

Venturelli, Andrea; Fasiello, Roberta; Pizzi, Simone

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Article

CSR Education in *Economia Aziendale* Curricula: An Overview

Andrea Venturelli , Roberta Fasiello  and Simone Pizzi * 

Dipartimento di Scienze dell'Economia, University of Salento, S.P. 6, Lecce-Monteroni, 73100 Lecce, Italy; andrea.venturelli@unisalento.it (A.V.); roberta.fasiello@unisalento.it (R.F.)

* Correspondence: simone.pizzi@unisalento.it

Abstract: In the last few years, policymakers have underlined the need for new soft and hard skills about corporate social responsibility (CSR). The main debate about CSR education has been driven by the 2030 Agenda, which explicitly recognized Higher Education Institutions (HEIs) as having a pivotal role. In particular, many academics started to develop qualitative and quantitative studies to evaluate the integration of CSR contents in business schools' curricula. The paper aims to contribute to the existing debate through the analysis of the contribution provided by Italian HEIs to CSR Education. In particular, we adopted qualitative methods to evaluate the specific contribution provided by *Economia Aziendale* scholars.

Keywords: education; *Economia Aziendale*; CSR3; SDGs; business ethics



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1. Introduction

Encouraging companies to integrate into their business model sustainable principles represents one of the main challenges for policy makers (Scheyvens et al. 2016). Since the launch of the 2030 Agenda, worldwide policymakers have started to introduce in their jurisdictions new policies to support the achievement of the 17 Sustainable Development Goals identified by the United Nations (Sachs et al. 2019; United Nations 2015). However, despite the pressures made by policymakers, the road ahead to a more sustainable planet remains characterized by barriers related to companies' lack of knowledge about the need to rethink business models (Jennings and Hoffman 2019; Imperiale et al. 2021).

The implementation of sustainable business models by companies requires the involvement of managers with specific hard and soft skills in corporate social responsibility (CSR) (Gatti et al. 2019; Annan-Diab and Molinari 2017). Integrating good practices within the business model requires the adoption of sophisticated and innovative tools to favor engagement with internal and external stakeholders (Cooper and Weber 2020; Thorpe and Rawlinson 2014). Furthermore, as evidenced by prior corporate scandals, an effective sustainable transition requires an adequate degree of coherence between corporate action and corporate communication (Schoeneborn et al. 2020). In this sense, an increasing number of companies started to expand their establishment plan with new functional areas related to CSR topics (Derchi et al. 2020).

Within this scenario, a central role is covered by Higher Education Institutions (HEI), which represent the main knowledge drivers. As evidenced by the Principles for Responsible Management Education (PRME), HEIs can influence students with responsible and sustainable business practices (Parkes et al. 2017). The coexistence of different themes directly or indirectly related to the CSR paradigm underlined HEIs' social role (Caputo et al. 2021; Rete delle Università per lo Sviluppo Sostenibile 2021). Contributing to the multidimensional goals identified by policymakers requires a holistic approach to evaluate the real contribution provided by companies to society (Cottafava et al. 2019). Thus, the practical competencies about sustainable practices should be related to a specific theoretical basis about the social functions covered by each organization within their ecosystem (Coronella et al. 2018).

Although many subjects can contribute to the development of new leaders inspired by sustainable and ethical principles, business administration is considered by academics as the most relevant because of its direct connection with managerial practices (Bebbington and Unerman 2020; Cottafava et al. 2019). The evidence-based approach used by academics that operate in the business administration's field is particularly suitable for the analysis of complex phenomena such as sustainable development and business ethics (Garcia-Torea et al. 2019). In addition, CSR represents one of the main research areas analyzed by management scholars (Pizzi et al. 2020). In this sense, the combination of teaching and research activities represents a strategic driver for the development of standalone CSR courses (Fernández Fernández and Sanjuán 2010).

The paper (Pizzi et al. 2020) aims to contribute to the existing knowledge about the contribution provided by the HEIs to sustainable development through a qualitative evaluation of the CSR teachings held in Italy. In particular, the research was built through the analysis of the specific research area of "Economia Aziendale" (SECS-P/07), which represents the scientific grouping of the Italian scholars interested in specific topics such as accounting, business administration, and strategic management (Ministero dell'Istruzione dell'Università e della Ricerca 2000). Thus, to contribute to the Special Issue's topic "CSR and universities teaching activity: challenges of integrating CSR into curricula", we derived the following research question: What is the state of the art of CSR Education in Italian business administration's courses?

This paper is structured as follows. In Section 2, we conducted a literature review to systematize the current knowledge on Education for Sustainable Development and CSR Education in HEIs. In Section 3, we described the methodological approach used to analyze CSR Education in Italian HEIs. In Section 4, we reported our empirical results while in Section 5 we discussed the main insights collected through our analysis.

2. Theoretical Background

2.1. Higher Education Institutions and SDGs: An Overview

Academics agree about the strategic role covered by HEIs within the 2030 Agenda. According to the GBS, the contribution provided by HEIs to the 2030 Agenda can be summarized in three different areas: teaching activities, research, and civic engagement (Rete delle Università per lo Sviluppo Sostenibile 2021). In this regard, many studies underlined that an increasing number of academics have started to contribute to the 2030 Agenda through their research activities (Kolb et al. 2017). Furthermore, other studies revealed that many HEIs have started to collaborate with public and private organizations to contribute to the SDGs through projects and applied research (Di Nauta et al. 2020). However, the contribution provided by the HEIs to the SDGs in terms of teaching activities remains limited to a few best practices (Cottafava et al. 2019). In this sense, the scientific debate is characterized by increasing awareness about CSR Education, which represents a subfield of management studies (Pizzi et al. 2020).

Furthermore, the relevance of the theme is also underlined by the explicit provision of SDG 4, which requires the UN Member States to: "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" (United Nations 2015). In detail, SDG 4 consists of 10 targets about different topics related to HEI's activities. In detail, the UN identified the following targets to evaluate the SDG 4's achievement (Table 1):

Table 1. SDG4. An overview.

Target	Contents
4.1	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
4.2	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
4.3	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
4.4	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
4.5	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
4.6	By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
4.7	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
4.a	Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
4.b	By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
4.c	By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States

Target 4.7 represents one of the main items interested in the development of programs about CSR. The United Nations explicitly identified a direct connection between teaching activities and knowledge and skills about SDGs. In this sense, target 4.7 underlined the pivotal role covered by HEIs within the strategies related to the 2030 Agenda. The relevance of the topic is also underlined by the existence of interlinkages between SDGs. In fact, despite the periodical assessment made by the United Nations on the 17 SDGs consider each SDG as an independent area, academics and policymakers agreed about the existence of positive, neutral, and negative interlinkages between the 17 SDGs (Nilsson et al. 2016). In this sense, the investments made by Governments to sustain HEIs contribute to all the targets identified by the 2030 Agenda. Thus, HEIs contribute to the SDGs both through their activities and both through their indirect externalities within the society.

2.2. Social Responsibility Education in HEIs

In the last years, many academics started to consider Social Responsibility Education (SRE) as a standalone topic in management studies. This evidence was confirmed by many studies developed by management scholars to evaluate the state of the art of the topic. On the point, a bibliometric analysis conducted by Prieto-Jimenez and colleagues (Prieto-Jiménez et al. 2021) identified an increasing awareness about the topic, with a peak of articles published in 2019. The authors stated that the last five years were characterized

by specific research areas about SDGs in general, SDG 4 on Quality Education, Education for Sustainable Development, Higher Education, and Education Management. A similar perspective was also identified by Pizzi and colleagues in their bibliometric studies about SDGs (Pizzi et al. 2020). In particular, the authors found an independent research cluster characterized by studies about the relationship between SDGs and education. Furthermore, similar reflections were provided by Hallinger and Nguyen and by Grosseck and colleagues (Hallinger and Nguyen 2020; Grosseck et al. 2019).

The main research field interested by studies about the enabling role of HEIs on sustainable development and corporate social responsibility is represented by management. In fact, during the last years, many academics started to analyze the enabling role covered by HEIs through different theoretical lenses (Brusca et al. 2018; Moggi 2019; del Baldo and Baldarelli 2017). In particular, two of the main research areas analyzed by academics are represented by managerial studies about HEIs' governance and independent studies about the integration of CSR courses in teaching programs.

Regarding the specific subtopic of CSR courses, many academics evaluated specific clusters to identify the main drivers and barriers related to the development of teaching programs inspired by social, environmental, and ethical themes (Tormo-Carbó et al. 2016). The largest part of these studies analyzed specific topics such as the methodological approach used to teach CSR in HEIs' courses (Stubbs and Schapper 2011) and the integration of CSR courses in Bachelor Degree and Master programs (Lozano et al. 2017). Furthermore, other scholars paid specific attention to the existence of a positive relationship between research and teaching activities (Chirieleison and Scrucca 2016). Finally, other studies were conducted to evaluate the differences between countries and institutional contexts (Turker et al. 2016; Moratis and Jezrawi 2016; Larrán Jorge and Peña 2017). In detail, these studies tried to assess the relationship between specific institutional's dimensions, and the contents proposed by HEIs.

3. Methodology

Following the approach used by academics in prior international studies (Jorge and Peña 2014), the paper focuses on analyzing the integration of CSR courses in management curricula. For our purposes, a content analysis (Krippendorff 2018) was conducted by the researchers involved in the study. The choice to adopt a content analysis was driven by the opportunity to codify qualitative data through a research method characterized by an adequate degree of reliability. In this regard, Krippendorff argued: *"content analysis views data as representations not of physical events but of texts, images, and expressions that are created to be seen, read, interpreted, and acted on for their meanings, and must therefore be analyzed with such uses in mind. Analyzing texts in the contexts of their uses distinguishes content analysis from other methods of inquiry"*. In this sense, the content analysis represents a research method particularly suitable to evaluate unstructured data.

To enhance the reliability of our analysis, we developed a research protocol based on the following items:

1. Units' identification.
2. Units' classification.
3. Analysis of the results.

3.1. Units' Identification

The units' identification was conducted through the official open data released by the Italian Ministry of University (MUR). In particular, we extracted from the open data released by the CINECA all the data about the Italian Academics belonging to the scientific sector *"Economia Aziendale"* (SECS-P/07). The choice to pay specific attention to a single scientific sector was driven by the opportunity to analyze a scientific field historically characterized by a high degree of contamination between economic and ethical dimensions (Fasiello 2012). In this regard, many academics underlined that many concepts included in the main definition of CSR were just considered by *Economia Aziendale's* scholars in the

XIX century (Coronella et al. 2018). In addition, the MUR explicitly considers business ethics as a part of *Economia Aziendale*. The units considered consist of 826 academics with different expertise (Table 2). For each unit, we identified the US Conversion according to the official guidelines released by the MUR (Ministero dell'Istruzione dell'Università e della Ricerca 2020). However, we did not identify a conversion for "Professore Straordinario a tempo determinato" because of its uniqueness within the international academic system. In fact, according to MUR (Ministero dell'Istruzione dell'Università e della Ricerca 1999), it is: "a Professor with a contract of 3 years renewable for a further 3 years, funded by external subjects for research activities, reserved for those who have achieved the eligibility for the category of ordinary professors, or persons with high scientific and professional qualifications. For the duration of the relationship, holders of positions are granted the legal and economic treatment of ordinary professors with any economic supplements, if provided for by the convention".

Table 2. Units' description. Source: www.cercauniversita.cineca.it.

Degree	US Conversion	Total
Professore Ordinario	Full Professor	244
Professore Associato	Associate Professor	335
Ricercatore		110
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	55
Ricercatore a t.d. t.defin. (art. 24 c.3b L. 240/10)		2
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	65
Ricercatore a t.d. t.defin. (art. 24 c.3a L. 240/10)		2
Professore Straordinario tempo determinato	n.a.	13
Total		826

3.2. Units' Classification

The units were classified following prior studies about CSR Education (Larrán Jorge and Peña 2017; Jorge and Peña 2014; Venturelli et al. 2019). As evidenced in Table 3, for each unit, we collected data about affiliations and personal characteristics. Furthermore, we extracted the data about the CSR courses. Finally, we integrated our data with the classification system used by CENSIS (CENSIS 2021) to analyze the Italian academic system.

Table 3. Units' classification.

Dimension	Items	Source
Scientific Sector	Position	MUR
	Gender	MUR
University	University	MUR
	Status	CENSIS
	Size	CENSIS
	Department	MUR
Course	Course	Our Elaboration
	Degree	Our Elaboration
	CFU	Our Elaboration
	Hours	Our Elaboration
	Voluntary/Mandatory	Our Elaboration
	Contents	Our Elaboration

3.3. Analysis of the Results

For our purposes, we considered only the courses related to the academic year 2021/2022. All the courses included in our sample were analyzed through descriptive methods. In addition, we developed some comparisons with prior studies about CSR

Education in Italy to identify similarities and differences. In particular, we considered the research published by Venturelli and colleagues (Venturelli et al. 2019) and Gulluscio and Torrecchia (Gulluscio and Torrecchia 2017). Finally, the courses' contents have been analyzed using NVivo, a software widely used by management scholars to evaluate qualitative data through text mining's approaches (Jackson and Bazeley 2020). A thematic analysis (Rocha and Pinheiro 2021) has been conducted in order to extract data about courses' contents. The choice to develop a thematic analysis was driven by the opportunity to identify differences and similarities between courses.

4. Results

4.1. Scientific Sector's Analysis

The analysis highlighted that only 7.38% of the Italian *Economia Aziendale's* scholars are involved in teaching programs about CSR. In particular, Table 4 revealed that 61 Academics are involved in 71 courses (1.163 courses for academic). The analysis revealed that the result has been driven by the Associate Professors with an overall involvement equal to 10.15% and by the Assistant Professors ("Ricercatore" and "Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)") with percentages equal to 9.09 and 7.69.

Table 4. Scientific sector's analysis.

Degree	US Conversion	N°	Totale	%
Professore Ordinario	Full Professor	16	244	6.56%
Professore Associato	Associate Professor	34	335	10.15%
Ricercatore		5	55	9.09%
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	5	65	7.69%
Ricercatore a t.d. t.defin. (art. 24 c.3b L. 240/10)		0	2	0.00%
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	0	2	0.00%
Ricercatore a t.d. t.defin. (art. 24 c.3a L. 240/10)		1	110	0.91%
Professore Straordinario tempo determinato	n.a.	0	13	0.00%
Total		61	826	7.38%

Furthermore, the scientific sector's analysis revealed that 54.93% of the Italian CSR courses are held by women academics (Table 5).

Table 5. Academics' characteristics.

Degree	US Conversion	W	M	Total
Professore Ordinario	Full Professor	5	12	17
Professore Associato	Associate Professor	26	14	40
Ricercatore		2	0	2
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	4	3	7
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	2	3	5
Total		39	32	71

4.2. Affiliation's Analysis

The affiliation's analysis was conducted using a multidimensional approach. In particular, we considered two different proxies to extend our analysis with specific insights about HEIs' juridical form and size (Table 6). As regards the first proxy, the Italian system is composed of public and private HEIs. The differences between the two organizational forms are relevant due to their different degree of flexibility and organizational autonomy (Aversano et al. 2020; Nicolò et al. 2021). Thus, we distinguished between private and public HEIs. The second classification used to evaluate our sample consists of the

methodological approach used by CENSIS. In detail, the CENSIS's methodological approach consists of a classification based on HEIs' size. Thus, we considered the following taxonomy to classify our sample: large HEIs, Medium HEIs, Mega HEIs, and Small HEIs.

Table 6. HEIs' characteristics.

Degree	US Conversion	Private		Public			Total
		Large	Medium	Large	Medium	Mega	
Professore Ordinario	Full Professor	4		4	6	3	17
Professore Associato	Associate Professor	1	1	18	8	10	38
Ricercatore						2	2
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	1		1		5	7
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	1		2		2	5
Total		7	1	25	14	22	71

The analysis reveals that the largest part of the sample consists of CSR courses held by Public HEIs (88.73%). In particular, the central role covered by Public HEIs is supported by the results achieved by Large and Mega HEIs, with an incidence equal to 35.21% and 30.98%.

4.3. Course's Analysis

As regards courses' characteristics, we collected other insights about the overall impact of CSR courses within the Italian academic system. The first analysis consists of an evaluation of the CFU (Italian's ECTS) and the overall hours of courses yearly provided by Italian HEIs (Table 7). In particular, we distinguished between the courses delivered in master's degrees and bachelor's degrees. Our choice was driven by the existence of relevant differences between the two academic qualifications.

Table 7. Courses' analysis.

Degree	US Conversion	Master Degree		Bachelor Degree		Total	
		CFU	Hours	CFU	Hours	CFU	Hours
Professore Ordinario	Full Professor	102	786	3	24	105	810
Professore Associato	Associate Professor	248	1848	42	315	290	2163
Ricercatore		10	60	0	0	10	60
Ricercatore a t.d. t.pieno (art. 24 c.3b L. 240/10)	Assistant Professor	37	254	0	0	37	254
Ricercatore a t.d. t.pieno (art. 24 c.3a L. 240/10)	Research Fellow	24	192	0	0	24	192
Total		421	3140	45	339	466	3479

The analysis reveals that 90.34% of the CFU were related to master's degrees while only 9.66% were delivered in bachelor's programs. Thus, our insights confirm that CSR is considered by academics as an advanced topic in accounting studies.

4.4. Contents' Analysis

Finally, we conducted a thematic analysis of courses' contents (Table 8). In particular, we tried to systematize the current scenario through synthetical keywords useful to understanding the state of the art of CSR education in *Economia Aziendale's* courses.

Table 8. Thematic analysis.

Word	Length	Count	Weighted Percentage (%)	Similar Words
reporting	9	1898	4.57	account, accountability, accountancy, accountants, accounting, report, reporting, reports
social	6	1283	4.01	social, sociality, socially
corporate	9	836	2.53	corporate, corporations
systems	7	922	2.37	organisation, organisational, organisations, organization, organizations, systemic, systems
sustainability	14	732	2.25	sustainability, sustainable

Thematic analysis (Table 5) reveals that the main topics included in CSR courses are reporting (4.57%), social responsibility (4.01%), corporate (2.53%), systems (2.37%), and sustainability (2.25%). This result underlined the coexistence of CSR courses characterized by different methodological and pedagogical approaches.

Regarding thematic analysis' specific insights, the analysis highlighted the relevant role covered by accounting studies. This trend confirms the increasing awareness about the need to develop new hard and soft skills in sustainability reporting and auditing (Krasodomska et al. 2020).

5. Discussions and Concluding Remarks

The evaluation of the main insights collected in our study was conducted using the empirical data collected in prior studies about CSR Education in Italy (Gulluscio and Torrecchia 2017; Venturelli et al. 2019). An effective evaluation requires the ex-ante identification of benchmarks useful to support researchers in their theoretical reflections.

The analysis reveals that Italian HEIs have started to integrate CSR into their curricula. The existence of 71 CSR courses highlighted an increasing awareness about the opportunity to extend traditional teaching programs with innovative and unconventional topics related to CSR. This evidence is supported by the data collected by Venturelli and colleagues in 2019 and by Gulluscio and Torrecchia in 2016, which, respectively, identified 46 and 14 CSR courses held by *Economia Aziendale's* scholars. Thus, we found an increase equal to 54.34% during the period 2019–2021.

The academic qualification's evaluation underlined that the main contribution to the development of CSR courses was provided by Associate Professors. This evidence is consistent with the report released by SIDREA about the increasing attention paid by Italian accounting scholars to emerging themes such as CSR, business ethics, and sustainable development. However, the data about Research Assistants and Research Fellows highlighted a limited involvement of young scholars in CSR courses.

The analysis revealed that Public Universities are more interested than Private Universities in CSR. More than half of the courses are provided by the former. Thus, the development of CSR courses has been driven by the increasing attention paid by Public HEIs to CSR, which represents key stakeholders within the processes related to the achievement of the 17 SDGs identified by the 2030 Agenda.

According to this evidence, the analysis reveals the coexistence of two different perspectives. On the one hand, the analysis reveals the existence of a positive trend. The overall number of CSR courses yearly developed in Italy in 2021 is higher than the results collected in 2019 and 2016. On the other hand, the analysis reveals that the road ahead to the full integration of CSR modules in accounting curricula remains a goal not yet achieved. In this sense, despite the positive insights identified in our research, in the next years, the Italian HEIs should enhance their contribution to sustainable development through a more in-depth integration of CSR in accounting courses.

The achievement of the ambitious goals identified by the United Nations requires the active participation of the private sector, which represents one of the main strategic drivers for an effective sustainable transition of the planet. In this scenario, a central role is covered by companies and entrepreneurs due to their enabling role in the development of sustainable policies. However, the achievement of a more sustainable entrepreneurial ecosystem could not be achieved without an effective paradigm shift inspired by sustainable and ethical principles. In this sense, the development of CSR courses by HEIs represents a strategic driver for the achievement of this goal.

The analysis was conducted using the data about *Economia Aziendale* scholars. Our choice was driven by the opportunity to extend the scientific knowledge about socially responsible education through an empirical evaluation of a research area characterized by a high degree of attention to CSR. In fact, since the XX century, the pioneers of the *Economia Aziendale* agreed about the need to consider the social role covered by public and private organizations within the society (Coronella et al. 2018).

The theoretical implications of our study are represented by the extension of the scientific knowledge about CSR Education in accounting curricula. In particular, the analysis of the Italian context reveals that the road ahead to the full integration of CSR's contents in accounting curricula still remains characterized by many barriers.

The managerial implications of our study are represented by the opportunity for the Italian HEIs to enhance their contribution to sustainable development through the integration of CSR courses. As evidenced by our data, the last years have been interested in an increasing diffusion of CSR courses. However, the analysis revealed that only a few number academics held CSR courses in their teaching activities. Thus, despite the need to guarantee traditional business economics teachings, the data show that there is still room for improvement.

The limitation of our study consists of the analysis of a specific scientific sector. In this sense, future research could be addressed to extend the scientific debate through the replication of the present study on other scientific groups such as Marketing and Finance. Furthermore, researchers could replicate the analysis using cross country analysis or different time frames.

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