Reporting University Performance through the Sustainable Development Goals of the 2030 Agenda: Lessons Learned from Italian Case Study

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Abstract: The shift of sustainability paradigms within the academic context has prompted universities to develop additional accountability tools to respond to the resulting demand for information. However, in terms of social reporting, universities have complete discretion regarding the content and nature of their sustainability budgets. The resulting diversity has led to greater heterogeneity with regard to information systems, which in turn poses the risk of making reports for stakeholders difficult to understand and complicates benchmark comparisons between different institutions. This paper aims to summarize the state of the art of sustainability reporting in Italian state universities, and to assess the compliance of these reports with global sustainability trends. This is achieved by determining the extent to which the sustainable development goals, outlined by the 2030 Agenda, are integrated into the substantive indicators used in the preparation of sustainability reports. The results show that sustainability reporting in universities is still in its early stages. Although only 29 universities—which represent 42% of the total number of universities initially surveyed—have pursued a sustainability reporting process, this research highlights a gradual increase in the implementation of SDGs as a criterion for assessing sustainable performances.

Keywords: accounting; sustainability reporting; Italian state universities; 2030 Agenda; SDGs

1. Introduction

In the most recent few decades, the concept of sustainable development has received increasing attention from the private, public, and non-profit sectors, as well as educational institutions and universities. There are many definitions of sustainability [1,2], but the most widely accepted and acknowledged definition is from the Brundtland Report, which defines sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their own needs [3]. Another definition was adopted by Elkington [4], who defined the term sustainability using an approach based on the triple bottom line, which involves the interrelationship and integration of the economic, social, and environmental dimensions of corporate actions. In the university sector, there have been several attempts to conceptualize sustainable development in higher education institutions [5,6]. Applying sustainability paradigms to the university context is justified, given the role universities play as social institutions and undisputed drivers of change. They serve a fundamental role in the search for means of enabling sustainable development in the economic, social, and environmental senses. A university can thus be defined as 'sustainable' when it is able to implement these themes in its research and teaching. It must also succeed in establishing an active dialogue with society and in ensuring a special focus on the local area in which it operates. Therefore, as stated in the reference literature, an awareness of their impact has led universities to integrate sustainability values into their own cultures, and to apply them to governance, education, research, and the third mission [7–11]. Universities have indicated the impact

of such an approach through reporting their results [12,13]. Social reporting, which involves preparing and releasing documents describing an institutions fulfilment of its social responsibilities, can serve to reflect the performance of a university in quantitative and qualitative terms [14]. In addition, such documents may describe the activities conducted by an institution in pursuit of the triple academic mission [15], and may also assess the impact generated in terms of sustainable development [16,17]. Some universities have engaged students, creating an experiential learning exercise within the process of collecting data and producing sustainability reports [18].

There is no non-financial reporting obligation for universities in Italy [19,20]. The first social responsibility documents published by 'pioneer' universities date back to the early 2000s. Previously, universities' social reporting was mostly focused on developing social reports in the broadest sense, that is, a set of evaluations concerning the performance of a company in a social context [21]. Over time, Italian universities have started to produce various documents, including end-of-term reports, environmental reports, and gender reports; however, in recent years, sustainability reports have become more widespread. They are considered to be the most appropriate and direct way of representing the performance of an organization in terms of the economic, social, and environmental dimensions [4,22]. To be defined as such, social reporting documents must comply with standards concerning the content that should be included and the principles that should be followed, to avoid self-referential content [23]. Furthermore, adhering to such standards ensures that documents are comparable over time and that documents published by different institutions can be compared [24,25]. As is described later in this paper, universities have adopted many standards over the years; however, in terms of reporting methodology, adopting one or more standards is a subjective choice made by each university based on its motivations, context, and activities. This discretion on the part of university in choosing the type and content of their social and sustainability reports increases the diversity of their information systems, which poses the risk of making it difficult for stakeholders to read such reports and does not allow adequate comparison of different approaches [26].

This paper aims to analyze the state of the art of sustainability reporting in Italian universities and to investigate the integration of the sustainable development goals (SDGs) of the 2030 Agenda into the substantial parameters that represent the foundation of the drafting of sustainability reports. Adopting the criteria linked to the SDGs in defining objectives and in sustainability reporting would make it possible to reduce the diversity of information systems within universities, thus making it easier to read sustainability reports and allowing for more accurate comparisons between the performances of various Italian universities.

The remainder of this paper is organized as follows: Section 2 provides a brief literature review on social and sustainability reporting practices in higher education institutions; Section 3 explains the choice of sample, the process of data collection, and the methodological approach used; Section 4 provides the findings; Section 5 draws conclusions, along with a discussion of the lessons learned, highlights the limitations of the study, and offers suggestions for future lines of research.

2. Literature Review

2.1. Diffusion of Social and Sustainability Reporting in Universities

In recent years, numerous universities both in Italy and abroad, have introduced aspects of social reporting. This has led to the adoption of documentation including social, environmental, and end-of-term reports, and—more recently and increasingly widespread—sustainability reports.

Universities have adopted these documents for many reasons; however, it is worth highlighting the fact that they complement economic and financial accounting documents, including budgets and final statements [27]. These documents aim to make the results obtained by university institutions more transparent and understandable [28]. Furthermore, sustainability reports can help universities to communicate their own sustainability

efforts to their stakeholders [29–31]. Indeed, the purpose of social reporting documents is to present and publicize the services provided, the educational services offered, and the overall picture of the initiatives undertaken [32,33]. They also promote an understanding of the individual characteristics of the institution from a sustainability point of view, sharing information related to environmental, social, and economic issues, with the ultimate goal of fulfilling the informational needs of various stakeholders. From a managerial point of view, these documents are also an important factor in the conscious and effective implementation of policy and management activities, allowing for the assessment of sustainable performance and for reflection on both their potential and weaknesses. In this sense, the sustainability report is a tool which is able to support planning processes and internal strategic improvement [28,34]. They help to monitor the results achieved and set new sustainable objectives.

To date, universities are only required by law to report on financial matters. This has meant that adherence to sustainability reporting processes has been limited to those universities that have voluntarily adopted the principles. Furthermore, this has delayed the full implementation of reporting systems in the education sector on a global level.

According to data from the GRI [35], over the last 20 years more than 15,000 organizations have initiated a reporting process and more than 63,000 sustainability reports have been published. Industrial, financial, mining, and energy companies are taking the lead in sustainability reporting, demonstrating that sectors with a higher environmental impact are the main proponents of voluntary sustainability disclosure [36,37]. The higher education sector is among those falling behind; currently, it accounts for just over 1% of global reporting (Figure 1).

In line with this trend, there is a significant amount of international published research on corporate social and environmental reporting [38–51]. Although numerous scholars have examined sustainability reporting in the for-profit sector, few studies have addressed such perspectives in public sector organizations and even fewer in the education sector, particularly in university institutions [52,53]. However, universities play an important role in educating future leaders and in promoting sustainable development [54,55]. They integrate these sustainability values into their own culture and develop them into their own operations and within the three missions [56]. Considering these factors, stakeholders—students, administrative technical staff, teaching faculty, etc.—should be well-informed on sustainability issues, and this can be easily achieved by means of sustainability reports [57,58].

According to data from the GRI (Global Reporting Initiative, 2021), social reporting started to become popular in the education sector in the early 2000s, when the first pioneer universities published sustainability documents. Universities started to adopt these reports in significant numbers in 2010, and this has continued along a relatively upward trend, demonstrating how more higher education institutions are slowly moving towards sustainability reporting [35,59,60]. This is a clear sign of the wider international attention toward this issue. A closer look at the information contained in the GRI sustainable disclosure database shows that the first university sustainability report was published in 2001, and to date, sustainability reports have been produced by 179 universities globally (Figure 2).

It is evident that there is growing interest from universities towards adopting sustainability reporting practices. However, some authors reveal that sustainability reporting is not a common practice in the higher education sector, and it is at a rather early stage [12,13,60]. This is indicated both by the relatively small number of institutions involved and the information they choose to disclose [61]. A reduced level of reporting compared to private companies can also be observed [59]. This stems from the fact that higher education institutions have not yet taken the challenge of reporting their sustainability efforts seriously. The GRI guidelines were not designed for higher education institutions [59].
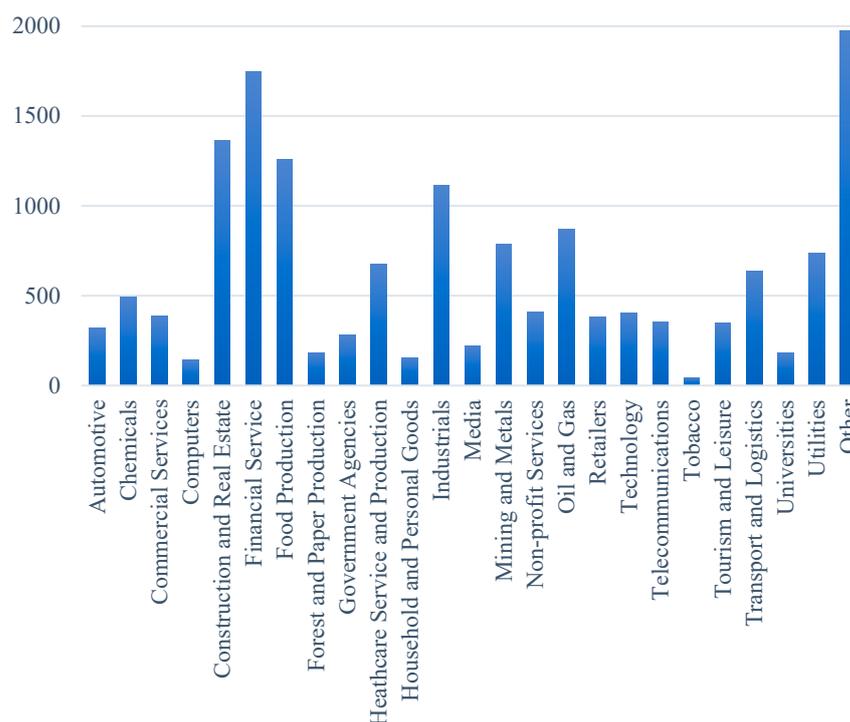
Figure 1. Sustainability reports across global sectors. Source: adapted from Fonseca et al. (2011) [60]; GRI Sustainability Disclosure Database (6 July 2021).

2.2. Empirical Research on the Social and Sustainability Reporting of Universities

Empirical research regarding the topic of social reporting by universities appears to be limited [62]. In order to provide a theoretical overview of the evolution of the relevant literature, we have taken international studies into account, which demonstrate how the field is attempting to fill this gap [63]. Using the work of Jorge et al. [5] as a reference, it is possible to give an overview at an international level. In Europe, some authors have contextualized their research to Italy [19,20,64], Lithuania [65], France [66], Spain [30], the UK [67], and Germany [68,69]. Comparisons have also been made between Germany and Austria [61]. In North America, some studies have been conducted in Canada [60,70] and the United States [71–73]. Gamage and Sciulli [63] and Melles [74] instead focused on Australian universities while, in the same time period, An et al. [75,76] analyzed an institution in New Zealand and examined the state of the art in the Hong Kong higher education sector. African research is limited to the Ghanaian [77] and South African [78,79] experience. Finally, some studies have taken an international perspective [5,13,59]. In terms of the sample analyzed and the research method applied, most of the literature has carried out a content analysis, making reference to a limited sample of universities that have produced and published their own sustainability reports. For example, the work of Fonseca et al. [60] referred to seven universities that had published sustainability reports between 2006 and 2008. The study carried out by Lopatta and Jaeschke [61] examined six universities (four German and two Austrian) that produced sustainability reports between 2005 and 2011. Gamage and Sciulli [63] explored eight reports published by Australian universities in 2013. At the same time, Alonso-Almeida et al. [13], used regression curves to investigate the prevalence of sustainability reports prepared by universities between 2001 to 2012 in 18 countries, and this resulted in a sample of 45 universities that published a total of 78 sustainability reports. Other studies employed alternative methodologies, such as data collection through surveys administered to universities that had published sustainability reports [12]. Some studies utilized several methods simultaneously, for example, data collection based on content analysis and interviews [61] or surveys [19]. The table in the Appendix summarizes the main studies based on their different approaches.

It is evident that content analysis is the "dominant research method for collecting empirical evidence" in social and environmental reporting [44,80]. In this case, analysis is mainly focused on examining the instruments adopted by universities and the type of indicators considered.

- Europe (37%)
- Latin America and the Caribbean (23%)
- North America (21%)
- Asia (10%)
- Oceania (7%)
- Africa (2%)
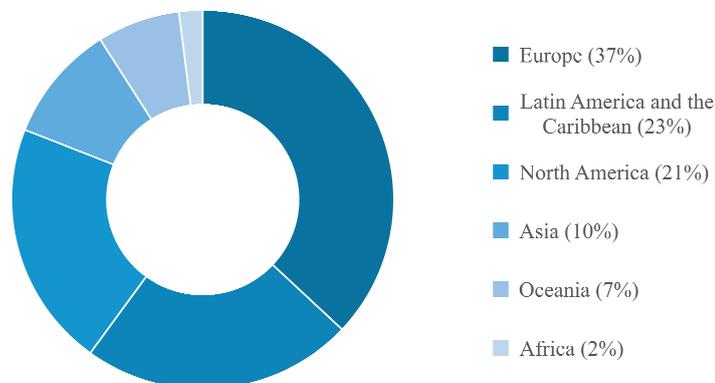
Figure 2. Geographical distribution of sustainability reporting in universities worldwide for the period 1999–2020. Source: adapted from Sepasi et al. (2018) [73]; GRI Sustainability Disclosure Database (6 July 2021).

3. Research Methodology

Starting from this theoretical reference scenario, this paper aims to analyze the state of the art of sustainability reporting in Italian universities and to investigate the integration of the sustainable development goals (SDGs) of the 2030 Agenda into the substantial parameters that represent the foundation of the drafting of sustainability reports. Adopting the criteria linked to the SDGs in defining objectives and in social reporting would make it possible to reduce the diversity of information systems within universities, thus making it easier to read sustainability reports and allowing for more accurate comparisons between the performances of various Italian universities.

To address this research topic, 2 RQs were formulated:

RQ1. *Regarding the diffusion of sustainability reporting in universities, to what extent have Italian state universities implemented sustainability reporting?*

RQ2. *Regarding the inclusion of SDGs, how do these sustainability reports align with the sustainable development goals (SDGs) promoted by the 2030 Agenda?*

The methodology used in this paper is based on the content analysis application; this is a "qualitative research technique used to interpret and draw inferences in an objective/systematic and quantifiable manner by evaluating textual material such as reports against predetermined criteria" [81].

To conduct this analysis, a full list of Italian universities (the complete list is available here: http://ustat.miur.it/dati/didattica/italia/atenei#tabistituti, accessed on 29 February 2020) was examined, focusing on 68 state universities. The institutional and sustainability websites of each university were then consulted to verify that each of these institutions had been publishing social responsibility reports since 2015, when the 2030 Agenda was approved. The choice to consider Italian universities derives from the absence of linguistic barriers which facilitated the search for data and the understanding of the report contents.

As Figure 3 illustrates, the research showed that only 29 universities, accounting for 42% of the total number of state universities, produce documentation on their economic, social, and environmental performance (updated to 31 December 2021).

The model described here takes into account previous research on social reporting in universities [19,20,64,82], while attempting to determine the degree to which Italian state universities focus on achieving the 2030 Agenda goals and apply the SDGs in their reporting processes.
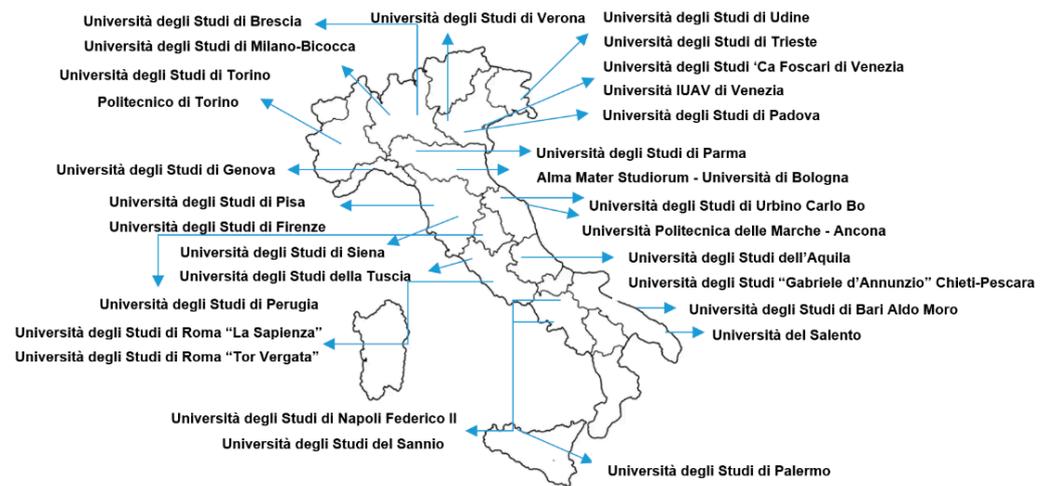
Figure 3. Italian universities that publish social responsibility documents. Source: Authors' elaboration.

The social reporting documents of the 29 universities were analyzed by examining 4 parameters. The first parameter classifies the social reporting process based on the document type, which generally coincides with the name assigned to it by the publishing university (generally 'social report' or 'sustainability report'). The second parameter identifies the reporting standards adopted by the 29 universities in drawing up the documents under analysis. Linked to the first two parameters, the third research parameter concerns time, in order to verify the continuity of the reports over the 6-year period considered in this paper. Finally, the fourth parameter concerns the use of the 2030 Agenda survey as a means of communicating and reporting on the sustainability performance of Italian universities.

Figure 4 shows the content analysis process used in the current research. The information was inserted into a specific database where records were analyzed. The data were then discussed by the authors to validate the results. The results are presented in the next section.
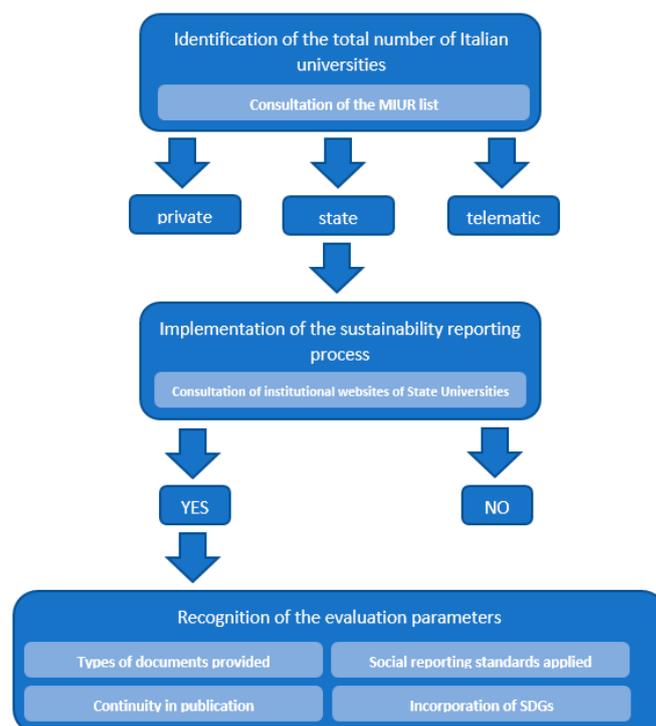
Figure 4. The content analysis process/flowchart. Source: Authors' elaboration.

4. Results

4.1. Document Analysis

This research begins by investigating the types of social documentation published by the 29 universities that have implemented social reporting practices.

Following the classification of social reporting documents proposed by Moggi, Leardini, and Campedelli [83], the conducted analysis showed a high degree of inhomogeneity in the solutions adopted for social reporting.

Table 1 shows that 12 Italian state universities, equivalent to 41% of the analysis sample, draw up and publish social reports, while 16 out of 29 universities publish sustainability reports.

Table 1. Types of documents provided by Italian universities.

	Bilancio Sociale *Social Report*	Bilancio Sostenibilità *Sustainable Report*	Bilancio Ambientale *Environmental Report*	Bilancio Integrato *Integrated Report*	Report on U.N. SDGs	Un Ateneo Verso la Sostenibilità
Università Chieti-Pescara		X				
Università L'Aquila		X				
Università Napoli	X					
Università Sannio	X					
Università Parma		X				
Università Bologna	X				X	
Università Trieste	X					
Università Udine	X					
Università Roma La Sapienza		X				
Università Roma Tor Vergata		X				
Università Tuscia				X		
Università Genova		X				
Università Brescia		X				
Università Milano-Bicocca		X				
Università Urbino	X					
Università Politecnica Marche	X					
Università Torino		X				
Politecnico di Torino		X				
Università Bari	X		X			
Università Salento	X					
Università Palermo	X					
Università Firenze	X					
Università Pisa		X				
Università Siena		X				
Università Perugia	X	X				
Università Ca' Foscari Venezia		X				
Università IUAV Venezia		X				
Università Padova		X				
Università Verona						X
Total	**12**	**16**	**1**	**1**	**1**	**1**

Source: Authors' elaboration.

Due to the diversity of approaches, the research also set out to investigate the names given to the reports. The term *bilancio sociale* appears to have been used consistently for social reports, yet the situation is quite different for sustainability reports, for which various expressions are used. The most commonly used term is *rapporto di sostenibilità* (used by nine universities), although there are also expressions such as *bilancio di sostenibilità* (used by three universities), *report di sostenibilità* (used by two universities), and *sustainability report*

(used by one university). The University of Rome La Sapienza changed the name of its social report several times, from *bilancio sociale* (2015, 2016, 2017) to *rapporto di sostenibilità* (2019) to *bilancio sociale e di sostenibilità* (2018, 2020).

Social and sustainability reports are evidently the documents most widely used by universities to report on their economic, social, and environmental performance. However, the overall framework also comprises other types of documents that report on sustainable performance. For example, the *bilancio ambientale* (environmental report) was drawn up by the University of Bari to establish and report on the main environmental impacts of its activities, as well as to inform stakeholders about the relevance of the environmental dimension within the three missions of the university [84]. The *bilancio integrato* of the University of Tuscia aims to establish the connections and relationships between all the factors that affect a university's ability to create value over time [85,86]. The report on U.N. Sustainable Development Goals, published by the University of Bologna, describes the university's contributions to achieving the SDGs of the 2030 Agenda, and 'Un Ateneo verso la sostenibilità' was drawn up by the University of Verona as a preparatory document for starting the reporting process.

This overview of social responsibility documents shows that three state universities (Bari, Bologna, and Perugia) draw up more than one document, likely due to their need to inform multiple stakeholders.

Finally, it should be noted that the University of Rome Tor Vergata is the only institution in Italy that also publishes its sustainability report in accordance with its *Dichiarazione Non Finanziaria* (non-financial reporting directive), as per legislative decree 254/2016.

4.2. Analysis of the Reporting Tools

The analysis then moved on to begin studying the tools used for report drafting. To identify the standards used, it was necessary to read the reporting frameworks (most of the reports analyzed have an introductory section which provides information on the working group, the structure of the document, the reference standards, and the time frame of the activities described).

The research shows that universities employ a range of different standards, which leads to the creation of documents with customized structures [64]. The adoption of multiple tools is likely due to the lack of a comprehensive tool specific for universities with sustainable performance indicators (economic, social, and environmental).

Such a diverse range of methodologies does not allow for an adequate comparison between the different approaches and could even impair stakeholders' understanding of the information presented in these reports. In fact, in the analysis of the social responsibility documents published by the 29 state universities, a total of nine national and international standards were identified (Table 2).

Table 2. Mapping of the social reporting standards applied.

	GBS—Doc. n.7	GRI	LG Min. Funz. Pubblica	LG Min. Int. Enti Loc.	GBS Principi Generali	Green Metric	ISNCGULF	IIRC	LG Governo–Università	Not specified
Chieti-Pescara		X								
L'Aquila										X
Napoli	X									
Sannio	X									
Parma	X	X								

Table 2. *Cont.*

	GBS—Doc. n.7	GRI	LG Min. Funz. Pubblica	LG Min. Int. Enti Loc.	GBS Principi Generali	Green Metric	ISNCGULF	IIRC	LG Governo-Università	Not specified
Bologna *	X	X	X							
Trieste	X	X			X [3]					
Udine										X
Roma La Sapienza	X		X	X						
Roma Tor Vergata		X								
Tuscia		X						X		
Genova		X								
Brescia		X								
Milano-Bicocca		X								
Urbino	X	X	X		X [1]					
Politecnica Marche	X									
Torino		X				X	X	X		
Politecnico Torino		X				X	X			
Bari *	X	X	X	X						
Salento		X							X	
Palermo	X	X	X		X [1,3]					
Firenze	X	X			X [2]					
Pisa		X								
Perugia *	X	X	X							
Ca' Foscari Venezia		X								
IUAV Venezia										X
Padova		X								
Verona										X
Total	**12**	**19**	**7**	**2**	**6**	**2**	**2**	**2**	**1**	**4**

Source: Authors' elaboration. * In the case of the three universities that produce two documents, the social report is considered. The environmental report of the University of Bari, the sustainability report of the University of Perugia, and the report on U.N. SDGs of the University of Bologna do not specify the standards applied. [1] applies two GBS models: social reporting in the public sector [87] and principles of social reporting [88]. [2] applies the GBS model for principles of social reporting [89]. [3] applies the GBS model for performance indicators in social reporting [90].

A widely used national standard is GBS (Gruppo di Studio per il Bilancio Sociale), which includes five frameworks: principles of social reporting [88,89], social reporting in the public sector [87], and research papers number five and number seven, for performance indicators in social reporting and social reporting in universities, respectively [90,91]. The latter has been adopted by 12 universities in their sustainability performance reports.

As public institutions, universities have adopted an additional reference standard in drawing up their social reports based on the guidelines provided by the Ministry of Public Administration in 2006. These guidelines facilitate social reporting that satisfies the knowledge needs of various stakeholders and have been adopted by seven universities in publishing their social responsibility documents.

The guidelines for local authorities, issued by the Ministry of Internal Affairs in 2007, were distributed to only two universities. It is also worth noting that, due to their lack of applicability to the peculiarities of the academic world, universities decided not to use

these guidelines as the only reference standard, but to combine them with at least one other model.

　　Furthermore, the growing challenge of globalization and the need for international comparison and comparability have encouraged the adoption of international reference standards for social reporting. Foremost among these standards is the GRI, which is currently the standard most widely utilized by Italian universities (19 universities use it). This framework is mainly used for the quantitative measurement of corporate, economic, social, and environmental performance. The University and the Politecnico of Torino also took into account the provisions of other international guidelines and principles (such as Green Metric, ISCN-GULF, and IIRC).

　　Table 2 highlights how Italian state universities that have implemented a social reporting process have done so using several standards simultaneously (44% of the universities examined have adopted two or more standards). Specifically, ten universities indicate that they employ at least three social reporting models, with some universities using up to five. Conversely, 11 out of 29 universities use only one. It should also be mentioned that for four universities, no indication of the reference standard could be found.

4.3. Time Analysis

　　There is great diversity in approaches adopted over the period under review with regard to time analysis (Table 3).

Table 3. Years included in the university reports.

	2015	2016	2017	2018	2019	2020
Chieti-Pescara						X
L'Aquila					X *	
Napoli	X					
Sannio				X		
Parma				X	X	
Bologna (bilancio sociale)	X	X	X	X	X	X
Bologna (UN SDGs)		X	X	X	X	X
Trieste						X
Udine				X	X	
Roma La Sapienza	X	X	X	X	X	X
Roma Tor Vergata			X	X	X	X
Tuscia						X
Genova			X		X	
Brescia					X *	
Milano-Bicocca				X		X
Urbino			X			
Politecnica Marche		X	X	X		
Torino	X	X	X	X	X	
Politecnico Torino		X			X	X
Bari (bilancio sociale)			X *			
Bari (bilancio ambientale)				X *		
Salento		X *			X *	
Palermo					X	X
Firenze		X	X	X	X	X
Pisa		X *			X *	X *
Siena					X	
Perugia (bilancio sociale)			X			
Perugia (bilancio di sostenibilità)			X			X
Ca' Foscari Venezia	X	X	X	X	X	X
IUAV Venezia			X	X	X	X
Padova				X	X	X
Verona						X *
Total	**5**	**10**	**14**	**15**	**19**	**17**

Source: Authors' elaboration. Asterisks (*) refers to universities that produce several year reports. Grey background indicate universities that have recently started social reporting.

　　The documentation shows that the majority of reports cover a one-year period, while others report on periods of two years or longer. Therefore, where a cross is marked with an asterisk in Table 3, it indicates that the document(s) published by that institution cover

a period of several years. This is the case for the University of L'Aquila, which drafted a single sustainability report covering the years 2014–2019 (corresponding to the dean's term in office), the universities in Puglia (the University of Bari has published a seven-year social report for 2010–2017 and a specific environmental report for the years 2012–2018; the University of Salento has drafted three-year social reports for 2014–2016 and 2017–2019), and the universities of Pisa and Verona, which have each compiled two-year reports.

In addition, in Table 3, grey backgrounds indicate universities that have recently started social reporting (i.e., that they have published the first editions of their respective documents).

Another noteworthy change over time is the increasing tendency of universities to emphasize continuity in the drafting of social responsibility documents. These documents become 'living' tools [82] for reporting sustainable performance. In fact, Figure 5 shows that the curve of use is constantly growing, highlighting how more and more universities find these documents an effective tool for communicating sustainability.
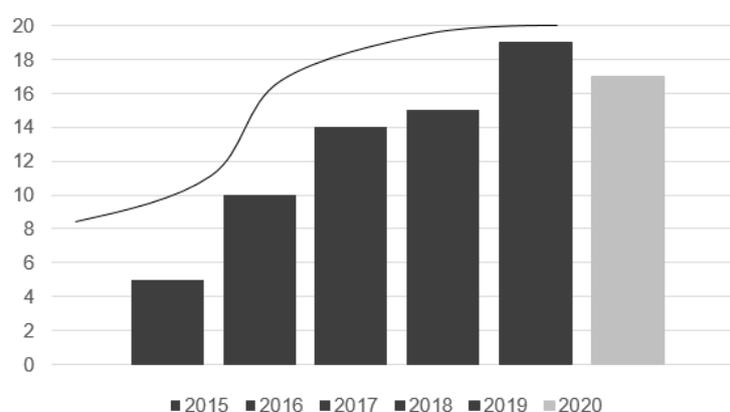
Figure 5. Reporting trends of Italian state universities. Source: Authors' elaboration.

4.4. Incorporating the 2030 Agenda into Social Responsibility Documents

As mentioned above, the UN 2030 Agenda aims to address the most urgent global challenges affecting all facets of human life and the planet in an active and integrated way through its 17 SDGs [92,93]. In this regard, universities are presented as a driver of sustainability, as they can contribute to achieving the 17 SDGs and fulfilling the 2030 Agenda through their education, research, and third mission activities [94]. Universities can achieve this by integrating and aligning SDGs into their own governance systems and then by making these goals explicit in their own performance-monitoring, evaluation, and reporting processes [95]. The final part of this paper aims to determine whether the 24 state universities have incorporated SDGs into their reporting processes and how this has been achieved. Four specific approaches are identified:

1. No approach (N): This cluster contains documents that do not feature any reference to the international programme of the 2030 Agenda. This means that the 2030 Agenda is not explicitly mentioned.
2. Partial approach (P): The reports in this cluster feature a certain focus on the 2030 Agenda, but these universities merely indicate their intention to commit to the SDGs without making any direct reference to the goals in the topics covered.
3. Integration approach (I): In this approach, the key performance areas reported in the sustainability report are analyzed in conjunction with the 17 SDGs of the 2030 Agenda. Within this cluster, it is possible to identify a link between the topics covered in the report and the related SDGs, in order to describe the importance of the university's strategic orientation towards international programs for sustainable development.
4. Transformational approach (T): This approach involves referring to the SDGs when describing the activities undertaken and the results achieved by a university. In this case, under each SDG, reference is made to the activities undertaken by the

university, highlighting actions implemented and results achieved that contribute to the implementation of the specific sustainability goal.

The substantial difference between the integration and transformational approaches is that, while the integration approach makes it possible to maintain the structure of a report based on key areas, each of which features an explicit reference to how a university is implementing the SDGs in its strategies and actions, the transformational approach involves rethinking the structure of sustainability reports so that they are no longer organized by area but rather based on the 17 SDGs. For example, the University of Rome Tor Vergata and the University of 'Ca Foscari, which follow the integration approach, include for each topic covered in the report the relevant SDGs (for example, right to study: SDGs 4 and 10; university-work integration: SDGs 4, 8, and 17; waste management: SDGs 11, 12, and 15). The universities of Rome La Sapienza and L'Aquila, on the other hand, which embrace the transformational approach, start from the SDG to describe the actions taken (for example, SDG 3: university welfare, staff conventions, student prevention activities; SDG 15: environmental training pathways, management of the university botanical garden, biodiversity protection initiatives).

Clearly, universities have gradually begun to apply and integrate the SDGs (first in their strategic planning and daily activities, and then in the measurement of sustainable performance), which indicates that the entire process is in the evolutionary phase. When considering the two years following the introduction of the 2030 Agenda, it is evident that universities only paid a limited degree of attention to it; no reports published in 2015 refer to the 2030 Agenda, and in 2016 only the University of Bologna and the University 'Ca Foscari of Venice started to explicitly mention these goals in their reports. The lack of implementation in the early years is mainly due to the 2030 Agenda having been approved in September 2015; as such, it had not yet been fully implemented by the Italian universities considered in 2015. However, since 2017, state universities engaged in social reporting processes have begun to adopt SDGs as an innovative performance measurement and reporting tool. The reason for this implementation as well as for the exponential growth in the use of such forms of reporting, as indicated by the analysis of time parameters (Figure 5), is likely due to the establishment of RUS (Rete delle Università per lo Sviluppo Sostenibile) in July 2015 and the subsequent endorsement thereof by universities. RUS, the University Network for Sustainable Development, is the first initiative focused on coordination and sharing among Italian universities committed to the issues of environmental sustainability and social responsibility. The main aims of the RUS are: (a) to spread the culture and good practices of sustainability; (b) to promote SDGs and contribute to their achievement; and (c) to strengthen the recognition and value of the Italian experience at an international level. As of December 2021, 81 Italian universities are part of the RUS (https://reterus.it/aderenti-e-modalita-di-adesione/, accessed on 30 December 2021).

Despite increasing recognition of the 2030 Agenda, Table 4 indicates that the universities of Bari, Parma, Siena, Verona, IUAV, and Politecnico of Torino only mention it, without making any reference to the activities and projects undertaken at their institutions. Rather, the documents published by these institutions merely express a strong commitment to integrating sustainability concepts into their strategies, cultures, and daily operations and to contributing to the achievement of SDGs.

The most widespread approach to adopting the 2030 Agenda within the reports is the integration approach (I), in which universities demonstrate their commitment to the systematic adoption of the 2030 Agenda by indicating how each topic addressed in a report links to the SDGs and contributes to the implementation of the 2030 Agenda. The commitment to promote the systematic adoption of the United Nations Agenda is expressed by the university by highlighting the connection of the SDGs to each topic specified in the report, to understand how it contributes to implementing the 2030 Agenda. In some documents, the connection between sustainable key performance areas and SDGs is indicated through a graphical depiction of the relevant goals; this is the case for the reports published by the universities of Florence (2018, 2019, 2020), Ca' Foscari (2018, 2019,

2020), Tor Vergata of Rome (2017–2020), Turin (2018 and 2019), Genova (2019), Brescia (2019), Perugia (2020), Milano-Bicocca (2020), and Chieti-Pescara (2020). This approach allows for a more intuitive and accessible interpretation of the actions that these universities have undertaken in support of the 2030 Agenda.

In contrast, the University of Bologna has employed the transformational approach (T) for the drafting of its reports on progress regarding the SDGs since 2016. Since then, the university has adopted a reporting tool which indicates its contributions in the institutional domains of education, research, and the third mission, starting with the list of SDGs. This approach to sustainability reporting has only been adopted by three other universities, namely Trieste, La Sapienza of Rome, and L'Aquila.

It is also evident that many of the universities considered in this paper had not yet adopted the use of SDGs as a measurement tool in the first editions of their respective reports. Nonetheless, as stated in the methodological notes in the University of Urbino's social report, future editions could integrate SDGs to yield social responsibility documents that comply with international standards and take into account the goals of the 2030 Agenda. Despite the wide variety of experiences and approaches, the 2030 Agenda enables stakeholders to make greater comparisons between sustainable performances, thanks to its easy application and simple visual language.

Table 4. Incorporating the SDGs into the topics of reports.

	2015	2016	2017	2018	2019	2020
Chieti-Pescara						I
L'Aquila					T	
Napoli	N					
Sannio				N		
Parma				P	P	
Bologna (bilancio sociale)	N	P	P	P	P	P
Bologna (UN SDGs)		T	T	T	T	T
Trieste						T
Udine				N	N	
Roma La Sapienza	N	N	N	T	T	T
Roma Tor Vergata			I	I	I	I
Tuscia						I
Genova			N		I	
Brescia					I	
Milano-Bicocca				P		I
Urbino			N			
Politecnica Marche		N	N	N		
Torino	N	N	I	I	I	
Politecnico Torino		N			P	P
Bari (bilancio sociale)			N			
Bari (bilancio ambientale)				P		
Salento		N			N	
Palermo					N	I
Firenze		N	N	I	I	I
Pisa		N			P	I
Siena					P	
Perugia (bilancio sociale)			N			
Perugia (bilancio sostenibilità)			I			I
Ca' Foscari Venezia	N	P	P	I	I	I
IUAV Venezia			P	P	P	P
Padova				I	I	I
Verona						P
Total no. of approach (N)	**5**	**7**	**7**	**3**	**3**	**0**
Total other approaches (P, I, T)	**0**	**3**	**7**	**12**	**16**	**17**

Source: Authors' elaboration.

The research conducted for this paper ultimately made it possible to explore the connection between two of the examined parameters, namely the form of reporting chosen and the integration of SDGs (Table 5). The inclusion of information on the 2030 Agenda within the reports offered interesting points for the analysis; for example, it was found that sustainability reports are considered the logical location for the discussion of SDGs. This is a clear sign that the universities which choose to report on their sustainable performance using this type of document tend to provide information that is more readily applicable to the SDGs. In particular, the analysis shows that only 4 of the 12 universities that published social reports address the international programme for sustainable development; this is in contrast with the sustainability reports, in which all universities have addressed the 2030 Agenda and the SDGs.

Table 5. Approaches to the SDGs by document type.

	Bilancio Sociale *Social Report*	Bilancio Sostenibilità *Sustainable Report*	Bilancio Ambientale *Environmental Report*	Bilancio Integrato *Integrated Report*	Report on U.N. SDGs	Un Ateneo Verso la Sostenibilità
No approach	8					
Partial approach	1	4	1			1
Integration approach	2	10		1		
Transformational approach	1	2			1	
Total no. of approach (N)	**8**	**0**	**0**	**0**	**0**	**0**
Total other approaches (P, I, T)	**4**	**16**	**1**	**1**	**1**	**1**

Source: Authors' elaboration.

5. Discussion and Conclusions

This paper provides a complete and thorough overview of the situation in Italy with regard to social and sustainability reporting by analyzing the reporting practices developed by Italian universities over the last five years. However, the findings indicate a scenario that is far from defined or uniform. In fact, sustainability reporting in higher education institutions remains in an inchoate state in terms of both the number of reporting institutions [69] and the level of reporting in comparison with the private sector [59,96]. The literature analysis shows that, although they play a leading role in promoting sustainable development movements, universities lag behind on sustainability reporting, often because of missing reporting guidelines.

Due to the diversity of approaches in terms of report format and the lack of a universal standard, the different practices employed by the various universities were fragmented and thus difficult to compare. The GBS and RUS are also aware of the issue posed by the lack of a uniform approach: since 2019 they have been working to provide universities with guidelines on social reporting in an attempt to update and streamline the 2008 standard. This initiative confirms the current lack of a comprehensive reference model for universities.

Mapping the state of the art with regard to social reporting in universities was also a prerequisite for defining an innovative performance measurement approach based on the SDGs of the 2030 Agenda. These are increasingly included in the sustainability reports of universities as a frame of reference for describing awareness of sustainability issues, responsibility of activity developed, and the evaluation of the impacts produced. Therefore, the second lesson learned is to consider the application of SDGs within sustainability reports. The voluntary use of SDGs as a performance measurement could represent a first step towards this in a heterogeneous context; should it be difficult or impossible

to compare results in terms of sustainable development, considering the 2030 Agenda and the SDGs could make a university's strategic planning process and performance narrative more systematic. This would also promote economic growth, social inclusion, and environmental protection.

This consideration was also expressly mentioned in the 'open letter' issued by RUS during the health emergency period, which urged universities to implement a systematic and systemic focus on sustainability in all their operations and to declare their commitment to the topics of the 2030 Agenda [97].

The 17 SDGs were introduced by the UN in 2015 and have rapidly come to represent a shared and universal reference framework for sustainability. It is therefore reasonable to believe that they could also have a powerful influence on the sustainability narrative in the years to come. From this perspective, this study shows that sustainability reporting can be an important driver behind an organization's sustainability orientation [98,99]. Sustainability reports can allow organizations to measure, understand, and communicate their SDGs efforts while setting internal goals and managing the transition towards more sustainable development [100]. At the same time, SDGs can also play an important role in the progress of sustainability reporting [101]. According to Bebbington and Unerman [102] and Stafford-Smith et al. [103], SDGs have the potential to inform and advance research and practice on sustainability accounting and reporting, as they represent a sufficiently consistent and generally accepted definition of sustainable development [104], and a compelling call for sustainability action [105–107]. In this regard, this study could be applied to other sectors to start an initial reflection about the state of the art of SDG reporting at national and global levels. It could also kick-start a new field of study which could predict the most effective use of SDGs for a wide range of organizations, in the development of policies and practices that will contribute to their achievement [102,108].

However, the research presented in this paper suffers from some limitations, mainly related to the fact that it only analyzes state universities. Future studies should be extended to include all Italian universities. There are some critical issues associated with the period under review: the information available for 2020 could be not exhaustive because some universities have not yet published such documents, in view of the drafting of reports referring to the two- or three-year period. Therefore, even though it is possible to identify a growing trend, it is recommended that future research takes into account newly published reports. Furthermore, some authors have also criticized the application of SDGs in sustainability reports. Although SDG reporting can present an opportunity for organizations to understand their contribution toward sustainable development, one of the main risks of the diffusion of reporting practices through SDGs has been identified as "rainbow washing" [109]. This is the practice of adopting SDGs for style rather than substance, with the consequence that organizations make excessive use of colorful icons such as mosaics or rainbow wheels in documents without matching the content [102,110].

From a research perspective, there is a need to constantly evaluate the application of the objectives of the 2030 Agenda in the sustainability reports and associated content published by universities, as well as to investigate, possibly through a survey, the factors that promote the use of voluntary reporting processes based on SDGs.

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