

The New Path of Social Reporting in Universities: From Corporate Social Responsibility to University Social Responsibility

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Abstract

The evolution of the concept of social responsibility and its reporting has undergone a remarkable development over the last few decades. If on the one hand the economic crisis has partially obscured the attention of companies to virtuous behavior, on the other the search for corporate paradigms to identify new competitive advantages has led to re-evaluate responsible management as an innovative, strategic aspect and an opportunity to exploit. The concept of social responsibility therefore arises in the business world and must necessarily undergo some adaptations for its applicability in other organizations, such as public institutions. Parallel to the development and evolution of the concept of social responsibility we are witnessing the emergence of the concept of "sustainability" closely linked to the meaning of sustainable development. This new approach therefore changes the usual reading of the business-economic activity which must be seen not only under the well-known economic-financial lens, but must also take into account the way in which the work of an organization is able to influence the subjects directly involved and those who are indirectly involved.

The concepts of social responsibility, sustainability, and the related actions have been explored and analyzed relatively recently with reference to universities. However, the term University Social Responsibility was coined only recently, a paradigm that encourages the reinterpretation of Corporate Social responsibility in order to combine it in a key peculiar to the world of universities.

The reference to Corporate Social Responsibility first and then to University Social Responsibility implies a precise commitment on the part of universities in order to guarantee maximum transparency and sustainability. In the university education sector, it therefore becomes extremely important to think of Corporate Social Responsibility as an integrated approach perspective, both in terms of "ethical" rigor but also in terms of the advantages that the adoption of such practices can bring in terms of benefits concerning teaching and learning, governance, community involvement, as well as the image of the university.

The aim of the work is to define the relationship between Corporate Social Responsibility and University Social Responsibility in the light of a renewed approach to university policies.

Keywords: university; company; social responsibility; stakeholders; ethics; public administration

JEL Classification: M1, M14, M140

1. Initial Considerations

During the course of the last few years, the issues related to the growing demand for accountability from public sector corporations (Lapsley, 1988; Steccolini, 2004), Universities in particular (Cassone, 2013), has raised the interest, both on a national and an international level, of academics, policy makers and, last but not least, regulators.

In general terms, it seems only fitting to start by saying that the above mentioned phenomenon is placed in the more extended framework of the regulatory evolution and renovation of company practices, ascribable to the stream of the New Public Management (NPM), therefore introducing approaches that are mostly focused on the measurement of the outcomes (Osborne, 2013).

The change process, started on the spur of such tensions, resulted, indeed, to be in line with the new tendencies to recognize that, despite the managerial diversities between companies, such differences could not furtherly affect the substance of the economic trends. Conversely, it was reaffirmed that they had to be unvarying and valid for all companies, as only an efficient and effective management could guarantee the achievement of institutional aims, regardless of their nature (Jones, Mussari, 2000; Jansen, 2008; Lapsley, 2008).

It appears clear, then, how, in such prospect, accountability, intended as the process meant to provide exhaustive answers regarding the social expectations linked to the fundamental aims of the corporate systems and to communicate, to the stakeholders, the modalities of creation and diffusion of value, has become, in the public framework, an element to promptly and bindingly consider (Monfardini, 2010).

In response to such need, and upon insistence of many reformation processes, we have witnessed, in time, the gradual introduction of models and tools of performance planning, measurement and control that were, up to that moment, sole prerogative of the private-corporate world (Bergamin Barbato, 1997; Borgonovi, 2004; Anessi Pessina, 2006; Marchi, 2012).

The events that have interested the public sector in a more or less invasive way, however, assume particular relevance when it comes to Universities.

Indeed, in complex corporations, such as Universities, characterized by a multiple prospects mission, by a crucial social function and by an ample audience of stakeholders, accountability assumes a larger scope and an undiscussed importance (Fia, Sacconi, 2013; Mio, 2013).

In this direction, in the last few years, we have seen an ever-growing trend regarding the preparation of voluntary informative reports of various nature: social reports, environmental reports, sustainability reports; meant to satisfy, at least formally, the above-mentioned needs (Potito, 2002).

Despite the undeniable positive judgment that the experiences conducted deserve, as they offer an adequate acknowledgement of the new applications, it appears anyway necessary to operate a further in-depth analysis of the real ability of such reports to respond to the informative needs.

This is mostly true if we consider that such reporting results to be scarcely diffuse, sometimes in a discontinuous and heterogenic manner and, in some cases, unable, despite the apparent adherence to widespread models, to convey an exhaustive, comprehensible information useful to the stakeholders.

In time, it will be therefore necessary to verify if universities have created a social information system just for a mere legitimation need, or if they have also granted as substantial coherence and significance of the informative contents.

The results obtained will allow a reflection on possible motivations that may explain the behaviours assumed, and will act as an aid to policy makers and regulators in the identification of measures apt to encourage/improve the informative function of social reporting.

2. The New Public Management and its Application in Universities

The management theories, for a long time, have never dealt with universities, as they have never dealt with public administration in general, but they have preferred to focus on enterprises. Public administrations were considered less interesting, being them secure entities, financed and governed by the State. Therefore, their managers operated in a serene mood, with certainty regarding the availability of resources. No one thought about the waste that a badly managed administrative machine could generate.

In the nineties, on the spur of a worldwide recession and of the fury that, in some Countries, there had been to reduce the public expenditure, as it was considered the reason for taxation and inflation, the Governments started to rethink the organization of public services. The objectives became those of creating value in the employment of public money, and, therefore, there was a push for administrations to provide more services with fewer resources.

This is the starting phase of the New Public Management (NPM) or, as some have defined it, the reinventing government (Hood, 1991; Osborne, 2006).

For many services, a privatization process started: the ministries preferred to manage with contracts some services to the communities, rather than with a monopoly under their hierarchical control. This way, the competition between entities was created and the external control and legitimation logics substituted the self-referential ones that were typical of monopoly (Natale, 2001). Some have identified, in this contract form, many features of the market and therefore have created the term “almost market” (Le Grand, 1991). “Almost” because, anyway, the Government has an important role in the management of the service, and the management models of the private sector are not transferred to the public administration. Amongst the others, the values of the public service inspired to citizenship, equality and equal opportunities in the access to the service, remain. It has been found that the corporate models, applied fully to public administration, might not have been efficient. The first reason for this is that the management is not vowed to profit. Furthermore, the Government decides many aspects of service within public entities, and organizations cannot change their market and their users. With the “almost market” the advantage is that the State is no longer the mediator of the company, but the entity will have to interact directly with the citizens, who are no longer users but become clients. Other public services have been recognized as not suitable for privatisation, and the State, in order to push toward efficiency, has developed a competitive system in the assignment of its resources and, therefore, a “periodic simulation” of the market. This way, the State assigns, indeed, resources to those entities that record a qualitatively better service and that, therefore, in a market situation would be chosen by a rational and well-informed acquirer. With special regards to the university system, no Country has introduced, with the reforms, the total privatization of the sector: to the purpose of increasing its efficiency, they have acted on financing and governance instead. This has probably happened because teachers and researchers are “autonomous professionals” and, therefore, inserted in a market context could have behaved as single organizational units, manage themselves, fragment objectives and activities, without considering the possibility to realize a unique university strategy (Marelli, Vitali, 2000).

Furthermore, the central public institutions have understood that their role had to become control and regulation entities (Rebora, 1999; Borgonovi, 2002). Universities are public organizations formed by professionals (Mintzberg, 1983; Newby, 1999; Barry, Chandler, Clark, 2001), often classified as loosely coupled (Weick, 1979; Reponen, 1999) institutions, or amongst organized anarchies governed by garbage-can-model logics. Therefore, they are institutions with very little managerial ability, resisting to the great changes and to all that is imposed on them (Mintzberg, 1979). The push for the new should have deteriorated the status of the teachers, or at least their culture, introducing the habit of monitoring, evaluating, maximizing efficiency, efficacy and affordability. Teachers have then had to work side by side with professional managers, as it is demonstrated by the raising number of managers, and together with them, they have created some teams (Ferlie, Ashburner, Fitzgerald, Pettigrew, 2002). Whether or not the attitude of the teachers has actually changed is not clear: some have affirmed that the teachers have managed to limit the managerial attitude to the sole

“peripheral” activities, maintaining the old approach to core activities (Laughin, 1992). Ferlie (Ferlie, Ashburner, Fitzgerald, Pettigrew, 2002) talks about four types of New Public Management:

- 1) One strongly inspired to the efficiency and by some deemed to be very little apt to the values of public administration. Its features are: strong hierarchic activity planning, targets, objectives and auditing practices settings, enhancement of the leadership role within the university, particular attention to reporting practices and coherence between performance and financial flows. Behind this type of management, there is an approach, to the formulation of strategies, that is formal, rational and analytical, and by which it is thought that top management can establish a precise strategy that is then implemented in a fragmented fashion to all units (Chandler, 1962; Porter 1980; Sloan, 1993).
- 2) One that points to flexibility, to variety of services and that, therefore, assigns, to the market, an important role in the management and tries to identify forms of outsourcing and negotiation. Therefore, administrations tend to focus on more strategic activities and to manage the others in network (Favotto, Pilonato, 2005). In this context, there is no strategy to define, since it is costly and useless in a market environment in which choices must be emerging;
- 3) one oriented toward excellence, which points at corporate culture, rituals and symbols and that must therefore rely on a bottom-up approach with decentralized power and evaluation of the results, or on a top-down approach with a strong leadership, that defines and communicates with the mission and the main strategic lines of the University. This type of management is supported by an approach to strategy formulation of an emerging type (Mintzberg, Waters, 1985), in which the strategy is created in the micro organizations and resides in specific frameworks;
- 4) One aimed at the public service and to its accountability toward citizens, in which quality is monitored and is communicated to the users to make them more participating regarding the use of public money. The entities that adopt this type of management make decisions from time to time, taking into consideration the social and institutional context.

It is, therefore, important to evaluate whether or not universities are adopting these types of management and possibly which one. Reborá (Reborá, 2002) synthetizes the four types proposed by Ferlie in two management models: one for the objectives and an entrepreneurial one.

The first focuses on the programming of the activities and on the punctual definition of the targets to be reached, the second on the strategy, on the communication of the objectives within the organization, and on the responsibility of the single person toward the results. This last approach has been developed together with the “culture of excellence”, with the development of human resources and with the organizational and educational development. According to Ferlie (Ferlie, Lynn, Pollit, 2005) this is a soft solution and it is the more suitable in a context of professionals. Furthermore, soft theories have been really close to those based on the governance models that accentuate the concepts of network and group work, where consulting and discussion regarding problems are encouraged and where the top management tries to take on a role of influence, persuasion and leadership (Newman, 2001). Favotto (Favotto, 2005) also intervenes on the differences between the two approaches, identifying an underlying evolution of the concept of strategy: from a classic and formalized acceptance that aims to define in detail a strategy to realize, to a flexible and dynamic one in which more stakeholders participate, more evolution paths are identified together with a coordinated system of choices that is coherent with the mission (Coda, 1991).

In the second approach, even the control systems are entered by informality and interactivity logics. The focus is on strategic lines more than on the analysis of the achievement of the single objectives. Aside from a new approach to strategy formulation, according to some, the ongoing request for accountability has pushed the public sector and the universities to adopt approaches, principles and tools that were considered useless in the previous context. Amongst these are all the tools for the performance assessment, the Top Quality Management processes, the analysis finalized to Business Process Reengineering, forms of reporting and management of the strategies evolved into the Balance

Scorecard (Riccaboni, 2003). This is the control system oriented toward the strategy, for which control is an informative, decision-making and shared action process. It is able to orientate the effective pursuit of the objectives monitoring their functionalities; it is an accountability tool since it grants information, to external and internal stakeholders that are needed in order for them to conduct their activity. Such control system is also a good support to the strategic re-elaboration and, therefore, to the whole decision making system, since it helps with the sharing of the strategy, it facilitates learning-by-doing and allows the anticipation of the changes imposed by the environment (Caccia, 2005).

According to some, the introduction of these tools is what makes the difference between the hard type and the soft one (Trow, 1994).

Managerial sciences scholars were expecting universities to develop a hard approach, as already done by other western Countries (Riccaboni, 2003).

3. Accountability and Social Reporting Profiles

In general terms, the accountability principle can be briefly expressed as the adoption of a clear, transparent and linear behaviour when using resources, so as to be able to verify how these have been employed and what was the behaviour of those responsible for them (Dubnick, 2005). Without wanting to enter the ample and varied debate in the area of accountability, from which it is possible to see that there is no univocal definition for it, it is possible to state that an interpretation that is merely referable to economic-corporate aspects, assigns functions of accounting and reporting to it, and they are destined to express an explanation or a justification of the managerial actions (Hood, 1991; Patton, 1992). In such perspective, the expression of clear objectives, measures and responsibilities, acquires, together with the strategic dimensions, as well as the moral and ethical ones linked to the company's culture, a fundamental role for the achievement of the purposes mentioned above

The importance of the principle, with special regards to the public sector, may be better framed when such principle is put in relation with the responsibility one. Some authors, indeed, agree that, in the contexts analysed, responsibility is an aspect that should be revised in the more ample framework of accountability (Hoskin, 2000; Mussari, 1997; Guthrie, Olson, Humphrey, 1999). The reasoning behind this is that the latter may not limit itself to reporting facts and effects of management; but it is to be certainly linked to the responsibility that the operators hold, based on the conduction of certain activities with high social and environmental relevance. Therefore, responsibility is associated to an action conducted in the present and implies a behaviour, on each organizational level, that is fair and reliable regarding the employment of the resources assigned. On the other hand, accountability requires the measurement and reporting of the level of performance obtained relatively to the actions conducted (for example, with the employment of annual reports), or to be conducted (for example, with the recourse to the budget). Therefore, it suggests a formal process, destined to provide useful explanations to the different decision-making levels, and, ultimately, to the different stakeholders, whereas, responsibility concerns the correct conduction of the actions, for which a report will then be issued. Such principle complies with the need to hold subjects responsible regarding the achievement of the objectives assigned to them, the resources provided to them and the performances accomplished. Invariably, this creates the need to relate such actions with the mission and the governance, granting a stable bidirectional coordination between all these elements (Matacena, 2003).

Despite the many definitions of accountability are characterized by different shades, the aspects we have just discussed shed light on the existence of common traits (Dubnick, 2005).

It is generally accepted, indeed, that accountability characterizes itself for the following aspects:

- The report and its keeping;
- The existence of two parties, the accountant, or agent, that is the one that represents and has to report, and the accountee, or principal, that is the one that is represented and to whom the accountant has to report;
- The presence of a social relation between the two subjects.

Despite similar dimensions are found in any of the known definitions of accountability, allowing, this way, higher clarity, this does not however eliminate the complexity that is intrinsic to the phenomenon. Particularly, the concept that those whom, thanks to a proxy system, exercise the power (public or private) must be accountable could result absolutely clear and simple. On the contrary, moving from the theoretical to the practical profile, it is important to take into account that the resolution of the issues concerning the qualification of accountability is hard, despite the outlined ability to lead back to a *unicum* the plurality of enumerated meanings. The cause of the persistent complexity, deriving only in part from the multiple prospects that can be found within the scientific debate and in the practices, is to be ascribed mostly to the essential need to comprehend the concept and its pragmatic repercussions, taking into account the context of reference. For this reason, to the purposes of the study, it is opportune to deepen the institutional, social and financial motivations that have brought toward a growing accountability, particularly in the university sector.

3.1. Accountability in Universities: Social Reporting

University intended as a corporate system, subtends an extended meaning where the conditions of autonomy and durability cover more than ever a central role. To this purpose it is opportune to underline that, despite the higher objectives of the subjects might be of a non-financial nature, the suitability to properly reward the operational factors (either funding or productive factors) according to the rules imposed by the market it interacts with, appears, anyway, to be a decisive factor (Macchioni, 2000). Indeed, the ever so evident scarcity of available public resources on one side, and the hardening of the market competitiveness levels on the other have reinforced in a significant manner all the risk factors that threaten the survival of the Universities themselves (Ricci, Parnoffi, 2013). These phenomena, at the same time, have lead (on the spur of several regulatory changes in place) to an extension of the traditional mission. Therefore, together with the usual strategies characterized by the growth of the knowledge (Rullani, 2004; Cassone, Sacconi, 2014), a third mission has come into place, which sees, in the interaction, cooperation and development of the territory a further objective to pursue, and the operation of this third mission must constantly inspire to logics of efficacy and efficiency.

Hence, University places itself at the centre of a relation network, where the valorisation of the knowledge of the territory elevates to a fundamental intangible asset to create, develop and preserve. However, there are also other factors that are equally important, such as reputation and territory legitimation (Ricci, Parnoffi, 2013) which, systematized, outline the mission of the corporation-university.

The first variable (reputation) is powered through the activation of a creation and knowledge diffusion process, in time and space that is difficult to measure in quantitative terms (Aghion, M. Dewatripont, C. Hoxby, A. Mas Colell, A. Sapir, 2010).

To this purpose, Ricci (Ricci, 2013) clarifies that, reputational relevant aspects are to be ascribed to the following elements:

- To the production of research and training, as well as of real services offered by the community of reference;
- To the perception, both direct and indirect, of the value created for the subjects that inevitably get in touch with the producer or the product;
- To the ability to maintain this perception unchanged in time, to the purpose of continuing the activity even under unstable environmental conditions (financial, economic, cultural, social and political)

The second variable (territorial legitimation), instead, is enhanced through a relations mechanism that the university is able to build and maintain in the macroeconomic context, giving it, this way, a socially relevant role.

The above mentioned change factors, therefore, have contributed to start a reconsideration and renovation process not only of the strategic, operational and organizational arrangements within Universities (Riccaboni, Galgani, 2010; Cantele, Martini, Campedelli, 2012), but also of the reporting tool, mostly inspired to transparency principles (Frey, 2010; Del Sordo, Farneti, Pazzi, Siboni, 2010).

Social reporting, intended as a spontaneous and systematic accountability document, fits in this framework through a virtuous process, and it favours sharing and interaction.

On a theoretical plane, the topic of social reporting in universities is based on the current of studies of the New Public Management (Hood, 1995; Osborne, 2006). Conceptually speaking, this document incorporates a remarkable potential for knowledge. If correctly implemented and spread, it can favour, on an internal level, programming, measurement and verification activities, whereas, on an external level, it can favour transparency and accountability.

It is necessary, however, to highlight how the little experience gained on the topic of university social reporting shows a varied overview. The main weak points have been lead back to the missing link to the government system, to the absence of a precise process standard, to the predominant scarcity of predefined mechanisms of stakeholder engagement (Fia, Sacconi, 2016). In a comparative view, instead, such studies have been centred on context, showing a low level of compliance compared to the existing standards, in which the information on institutional frameworks is preferred, to the disadvantage of those related, for example, to the environment or to governance.

In brief, the research conducted so far, unanimously shows a remarkable heterogeneity in behaviours and, consequently, they bring attention to the need to furtherly deepen the topic.

3.2. Italian Overview

The new challenges linked to accountability, that universities are called to face today, lead to the need to implement and/or improve the performance evaluation and reporting systems to support institutional purposes. By operating this way, the single universities are able to show how they contribute to the development of the Country, properly using the resources assigned to them. Their choice to equip themselves with tools for the reporting of their operations is to be seen, therefore, in a double perspective.

First, such decision may be ascribed to the will to conform to the pressure deriving from the evolution of the regulatory framework, extensively revisited in the last decade based on the experiences gained by many European countries.

Furthermore, the need to measure the efficacy of the activity of each university, in social, but also financial and sustainability terms, including environmental elements, shows a growing awareness of the importance of the adoption of multidimensional tools, in view of favouring a more ample and conscious relation between the university institution and its stakeholders.

The original voluntary tendency toward this type of reporting has then found an important moment of formalization, in the national framework, with the issuing of the “Guide Lines of the Government for University”, in November 2008. The purpose of the guidelines was to equip university governance with models apt to allow a better management and a higher transparency, developing an accountability culture and a debate with the various interest holders. (These needs had already been observed in the Baccini guideline dated 17 February 2006, which provided the first indications to guide the public administrations toward the employment of social reporting tools).

Later, the attention was reinforced with Law 240/2010 (s.c. Gelmini Law) which, amongst other things, stated the compulsoriness of an ethical code in Italian universities.

In 2008, the strong awareness shown in the practice of the Academy lead the “Gruppo di studio e attenzione per il Bilancio Sociale” (Group of study and attention for the Social Report) (GBS), to draw the first document titled “La rendicontazione sociale nelle Università” (Social reporting in universities), adapting the existing GBS archetype to the peculiarities of the university contexts; providing specific guidelines in terms of essential information content, and stimulating the receivers of the document toward an external evaluation and interpretative journey. The archetype proposed by GBS is structured in three sections, which are:

- Identity, which displays information related to institutional purpose, to the intervention setting, to the strategies or to the areas of activity, as well as to the territorial context and to the governance;

- The reclassification of accounting data, which must contain the calculation of the added value, in case of private universities, or an analysis of the income structure, of the expense and the composition of the assets, should the university under study be public;
- The social relation, in which are displayed the results obtained through the so called “stakeholder/activity matrix”, recalling the benefits produced for each category of stakeholders, closing with the declarations for future commitments.

Despite the issuing of a principle of reference, which supports both process and content of the social reporting, there are still several criticalities that can be observed in the application phase, especially for what concerns the continuity, in time, of its writing, the clear expression of the stakeholder’s identification mechanisms, as well as an easy certification of the document (Mion, Melchiori, 2011).

Further difficulties are also observable in the need to overcome the mere social perspective. This often reduces itself to an enunciation of the mission, measured in a self-referential modality, rather than developing systematic mechanisms of stakeholders’ engagement, as well as paying more attention to the environmental dimension, through the explicit assumption of responsibilities of universities toward the eco system and the impacts generated by its activities. This aspect is generally neglected (Mio, Borgato, 2012).

4. The Passage from Social Responsibility (CSR) to University Social Responsibility (USR)

As we have seen, Corporate Social Responsibility – CSR has become, in time, a more important and strategic aspect both within the setting of the enterprise and in public administrations, entering the debate on competitiveness and sustainability in the globalization context, conciliating financial, social and environmental ambitions, enhancing and increasing the sense of solidarity and cohesion, in line with both international and internal values, standards and regulations. In order to correctly understand the concept of social responsibility in Universities, it is important to remember that, unlike enterprises, universities do not focus on the maximization of benefits or on the reduction of risks to a minimum. It can, therefore, seem that these entities are intrinsically responsible and that the promotion of the idea of social responsibility amongst them is not justified. However, the main aim of a university (as well as all enterprises), is to satisfy the specific needs of the receivers of their services.

In such context, next to the traditional Corporate Social Responsibility (CSR) the expression University Social Responsibility (USR) has come to life, as a paradigm that encourages the rereading of Social Responsibility to the purpose of conjugating to the world of university in a specific key.

The first official framework on university social responsibility, presented in March 2010 to the AUN (Asean University Network) conference, introduced the full expression University Social Responsibility & Sustainability (USR&S) (AUN, 2012).

It is an ethical approach finalized to reinforce the civic sense, the commitment and the desire of an active community, encouraging universities and, through them, the students and the personnel to provide social services to the local community and to promote environmental commitment for a sustainable and global development.

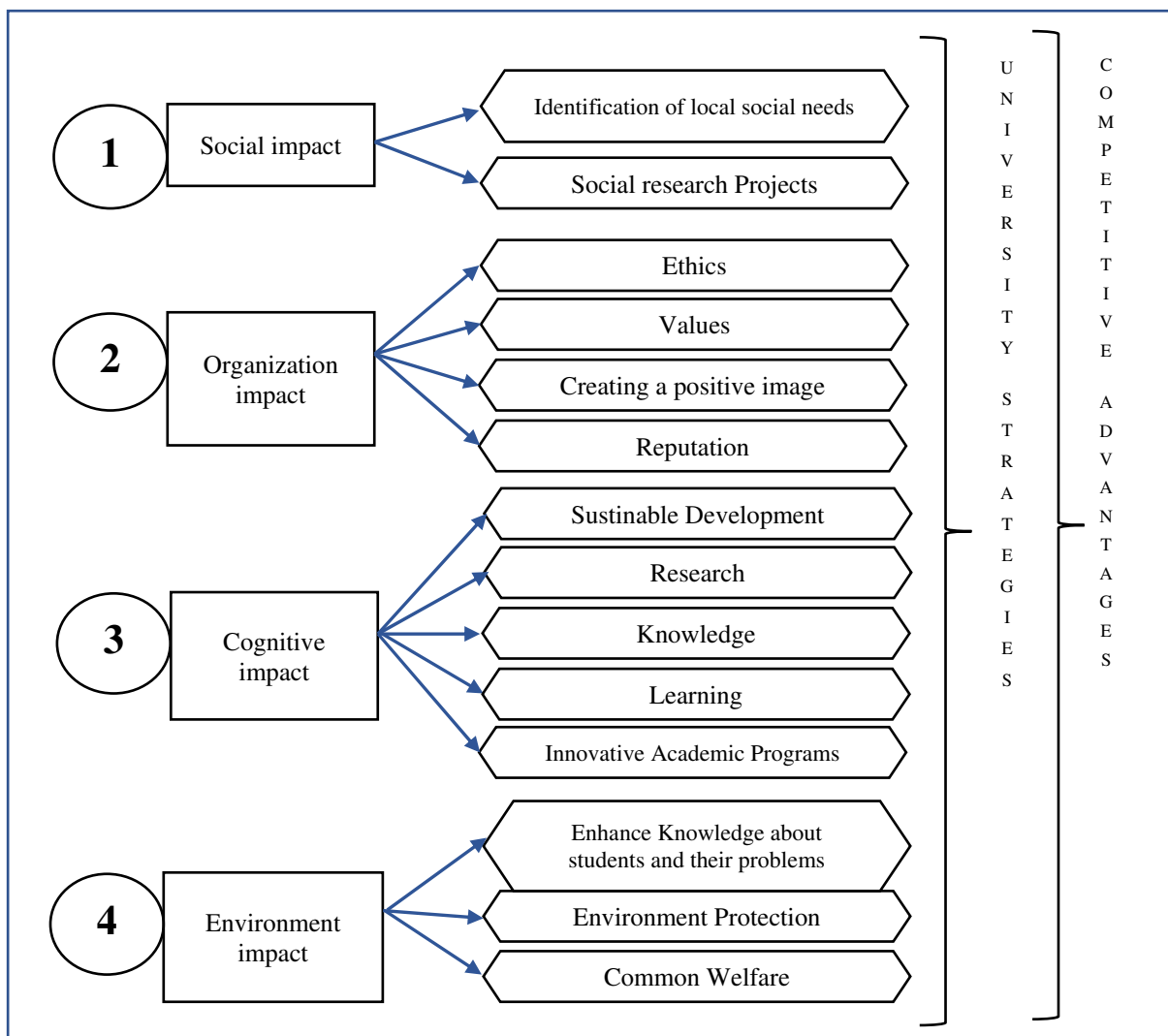
The practice of USR was born in Chile in 2001 thanks to the joint commitment of thirteen universities through the initiative Construye País (Universidad Construye País, 2004). These thirteen universities created a network with the purpose of expanding the concept and the practice of USR amongst the local universities. In the last decade, students, teachers, personnel, members of the community and other external subjects have studied, thought, discussed and identified the challenges that the Chilean universities have had to face regarding social responsibility, establishing principles and reasons that inspire Latin-American universities to adopt USR. In 2010 The Inter American Bank for development (IDB) created the initiative Ética, Capital Social y Desarrollo (Ethics, Share capital

and development)¹. Subsequently, several universities in Latin America understood the importance of USR and started to work with other universities to create a network (Vallaeyes, 2007).

In Latin America and Spain, the practice of University Social Responsibility (USR) *Responsabilidad Social Universitaria (RSU)* has remarkably developed in the last decade. The USR differs from Corporate Social Responsibility (CSR), since it takes into account the specific impact that higher education has on the community. This impact can be organizational, educational, cognitive and social (Vallaeyes, De La Cruz, Sasia, 2009).

University Social Responsibility (USR) consists in the ability of the university organization to spread and implement a series of general principles and specific values, developing along four phases: 1) management, 2) teaching, 3) research, 4) responsibility (Vallaeyes, De la Cruz, Sasia, 2011). (fig. 1)

Figure 1: The four dimensions of University Social Responsibility. Source: F. Vallaeyes, C. De la Cruz, P.M. Sasia, *Manual de primeros pasos en responsabilidad social universitaria. Construyendo ciudadanía en universidades responsables*, RED Ética y Desarrollo, Spain, 2011



¹ The Inter-American Development Bank is an international entity that has the purpose to favour the financial and social development in Southern America and Caribbean countries. It was founded in 1959 and its main office is in Washington D.C. IDB became reality with an initiative proposed by the outgoing Brazilian president Juscelino Kubitschek de Oliveira and was formally created on 8 April 1959 by the Organization of the American States. The bank counts 47 countries as members, of which 26 (Borrowing Members, all from Latin America) are eligible to benefit of the bank's loans. The other 21 countries (Non Borrowing Members), which include European and Asian countries, are only subscribers of the capital (e.n.)

In this respect, university has a direct long term impact on the future of the community for what concerns the training of managers and professionals, but it is also a social participant, that can (and must) promote education and training of the students, in strict relation with the external environment, and make knowledge accessible to all (Domínguez Pachón, 2009).

To this purpose, Thöni e Schneller have affirmed that universities cannot survive, in a globalized world such as the one we live in, in the same way as the autarchic systems, avoiding direct links with all parts of society (Thöni, Schneller, 2011).

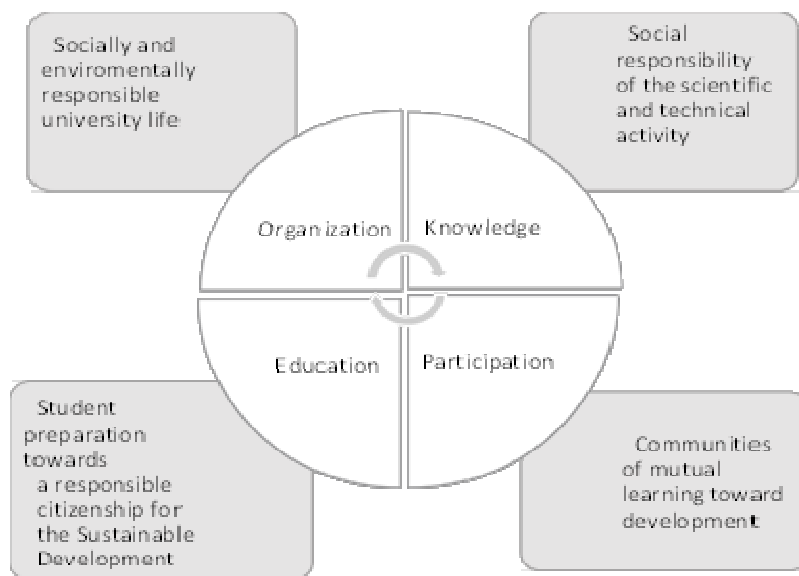
Knowledge and Innovation are recognize, presently, as important carriers of financial, personal and social growth, as well as development and enhancement of the creation of jobs. The transfer of knowledge takes on a strategic value and can become a topic for public and financial politics, not exclusively limited to the education sector. Matten and Moon believe that social responsibility should be fully integrated in the students curriculum, to the purpose of helping them making social and environmental decision as future entrepreneurs (Matten, Moon, 2004).

Furthermore, Christensen, Peirce, Hartman, Hoffman e Carrier have reported, during the course of their studies, that the teachers responsible for the MBA programs have favoured the inclusion in the curriculum of the students participating in the selection, the attendance to ethics, CSR and sustainability courses (Christensen, Peirce, Hartman, Hoffman, Carrier, 2007).

Raiser defines University Social Responsibility (USR) ... *a form of politics, characterized by ethical qualities having as main object services to the university community (students, teachers, and admin employers) through a responsible management of education, knowledge, work, with a careful eye on the environmental impact produced by the university, through an interactive debate with society aimed at promoting sustainability in human development* (Reiser, 2007).

Hopeniene et al., identifies four axes of socially responsible changes (tab. 2), which allow the grouping and analysis of the actions undertaken within the scope of University Social Responsibility (USR) (Hopeniene, Kunigeliene, Minkute-Henrickson, 2007). All this implies an ethical cooperation not only within the university community, but also with the world of enterprises, in terms of involvement of the interested parties (Esfijani, Chang, 2012; Esfijani, Chang, 2012; Esfijani, Hussain, Chang, 2012; Reiser, 2007; Vallaeys, 2013).

Figure 2: The four axes of the social responsible changes that allow to group and analyse the actions undertaken in the sphere of *University Social Responsibility*. Source: R. Hopeniene, D. Kunigeliene, R. Minkute-Henrickson, *Manifestation of Social Responsibility at University: Theoretical Insights*, Acta Universitatis Lodziensis. Folia Oeconomica, 257, Lodz, Poland, 2011



As affirmed by Shawyun, the concept of University Social Responsibility (USR) is in progress, and universities are implementing quality and validation practices, using standards that are based on social and community commitment criteria (Shawyun, 2011).²

These standards go from the services provided complimentary to the community, hospitality, involvement of the community in the initiatives undertaken by the universities, up to the implementation of environmental protection policies.

Furthermore, University Social Responsibility (USR) provides institutional support activities, through voluntary work that promotes and incentivizes the participation of the students to such activities. All social initiatives are oriented toward the creation of a learning community that, using the teaching practices, becomes at the same time user and promoter of new research projects, in synergy between university, enterprise and territory.

Universities do not operate for personal purposes anymore; on the contrary, they maintain regular contacts with the surrounding environment. The ability to satisfy the requirements of the external environment, as Geryk observes, is crucial to the image and development prospects of these realities (Geryk, 2012).

On one side, a constant debate with stakeholders groups allows universities to gain awareness of the social perspectives, looking for the right modalities to satisfy them. On the other hand, it allows the increase of popularity of the universities in front of the whole community.

In light of this, universities must commit to consolidating strategies aimed at operating in more socially responsible manner, in partnership with other sectors.

According to Hasrouni-Beirut, universities and business schools in particular should consider University Social Responsibility (USR) as the strategic key in order to survive in a highly competitive world (Hasrouni-Beirut, 2012).

Some scholars think that University Social Responsibility (USR) can be considered in a way that is similar to social responsibility in non-profit organizations, for which, the leitmotiv between the *modus agendi* and the “reason for the existence of the organization has become has essentially become a question of coherence (Vidal, Torres, Guix, Rodriguez, 2005).

However, what does University Social Responsibility (USR) actually imply? Often, this expression is associated to obligations or activities that should be conducted in universities. According to Geryk, the word indicates the university management based on a best practice code, coming to terms with the will of the interested parties, especially the students. Furthermore, the concept of social responsibility should also be included in the mission and in the strategy of each university (Geryk, 2012).

According to Adilov, University Social Responsibility (USR) must be associated to certain objectives, such as: to grant an excellent education quality, the transfer of knowledge to the economy sector; so as to stimulate its growth, the education of the future top management, the implementation of proactive social strategies oriented toward the students, the teachers and all the university personnel, with the purpose of eliminating, or at least reducing, the social barriers (Adilov, 2013).

University Social Responsibility (USR) is also an expression of the ability of a university to promote and implement a group of general principles and specific values through an offer of educational services, as well as a transfer of knowledge compliant with the ethical principles, with the good government, the respect for the environment, the social involvement and the social promotion of values (Giuffrè, Ratto, 2014).

In light of what explained, it is possible to affirm that the main objectives of the universities that adopt University Social Responsibility (USR) include: education of the students finalized to the entrepreneurial environment, active research, development and support to the local entrepreneurial community (Boguski, 2008).

² To this purpose Shawyun proposes some future developments regarding USR academic research: 1) to determine the boundaries of application of CSR in the University setting; 2) to understand what USR consists in; 3) define the practice that are presently in place in universities and that can be absorbed in the USR policies ; 4) to develop USR strategies within management.

Regarding the educational services offered directly to the students and indirectly to the entrepreneurs, what results from it is the expansion of conscience, the acquisition of new competences and the definition of new ways of thinking and acting.

In the social perspective, universities are perceived not only as cultural places in which the students receive higher education, but also as labs in which social ideas can be promoted and developed in network (Geryk, 2007).

Some authors, such as Giuffrè and Ratto, believe that a higher education finalized only to the personal development cannot be deemed to be useful and adequate nowadays, because the social and cultural changes that have taken place in the economy, based on knowledge, have, in fact accelerated the evolution of the processes that take place in the organizations. The intellectual development of an individual must be related to sustainable development, fight against poverty, as well as issues of peace and human rights. Such approach is supported, for example, by UNESCO, that, in 2007 and later, in 2009 had expressed interest in the functioning principles of the university linked to living within the society (for example: dignity, freedom, citizenship, democracy, participation, coexistence, social wellbeing and equity, sustainable development, acceptance and appreciation of diversities), in a principle with the specific characteristic of the values of university, such as the involvement in the search for truth, honesty, perfection, interdependency and interdisciplinarity (UNESCO, 2007, 2009).

In our Country, universities have demonstrated a growing attention, especially in the last few years, to the topic of University Social Responsibility (USR), proposing sustainable development practices through the use of the Deming cycle (Lukman, Glavic, 2007); however, it is to be noted how the insertion of the paradigms of sustainable development is still very heterogeneous.

To solve this inconvenient, the performance measurement systems can be considered a valid support, finalized to make universities more and more aware of their sustainable operations (Moggi, Leardini, Campedelli, 2015).

Therefore, universities, through University Social Responsibility (USR) must try to fulfil the following obligations:

- to provide solid competences and education to the citizens in the sphere of the ethical spirit and in the involvement in the peace building process, as well as in the protection of human rights and democratic values;
- to be socially responsible for a better comprehension of the variable and interconnected changes in the social, economic, scientific and cultural dimensions, as well as to improve the ability of society to react and face the ongoing global challenges.

In brief, the approach to University Social Responsibility (USR) can be thought as: Think Globally, Act Locally, within the fundamental functions of universities at any level, ascribable to the importance of the three missions, in coordination with the obligations set out by law, internalizing the concept stating that the sustainability in universities must first of all be an objective of its governance (Mio, 2013).

5. Final Considerations

In the last few years, the public administration has been the object of several interventions of the Legislator meant to improve efficacy and efficiency in the system. Even universities have been interested by a global reform that has concerned governance and internal organization and has come with other changes that are concerning both the evaluation of the research and of the teaching.

Despite the spread of social reporting amongst universities is not wide, in the last few years the interest toward accountability for these public institutions has been strengthened, even as the consequence of a renovated approach with the stakeholders. The development of this interests, indeed, entails the need to revise the relation between corporation-university and the environment it operates in. The function of universities, indeed, is less that of mere provider of public services, albeit highly qualified ones, and is moving toward a more complex role of active protagonist in the cultural,

economic and political scene. In this respect, the relations with the stakeholders become more articulate and many-sided and are to be built through a dialogic, multi-level relation.

We can finally say, that the last (in time order) reform of 2010 is influenced by the postulate of the New Public Management, and it outlines a system based also on accountability and social responsibility principles, an organizational model that shows the growing research for corporate and managerial traits and; despite its peculiar features, the establishment of a concept of affordability, to be integrated with the traditional operational parameters of efficiency and efficacy (both social and managerial).

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