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Article

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Article

CSR Reporting Practices: The Case of University of Bari

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Abstract: Corporate social responsibility (CSR) is a relevant topic for researchers and practitioners, widely explored with reference to companies. However, there are still few studies that address how higher education institutions integrate CSR practices into their strategy. This represents an important limitation since the university, through academic training and research activity, is the main promoter of CSR practices among different categories of stakeholders. Given the many benefits associated with the adoption of CSR, this study aims to explore the topic of CSR in universities, as they are institutions that act in the public interest and represent the ideal context for spreading the culture of preserving environmental and social, as well as economic, sustainability. The main purpose of this study is to explore, through the methodology of case studies, the type and effectiveness of the tools used by universities, specifically the University of Bari, to disseminate and integrate CSR into corporate strategy. Furthermore, this study aims to investigate how the university ensures the involvement of stakeholders, represented in particular by professors, administrators and students (stakeholder approach), in CSR initiatives. The analysis revealed the centrality of the investigated university in promoting CSR issues and sustainable territorial development. Finally, the study provides empirical evidence of the actions and methods of integrating CSR practices into corporate strategy and the ways in which stakeholders are involved.

Keywords: corporate social responsibility (CSR); universities; stakeholder engagement; corporate strategy; sustainability

1. Introduction

Business economics studies have always emphasized the ethical and social role to organisational success and long-term sustainability of a business (Davis 2005; Pētersons and King 2009). In this perspective, corporate social responsibility (CSR) is nowadays a topic that arouses deep interest on the part of businesses and economic, political and social operators. CSR encompasses the economic, legal, ethical and discretionary expectations society has of organizations at any given time (Carroll 1999). As all organizations, in universities the assumption of social responsibility must be deeply rooted in corporate governance (Ddungu and Edopu 2017; Larrán Jorge and Andrades Peña 2017; Rahman et al. 2019).

With the New Public Management reforms, universities have been invited to combine the preservation of the natural environment with the economic and social needs of the community in setting their own agenda (Trencher et al. 2013). In this sense, universities are called upon to ensure their own survival and economic sustainability by complying with the regulations of their sector and established ethical standards while creating opportunities for community benefit, but also showing concern for the environment in which they operate (González and Martinez 2004) and responding to the specific demands of the different stakeholders (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). In order to fully satisfy and generate increasing value for all stakeholders (student employees, shareholders, society), universities must assess the expectations of the latter



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for CSR practices especially in terms of the university's respect for human rights, the university's good reputation for its ethical behavior and impact of the university on the economy local/national economy (Antonaras et al. 2018). Providing information about these practices is relevant to ensuring accountability and CSR on the part of universities (Aversano et al. 2020).

Universities play an important role in addressing global environmental and social challenges because they are responsible for educating good citizens and good leaders and for promoting beneficial and healthy lifestyles to students, including exposure to and practice of good CSR (Ralph and Stubbs 2014). Recently, many universities have integrated sustainability into their teaching programs in order to empower students toward a sustainable approach in economic, social and environmental terms (Purushothaman et al. 2016).

In this regard, "university social responsibility" and the relationship between universities and their local communities are increasingly discussed in the literature (Hayter and Cahoy 2018; Vasilescu et al. 2010). There are still few contributions that have considered the specific social responsibility actions that universities should take (Heath and Waymer 2021; Chen et al. 2019; Rahman et al. 2019).

The university is responsible to the territory on which it acts, as well as to future generations. Consistent with the guidelines of the European Union, the university system is called upon to implement responsible and sustainable governance. This requires a high-impact collaboration between all social actors in terms of values, needs and expectations of European society (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). Thus, a broad process of promoting and supporting the challenges of diversity, inclusion and sustainability with explicit reference to the pursuit of the 2030 Agenda goals appears increasingly central (Kleymann and Tapie 2010; Storey et al. 2017; Wymer and Rundle-Thiele 2017).

Using a case study approach and following the framework proposed by Antonaras et al. (2018), we analyzed the approach followed by the university to integrate social responsibility initiatives into the corporate strategy, while also investigating the stakeholder engagement (stakeholder approach). Specifically, by conceiving CSR as the voluntary integration of social and environmental aspects into corporate activities and stakeholder relations, the work offers evidence of the actions taken by the university to promote environmental and social, as well as economic, sustainability.

The paper is organized as follows: Section 2 provides the literature review analysis; Section 3 describes the methodology; Section 4 provides results; Section 5 presents the discussion and conclusions; and Section 6 presents study limitations and potential future research avenues.

2. Literature Review

2.1. Corporate Social Responsibility: A Theoretical Background

The concept of CSR is the result of an evolution of several in-depth social studies over time, emerging from the idea that companies should operate over time considering their impact on society (Abad-Segura et al. 2019; Carroll 1999; Teixeira et al. 2018). Many scholars use different terms related to CSR such as corporate responsibility, responsibility of the legal system, sustainable development, ethical responsibility and involvement of stakeholders, the latter understood as employees, communities, the environment and society as a whole (Bir et al. 2009; Lee and Hu 2018; Teixeira et al. 2018). CSR is defined as "the voluntary integration of companies' social and environmental concerns into their business operations and relationships with their stakeholders" (Commissione Europea 2001). Although the integration of CSR practices is voluntary, their adoption is now a pre-requisite for maintaining competitiveness (Ali et al. 2015; Lee and Hu 2018; Wu et al. 2015). Scholars and practitioners agree that CSR practices can provide positive economic benefits (Yuan et al. 2020); in fact, many organizations employ resources and investments in

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CSR initiatives with the aim of creating value for themselves, the environment and society (Coombs and Holladay 2011; da Silva Junior et al. 2018; Kurtz 2008; Yuan et al. 2020).

The direction towards sustainable development represents a great challenge for all sectors of society (da Silva Junior et al. 2019; Vargas et al. 2019). In fact, modern production cycles require greater attention and commitment to sustainable development activities, stakeholder engagement and CSR in order to interact with the current industry (Lorena-Andreea and Palcu 2013). Recent decades have observed an increasing focus by organizations around the world on their responsibility to society (Ahmad 2012; Kouatli 2018), as well as the pursuit of favorable and sustainable economic outcomes (Antonaras et al. 2018). Although the literature has extensively explored CSR (Aversano et al. 2020; Matten and Moon 2008), this topic still attracts the interest of many academics (Abad-Segura et al. 2019; Burton and Goldsby 2009; Galvão et al. 2019; Ortiz-Avram et al. 2018). In fact, CSR-related issues have achieved considerable importance on the global agenda due to the central role they play in the relationship between business and society (Lyra et al. 2017; Niño-Muñoz et al. 2019).

2.2. Corporate Social Responsibility in Universities

Previously, interest in social responsibility was directed primarily at corporations, without considering the central role that universities play in promoting and incorporating CSR (Ismail and Shujaat 2019). In this regard, the 2030 Agenda founded by United Nations world leaders, in achieving the 17 Sustainable Development Goals (SDGs), has placed academic institutions at the center of the strategy as they have a direct role in promoting and influencing future generations to follow a path toward sustainability (Castillo-Villar 2020; Storey et al. 2017). Universities in such a competitive environment are realizing that it is no longer enough to transmit professional or academic knowledge but that they must reshape their corporate governance in order to align all its functions with the current needs of society (Ddungu and Edopu 2017; Rahman et al. 2019; Mousa et al. 2020). Some authors argue that University Social Responsibility (USR) can be considered as an interpretation of CSR (Ali et al. 2021; Esfijani et al. 2012). In fact, the university is considered to be that part of society whose goal is to disseminate and implement principles and values in an ethical manner through academic training, research and promotion, with the intent of meeting the needs of all stakeholders (Ali et al. 2021; Heath and Waymer 2021; Plungpongpan et al. 2016). One of the primary roles of the university is to provide CSR activities (Lozano et al. 2013; Plungpongpan et al. 2016) by developing new methods and structures for students to make them aware of the importance of responsible and sustainable education (Pizzutilo and Venezia 2021; Ritter 2006; Setó-Pamies and Papaoikonomou 2016). Some scholars emphasize that the university has a much broader responsibility beyond academic instruction (Aversano et al. 2020; Rahman et al. 2019) and that there is a need to educate students to be "adult citizens" (Kleymann and Tapie 2010; Storey et al. 2017; Wymer and Rundle-Thiele 2017), and make them aware of the role they play and will play in society as employees, consumers and entrepreneurs, but most importantly as stakeholders (Morales-Gualdrón et al. 2020). The integration of CSR at the University can be seen as a strategy to better meet the employment expectations of students and a better reputation for the University (MuijenHeidi 2004; Asemah et al. 2013).

Other studies, however, have pointed out that university social responsibility is to be considered separate to CSR (Kouatli 2018), stating that USR "is still in the embryonic stage compared to CSR" considering that most of the existing literature refers to CSR (Kouatli 2018; Tetrevova et al. 2021). Although the concept of social responsibility encompasses any type of organization, whether business or university, the ways in which it is implemented and enforced can differ (Adel et al. 2021). As universities' engagement in CSR plays a crucial role, promoting positive social impact through research, teaching and service offerings that improve the moral and social behaviors of the community, this study aims to analyze how universities disseminate CSR standards, representing today the least analyzed organizations under this profile (Heath and Waymer 2021). In fact, the limited literature on

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the topic of CSR in higher education institutions has prompted some scholars (Antonaras et al. 2018) to develop a useful framework as a guideline for universities in developing their CSR strategy and practices.

In line with the limitations identified by the existing literature, this study aims to explore the topic of CSR in universities by answering the following research question:

RQ: What initiatives the University of Bari pursues to integrate CSR into corporate strategy and stakeholder engagement practices?

3. Methodology

To answer our research question, we used the exploratory case study methodology (Yin 2015). This methodology, in addition to ensuring a high level of in-depth analysis of the complex reality examined (Berg 2004), is particularly successful when focusing on topical issues, such as the role of corporate social responsibility in universities (McCutcheon and Meredith 1993). This paper focuses, specifically, on an in-depth study of the topic of CSR within the University of Bari.

The choice of examining, specifically, the University of Bari is justified by its constant attention to sustainability issues, recently strengthening its commitment not only locally, but also nationally and internationally. In particular, the University of Bari is very active in organizing meetings, seminars, conferences aimed at raising awareness of citizens, younger generations, businesses, associations and institutions on the issues of economic, social and environmental sustainability, spreading the culture of sustainability in order to achieve a cultural and political change that will allow Italy to implement the United Nations 2030 Agenda and achieve the 17 Sustainable Development Goals (SDGs).

Starting from the framework developed by Antonaras et al. (2018), which assumes that the CSR strategy of a university (factor 1) should include actions in four main areas, namely society and environment (factor 2), students (factor 3) and people (factor 4), this study aims to analyze the relationship between the different factors with reference to the University of Bari. Specifically, the factors are as follows:

- Factor 1: CSR strategy and reporting;
- Factor 2: impact of CSR on society/environment;
- Factor 3: student-focused CSR activities;
- Factor 4: people involvement in CSR activities.

This framework assumes that a university attentive to social responsibility should base its strategy around these four pillars. Therefore, through the analysis of this case study, we intend to evaluate how the CSR strategy of the University of Bari has integrated the above-mentioned factors.

In this regard, we believe that the case examined presents the characteristics corresponding to those of the "critical case" (Yin 2015), that is, through which it can be determined whether the positions are established or whether instead it seems appropriate to develop an alternative proposal for the development of the phenomenon under study.

3.1. Data Collection

In order to achieve our objective, we conducted a semi-structured interview (Qu and Dumay 2011) with open-ended answers with the Sustainability Officer of the University of Bari Aldo Moro, as well as the Rector's Delegate for the Third Mission and Sustainability. It is believed that the semi-structured interview allows the interviewee to go into greater depth in the areas of research investigated, leaving room for in-depth analysis of aspects not necessarily related to the questions asked. The interview, which lasted about 60 min, was conducted remotely through a telematic link.

In particular, in light of the reference framework examined (Antonaras et al. 2018), a total of 10 questions were submitted to the respondents aimed at investigating the following aspects (Figure 1):

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- CSR strategy and communication;
- impact of CSR on society and the environment;
- CSR activities focused on students;
- employee involvement in CSR activities.

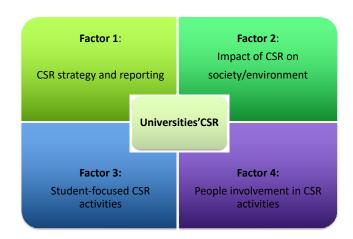


Figure 1. Factor analysis for CSR strategies and practices by universities according to the framework by Antonaras et al. (2018).

In order to investigate this phenomenon in a comprehensive manner, we integrated the interviews with information contained in other documents, thus ensuring the triangulation of data (Parris and Peachey 2013). In particular, in addition to the interviews, we identified additional data sources (Table 1) such as documents and materials published by the university such as the social and environmental reports, as well as the university website, from which it was possible to identify the initiatives promoted in material of sustainability (seminars, conferences, meetings).

Table 1. Source used for the case study.

Source	
University documents	Sustainability Report 2012–2018 Social Report 2010–2017 Strategic Plan
University website	https://www.uniba.it/amministrazione- trasparente/informazioni-ambientali, accessed on 13 December 2021
Interview with governance	Sustainability Officer

This approach made it possible to obtain the triangulation of data and sources and, therefore, to explore the phenomenon through direct observation, documentary analysis and interviews. In this sense, it was possible to ensure the reliability of the results of this empirical study (Patten 2015).

3.2. Data Analysis

For the coding of the data emerging from the interviews, three researchers individually and independently engaged in the coding process. Each researcher, after participating in the interview, independently attributed each of the interviewee's responses to the analysis factors identified in the framework of Antonaras et al. (2018). Subsequently, the results obtained by each researcher were compared for validity. Specifically, the reliability of the results was verified through the open coding method (Strauss and Corbin 1998). In applying this methodology, researchers first identified well-defined conceptual subcategories in order

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to avoid misinterpretation, thereby facilitating the classification of conceptually similar information into the relevant subcategory. Next, the raw data from the interviews were grouped within previously defined conceptual subcategories related to the topics under investigation.

4. Results

In reference to the first analysis factor, aimed at investigating "CSR Strategy and Communication", the Sustainability Officer of the University of Bari laid out how the CSR program is communicated to students and employees. Communication of the University's CSR program does not follow a well-defined line. Some initiatives are conveyed through internal mail; others are conveyed through the website. Currently, the University's goal is to reorganize the website and internal information flows to determine more standard and effective ways to communicate

As for the connection between CSR strategy and communication, the Sustainability Officer stated how there is an absolute incorporation of CSR policies into the University's strategies and policies. The University of Bari's policy documents are oriented towards CSR-related strategies. In particular, the strategic choices of the University are trying to ensure, to an increasing extent, coherence with the Sustainable Development Goals (SDGs) of Agenda 2030. Many of the activities implemented by the University are inspired by the Sustainable Development Goals (SDGs) and many of the indicators being monitored are linked to the same goals. In this sense, the University of Bari has taken a path consistent with a vision aligned with the 2030 Agenda.

As for the second factor of analysis, aimed at investigating the impact of CSR on society/environment, the Sustainability Officer explained how the communication of sustainability practices has contributed to the improvement of reputation in the area. The University of Bari, especially in recent years, has developed activities that have made it particularly recognizable at the regional level, maturing experiences that have also become a point of reference at the national level. In terms of reputation in the region, the University has been able to communicate its attention to CSR issues and, thanks to this efficient communication activity, today it represents a very important, not marginal, node in the Network of Universities for Sustainable Development (RUS Network).

In this regard, it should be noted that a few months before the lockdown, the University of Bari itself organized a "Sustainability Management" course aimed at the more than 70 universities that are members of the RUS. The University of Bari was, therefore, the first university to launch this course, and staff from universities in other countries and regions came to the University of Bari for this training course.

The Sustainability Officer also outlined how the University designs and manages its programs in a way that fully satisfies and generates increasing value for all stakeholders. The University has always been committed to mutually consistent actions aimed at generating increasing value for internal (students, faculty, administrative staff) and external stakeholders. In this regard, the Sustainability Officer stated that "the University of Bari is continually seeking systemic relationships with the outside world, as well as lasting and strategic ones". In this regard, the University has initiated an interlocution that, for example, sees the University of Bari connected to the metropolitan city in a synergic but also systemic way.

In particular, a relationship has been established with the study center of the regional council and with many other partners in the area. This greater awareness of the importance of external relations is an expression of the University of Bari's ability to generate value. In this sense, the University is becoming increasingly active in the development of projects, of a certain importance, aimed at enhancing the territory.

As for the tools that the University uses to report on its impact on the environment and the local/national economy, the Sustainability Officer stated that "at the moment the University is engaged in defining a series of indicators, for example regarding CO₂, linked

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to some of the University sites". Especially recently, the University of Bari has begun to build facilities consistent with significant energy savings.

It should be pointed out that attention to these issues has always been there but, at the moment, the evaluation of these issues is no longer just occasional, but systemic. For example, the Sustainability Officer stated that, with reference to the Science Department, a very thorough job has been done. Specifically, CO₂ emissions were calculated, including during the COVID period, to assess the impact on emissions generated by employee presence or absence. The results of this survey revealed that the weight of employees is quite low and, therefore, much more work needs to be done on the buildings and physical structures already in place. This is a path that we intend to undertake with reference to all the buildings/departments of the University, also extending the study of the factors that impact on CO₂ emissions with reference to student mobility.

Ultimately, through this set of indicators, the University reports its impact on the environment and on the local/national economy, thus communicating the achievement of results considered by the Sustainability Officer to be quite satisfactory.

This has certainly contributed to the strengthening of the reputation of the University of Bari on these issues and visibility at the national level.

The third factor, aimed at analyzing CSR activity focused on students, specifically investigates the main CSR activities undertaken by the university to ensure the protection of students' rights (e.g., advisory and academic guidance activities, methods for handling complaints received, information on university services offered, etc.). On the one hand, the university has been very committed to student orientation actions; on the other, it has tried to involve students through the activation of courses on sustainability issues.

The purpose of these courses was to spread the themes of CSR to a number of students that was as significant as possible. This choice is linked to the awareness of the University of Bari that themes such as those related to CSR represent a necessary and indispensable cultural background for every student at the university, regardless of the objectives and the degree course chosen, whether it be a three-year or a master's degree. The Sustainability Officer specified that the cross-curricular courses are also addressed to the outside world, as they are strategic themes for the development of the territory: "The University of Bari is committed to providing cross-curricular courses on CSR issues also to citizens and employees of other institutions in the territory. This represents a very important step that gives value to the central role of the University of Bari in the sustainable development of the entire territory." In addition, some specific degree courses on CSR issues have been activated, in both economic and legal fields.

The fourth factor analyzes employee involvement in CSR activities and specifically investigates the university's engagement in social and/or volunteer activities that also involve employees. The Sustainability Officer stated that involvement involves both faculty and technical-administrative staff as well as students. The University and its staff are very proactive towards carrying out activities of social interest, whether related to people in difficult conditions, sports activities or engagement on issues related to sustainability, thanks to a dense network of interactions with other local players who see the university as an important point of reference. However, there is a difficulty in terms of coordination of these activities having a limited availability of people and resources. In this sense, efforts are being made to channel the energies that faculty, technical-administrative staff and even students develop in these domains so that a unified and organized framework can be developed.

Ultimately, the interview shows that the University of Bari is certainly present and active in these areas and is also very visible in the area. In fact, as the Sustainability Officer affirmed, "this significant commitment is recognized not only at the regional level but also at the national level by the national networks that deal with CSR".

The following table summarizes the results from the interview for each factor of analysis (Table 2).

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Table 2. Summary of results for each of the analysis factors of CSR in universities according to the framework of Antonaras et al. (2018).

Factor	Activity
Factor 1: CSR strategy and reporting	The University's CSR program is communicated to students and employees through both internal mail and the website. With reference to the connection between CSR strategy and communication, the Sustainability Officer attests to "the absolute integration of CSR policies into the University's strategies and policies, in coherence with the Sustainable Development Goals (SDGs) of the 2030 Agenda".
Factor 2: Impact of CSR on society/environment	The Sustainability Officer states that "the communication of sustainability practices promoted by the University of Bari has improved the reputation of society in this sense and this has also had an important social impact". The University of Bari also recognizes the importance of the "continuous search for systemic relationships with the outside world, as well as lasting and strategic", an expression of the organization's ability to generate value for the territory. Furthermore, the Sustainability Officer states that "at the moment the University is engaged in the definition of a series of indicators, for example related to CO_2 " able to measure its impact on the environment and on the local/national economy.
Factor 3: Student-focused CSR activities	The University of Bari is very committed to the actions of orientation and involvement of students through the activation of courses on sustainability issues. In this regard Sustainability Officer states that: "the University of Bari is committed to providing cross-curricular courses on CSR issues also to citizens and employees of other institutions in the territory. This represents a very important step that gives value to the central role of the University of Bari in the sustainable development of the entire territory"
Factor 4: People involvement in CSR activities	The Sustainability Officer states that "The University and its staff are very proactive towards carrying out activities of social interest, whether related to people in distress, sports activities, engagement on issues related to sustainability, thanks to a dense network of interactions with other local actors who see the university as an important reference point".

5. Discussion and Conclusions

Starting from the conceptual framework of Antonaras et al. (2018), the present study investigates, with reference to the University of Bari, to what extent the CSR strategy (factor 1) includes actions aimed at spreading the issues of Corporate Social Responsibility on society and the environment (factor 2), on students (factor 3) and on internal staff, represented by faculty and technical-administrative staff (factor 4). The approach used is the "stakeholder approach", moving from the consideration that when it comes to CSR, the management of a university must orient its mission and vision towards the expectations of its main stakeholders.

Consistent with the expected results of the study by Antonaras et al. (2018), the University of Bari has demonstrated not only that it has developed a solid CSR strategy, but also that it has ensured the involvement of the main categories of internal and external stakeholders in this activity, moreover exerting a positive impact on society and the environment.

As for the CSR strategy (factor 1), the interview showed how the University's strategic choices are consistent with the Sustainable Development Goals (SDGs) of the 2030 Agency. In particular, the University has activated the transversal training course called "Agenda 2030. Policies, processes, participation", whose main purpose is to promote a culture of sustainability among students, members of the academic community and citizenship. Through participation in this course, participants deepen the main problems and fundamental issues

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of sustainable development (both from a historical background and theoretical framework of reference), developing solutions in order to contribute to the pursuit of the 17 Sustainable Development Goals and to make the University of Bari more committed to this perspective.

As is well known, a university CSR strategy should also focus on society and the environment. Through the implementation of transversal courses, intended not only for internal staff, the University of Bari has ensured the dissemination of knowledge of CSR issues to the general public. In this sense, CSR initiatives also affect society and this is further confirmed by the continuous development of projects and external strategic relations, aimed at enhancing the territory. The activation of the Advanced Training Course in "Sustainability Management", addressed to the staff of the University of Bari and to the staff coming from the other more than 70 Italian Universities adhering to RUS, should also be noted. The objective of the course is to train professionals with specialized and strategic skills, able to support the political and decision-making processes of the University on the issue of policies and capacity building actions for sustainable development. The topics covered range from the management of human resources to the management of natural resources, energy and mobility, waste management and green public procurement, with an in-depth study of the recently published standard ISO 37101:2019 on "Management Systems for Sustainable Development in Communities".

These initiatives and activities have contributed to making the University of Bari particularly recognizable not only at a regional level, but also at a national level, holding a prominent position in the Network of Universities for Sustainable Development (RUS Network).

As for the involvement of students, the interview revealed the full awareness of the University of Bari about the central role of students for the future dissemination of CSR practices. To this end, regardless of the objectives and the degree course chosen, the university has activated cross-curricular courses directed at students on sustainability issues. However, this is not the only initiative, as there are numerous activities to raise student awareness of environmental issues. For example, in order to ensure an increasingly plastic-free department, a kit called "Ghirba per l'Ambiente" (Grape Soup for the Environment) has been distributed to freshmen and students already enrolled, aimed at reducing the purchase and consumption of plastic water bottles.

The University of Bari is also very attentive to the efficient use of resources and energy saving, encouraging the construction of buildings in this sense. In order to monitor, for example, CO₂ emissions, the University is engaged in the development of a series of indicators that allow it to report this information.

In fact, a university-wide CSR strategy should include activities focused on environmental preservation (recycling program and use of renewable resources).

The interview with the Sustainability Officer revealed the full involvement of faculty and technical-administrative staff in CSR activities, engaged in carrying out activities of social interest such as sports activities, and also engagement on issues related to sustainability, thanks to a dense network of interactions with other actors in the area.

In conclusion, the analysis clearly showed the centrality of universities in the promotion of CSR issues and, therefore, in the sustainable development of the entire territory. As there are still limited studies that have analyzed the specific actions of universities to ensure an efficient dissemination of CSR (Chen et al. 2019; Rahman et al. 2019), the present study has provided empirical evidence of activities capable of producing positive effects on society, the environment and different categories of stakeholders. This highlights how the University of Bari did not simply address CSR issues theoretically, but rather put into practice the assumptions behind CSR through the promotion of activities and initiatives that can concretely raise awareness of these issues among society and stakeholders, both internal and external.

The real challenge, in fact, is to engage and implement this CSR "to serve the public interest" by helping management to "keep pace with change and use it effectively" (Harlow 1976).

As such, Bari University has been shown to elevate and implement CSR standards as a means to achieve constructive social change (Heath and Waymer 2021).

6. Implications, Limitations and Future Research Lines

In terms of theoretical implications, the present study contributes to the literature analyzing the relationship between CSR and universities by providing a concrete case of implementing CSR practices into university strategy. In fact, although the adoption of such actions has been extensively investigated with reference to the industrial sector, being considered among the most environmentally impactful, this analysis is still in an exploratory stage with reference to the education sector.

From the standpoint of practical implications, this study represents an example for universities throughout the world of how to implement CSR activities to ensure the generation of increasing value for all stakeholders. In fact, it is clear from this study that the adoption of coherent actions aimed at generating increasing value for internal and external stakeholders favors the improvement of the image and reputation of the University and, by extension, of the surrounding area.

Through the case study under examination, therefore, it was possible to assess the involvement of stakeholders by the University of Bari, both as recipients and as active partners of the company.

The limitations of our study can be found in the methodology of analysis used. The use of a single case study does not allow us to extend the results of our analysis to the universe of university organizations. Limitations also relate to the content of the interview itself. Specifically, the limitation that emerged from the interview relates to the communication of CSR goals due to the lack of a well-defined mode of disclosure.

As is well known, there is a growing need to understand how universities integrate social and environmental aspects into their strategy and the perceptions of different categories of stakeholders. In particular, the adoption of socially responsible behavior by various organizations has become increasingly understandable in recent years due to the growing attention of internal and external stakeholders to these issues. The need for companies to meet stakeholder expectations has led to significant changes in the definition of corporate strategies, which are increasingly oriented towards the integration of social and environmental aspects. Therefore, future studies could investigate more standard and effective modes of communication adopted by universities. It would also be interesting to explore a comparative study across universities in order to identify CSR actions that could take on the connotation of "best practices" for higher education institutions.

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