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Article

Corporate Social Responsibility through SDGs: Preliminary Results from a Pilot Study in Italian Universities

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Abstract: Background: In the broad scientific debate on the integration of corporate social responsibility (CSR) in the strategic planning of universities and on the use of monitoring the results of the strategy of the indicators relating to the pursuit of sustainable development goals (SDGs), there is a lack of studies demonstrating the effective degree of institutionalization of CSR in universities. Methods: This analysis constitutes a pilot study relating to the Italian university context. The study was carried out through an analysis on the contents of the three-year strategic performance plans (2020–2022) drawn up by individual universities and compulsorily published on the national portal of the *Public Function Department*, as required by article 10, paragraph 1, letter (a) of Legislative Decree 150/2009. A matrix was made with the information extracted by the documents and relative to the presence of the SDGs in the strategic performance plan. Consequently, using a Likert scale, the different degrees of institutionalization of CSR in the strategic plan of the universities were coded. Results: The results of the pilot study highlighted that the strategic planning of Italian universities' CSR practices and the challenges of sustainable development are hardly ever systematically addressed. Therefore, there is a low degree of institutionalization of CSR in the Italian university system, even though the literature shows a high cultural and scientific commitment to establish university and post-graduate study courses with corporate social responsibility and sustainable development content and an increasing trend in the use of the accountability tools such as the social report or the sustainability report. Conclusions: It is necessary to share the results of scientific research on CSR and SDGs with the government and governance bodies of universities in order to harmonize the CSR and sustainability culture of these bodies with that of academics.

Keywords: CSR; SDGs; sustainable development; institutionalization; strategic plan; performance measurement; university



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1. Introduction

In the last few decades, corporate social responsibility (CSR) has become a significant topic in management research, but while most of the attention on CSR has been focused on business activities, fewer studies have focused on CSR in nonprofit organizations and in public sector organizations (Costa et al. 2020). Recently, universities and higher education institutions have been increasingly rethinking their roles, looking to be both more responsive to societal needs and to become agents of change contributing to a new socially responsible and sustainable model of socioeconomic development (Vasilescu et al. 2010; Shawyun 2011). To that end, many activities are being implemented to promote civil values and the responsibilities of the people contributing socially and economically to the local community's development and increasing human capital (Pompeu et al. 2014).

As emerged in the literature reviews proposed by Larrán Jorge and Andrades-Peña (2017) and Adhikariparajuli et al. (2021), there is a growing emphasis on the social responsibility of universities. As Perić and Delić (2016) asserted, this also depends on the fact that “universities are not only educational service providers, but also have the obligation to incorporate

social responsibility in their mission, vision and corporate strategy". Within the literature, a concept of university social responsibility (USR) that is slowly spreading is that it "entails an awareness at every level of the effects of university actions and policies on third parties and the progressive implementation of an integrated model founded in the principles of social responsibility" (Bocean et al. 2020).

Although there is increasing awareness of the critical role universities have in corporate social responsibility (CSR) implementation (MuijenHeidi 2004) and focusing the analysis on the research and teaching activities that incorporate and assimilate corporate social responsibility, sustainability, and sustainable development into their curricula (Setó-Pamies et al. 2011; Doh and Tashman 2014; Sherif 2015; Slavova and Bankova 2015; Gulluscio and Torrecchia 2017; Nugra and Pesantez 2021) or on the activities of stakeholder engagement (Mehta 2011; Latif 2018; Aversano et al. 2020), there is little available evidence on how, in practice, these entities have integrated social responsibility principles and sustainability criteria finalized at the achievement of sustainable development (SD) in their strategic planning and monitoring of their results. This trend seems to contradict the one that instead distinguishes the studies finalized to assess if universities are committed to their social responsibility, and if they provide sufficient information on CSR. To this end, some studies have explored the website content (Nejati et al. 2011) or annual reports of universities (Rodríguez Bolívar et al. 2013; Nicolò et al. 2021).

The literature review highlighted the lack of scientific works that analyze the degree of institutionalization of CSR through the presence of the SDGs in the strategic planning documents of universities, and more generally, in public administrations. This study constitutes a first attempt to animate a debate on the degree of institutionalization of CSR in the strategic planning documents of universities. The aim of this study is to provide the degree of CSR institutionalization in Italian universities. More specifically, we examined if the process of institutionalization of CSR is a part of the universities' strategic plans. To this end, we conducted a pilot study carrying out a content analysis on the three-year performance plan (2020–2022) of 67 Italian universities, positioning the SDGs as the framework for implementing and evaluating the universities' efforts related to CSR. We view these concepts (CSR and SDGs) as overlapping and deeply correlated, and useful for comprehensively engaging in CSR activities.

A matrix was made with the information extracted from the documents, and relative to the presence of SDGs in the strategic performance plan. Consequently, using a Likert scale, the different degrees of institutionalization of CSR in the strategic plan of the universities were coded. This allowed us to evaluate the degree of maturity of the universities in considering the strategic use of the SDG indicators for monitoring the objectives of CSR.

The results of the pilot study highlighted that in the strategic planning of Italian universities, CSR practices and the challenges of sustainable development are rarely systematically addressed. Therefore, there is a low degree of institutionalization of CSR in the Italian university system.

This paper is structured as follows: in the next section, we present a theoretical background of the study, useful for defining our research question; in Section 3, the materials and method of the analysis adopted for the pilot study is described; in Section 4, the results are discussed and concluding remarks are proposed.

2. Theoretical Background

Although Rahman et al. (2019) highlighted that in some countries the government mandates CSR and universities must comply with the directive institutionalizing CSR, in most countries, the universities have freely interpreted the concept, implementing voluntarily practices of CSR based on their own resources and multiple expectations of stakeholders. Moreover, such activities have often resulted in being isolated from the main goals and mission of the universities because most of them do not use corporate social responsibility as a strategic and differentiating factor, as Larrán et al. (2012) attempted to detect in Spanish public universities.

In general, as [Parsons \(2014\)](#) asserted, contextual differences shape the literature on social responsibility in higher education from different regions of the world. As [Nejati et al. \(2011\)](#) stressed, where a specific law does not oblige universities to consider social responsibilities as their core policies, the relative actions taken to solve specific social or environmental issues of the individual universities are reported to the stakeholders as best practices to imitate. There are few studies that focus on the manner in which universities embedding social responsibility in the functioning of the institution incorporate it within their strategic planning process ([Ramos-Monge et al. 2017](#)).

In this articulated and complex process, the first step is the formal recognition and substantial commitment of a university's governance and management bodies on the CSR approach.

For organizations, this requires a definition of strategies and programs, and an action plan that structures this process from its initiation to the measurement of its end effects ([Bakić et al. 2015](#)). As universities move toward a new and expanded understanding of CSR, tools for systematically mapping, assessing, and managing impacts are needed. This means that if universities have institutionalized CSR in their strategies, planning it as a policy of continuous improvement toward the effective fulfillment of its social mission, there is the need to define a specific set of key performance indicators (KPI) to measure the universities' social responsibility performance, and to monitor the pursuit of the set objectives.

Following this approach, it is necessary to redefine the university's strategic approach by explicitly accepting the dimensions related to CSR and SD in the mission. Therefore, in the main long-term choices, the environmental and social aspects should be integrated in a coherent way with the planning activities of teaching and scientific research carried out by the university staff. This means being included in the planning system (university strategic plan) and being adequately assessed in the specific system control. The governing and governance bodies must therefore define strategic objectives in which the corporate purposes are expressed with respect to environmental and social aspects, and formalize the same within the strategic plan of the university. Within this document, the connections between CSR strategy and sustainable development goals (SDGs), as defined in the United Nations 2030 Agenda, must then be explained.

In this study, we have positioned the SDGs as a framework for implementing and evaluating the universities' efforts related to CSR, thereby determining the expansion of the set of key performance indicators (KPIs) usually adopted and aimed at measuring and representing the effort that the company makes toward achieving the objectives defined in the planning and scheduling (see Figure 1).

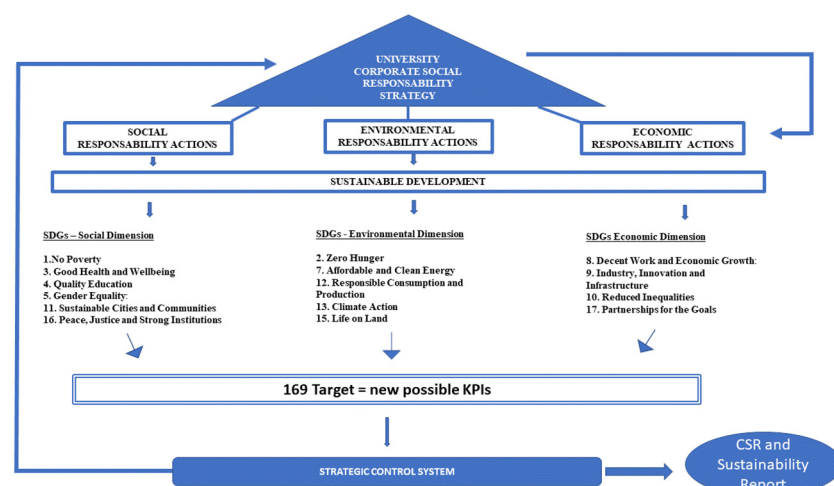


Figure 1. Theoretical background.

The inclusion of the SDGs and, consequently, the selection of related indicators among the 169 targets identified and listed in the 2030 Agenda, is essential for several reasons:

- (1) SDGs reflect the strategic priorities established by governance that share CSR planning;
- (2) indicators are fundamental for the control activities whose results eventually lead to correction of the strategy;
- (3) they are functional for the subsequent reporting of the activities and objectives pursued which find expression in specific documents: social reports, sustainability reports, and integrated reports.

Although the concept of corporate social responsibility is based on different theoretical backgrounds as compared with the concept of sustainable development (Wolczek 2014), they have common key objectives because the essence of both is founded on the three dimensions of economic, social, and environmental responsibility. Considering this complementary nature of CSR and sustainable development, there is a need to address them jointly. On this topic, the literature falls short in establishing causality and the bidirectional influences between strategic CSR and sustainable development. Some authors (Ismail 2019), have asserted that social responsibility can be considered the initial main step necessary to achieve sustainable development, which will eventually be achieved if social responsibility practices are applied well. Others (Chen et al. 2015) have stated that by promoting sustainable development practices in the management of higher education institutions, universities can demonstrate their commitment to social responsibility practices. Still others (ElAlfy et al. 2020) have questioned whether sustainability is a dimension of CSR, or if it implies an expansion of the concept. Finally, Katamba et al. (2014) have suggested integrating CSR into the efforts of realizing development goals.

Behringer and Szegedi (2016) proposed that although the concept of CSR has been around much longer than sustainable development, and for this reason progressed independently for a long time, *“it has become clear by now that CSR contributes to the sustainable development of the business sphere and without that sustainable development cannot be attained”*. As Zhang et al. (2019) commented, *“CSR creates a balance between economic interests, environmental needs, and social expectations by integrating the spirit of SD into the business strategy”*. In line with this opinion, Mishra (2021) considered CSR as the corporate response to achieving sustainable development.

Abad-Segura et al. (2019) asserted that if the role of CSR in company strategy has evolved along with the effects of socially responsible actions on sustainable development, the implementation of CSR includes measurements of social commitment and sustainability. Evidence on the impacts of university social responsibility activities on sustainable development is still scarce. It might be useful to locate a methodology to assess the social, environmental, and economic effects deriving from the activities of these institutions. In combination with this can be the inclusion of the strategies in the main framework in planning, in addition to CSR, the *Sustainable Development* and use of the indicators that measure the success of the SDGs for control and verification (Benvenuto et al. 2020).

To this regard, Mishra (2021) stressed the idea that *“many activities as well as focus areas of CSR and SDG are over-lapping each other. Activities under CSR provides wider framework and guidelines for the corporate to divert portion of profit toward social and environmental causes for sustainable future, on the other hand, SDGs provides specific area of action with tangible targets to make this world a better place to live in”*. If it is true that CSR involves the highly complex sectors of ecology, society, and economy, the effort is to find the linkage between the university's activities and the huge system of SDGs that include 169 targets in its 17 main goals (Lu et al. 2021).

Through this approach, it is possible to set a university's strategies to align with its goals regarding SD, and to provide a new and integrated way to communicate and demonstrate to stakeholders how universities contribute to sustainable development. It is obvious that there is a significant overlap between corporate social responsibility and the SDGs' agenda: *“the SDGs are an opportunity to link, showcase and build on these activities”*

(SDSN Australia/Pacific 2017). In other words, CSR strategies set a broad framework and give direction for a more sustainable future, whereas the SDGs set tangible well-defined targets to measure the outcome of activities. Thus, our research question is:

RQ: *What is the degree of institutionalization of CSR through SDGs in Italian universities?*

3. Methodology and Materials

3.1. Design Process of the Analysis

Figure 2 shows a schematic representation of the design process of the analysis.

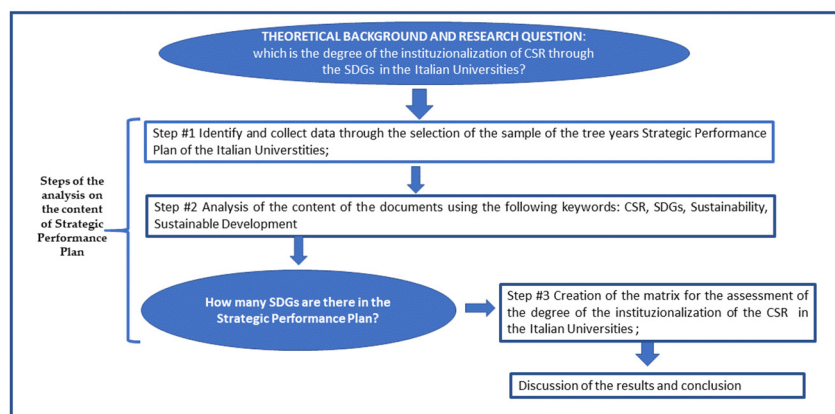


Figure 2. Process analysis design.

While the theoretical background and research question are defined in the previous paragraph, in the following subsection, the analysis steps on the content of the strategic plan (three-year strategic performance plan) of Italian universities are described.

3.2. Step Description

Step #1 identify and collect data

As indicated in Figure 2, the first step of the analysis was the data collection. In the present study, we analyzed the contents of the three-year strategic performance plan of Italian universities. In particular, we verified the presence of certain words or concepts (CSR, SDGs, sustainability, and sustainable development) and then evaluated the intensity of the relationships between the presence of these concepts with the strategic planning activities of universities.

The data source was the website of the Department of Public Function. In this regard, it is important to highlight that public administrations must transfer their three-year strategic performance plan (SPP), Article 10, paragraph 1, letter (a), Legislative Decree 150/2009, by January 31 of each year, in the *Performance* section of the portal.

In this way, we had the opportunity to collect information about the entire statistical universe, the entire group of units that are the focus of the study: the documents of 67 of 67 Italian universities present in the ANVUR area. Indeed, through access links to the SPP of the universities, we found that all these entities are coded in alphabetical order for a total of 67 universities, i.e., 100% of the Italian universities. We coded the name of the universities with the acronym UNI_01 up to UNI_67, i.e., the whole sample universe of universities in the ANVUR area. We carried out a preliminary investigation to understand how many of the 67 university bodies had published the document on the Department of Public Function portal respecting the deadline set by law (31 January 2021). The result was 62/67, 92% of the statistical universe (see Table 1).

Table 1. Strategic performance plan (2020–2022) published 31 January 2021.

University	SPP		University	SPP	
	YES	NO		YES	NO
UNI_01	X		UNI_36	X	
UNI_02	X		UNI_37	X	
UNI_03	X		UNI_38	X	
UNI_04	X		UNI_39		X
UNI_05	X		UNI_40	X	
UNI_06	X		UNI_41	X	
UNI_07	X		UNI_42		X
UNI_08	X		UNI_43	X	
UNI_09	X		UNI_44	X	
UNI_10	X		UNI_45	X	
UNI_11	X		UNI_46	X	
UNI_12	X		UNI_47	X	
UNI_13	X		UNI_48	X	
UNI_14	X		UNI_49	X	
UNI_15	X		UNI_51	X	
UNI_16	X		UNI_53	X	
UNI_17		X	UNI_55	X	
UNI_18	X		UNI_62	X	
UNI_19	X		UNI_63	X	
UNI_20	X		UNI_97	X	
UNI_21	X		UNI_99		X
UNI_22	X		UNI_A7	X	
UNI_23	X		UNI_A8	X	
UNI_24	X		UNI_C0	X	
UNI_26	X		UNI_C4	X	
UNI_27	X		UNI_C5	X	
UNI_28	X		UNI_C6	X	
UNI_29	X		UNI_C7	X	
UNI_30	X		UNI_C8	X	
UNI_31	X		UNI_C9	X	
UNI_32	X		UNI_S0		X
UNI_33	X		UNI_S1	X	
UNI_34	X		UNI_S4		X
UNI_35	X				

Step #2 Analysis of the content of the Strategic Performance Plan

To identify the necessary information for analysis, it was necessary to examine the content of the strategic performance plan of all the universities. In particular, we verified how many of these contained explicit indicators for sustainability. Out of 62 universities, we found only 4 university bodies had included said indicators, 0.06% of the useful sample. This information, albeit superficial, pushed us to widen the study on the typology of performance objectives of universities, and to also include a content examination in line with the theoretical background (Table 2).

Table 2. Sustainability KPI in strategic performance plan.

University	KPI			University	KPI		
	DATE	YES	NO		DATE	YES	NO
UNI_01	27/01/2021	X		UNI_36	05/02/2021		X
UNI_02	29/01/2021	X		UNI_37	27/01/2021		X
UNI_03	26/01/2021		X	UNI_38	03/03/2021		X
UNI_04	28/01/2021	X		UNI_40	29/01/2021		X
UNI_05	01/02/2021		X	UNI_41	31/03/2021		X
UNI_06	09/01/2021		X	UNI_43	29/01/2021		X
UNI_07	27/01/2021		X	UNI_44	29/01/2021		X
UNI_08	28/01/2021		X	UNI_45	26/01/2021		X
UNI_09	29/01/2021		X	UNI_46	25/01/2021		X
UNI_10	29/01/2021		X	UNI_47	02/02/2021		X
UNI_11	27/01/2021		X	UNI_48	28/01/2021		X
UNI_12	29/01/2021		X	UNI_49	31/03/2021		X
UNI_13	26/02/2021		X	UNI_51	26/01/2021		X
UNI_14	29/01/2021		X	UNI_53	26/01/2021		X
UNI_15	26/01/2021		X	UNI_55	27/01/2021		X
UNI_16	26/01/2021		X	UNI_62	28/01/2021		X
UNI_18	29/01/2021		X	UNI_63	26/02/2021		X
UNI_19	26/01/2021		X	UNI_97	29/01/2021		X
UNI_20	28/01/2021		X	UNI_A7	27/01/2021		X
UNI_21	27/01/2021		X	UNI_A8	27/01/2021		X
UNI_22	28/01/2021		X	UNI_C0	28/01/2021		X
UNI_23	27/01/2021		X	UNI_C4	26/01/2021		X
UNI_24	29/01/2021		X	UNI_C5	11/03/2021		X
UNI_26	08/04/2021		X	UNI_C6	29/01/2021		X
UNI_27	21/01/2021	X		UNI_C7	22/01/2021		X
UNI_28	28/01/2021		X	UNI_C8	29/01/2021		X
UNI_29	26/01/2021		X	UNI_C9	27/01/2021		X
UNI_30	29/01/2021		X	UNI_S1	28/01/2021		X
UNI_31	26/01/2021		X				
UNI_32	26/01/2021		X				
UNI_33	29/01/2021		X				
UNI_34	29/01/2021		X				
UNI_35	30/03/2021		X				

We examined the SPP in order to understand the nature of the strategic and operational goals. According to art. 5 of the Legislative Decree 150/2009 “Goals and indicators”, strategic and operative goals are planned on a three-year basis and defined before the start of said exercise by the political-administrative bodies after hearing from senior management (general manager), who in turn consult the managers of the organizational units in the universities. The goals are divided into strategic objectives (Table 3), which translate into impact on the community (outcome) and operational objectives, which translate into output. Some goals, both strategic and operational, are transversal in nature, meaning that they can be achieved through the concurrence of several organizational units. These objectives are assigned to organizational structures created ad hoc, defined as “project team CSR”.

Table 3. Strategic and operative goals in the strategic performance plan.

University	Type of Goal		University	Type of Goal	
	Strategic	Operational		Strategic	Operational
UNI_01	X		UNI_36	X	
UNI_02	X		UNI_37	X	
UNI_03	X		UNI_38	X	
UNI_04	X		UNI_39		X
UNI_05	X		UNI_40	X	
UNI_06	X		UNI_41	X	
UNI_07	X		UNI_42		X
UNI_08	X		UNI_43	X	
UNI_09	X		UNI_44	X	
UNI_10	X		UNI_45	X	
UNI_11	X		UNI_46	X	
UNI_12	X		UNI_47	X	
UNI_13	X		UNI_48	X	
UNI_14	X		UNI_49	X	
UNI_15	X		UNI_51	X	
UNI_16	X		UNI_53	X	
UNI_17		X	UNI_55	X	
UNI_18	X		UNI_62	X	
UNI_19	X		UNI_63	X	
UNI_20	X		UNI_97	X	
UNI_21	X		UNI_99		X
UNI_22	X		UNI_A7	X	
UNI_23	X		UNI_A8	X	
UNI_24	X		UNI_C0	X	
UNI_26	X		UNI_C4	X	
UNI_27	X		UNI_C5	X	
UNI_28	X		UNI_C6	X	
UNI_29	X		UNI_C7	X	
UNI_30	X		UNI_C8	X	
UNI_31	X		UNI_C9	X	
UNI_32	X		UNI_S0		X
UNI_33	X		UNI_S1	X	
UNI_34	X		UNI_S4		X
UNI_35	X				

Step #3 Assessment of the degree of the institutionalization of CSR

The previous step allowed us to further refine the analysis and comprehensively understand the degree of institutionalization of CSR through the use of SDGs in Italian universities. We identified the scores through Likert's process of simple method, which has become a standard in the coding of judgments to be expressed on information collected. In the present case, we proceeded with a subdivision of the items with respect to the object whose judgment was to be measured. We assigned the scores on a 5-step scale (Table 4).

Degree of Institutionalization of the CSR through the SDGs in the Italian Universities					
University	Zero SDGs	1–4 SDGs	5–9 SDGs	10–16 SDGs	All 17 SDGs
Results	(N.P.)	(rare)	(appreciable)	(good)	(optimal)

e 5. Degrees of institutionalization of CSR in the SDGs of the universities.

[illegible]

We found the institutionalization of CSR through SDGs in only 11 universities' documents, which represents 16% of the sample universe. The distribution of the SDGs in these 11 universities is geo-distributed as follows in Figure 3.

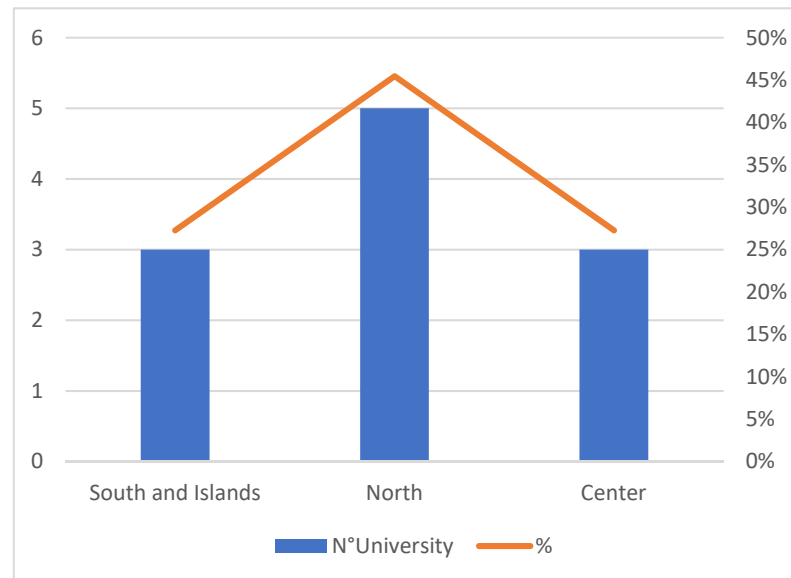


Figure 3. Geographical indicators in North, Center, South and Islands.

The analysis carried out shows that about 84% of the sample universe did not institutionalize the SDGs as a tool for CSR. From a qualitative point of view, the SDGs have been institutionalized in the 11 universities. Below is the Likert distribution (Figure 4).

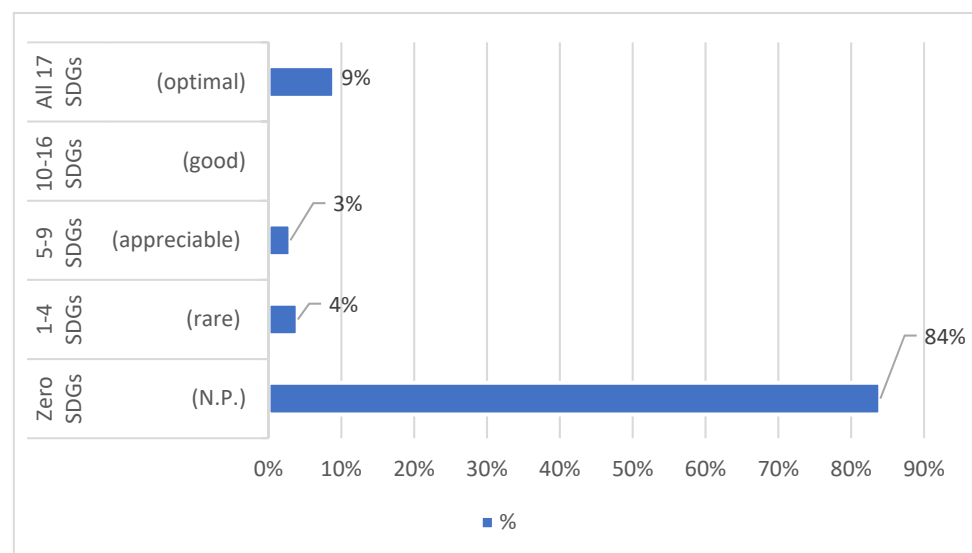


Figure 4. Likert distribution.

4. Discussion and Concluding Remarks

Analyzing corporate social responsibility in universities implies studying a strategic opportunity which, if seized by the university's governing and governance bodies, can be a strength within the general university strategy.

This analysis has provided a descriptive overview on “if and how” CSR has been institutionalized in the strategies of Italian universities. In particular, this study asserted that the presence of SDGs in strategic planning can be considered a tool to evaluate the degree of institutionalization of CSR in the strategies of universities.

The results of the pilot study highlight that CSR practices and challenges of sustainable development are not systematically addressed in the strategic planning of Italian universities. Therefore, there is a very low degree of institutionalization of CSR in the Italian university system. This conclusion is further strengthened by the absence within the documents of detailed activities for the pursuit of SDGs. It could be argued that where there is a high degree of institutionalization of CSR, there are not strategic content with which to detail the actions to pursue the SDGs.

Important managerial implications have emerged from the analysis carried out. First, social responsibility must be treated as a core commitment by the governance and management who must define their strategies, including a clear mission and goals regarding social responsibility. As highlighted in Wallace and Resch's (2017) guidelines, the *"USR is a broader concept, which should ultimately cut across all activities and become structurally and culturally central to the operation of the university"*.

Second, the institution's social responsibility performance has become a focus element in the decision-making process of university stakeholders. Therefore, in the CSR and sustainability report, the progress toward social responsibility and sustainability goals must be transparently accounted for society and stakeholders.

Third, instrumental to the strategic control and to reporting activity, is the use of indicators that monitor the achievement of the goals that the governance and administrative bodies of the university have set in their strategic performance plan.

From an academic point of view, this study presents some limitations that can be considered the starting point for future lines of research.

The first is that the analysis is limited to the Italian context, whereas it would be useful to carry out an analysis comparing documents of universities in different countries.

The second is that the findings of our analysis on the content of the strategic performance plan are limited to the keywords that we have identified and used. As noted previously, the absence of substantial content on the activities to be implemented for the pursuit of SDGs allows us to express a judgment on the degree of institutionalization of CSR of both a formal and a substantial type.

It could be argued that the degree of institutionalization concerns the *"form/presence"* of SDGs in the strategic planning documents. A possible future research line could be to compare the preliminary results of this study (output), correlating them with the outcomes related to the SDGs present in the nonfinancial report of public bodies.

Finally, it would be useful to conduct an in-depth study of the results of this study at an international level to understand how much the role of universities, both individually and collectively, can help guide and support the national and international dissemination of SDGs in practice. Research, innovation, and training are essential for sustainable development. This makes universities essential and necessary. University staff, as well as students, work in partnership with citizens and the private and public sector, cocreating knowledge that can produce useful solutions.

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