Sustainability Reporting in State Universities: An Investigation of Italian Pioneering Practices  

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ABSTRACT

Recent years have witnessed an increasing interest towards sustainability reporting from scholars all over the world, especially focusing on large corporations. Research has only recently been carried out regarding sustainability reporting in the public sector; however, very few studies have been published with reference to universities. In Italy, despite the fact that sustainability reporting is not mandatory, two guidelines have been issued to promote it within state universities. To date, only few studies have been published on this topic. To bridge this gap, the current work aims to review and assess the state of sustainability reporting in Italian state universities and therefore it contributes to the international debate about the development of sustainability reporting in the public sector. In doing so, this paper represents one of the first attempts at investigating sustainability reports in universities, and more broadly in the public sector.

Keywords: Documentary Analysis, Guidelines for Sustainability Reporting, Higher Education, Italy, Reporting, Stakeholder, Sustainability, Universities

INTRODUCTION

Internationally there has been a significant amount of research into corporate sustainability reporting, especially focusing on large corporations (e.g. Gray, Kouhy, & Lavers, 1995; Parker 2005). Research on sustainability report in the public sector has been published only recently (e.g. Ball & Grubnic, 2007; Farneti & Siboni, 2011; Farneti & Guthrie, 2008; 2009). These studies found that the reporting practices of Australian public organisations are mainly of a narrative nature, and the organisations choose the GRI indicators they prefer to disclose (Farneti & Guthrie, 2008). Also, it was found that these reporting practices had been developed to disclose information mainly for the benefit of internal stakeholders (Farneti & Guthrie, 2009). Furthermore, Farneti and Siboni (2011)’s study suggests that within Italian local governments...
sustainability reports are used as a tool for disclosing managerial matters.

In the public sector, a particular interest has emerged with reference to sustainability reporting in state universities (Del Sordo, Siboni, & Pazzi, 2010). The university sector has two institutional goals: education through teaching activities and knowledge development via research activities. Therefore, universities play a central role in the economic and social development of a country (Lapsley & Miller, 2004).

Over the past three decades the higher education system of most OECD countries has seen significant changes that have increased the demand for more accountability and greater attention to performance (Alexander, 2000). In Italy, the reforming process has highlighted the need to adopt some practices of sustainability reporting in order to promote greater accountability and transparency of activities and results which the funding system is now linked to (Arnaboldi & Azzone, 2004).

In the university sector sustainability reporting is still not being explored much either by literature or by practice and most studies are of a normative nature (Del Sordo et al., 2010). According to Speziale and Zanigni (2007) and Meneguzzo and Fiorani (2009) sustainability reports are conceived as a tool for external accountability purposes, as well as for the management control system in universities. Research highlights that the practice of sustainability reporting in the university context is not widespread and the sustainability reports issued are mainly pivotal versions (Frey, Melis, & Vagnoni, 2010). Moreover, it was found a lack of quantitative information and little attention on the disclosure of environmental aspects (Cassone & Zaccarella, 2009). Before 2008 the absence of a guideline for university sustainability reports could be the reason for the limited diffusion of these techniques as well as for the great diversity among the documents issued. Meneguzzo and Fiorani (2009)’s study underlines that the growth in financial autonomy has emphasized the need to demonstrate the universities’ results in order to obtain more funds both from the Government and the private sector. In such a context the practice of sustainability reporting should become widespread among universities in the near future. Moreover, sustainability reporting could be used to benchmark universities on the basis of their ability to manage resources and achieve results.

Currently, only nine pioneering universities in Italy have issued at least one edition of the sustainability report. The present study aims to show the state of sustainability reporting in Italian state universities and to give some insights into this phenomenon. To that end, it provides an in-depth analysis of the extant reports issued by universities in order to underline their main features, identify their strengths and weaknesses, and therefore contribute to the international debate about the development of sustainability reporting in the public sector.

The paper unfolds as follows. The next section describes the reforming process that has involved the Italian university system and the Italian guidelines for sustainability reporting in universities. The research method is presented in the section afterwards and the main findings following that. The last section discusses the strengths and weaknesses of sustainability reports in the Italian case, and underlines suggestions for its future development.

**HIGHER EDUCATION SYSTEM AND SUSTAINABILITY REPORTING IN ITALY**

Universities are organisations aimed at holding and developing a public function serving the community. Currently the Italian university sector consists of 95 universities (Ministry of Higher Education, 2009), which are classified in state (65) and non-state (30). State universities belong to the public sector and are mostly funded by the national Government and, traditionally, the Government also plays a central role in regulating teaching and research activities. On the contrary, non-state universities receive little funding from the national Government (about
How Can We Achieve Sustainability?: Lessons from Developed Countries
Handbook of Research on Developing Sustainable Value in Economics, Finance, and Marketing (pp. 205-217).
www.igi-global.com/chapter/how-can-we-achieve-sustainability/121357?camid=4v1a