

Using Sustainability Lens to Explore Gender Equality Disclosure: A Case Study of an Italian University

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Abstract

This case study explores social sustainability disclosure on gender equality by focusing on an Italian public university, namely the University of Padua. This university is committed to the disclosure of the SDG 5 of the UN Agenda 2030 (“Gender Equality”) in its three-year planning documents.

The findings show that Padua University is an example of best practices for other universities in Italy and elsewhere. In fact, Padua University plays a crucial role in promoting gender equality as witnessed by its 2019 Gender Report which was one of the objectives of the 2020-2022 Integrated Performance Plan (IPP).

Gender equality disclosure in Italian universities is not yet institutionalized despite the Guidelines on gender reporting issued in 2019 by the Conference of Italian University Rectors. This case study may be useful for academics, policy makers and university governors because it provides a model of high level of coordination between planning and reporting gender items.

Keywords: Gender equality, sustainability disclosure, gender budgeting, gender reporting, Italian universities, case study research.

1. Introduction

Social sustainability disclosure is becoming increasingly important in academic institutions, and sustainability topics are often included in planning and reporting documents. Among the 17 Sustainable Development Goals (SDGs) of the 2015 UN Agenda 2030, gender equality (SDG 5) is gaining momentum (Korfgen *et al.*, 2018; Purcell *et al.*, 2019). Gender equality is an emerging issue in all sectors of accounting and business economics. The SDG 5 emphasizes the need to ensure full participation of women and equal leadership opportunities at all levels of decision-making in politics, economics and public life in order to achieve social and gender equality and self-determination for all women and girls.

This study was prompted by the findings of a recent article by Salvatore and Resce (2021) that investigated whether and to what extent the Italian mega-public universities address gender equality disclosure in the planning of their institutional activities. This earlier study, which used text mining techniques to analyze integrated plans, showed that there was growing attention and sensitivity to gender equality issues in the planning documents of mega-universities (Nicolò *et al.*, 2021). The mega-universities are those with more than 40,000 students, according to the *Italian Social Investment Study Center* classification – CENSIS. They represent 40% of the total number of public universities in Italy in terms of number of students, professors and researchers, and thus it is a very significant sample. From the Salvatore and Resce (2021) study it emerged that, among the 10 Italian mega-universities, the University of Padua was the first university to focus on gender equality in its performance planning documents.

In this context, this work analyzes and presents a case study of the University of Padua in terms of social sustainability disclosure, in particular gender equality disclosure with the aim of offering a twofold contribution to the theory and practice in this field. Firstly, it contributes to the accounting literature on gender equality disclosure and secondly, it has practical implications because the analysis of Padua University best practices can be applied by other universities in their gender disclosure documents.

This case study has been carried out within a university context in which gender policies have recently been fostered by the 2019 Conference of Italian University Rectors (CRUI) guidelines for gender reporting (Lucchese *et al.*, 2022). Fissi *et al.* (2021) have underlined the strategic role of universities in building a more sustainable society.

The methodology used in this study is a qualitative methodology based on the presentation and analysis of a single exploratory case-study research (Yin, 2014). The study materials are the innovative mandatory performance planning documents of Italian universities, namely the Integrated Performance Plans (IPPs), and the voluntary annual gender reports (also known as “gender budgets”). The IPPs differ from the other university planning documents, i.e., strategic plans and budgets, because they contain both textual and numerical data.

The IPPs of the 3 years from 2018-20 to 2020-22 were retrieved from the university website in order to determine the trend of gender equality disclosure during this period. Gender reports/budgets are social reporting and disclosure documents that deal with both gender *budgeting* and gender *auditing*; they are stand-alone reports not yet compulsory in public universities in Italy (Pulejo, 2013; Steccolini, 2019; Lucchese *et al.*, 2022). They have recently been promoted by the CRUI and the Ministry of University and Research (MUR) because they aim to ensure planning, analysis and reporting actions that favor gender equality in the various areas and operations of university activities, namely research, training and third mission. As yet, some universities have issued a gender report, starting from 2010, but have not systematically drawn up a gender report every financial year thereafter. The University of Padua has published two voluntary gender reports/budgets, one for the year 2016 and the second for the year 2019.

The analysis of gender equality disclosure should start from the planning stage (Pulejo, 2013). The present study was developed firstly by analyzing the mandatory IPP documents of Padua University related to the three-year planning of the performance objectives and then by analyzing its gender reports given the fundamental link that exists among planning, accounting and reporting.

The remainder of this paper is structured as follows: Section 2 is dedicated to the background of the study, while Section 3 presents the case-study research together with the analysis of the documents used and the results of the study. Lastly, Section 4 is devoted to the discussion of the findings of the case analysis, the major conclusions, and outlines future research lines.

2. Background

Sustainability is an emerging topic worldwide and will help to achieve the 17 SDGs of the UN Agenda by 2030 (Bebbington and Unerman, 2018). It is an interdisciplinary topic and a threefold concept that includes: *i.* economic and financial sustainability, *ii.* environmental sustainability (linked also to ecological transition) and *iii.* social sustainability (notably gender issues, inequalities, human rights, anti-corruption and other related topics). Universities have a particular responsibility in the implementation of the UN Agenda 2030 given their role in promoting the creation and dissemination of knowledge and the effect they exert on the ecosystem in which they operate.

In this context, it is also important to communicate and disclose non-financial information (NFI) namely, social, environmental, human resources and employee-related information, human rights, anticorruption and governance-related issues. Notably, the EU directive 2014/95/EU on NFI (that entered into force in 2017 in EU member states) required business groups and other entities to report sustainability information. The objective of NFI disclosure is to improve the disclosure of environmental and social sustainability, also considering gender issues. Hitherto, disclosing economic and financial data was not sufficient in terms of transparency and accountability, or in terms of meeting stakeholder's and investor's needs, particularly regarding sustainability. Indeed, stakeholders tend to lose trust in entities due to poor disclosure regarding sustainability topics (De Luca, 2020). Consequent to the above-mentioned EU Directive, social disclosure is being adopted also by universities. Gender sustainability disclosure employs new *accountability* tools, namely gender budgets, gender reports and planning documents that are aimed at communicating social sustainability perspectives (Garcia-Sánchez *et al.*, 2022).

The *Global Reporting Initiative* (GRI, 2016) provides tools and recommendations to report sustainability performance in any sector or country in the world. The GRI guidelines (2016) are in fact an international reference point for all entities or institutions that want to implement social, gender and environmental sustainability reporting and disclosure systems. The GRI Standards, series 400, on social topics includes the impact of an organization on the social systems within which it operates. However, there is a need for sustainability guidelines specifically designed for the university sector (Lozano, 2011; Ceulemans *et al.*, 2015).

Very recently, the Times Higher Education (THE) World University Rankings published, in March and then in May 2022, a report on gender equality in higher education, in partnership with the UNESCO International Institute for Higher Education (THE-UNESCO, 2022). This report found that, despite some promising initiatives, there is still room for improvement. For instance, the THE report found that women are underrepresented in science, technology, engineering and mathematics (STEM), less than two-fifths of senior academics globally are women, and less than a third of authors of research papers are women.

In this scenario, gender equality in universities is a hot topic also in Italy as shown by the directives of the Italian Government. Italian universities are under strong pressure also from the CRUI, the Ministry of University and Research and the Network of Italian Universities for Sustainable Development (RUS). In 2021, the Italian Study Group for Social Reporting (GBS), together with the RUS, issued the first Standard Setter for sustainability reporting for Italian universities that includes gender equality (RUS and GBS, 2021). Notably, some scholars have highlighted the positive evidence of gender diversity in universities, particularly regarding the pursuit of third mission activities (Mazzotta *et al.*, 2019; Arena *et al.*, 2020).

Indeed, third mission objectives require *soft-skills* typical of female leadership: female managers are known for their superior interpersonal and networking skills versus males (Arena *et al.*, 2020). Finally, women are also underrepresented in accounting and auditing professions (Khlif and Achek, 2017).

3. Analysis of the case study

This case study started from the analysis of the mandatory planning documents of the University of Padua of the last 3 three-years periods. The aim was to determine whether these documents adhered to the SDG 5 on gender equality of the UN Agenda 2030. In addition, the university website was screened to retrieve voluntary sustainability reports/budgets on gender equality issues and policies.

3.1. Documents analyzed

The IPPs were introduced by the Italian National Evaluation Agency of the University and Research (ANVUR) in 2015, and updated in 2019 with the recent guidelines (Aversano *et al.*, 2020). They concern the three missions in which universities operate: research, teaching and third mission. They also contain descriptive/textual material, economic/financial budget data, details of the strategy to be implemented and the economic/financial resources to be allocated. These documents include organizational and individual performance objectives (Allini *et al.*, 2020; Salvatore and Di Carlo, 2018). Indeed, the planning phase should be linked to the reporting phase in order to summarize and report the university actions concerning gender policies. Therefore, to complete the analysis, the website was screened to see if the University of Padua published voluntary sustainability reports/budgets on gender equality themes. The Padua University published a first gender report in 2016, which was revised in 2017, and a second gender report in 2019, which complies with the CRUI guidelines on sustainability reporting.

The IPP documents and the voluntary gender reports were mainly drafted by the administrative and technical staff of the University. Nevertheless, the academic staff and Rector’s delegates were involved in the preparation of the reports.

3.2. The territory of Padua University and its rankings

Padua University is one of the Italian mega-universities and has approximately 60,000 students. It was founded in 1222 by a group of students and professors from Bologna University, and is located in the Veneto Region, in northern Italy, in the urban area of the town of Padua. There are three other universities in the Veneto Region: the University of Venice “Ca’ Foscari”, the Institute of Architectural Studies (IUAV) in Venice and the University of Verona in Verona.

Padua University whose motto is “*Universa universis Patavina libertas*” (Padua's freedom for all) is constantly very well positioned in the Quacquarelli Symonds (QS) World University Rankings, in the Academic Ranking of World Universities (ARWU) and it ranks fourth among the Italian universities and 76th among the 1,524 higher education institutions worldwide in THE World University Rankings 2022.

The University of Padua plays an important role in sustainability projects such as the “*Smart City for Padua*”¹. This project promotes sustainability, livability and social equity in the ecosystem of the University of Padua through technological and design innovation to achieve smart services.

3.3. Results

The analysis of the IPPs to investigate the presence of profiles linked to "gender equality" showed that the content related to the SDG 5 in the documents of Padua University has increased in the last 3 three-years (Salvatore and Resce, 2021). These results are very encouraging. Indeed, in the IPP of the three-year period 2020-2022, which is the most focused on gender, the *gender equality* is explicitly addressed throughout the text.

Table 1. Selection of gender equality perspectives included in the IPP of 2020-2022 of the University of Padua

SECTION	CONTENT (translated from the IPP)
Paragraph 2.1 - Mission and Vision: the values of the University of Padua	“By focusing on the University's aspiration of universalism, on the concreteness of its programmes, on the skills and commitment of the academic community, we wish to enhance and give concrete form to the motto “ <i>Universa Universis Patavina Libertas</i> ” (Padua's freedom for all), which can be expressed in the following values: [...] respect for the diversity of ideas and worldviews, combating all forms of discrimination (race, disability, gender, age,

¹ The “*Smart City for Padova*” is available on line at: <http://hit.psy.unipd.it/padova-smart-city> (last accessed 10 May 2022).

	<i>religion or sexual orientation)."</i>
<i>Table 4.1 - Strategic objectives by domain</i>	<i>Explicit mention of "Promoting gender equality".</i>
<i>Table 5.3 - Quality Policies - Third Mission</i>	<i>"Promoting gender equality: launching initiatives to promote gender equality".</i>
<i>Table 5.15 - Lines of action of the University of Padua</i>	<i>"Promoting social sustainability issues: the University aims to create a study and work environment based on the values of inclusion, gender equality, valuing differences and the potential of each individual, spreading good practices and a culture based on fairness, non-discrimination and social cohesion".</i>
<i>Paragraph 5.6. - The Charter of Sustainability Commitments 2018-2022</i>	<i>"The first Sustainability Report of the University of Padua was drafted in 2019, with reference to the activities carried out in 2018, and represents the first important step of the UniPadova Sustainability project, aimed at giving initial feedback to the community on the objectives and actions foreseen in the Charter of Sustainability Commitments (2018-2022) one year after its approval. The reporting process launched with this first report has made it possible to review and describe what the university has actually done in certain areas, such as gender equality, equal opportunities, inclusion and well-being, and to present for the first time the results of surveys and analyses, in particular on environmental performance, structures and processes, which are used to define objectives and policies".</i>
<i>Paragraph 5.7. - The Positive Action Plan (PAP)²</i>	<i>"The 2018-2020 PAP contains objectives, listed below, which provide for the active involvement of the entire political-administrative structure of the University: systematic collection of data in anticipation of the next "Gender report/budget"; [...]; enhancement of gender differences through the promotion of training and research activities that take into account the gender variable (gendered innovations)".</i>
<i>Paragraph 10. - Representation of objectives</i>	<i>"Within the portal, the main planning and policy documents of the university (University Strategic Guidelines, Charter of Sustainability Commitments and Positive Action Plan 2018-2020) have been made available to managers to facilitate the definition of gender performance and sustainability objectives".</i>
<i>Contacts</i>	<i>E-mail address dedicated to sustainability information.</i>

To complete the case study research, the voluntary 2019 gender report was analyzed. This report was the second of its kind after the one of 2016 and the first after the 2019 CRUI guidelines for sustainability reporting. The document underlined the importance of creating gender balance in governance bodies, commissions, in research projects and in the different positions of the academic carrier. It is important to remark that the gender report 2019 was one of the objectives of the integrated performance plan (IPP) 2020-22 and was drafted by the coordination of the office of public engagement in the University of Padua. Furthermore, the gender report was based on the *University Strategic Guidelines* and on the *Charter of Sustainability Commitments 2018-2022* of Padua University.

² The *Positive Action Plan (PAP)* is a strategic mandatory document of the universities, in which the universities have to communicate the positive actions planned for a three-year period to promote *gender equality*. The human and financial resources to achieve these actions are also indicated. However, there are still no specific *guidelines* on the content of PAPs (Gallizzi and Siboni, 2016).

In summary, this case study shows that the University of Padua is actively implementing best practices for gender equality policies and actions thereby also adhering to the UN Agenda 2030 for sustainable development.

4. Discussion and Conclusions

Universities play a strategic role in the training of students and future leaders and in the dissemination of knowledge towards the ecosystem in which they operate. In recent years, the Italian university sector has undergone a process of transformation in terms of organization, *governance* systems, accounting and budgeting systems thereby gaining greater autonomy, partly consequent to the spread of *New Public Management* theories and models (Salvatore, 2012). As a result of this new approach, universities have been encouraged to increase accountability and transparency also regarding social sustainability topics such as gender issues and human rights. Nevertheless, the development of dedicated and integrated plans and reports is still not widely adopted. In particular, in the case of gender issues, there is a lack of attention to planning, and the gender documents of disclosure are mostly used as gender reports and there is still a lack of attention regarding gender budgeting processes (Steccolini, 2019).

As described in this case study, Padua University is a pioneer of best practices that may serve as an example for other universities in Italy and elsewhere. Interestingly, gender-related themes were included in both planning and reporting documents. This is of particular importance since it represents an effort of *gender mainstreaming* that links the gender policies set-out in the IPPs to the actions undertaken to improve gender equality and subsequently included in the reports. Notably, the gender report was one of the objectives of the IPP of the University of Padua thereby demonstrating a high level of integration between the planning and reporting phases. Indeed, a very close link between planning and control in universities, as is the case in all areas of business administration, is of paramount importance. Planning must become an economic management guidance tool, and no longer an authorisation tool. The recent adoption of accrual accounting and cost accounting in public universities in Italy supports this important shift towards economic planning that is no longer an authoritative and bureaucratic tool but has become a managerial tool.

The findings of the present case study can provide significant input to university governance bodies and policy makers on the need to implement new disclosure and reporting tools to meet the needs of stakeholders, communities and territories on gender issues. In this context, the coexistence of women's skills, knowledge and experience, complementary to those of men, is strategic for the contribution that universities can make to the sustainable development of the territory and to the consolidation of the reputation of university institutions towards stakeholders, also with a view to *stakeholder engagement*.

In this vein, this case study could be of interest also to the communities and territories in which universities operate. It is crucial that universities communicate with and be transparent to citizens, the local area, students and the community regarding gender policies taking into account the true needs of men and women. Consequently, the university system should consider necessary the use of innovative *accounting* and *accountability* tools and their implementation must be encouraged by involving all academic and technical-administrative staff to ensure that these tools are not prepared only for *compliance*.

Future research paths could extend an in-depth examination of gender sustainability in all Italian public universities (mega, large, medium and small universities, polytechnics, doctoral schools) in order to achieve a complete vision of gender policy planning in public university institutions, and to improve inclusivity in all university activities. Furthermore, it would be interesting to develop an analysis of all the SDGs of the 2030 Agenda in the performance planning documents of the mega-universities in order to assess their contribution to sustainable development.

In conclusion, this case study research could provide insights to academics, university boards, regulatory bodies and practitioners on how to implement actions in order to reach the aims of the SDG 5 and consequently to accelerate the shift toward sustainable development. In addition, there is a need for dedicated gender disclosure guidelines to support the university governance and decision-making boards to undertake sustainable development actions that may favor the diffusion of gender equality best practices in the university setting.

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