urbino

Università Politecnica delle Marche - Ancona

Università degli studi di Macerata

Università degli studi di Camerino

Scuola IMT Alti Studi di Lucca

Università degli studi di Firenze

Istituto Superiore di Educazione Fisica di Firenze

Istituto Italiano di Scienze Umane di Firenze

Università telematica "Italian University line" di Firenze

Università di Pisa

Scuola normale superiore di Pisa

Scuola superiore di studi universitari e perfezionamento "S. Anna" di Pisa

Università degli studi di Siena

Università per stranieri di Siena

Università degli studi di Perugia

Istituto Superiore di Educazione Fisica di Perugia

Università per stranieri di Perugia

Università degli Studi della Tuscia

Università degli studi di Roma La Sapienza

Università degli studi di Roma Tor Vergata

Libera Università Maria SS.Assunta - (LUMSA) di Roma

LUISS - Libera Università internazionale degli studi sociali Guido Carli di Roma

Università degli studi di Roma "Foro Italico"

Università degli studi Roma Tre

Università Campus Bio-Medico di Roma

Università degli Studi Internazionali di Roma – UNINT

Università telematica Guglielmo Marconi di Roma

Università telematica Unitelma Sapienza di Roma

Università Europea di Roma

Università telematica internazionale UNINETTUNO di Roma

Universitas telematica Mercatorum di Roma

Università telematica Niccolò Cusano di Roma

Università telematica "San Raffaele" di Roma - già "UNITEL"

Link Campus University di Roma

Saint Camillus International University of Health

Università degli Studi di Cassino e del Lazio Meridionale

Università degli Studi del Sannio

Università telematica "Giustino Fortunato" di Benevento

Università degli studi di Napoli Federico II

Università degli studi di Napoli - Parthenope

Università degli studi L'Orientale di Napoli

Università degli studi Suor Orsola Benincasa di Napoli

Istituto Superiore di Educazione Fisica di Napoli

Università degli studi della Campania "Luigi Vanvitelli"

Università telematica "Pegaso" di Napoli

Università degli studi di Salerno

Università degli studi di L'Aquila

Istituto Superiore di Educazione Fisica di L'Aquila

Gran Sasso Science Institute - Scuola di dottorato internazionale dell'Aquila

Università degli studi di Teramo

Università degli studi Gabriele D'Annunzio di Chieti e Pescara

Università telematica non statale "Leonardo da Vinci" di Torrevecchia Teatina (CH)

Università degli studi del Molise

Università degli studi di Foggia

Università degli studi di Bari

Politecnico di Bari

Libera Università Mediterranea LUM "Giuseppe Degennaro"

Università del Salento

Università degli studi della Basilicata

Università della Calabria

Università degli studi di Catanzaro - Magna Grecia

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Università degli studi Mediterranea di Reggio Calabria
Università per stranieri "Dante Alighieri" di Reggio Calabria
Università degli studi di Palermo
Istituto Superiore di Educazione Fisica di Palermo
Università degli studi di Messina
Libera Università della Sicilia Centrale "KORE" di Enna
Università degli studi di Catania
Università degli studi di Sassari
Università degli studi di Cagliari

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