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Article

Universities' Social Responsibility through the Lens of Strategic Planning: A Content Analysis

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Abstract: This paper examines the degree of social responsibility integration in Italian public universities' medium and long-term planning documents. We adopted a qualitative approach, applying the content analysis technique to a selected sample of 20 strategic plans issued by Italian large and mega universities. The coding instrument was developed considering the 17 Sustainable Development Goals (SDGs) contained in the United Nations 2030 Agenda. Therefore, we identified 17 categories and 103 key symbols. The analysis undertaken showed that to date, Italian public universities still pay little attention in their planning documents to objectives regarding the multiple dimensions of Social Responsibility, mainly in relation to environmental issues, a failure detrimental to University Social Responsibility implementation and achievement. However, there is a greater sensitivity to Social Responsibility issues in some universities' planning documents, therefore also more mature practices can be identified, showing universities that have institutionalized the concept of sustainability in their planning documents.



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Keywords: universities; strategic planning; university social responsibility; sustainability; Sustainable Development Goals

1. Introduction

In the face of the increasing environmental, social and economic challenges we have been witnessing in recent years, the theme of Social Responsibility (SR) has become the subject of a growing and renewed common interest, resulting from the formation of collective consciousness about the fact that organizations have an impact on society and environment based on their decisions and activities (Duckworth and Moore 2010; Fonseca et al. 2011; Findler et al. 2019; Lozano 2013).

SR is a concept that originally referred to private companies (Adams 2004; Fontaine 2013; Berber et al. 2014), however, in the last decade it has become applicable to any organization, both private and public (Bokhari 2017; Moon 2004; Moon and Vogel 2008; Formánková et al. 2017; Kouatli 2019; Ogarcă and Puiu 2017; Rodríguez-Bolívar et al. 2015).

The concept of SR is quite complex, and there is no universally accepted and shared definition in the literature. Going back to its origins, from the perspective of private companies, Davis and Blomstrom (1966) defined SR as “a person's obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions. In so doing, they look beyond their firm's narrow economic and technical interests”.

However, in its initial focus on enterprises, SR was directed only at economic and legal responsibilities (Friedman 1970). Subsequently, based on Stakeholder Theory (Freeman 1984), Corporate Social Responsibility (CSR) began to broaden companies' responsibilities to ethical and philanthropic dimensions (Ebner and Baumgartner 2006; Carroll 1991) and later to other concepts, such as sustainability and shared value creation (Porter and Kramer 2001).

Correspondingly, [Elkington \(1997\)](#) coined the sustainability related construct known as Triple Bottom Line (TBL), providing the first framework for measuring the performance of a business and the success of an organization using three lines: economic, social and environmental.

Thus, SR is “the practice of going beyond legal regulations (obligations) for effective balancing of obligations towards investors, customers, other enterprises and other communities” ([Carroll 1998](#)). Nowadays, CSR principles and initiatives represent the voluntary application of sustainable development principles to companies’ activities in order to prevent and mitigate their possible adverse impacts, and maximizing the creation of shared value for all their stakeholders ([Grundey 2008](#); [Prasetyo et al. 2020](#)). This new strategic paradigm improves corporate governance and reporting, bearing responsibility for the impact on the environment and society ([Motilewa et al. 2016](#)).

Fulfilling SR has been more significantly linked to public organisations because of its social mission ([Navarro-Galera et al. 2010](#)) and the pressure of civil society ([Clements and Bowrey 2010](#)). Stakeholders are showing a greater concern among public entities to build public trust in them ([Navarro-Galera et al. 2014](#)), by publishing details of their sustainability goals and practices ([Frey 2009](#); [Niemann and Hoppe 2018](#)). It is, therefore, crucial for the public sector to assess, disclose and report on their social, environmental and economic policies, strategies, actions and results ([Ball et al. 2014](#); [Dumay et al. 2010](#); [Farneti et al. 2010](#); [Leeson et al. 2005](#); [Roberto et al. 2020](#)).

Despite the fact that public organizations are central to the delivery of sustainable development ([Ball and Bebbington 2008](#); [Birney et al. 2010](#); [Gamage and Sciulli 2017](#); [Siboni and Sangiorgi 2013](#)) there is no clear sequence of definitions and there are no successive progressive and conceptual links in the development of managerial knowledge about SR ([Mintrom and Luetjens 2017](#)). SR is often equated with CSR ([Lasytė 2020](#)); even so, scholars argue that CSR in the public sector should be observed in relation to the mission and the type of performance of each organization ([Stubbs et al. 2013](#)).

Among public organizations, universities have social obligations beyond legal and economic ones ([McGuire 1963](#)) and a moral obligation to act in a socially responsible way. As educational institutions concerned with the training of future generations and leaders, as well as with the dissemination of knowledge within society ([Ayala-Rodríguez et al. 2019](#); [Ceulemans and De Prins 2010](#); [Terán-Bustamante and Torres-Vargas 2020](#)), universities should play a central role in promoting SR culture and good practice ([Kouatli 2019](#)) by providing a model to be extended to other areas of public administration, education and territory in general. According to Abdul [Abdul Razak et al. \(2017\)](#) there is a strong relationship between the university as a social agent and the achievement of Sustainable Development Goals (SDGs) for the society. The idea of sustainable development includes the concept of CSR ([Ebner and Baumgartner 2006](#); [Kiezel et al. 2021](#)). Therefore, universities need to link ethics and responsibility to quality and sustainability in their missions-teaching, research and third mission ([Fedyunin et al. 2018](#); [Largacha-Martínez et al. 2015](#); [Kouatli 2019](#); [Leal Filho et al. 2018](#)) to create more sustainable societies ([Meseguer-Sánchez et al. 2020](#)). The notion of CSR for universities has a clear meaning. This relates to their specific institutional nature, social importance and missions ([Kiezel et al. 2021](#)).

Previous studies have highlighted that, to achieve its goals, SR needs to be conceived by organisations as a strategy to be integrated into the medium-long-term planning processes ([Bayenet et al. 2000](#); [Cifuentes-Madrid et al. 2015](#)), and this is also the case with universities ([Larrán Jorge et al. 2015](#); [Ramos-Monge et al. 2017, 2019a](#)).

To date, academic literature analyzing the implementation of SR practices in public sector organizations is still scarce ([Dentchev et al. 2018](#); [Dumay et al. 2010](#); [Kappo-Abidemi and Ogujiuba 2020](#); [Navarro-Galera et al. 2014](#); [Vázquez and Lanero 2016](#)) and much less discussed than in the private sector ([del Mar Alonso-Almeida et al. 2015](#)).

Scholars are calling for more studies investigating the implementation of SR in public entities ([Dentchev et al. 2018](#); [Kansal et al. 2018](#)), especially in the university context ([Larrán Jorge et al. 2015](#); [Ramos-Monge and Martí-Noguera 2021](#)). How SR should be

embedded into the core values and functions of universities' practices at every level is still difficult to understand (Wided 2020) and needs further research.

Therefore, from this framework, and responding to the call from academics for more studies on SR in universities, this paper contributes to the previous literature with a study on the principal management tool through which universities nowadays establish and manage to set their strategic objectives regarding the issues of SR: the strategic plan. Following prior studies (Fantauzzi et al. 2021; Sangiorgi and Siboni 2017) we adopted a qualitative approach applying the content analysis technique (Low et al. 2015) to a selected sample of strategic plans issued by Italian universities. Based on these observations, this study addressed the following research question: *RQ. What is the current level of SR integration in Strategic Plans of public universities?*

The paper is organised as follows. The following section reviews the literature on SR in universities, relating also to the strategic planning process topic. Afterwards, Section 3 describes the methodology employed, the sample selected for the analysis and the steps followed in the content analysis technique application. Then, Section 4 presents the findings followed by a discussion. Finally, in Section 5 the conclusion of the study is summarised.

2. Literature Review and Research Question

2.1. The Concept of University Social Responsibility

Economic, social and environmental development hinges on education. It is the means to create a knowledge-based society and to achieve sustainable conditions. Therefore, universities play a fundamental role in all dimensions of SR (environmental, economic and social) (Kappo-Abidemi and Ogujiuba 2020). Thousands of people live every day in universities, consuming water and energy, producing waste, and generating environmental and atmospheric pollution as they move. For this reason, the way universities are managed and organized has a significant impact on the environment that must not be neglected. From the economic impact perspective, universities can contribute to the economic development of nations in various ways, such as: improving the level of human capital in the area, through the training of highly qualified students who move from universities to businesses; transferring cutting-edge knowledge to the industrial sector to allow industry to use them for concrete applications through production with a high level of knowledge and technology; encouraging companies to innovate; spreading the culture of entrepreneurship and supporting youth entrepreneurship initiatives, and again, spreading the culture of responsible management of resources and economic and financial sustainability.

Under the New Public Management (NPM) paradigm (Christensen and Lægrend 2015), public organizations, including universities (Kallio et al. 2016), must act in compliance with the principles of efficiency, effectiveness, accountability, transparency and SR typical of private enterprises (Ahmad et al. 2020; Carvalho and Santiago 2010; Clements and Bowrey 2010; Christensen 2011; Ileana 2015; Parker 2011; Santos 2010). This process is called the "corporatization" of public entities and universities (Ahmad et al. 2020; Carvalho and Santiago 2010; Kallio et al. 2016). In the light of the macro-trend faced in recent decades, scholars agree that the NPM discourse should also cover sustainability issues (Guthrie et al. 2010; Marcuccio and Steccolini 2005; Navarro-Galera et al. 2014).

A variation of CSR, adapted to universities, is the concept of University Social Responsibility (USR) (Bastos et al. 2019). USR derives from and is directly connected with the concepts of SR, CSR, sustainable development and education for sustainability (Mesequer-Sánchez et al. 2020; Terán-Bustamante and Torres-Vargas 2020; Wided 2020). This stream of research is relatively new and there is no widely accepted definition in the literature (Kiezel et al. 2021). Pérez and Vallaes (2016) define USR as "the faculty that Higher Education Institutions have to disseminate and implement a set of principles and values that influence the resolution of community needs, that is to say, the commitment that the institution adopts in the development of its surroundings, which includes an ethical dimension, promoting the capacities of the students as responsible citizens" (p. 13). In general, USR is a transformative approach based on the assumptions of the Stakeholder's Theory

(Freeman 1984), calling for universities—especially the public ones—to take responsibility for the impacts caused by their strategies, structures and policies (Karimi 2013; Wided 2020) and to support the sustainable economic, ecological, social, environmental, and technical development of society (Esfijani et al. 2013; Girdzijauskaitė et al. 2019; Kiezel et al. 2021; Lo et al. 2017; Chen et al. 2015).

Tetřevová and Sabolova (2010) highlighted five dimensions to be included into USR practices:

1. Economic: corporate governance principles; relationships with stakeholders and inter-university cooperation; quality and safeness of services;
2. Ethical: corruption disclaimers; intellectual property and copyright protection;
3. Sub-social: employment policy, staff training and growth, staff health and security, work–life balance, gender equality;
4. Environmental: natural resources protection, ecological projects, investments into environmentally friendly technologies, products and services;
5. Philanthropic: university volunteering and charity.

Therefore, orienting university management toward the achieving of USR is not an easy task. Scholars argued that to reach this objective, universities need to transversally integrate this concept into planning processes (Bastos et al. 2019), through which strategic decisions are taken and characterized by their long-term focus and global scope, mainly through the strategic plan (Larrán Jorge et al. 2015; Llinàs-Audet et al. 2011; Ramos-Monge et al. 2019b), and allowing for its implementation in practice (Kiezel et al. 2021).

2.2. Strategic Planning in Italian Universities

Since the 1990s, NPM reforms have deeply transformed Italian public administrations, introducing managerial elements—typical of the private sector—into their organisation, management, planning and control systems. Management by objectives through a specific strategic planning process is one of the main examples of the “corporatization” of public organizations. Strategic planning refers to the programming process through which companies set, with a medium-long term perspective, the strategic goals they intend to pursue, and the tools, actions and resources to achieve them.

This method allows public organizations shifting from a culture oriented towards “fulfilment” to a culture oriented toward the “result” of their activities.

The abovementioned “corporatization process” has consequently also involved Italian public universities, with the progressive recognition of more spaces of autonomy: statutory, organisational, financial and administrative–accounting autonomy (Bronzetti et al. 2011).

In this renewed context, programming and control tools, and more recently, strategic planning tools, have also assumed a central role within universities. The planning process follows the statements provided by Law 43/2005, which require universities to publish a strategic plan including, in an organic and structured framework, the main strategic goals set by the academic bodies and the general guidelines issued by the Ministry of Education, University and Research. More specifically, the strategic plan indicates, over a medium to long-term period, the key objectives that the university intends to pursue and the actions aimed at achieving them, as well as the resources necessary to be able to give actual substance to the goals set (Eminente 1986).

Moreover, there is no law requirement in regard to the timespan covered by the SP, which can be three-year or five-year, in some cases with periodic updates of the document—e.g., annually—or upon the occurrence of unexpected changes in the external environment or other phenomena that affect and determine changes in strategies. It should also be noted that universities may also decide not to draw up a strategic plan, and to insert the strategic lines within other planning documents, such as an integrated plan, three-year program or integrated planning document following the provisions of Legislative Decree 150/2009 (Aversano et al. 2020).

Nonetheless, the strategic plan represents a crucial element to ensure correct resources allocation, to measure and evaluate universities' performances and to help the development of future plans (Hunt et al. 1997; Siboni et al. 2013).

The strategic objectives formulated by the university governance in the areas envisaged by Law 43/2005, such as teaching, research and third mission, are nothing more than the result of this process, which starts with the declaration of a vision and a mission and concludes with the analysis of the reference context. Nevertheless, these objectives, expressed through a concise description and followed by appropriate indicators and targets that guarantee their measurability, substantially represent the university's goals during the strategic plan period.

The achievement of a cross-cutting and formal implementation of SR in public organizations requires a serious examination of the planning process. The strategic plan, in addition to the aforementioned advantages, facilitates the decision-making process, allowing the implementation and monitoring of activities that lead to USR (Ramos-Monge et al. 2019a).

From the reviewed literature, the following research question is thus derived: RQ. What is the current level of SR integration in strategic plans of public universities?

3. Empirical Analysis

The research aimed to examine the degree of integration of SR issues in the planning documents of Italian public universities. In particular, we investigated the space currently reserved by universities for strategic objectives concerning the themes of SR in the main strategic planning document of academic institutions: the strategic plan. The ultimate aim was to provide additional information about the current level of integration of the ideas of SR in the strategic activities of universities, and information on the SR dimensions most dealt with by the universities in their planning documents.

3.1. Methodology

This research adopted a qualitative approach, applying the content analysis technique (Low et al. 2015). According to Hennink et al. (2011) qualitative research allows the examination of people's experiences in detail by using a specific set of research methods, such as in-depth interviews, focus groups, direct observation and content analysis, as interpretation and observation in understanding the social world are important integral components of qualitative research. Therefore, qualitative methodology allows the use of documents as a main source for researchers to obtain a general picture of the actions of the object, and content analysis is a standard textual research technique (Prasad 2008) that involves codifying qualitative and quantifying information into various categories based on selected criteria. According to Krippendorff (1980, p. 21), content analysis is a "research technique for making replicable and valid inferences from data according to their context". Furthermore, content analysis can produce replicable and valid inferences from texts for the set of circumstances around a situation different from the original one.

The process underlying the content analysis provides a text or texts as input and a theme as output.

In particular, this process consists of the decomposition of inputs into elementary units (units of analysis) and classifying these units within categorical variables (categories of analysis). The units of analysis, ranked within the categories of analysis, are then studied with quantitative tools of science. The enumeration system can consist of a straightforward binary coding, which indicates whether or not the category appears in documents, or a calculation of the frequencies with which the category occurs in the texts (frequency counts on specific keywords).

In this study, the main data source for the analysis was the strategic plan issued by a selected sample of public universities in Italy. The analysis was performed during the period October–November 2019. The coding process was performed through manual content analysis, which is considered superior to electronic or automatic content analysis in inferring accurate meaning from the analyzed texts and avoiding misunderstanding

(Beattie and Thomson 2007). Moreover, the coding was cross-checked to ensure the validity and reliability of the study (Creswell 2009).

The research work was structured in four main phases: (1) choice of the sample of universities subject to the survey; (2) collection of the strategic plans of the selected universities, published on the respective institutional websites; (3) analysis of strategic plans according to precisely defined reference parameters; (4) illustration of the process and results through tables.

3.2. Sample

Regarding the population, a total of 98 universities in Italy were identified in 2019, including 67 public and 31 private and telematic universities. Following prior studies, private and telematic Italian universities were excluded from the sample selection (Aversano et al. 2020; Sangiorgi and Siboni 2017). We chose public Italian universities because they have social obligations beyond legal and economic ones (Atakan and Eker 2007; Vasilescu et al. 2010), while private organizations typically aim to achieve economic benefits (Vázquez and Lanero 2016). In addition, private universities present some differences in terms of legislative background, funding sources, resource management and disclosure requirements with respect to the public ones. Lastly, public universities in Italy attract 90% of all Italian students—who are among the main university stakeholders—(Siboni et al. 2013; Sangiorgi and Siboni 2017), having a prominent place in university rankings, thus justifying the importance of their inclusion in the studied population.

Therefore, starting from a population of 67 public universities, we included in our sample 10 mega (with more than 40,000 students) and 16 large public universities (with between 20,000 and 40,000 students), considering their weight in the national scenario. On each institutional website we searched for the most up-to-date version of the strategic plan published from 2015 onwards, in order to investigate only the documents drawn up following the approval of the 17 Sustainable Development Goals (SDGs) contained in the United Nations 2030 Agenda, which were taken into consideration for the definition of the categories of analysis, as survey parameters characterising the content analysis research method.

The activity of the manual collection of strategic plans returned promising results, since, except for a few universities, it was possible to have a reference document for most of the universities chosen. From a methodological point of view and in order to guarantee the homogeneity of the sample, when a strategic plan was not present, we decided not to collect any other documents, even if used to set and disclose objectives and strategic actions of the university. Therefore, the final sample included 20 strategic plans to be analysed through the content analysis technique.

Table 1 lists the Italian public universities selected for the analysis and the main characteristics of the sample.

Table 1. Sample selected. Source: Authors' elaboration from institutional websites. Legend: N.A. means Not Available.

Public Institutions	Region	Classification	SP Time-Period	N. of Pages
1. University of Bari	Puglia	Mega	N.A.	N.A.
2. University of Bologna	Emilia-Romagna	Mega	2019–2021	56
3. University of Cagliari	Sardegna	Large	2017–2021	23
4. University of Calabria	Calabria	Large	2019–2021	41
5. University of Campania “Vanvitelli”	Campania	Large	2016–2020	101
6. University of Catania	Sicilia	Mega	2019–2021	84
7. University of Chieti and Pescara	Abruzzo	Large	2015–2017	63
8. University of Florence	Toscana	Mega	2019–2021	44
9. University of Genova	Liguria	Large	N.A.	N.A.
10. University of Messina	Sicilia	Large	N.A.	N.A.
11. University of Milan	Lombardia	Mega	2017–2019	73
12. University of Milan “Bicocca”	Lombardia	Large	2018–2020	47
13. University of Modena and Reggio Emilia	Emilia-Romagna	Large	2018–2020	31

Table 1. Cont.

Public Institutions	Region	Classification	SP Time-Period	N. of Pages
14. University of Naples “Federico II”	Campania	Mega	2016–2018	33
15. University of Padua	Veneto	Mega	N.A.	N.A.
16. University of Palermo	Sicilia	Large	2019–2021	35
17. University of Parma	Emilia-Romagna	Large	2019–2021	114
18. University of Pavia	Lombardia	Large	N.A.	N.A.
19. University of Perugia	Umbria	Large	N.A.	N.A.
20. University of Pisa	Toscana	Mega	2018–2022	43
21. University of Rome “La Sapienza”	Lazio	Mega	2016–2021	54
22. University of Rome “Tor Vergata”	Lazio	Large	2019–2021	31
23. University of “Roma Tre”	Lazio	Large	2018–2020	55
24. University of Salerno	Campania	Large	2018–2020	49
25. University of Turin	Piemonte	Mega	2016–2020	45
26. University of Verona	Veneto	Large	2016–2019	32

3.3. Category of Analysis Process

The content analysis technique can be performed through the following four steps: (1) define the categories of analysis, or establish the categories within which to frame the content of the documents, which depend, of course, on the aims of the investigation; (2) define the unit of analysis, or establish the unit through which to analyze the documents under consideration, which may consist, for example, in individual words or key symbols; (3) define, if necessary, the unit of context, or establish a larger unit (sentence, period, chapter) that encloses the unit of analysis (word, key symbols); the latter, in fact, in certain circumstances, must be read in context to be correctly assigned to a category; (4) define the enumeration system, or establish the procedure for quantification of data (Bowen 2009).

For this study, “categories” and “units of analysis” were taken as analysis parameters; it was not necessary to define the “units of context”. Concerning the categories, it was decided to use those themes to classify the units of analysis that referred to the same topic. These categories were defined considering the 17 areas of the Sustainable Development Goals contained in the UN Agenda 2030. Milne and Adler (1999) pointed out that “as a basis for coding, sentences are far more reliable than any other unit of analysis. [...] Individual words have no meaning to provide a sound basis for coding social and environmental disclosures without a sentence or sentences for context” (p. 243). In the same vein, other scholars argued that the interpretation of meaning in the surrounding text is easier and more precise when analyzing paragraphs and not only single words or keywords, because some concepts are broad and only paragraphs are long enough to draw significant inferences and capture nuances of meaning (Guthrie et al. 2004; Samkin and Schneider 2008; Steenkamp and Northcott 2007).

Therefore, for each of the 17 categories defined, we identified units of registration in line with the study aims, deciding to use key symbols. The key symbols, as mentioned, coincided either with a single word that had only one possible meaning, or with a sequence of two or more words or with a statement, for example: social responsibility, technology transfer, right to study, environmental sustainability, economic sustainability, financial sustainability, climate change, pollution reduction, broad access to university education, and so on. The definition of the key symbols was determined by analyzing the content of the 17 Sustainable Development Goals.

Total indicators consisted in 103 unit of analysis, comprising 4 poverty indicators, 11 hunger indicators, 9 indicators of health and well-being, 18 indicators of education, 4 gender equality indicators, 4 water and sanitation indicators, 5 energy indicators, 9 indicators of work conditions and economic growth, 6 Industry and infrastructure indicators, 6 indicators of inequalities, 4 indicators of cities and communities, 3 indicators of consumption and production, 4 climate indicators, 3 indicators of life below water, 5 indicators of life on lands, 3 indicators of peace, justice and institutions and 5 partnership indicators.

Thus, Table 2 presents the disclosure instrument built and coded into 17 aspects and 103 key symbols.

Table 2. The coding instrument for SR in Universities. Source: Author's elaboration.

SDGs	Categories	Key Symbols
1	Poverty	PO1 End poverty; PO2 Eliminate poverty; PO3 Reduce poverty; PO4 Defeat poverty
2	Hunger	HU1 Ending hunger; HU2 Eliminating hunger; HU3 Eliminating malnutrition; HU4 Providing food for all; HU5 Improving nutrition; HU6 Sustainable food production systems; HU7 Food security; HU8 Food education; HU9 Food conservation education; HU10 Optimal composition of meals according to the meals consumed; HU11 Optimal management of food stored
3	Health and well-being	HE1 Health and well-being for all and for all ages; HE2 Health policies; HE3 Quality of university life; HE4 Students welfare; HE5 Organizational well-being; HE6 Physical, psychological and social well-being; HE7 Information and prevention days; HE8 Preventing diseases; HE9 Promoting the results of scientific health research
4	Education	ED1 Right to study; ED2 Inclusive education; ED3 Support for students with special educational needs; ED4 University accessibility; ED5 Sustainability of the educational offer; ED6 Students with disabilities; ED7 Use of innovative technologies in teaching; ED8 Transfer of skills, knowledge and technology to the community; ED9 Reward and merit-based policies; ED10 Sustainability of the training offer; ED11 Access to university training; ED12 Innovation of the training offer; ED13 Social impact of training; ED14 Qualitative and quantitative increase in scientific productivity; ED15 Research spread; ED16 Promotion and support of scientific research; ED17 Protection and enhancement of intellectual property; ED18 Social impact of research
5	Gender equality	GE1 Gender balance; GE2 Gender policies; GE3 Equal remuneration for women and men; GE4 Equal opportunities
6	Water and sanitation	WAT1 Universal and equal access to drinking water; WAT2 Protect and restore water-related ecosystems; WAT3 Technologies for water recycling and reuse; WAT4 Water quality and saving
7	Energy	EN1 Clean and accessible energy; EN2 Sustainable energy systems; EN3 Production of renewable energy; EN4 Investments in energy infrastructures; EN5 Use of renewable sources
8	Work and economic growth	WOR1 Sustainable socio-economic development; WOR2 Responsible financial planning; WOR3 Creation of spin-off companies and startups; WOR4 Forms of academic entrepreneurship; WOR5 Training initiatives for entrepreneurship; WOR6 Safety in the workplace; WOR7 Employability of graduates; WOR8 Job placement opportunities; WOR9 Recruiting days and activities
9	Industry, Innovation and Infrastructure	IN1 Inclusive and sustainable industrialization; IN2 Modernization of study and research environments; IN3 Improvement of university facilities; IN4 Investments in research equipment; IN5 Development of teaching, research and service facilities; IN6 Dynamic management of technological and IT infrastructures

Table 2. *Cont.*

SDGs	Categories	Key Symbols
10	Inequalities	INEQ1 Combat all discrimination; INEQ2 Social integration INEQ3 Diversity policies; INEQ4 Overcoming cultural, religious, racial or linguistic barriers; INEQ5 Support for disabled students; INEQ6 Removal of architectural barriers
11	Cities and communities	CITCOM1 Sustainable growth of communities; CITCOM2 Promotion of sustainable behavior; CITCOM3 Sustainability policies; CITCOM4 Historical, scientific and cultural heritage
12	Consumption and production	CONPROD1 Sustainable consumption and production; CONPROD2 Efficient use of natural resources; CONPROD3 Ethics code for purchasing policies
13	Climate	CLI1 Fighting climate change; CLI2 Mitigating the impacts of climate change; CLI3 Sustainable transport systems; CLI4 Sustainable mobility
14	Life below water	OCE1 Sustainable use of the oceans; OCE2 Protect coastal and marine areas; OCE3 Develop marine research and technology transfer capacity
15	Life on land	LAN1 Sustainable forest management; LAN2 Combating desertification; LAN3 Environmental sustainability; LAN4 Waste recycling systems; LAN5 Biodiversity
16	Peace, justice and institutions	PJI1 Peace and security; PJI2 Guaranteeing access to justice for all; PJI3 Creating effective, accountable and inclusive institutions at all levels
17	Partnership	PAR1 Global partnership for sustainable development; PAR2 Develop networks and synergies between the university and the community; PAR3 Agreements with companies; PAR4 Collaborations with foreign universities; PAR5 Collaborations between institutions

Finally, the enumeration system used to quantify the data was the calculation of the frequencies with which the categories and units of analysis were presented in the texts to determine their weight for the entire content of the strategic plans selected.

4. Results and Discussion

The coding instrument applied in this study recorded the use or otherwise of an individual key symbol within 20 strategic plans issued by Italian public universities and selected for the analysis. The results obtained showed that the universities in the sample integrated more frequently into their strategic plans the units of analysis belonging to the following two categories: (1) “Education” (SDG 4), which in the majority of cases concerned key symbols relating to the removal of obstacles to the right to study and to the improvement of the quality of training and teaching; the innovation of training contents and study programs, qualitative and quantitative increases in scientific productivity, the dissemination of knowledge and research results and the enhancement of excellence and merit; (2) “Work and economic growth” (SDG 8), which in most cases concerned key symbols relating to financial–economic sustainability, support for business start-ups, support for youth entrepreneurship, reduction in the percentage of youth unemployment, support for the career development of graduates and development of human resources. The following categories, albeit with less relevant frequencies of the respective key symbols, were linked to the strategic actions related to: “Industry, Innovation and Infrastructure” (SDG 9), which in most cases concerned key symbols relating to the quality, modernization and upgrading of the university’s infrastructure; “Partnership” (SDG 17), which concerned, particularly, key symbols referring to collaborations with public and private bodies and

other universities, for the implementation of initiatives aimed at promoting development in its multiple dimensions.

The results obtained also showed that the universities in the sample paid little attention in their strategic plans to the environmental dimension of SR. In this context, the category with the highest frequency in terms of key symbols was “Life on lands”, referring to SDG 15 and particularly to actions regarding environmental sustainability and the waste recycling system. Much less often disclosed were actions in the categories of “Water and sanitation” (SDG 6), “Climate” (SDG 13), “Life below water” (SDG 14) and “Energy” (SDG 7), within which the occurrence frequencies of the key symbols were very low and, in some cases, completely absent. In addition, the results obtained also showed that almost none of the key symbols’ objects of analysis were disclosed in the universities’ strategic plans in the categories regarding the protection of human dignity, which were “Poverty” (SDG 1) and “Hunger” (SDG 2). However, in the social dimension of USR the category of “Health and well-being” (SDG 3) showed a good frequency in terms of key symbols disclosed in strategic reports, particularly regarding aspects of the quality of university life, student welfare and organizational well-being, as well as physical, psychological and social well-being. Same consideration could be applied to the categories of “Inequalities” (SDG 10) and “Gender equality” (SDG 5), which in most cases concerned key symbols relating to the promotion of gender policies, equal opportunities, diversity policies, the removal of cultural, religious, racial or linguistic barriers, the support for disabled students and the removal of architectural barriers in university spaces.

In recent decades, universities have ceased to focus solely on the two core missions of education and research, gaining a leading role in the processes of economic and social innovation through the institutionalization of the third mission function (Perulli et al. 2019). The Italian National Evaluation Agency of the University System and Research began monitoring third mission activities only in 2013. Even situations where the relationship with society was evident often resulted in a network of individual teachers/researchers not institutionally recognized by the university to which they belonged (Perulli et al. 2019).

Therefore, the real novelty is the recent institutionalization of the third mission function in universities, understood mainly as technological transfer, which could explain the weak presence in their strategic plans of key symbols in categories related to activities with a social impact or scope, compared to the massive presence of key symbols related to the education dimension of their mission. The growing focus on the categories of work and economic growth, on the other hand, is probably one of the effects of the financial and economic crises of recent years, with respect to which governments have asked universities for direct action to reduce youth unemployment rates. Lastly, the NPM reforms abovementioned have also affected universities (Regini 2015). It is evident that the size of the universities, the disciplinary sectors and the governance present in the universities have also influenced the contents of the strategic plans and their orientation towards sustainability.

Looking more deeply into the results also identified more mature practices, showing universities who had institutionalized the concept of sustainability in their planning documents. The most conscientious universities, which in their strategic plan devoted ample space to strategic objectives dealing with almost all the key symbols identified for the 17 categories used in the analysis, were the University of Catania, the University of Parma, the University of Bologna and the University of Rome “Tor Vergata”. In this regard, it is interesting to note that these universities declared that they set their strategic actions, thus drafting their strategic plans, using the 17 Sustainable Development Goals of the UN 2030 Agenda as a guideline. Moreover, these universities usually also join the various networks founded to support sustainable development. Indeed, it is worthy of mention that the University of Parma and the University of Bologna have been included in a collection of best practices entitled “Teaching for sustainable development in Italian Universities—Best Practice” promoted in 2017 by the Network of Universities for Sustainable Development and the Cà Foscari University of Venice.

Table 3 highlights what has been disclosed in terms of categories and key symbols.

Table 3. Content Analysis results for individual category. Source: Author’s elaboration.

SDGs	Category	Number of Key Symbols	Absolute Value of Observation from All Strategic Plans	Frequency (%)
1	Poverty	4	1	0.04%
2	Hunger	11	20	0.85%
3	Health and well-being	9	142	6.06%
4	Education	18	991	42.28%
5	Gender equality	4	55	2.35%
6	Water and sanitation	4	9	0.38%
7	Energy	5	42	1.79%
8	Work and economic growth	9	562	23.98%
9	Industry, Innovation and Infrastructure	6	96	4.10%
10	Inequalities	6	85	3.63%
11	Cities and communities	4	49	2.09%
12	Consumption and production	3	43	1.83%
13	Climate	4	19	0.81%
14	Life below water	3	0	0.00%
15	Life on land	5	100	4.27%
16	Peace, justice and institutions	3	12	0.51%
17	Partnership	5	118	5.03%
TOTAL		103	2344	100%

5. Conclusions

This paper contributes to the growth of the academic literature on the emerging topic of SR in public sector organizations (Dentchev et al. 2018; Dumay et al. 2010; Kappo-Abidemi and Ogujiuba 2020; Navarro-Galera et al. 2014; Vázquez and Lanero 2016). Specifically, we investigated the implementation of SR in universities’ medium-long-term planning processes, applying the content analysis technique to a selected sample of 20 strategic plans issued by public large and mega Italian universities.

Based on the document analysis results, it can be generally concluded that, to date, universities in most cases still pay little attention in their planning documents to objectives regarding the different dimensions of SR. The analysis found low compliance in universities’ strategic plans with the 17 Sustainable Development Goals of the UN 2030 Agenda.

However, more mature practices were also identified, with some universities showing more sensitivity to the issues of SR. This was the case with the University of Catania, the University of Parma, the University of Bologna and the University of Rome “Tor Vergata” which stated their use of the 17 Sustainable Development Goals of the UN 2030 Agenda as a guideline for preparing their strategic plans. In addition, these conscientious universities generally join various networks aimed at promoting sustainable development.

This paper was not without limitations. The first limitation derived from the qualitative methodology applied. Therefore, although the research method of content analysis was able to determine whether the universities integrated into their planning documents actions regarding SR issues, and which SR dimensions were invested with more resources, it was not able to demonstrate whether the results obtained reflected the policies that the universities implemented within the framework of the USR. In other words, the method used had the limitation of representing a mere count of the key symbols sensitive to the subject under study, without showing the actual dimensions of what was achieved. This means, for example, that the universities paying more attention to the issues of SR in their strategic plans could be the same universities failing to implement policies regarding USR in concrete actions. On the contrary, universities that in their planning documents give less weight to the issues of SR could be those more engaged in USR policies and concrete

actions. A further limitation of the analysis was that it did not take into account all Italian universities, neglecting research centers, private universities and telematics.

Further research is needed to better understand the degree of SR integration into the medium-long-term planning processes of public sector organizations, particularly in the university context. Future studies could verify the correspondence between the content declared by the universities in the respective strategic plans concerning the dimension of SR and the actions concretely carried out by them, enhancing understanding of the current state of USR. In addition, further research could extend the object of the analysis using complementary planning documents (e.g., integrated plans, university budget, positive action plans, board minutes) investigating the space for USR when also including these planning documents. Lastly, future studies could also include research centers, private and telematic universities.

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