

# STRATEGICA

International Academic Conference

- eighth edition -

Bucharest, October 15-16, 2020

***Strategica***

***Preparing for Tomorrow, Today***

Edited by

**Constantin Brătianu**

**Alexandra Zbucnea**

**Flavia Anghel**

**Bogdan Hrib**

# **STRATEGICA**

*Preparing for Tomorrow, Today*

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SNSPA, Faculty of Management  
30A Expoziției Blvd., Sector 1, 012104 Bucharest, Romania  
[www.facultateademangement.ro](http://www.facultateademangement.ro)

Tritonic Publishing House  
5 Coacazelor St., Sector 2, 022651 Bucharest, Romania  
[www.tritonic.ro](http://www.tritonic.ro)

ISBN: 978-606-749-508-9

ISSN: 2734 - 746X ISSN-L 2734 – 746X

## Message from the Editors

### Preparing for Tomorrow, Today

When we proposed in 2019 the topic for the 2020 edition of the Strategica Conference we aimed to challenge the academic community to think about the future in an interdisciplinary way. We launched several questions, such as *What does the future hold for people, organizations, networks, societies, and economies? What challenges will redefine the overall landscape? What is going to turn into yesterday's news or is prone to become tomorrow's MUST?* We did not know at the time that the COVID-19 pandemic will unleash a disruptive force giving new meaning to our questions.

Nevertheless, our initial insights remain valid. Today, meeting tomorrow mirrors articulate visions, irreplaceable resources, strong engagement, and open minds, all of them embodied by farsighted leaders. Only going by the book has fallen short to be the norm, foregoing the imperative of change becoming the norm itself. The only admissible standard for tomorrow is innovating today on solid, yet flexible grounds. Creatively integrating new technologies in managerial approaches and business practices generate advantages never matched before.

The 2020 edition of Strategica was fully online, which diminished the enriching experience generated by the direct encounters with fellow scholars from Europe and other regions of the world. The COVID-19 pandemic did not influence only the format of the conference or the academic experience. It also influenced the content of the studies presented. We organized a panel dedicated to Crises and Risk Management, but almost all the other sections of the conference included papers referring to the current crises, with its complex implications.

The COVID-19 is a complex crisis with impacts in all our social life systems: health, economy, finance, management, education, culture, religion, sports, and others. However, it created not only disruptive changes and dramatic human and material destruction, but it showed some opportunities as well. We tried during our conference to identify some of these opportunities and discuss them. Understanding the future means to be open to unpredictable events and phenomena, and to construct emergent strategies and viable solutions for complex problems.

Looking towards the next editions of Strategica, we are convinced online presentations and digital cooperation between participants will be the norm, but we hope to meet again in Bucharest, for fulfilling academic as well as cultural experiences.

# Contents

## Section 1. Economics

Chair: Cristian PĂUN

*Analysis of Economic Protectionism from the Perspective of Constructal Theory* / 14

Radu ISAIC

*Statistical Insights on Capital Markets in Central and Eastern Europe – A Comparative Approach* / 28

Luminița NICOLESCU, Florentin Gabriel TUDORACHE, Monica Teodora TUDORACHE, Adrian Tudor TUDORACHE,

*The Belt and Road Initiative and the Economic Stakes in the Gulf Cooperation Council Region* / 40

Flavius-Ieronim CABA-MARIA, Radu-Cristian MUȘETESCU

*The Regional Importance of Efficient Romanian Natural Gas Strategic Planning. Study Case – Three Seas Initiative* / 53

Miruna Constantina ȚUȚUIANU

*Strategic Cultural Valences of Corruption Behavior in Romania. A European Approach* / 65

Ioan PETRIȘOR, Dana NEDEA

*The Historical Banat and Its Geostrategic Europeanity at the Interference Between the Occident, the Orient, and the Balkans* / 81

Andreea-Eva SOMKEREKI, Ioan PETRIȘOR

*China's Urban Development. A Regression Analysis Before and After 1990* / 92

Adriana GRIGORESCU, Amalia-Elena ION

*The Impact of Environmental Protection Expenditure on Environmental Protection in Romania. Empirical Analysis* / 106

Raluca Mihaela DRĂCEA, Laura CIOBANU, Anca Alina BUZIERNESCU

*Consequences of the Growth of the Power of Large Companies Around the World: Effects on Employment and Small Companies* / 115

Paulo FELDMANN

*Black Zero and Its Consequences on Sustainable Development. Case Study: Exploitation of Forest Resources in Romania* / 123

Laurențiu CIORNEI, Paula MUNTEANU

*Past, Present, and Future of Behavioral Economics. the Paradigm of Homo Economicus* / 141

Alexandra UNGUREANU

## **Section 2. Management and Leadership**

Chairs: Mariana NICOLAE & Victoria A. SEITZ

*The Impact of a Multigenerational Workforce on Human Resources Practices / 152*  
Cristina PRUND

*Quo Vadis in Military and Security Organizations Governance? The Way Between Leadership and Management / 162*  
Dorel BADEA, Elena Diana RANF, Gabriel MĂNESCU, Crenguța MACOVEI, Dumitru IANCU

*Assurance of Business Continuity Towards Uncertainty-Based Thinking / 175*  
Ioşeb GABELAIA, Olga BUCOVETCHI, Radu D. STANCIU

*Strengthening the Competitive Position of High-Tech Enterprises / 186*  
Jacek WOŹNIAK

*Specific Machine Learning Algorithms as Efficient Solutions for Complex Business Processes / 209*  
Marian Sorin IONESCU, Olivia NEGOITA

*Leadership in the Artificial Intelligence Era / 224*  
Elsy SARKIS, Vincenzo PALLOTTA

*The Mediator Role of Transformational Leadership Between Assertiveness and Job Performance / 240*  
Marius C. ROMAŞCANU, Dan F. STĂNESCU

*The Influence of Organizational Culture on Types of Innovation / 252*  
Mafalda de CASTRO, Raquel MENESES

*Preparing Today's Leaders for VUCA Environments / 263*  
Paul TUDORACHE, Lucian ISPAS, Ghiţă BĂRSAN

*Corrections and Corrective Actions – Instruments for the Continuous Improvement of a Management System / 275*  
Valentina Irena TUDORAN (NICULIŢĂ), Corina Aurora MARIN (BARBU), Elena CONDREA

*Higher Education in the Post COVID-19 World – Leadership and Management Challenges / 288*  
Susan TOWNSEND, Elena NICOLAE

## **Section 3. Marketing and Consumer Behavior**

Chair: Luminiţa NICOLESCU

*Ecotourism: Traveling and Discovering Nature Consciously Case of Atlas Kasbah – Agadir – Morocco / 301*  
Ikrame SELKANI

*Vintage – One Fashion, Two Generations. Purchasing and Consumption Behavior of Baby Boomers and Z Generations / 312*  
Cristina LEOVARIDIS, Mădălina Claudia IONIŢĂ, Gabriela POPESCU

*Markets on Trade Show Platform: Aspects of Business Communications and Transactions Management / 334*  
Kirill SIMONOV



*How Organizations Adapt to Global Crisis: Shifting the Social Media Communication Approach / 350*  
Mădălina-Teodora ION, Maria-Diana CISMARU

*The Augmented Reality as a Sales Promotion Tool / 362*  
Marcelo VALLE, Nuno MOUTINHO, Rui RODRIGUES

*The Role of the Digital Customer in the Contemporary Market. Aspects of Trust, Risk, and Safety / 373*  
Wioleta WEREDA, Natalia MOCH

#### **Section 4. Finance and Banking**

Chairs: Lucian ANGHEL & Laurențiu-Mihai TREAPĂȚ

*Reverse Charge and VAT Gap – A Mechanism to Tackle Intra-Community VAT Fraud / 396*  
Ionela BUTU, Petre BREZEANU, Raluca-Andreea GHEȚU

*Impact of Social Security Expenses on the Economic-Social Life / 412*  
Oana OPRISAN, Norina POPOVICI, Elena CONDREA, Ana Maria DUMITRACHE  
(ȘERBĂNESCU)

*Flexible Adaptation of Innovative Investment Funds Architectures Dedicated for Technological SMEs / 421*  
Mircea BOSCOIANU, Gabriela PRELIPCEAN

*Venture Capital and Public Policy / 433*  
Flavia ANGHEL, Anca LUNGU, Bogdan GLĂVAN

#### **Section 5. Towards Sustainable and Digital Organizations and Communities**

Chair: Mauro ROMANELLI

*Digital Transformation Generates a New Business Paradigm: “Human-Made in the Age of Artificial Intelligence” / 443*  
Lavinia-Andreea GRUIA, Nicolae BIBU, Alexandru ROJA

*Barriers to Digital Transformation in SMEs: A Qualitative Exploration of Factors Affecting ERP Adoption in Romania / 453*  
Miruna-Elena ILIESCU

*Modelling the Implementation of HR Business Processes to Achieve Sustainable Development in a Telecommunication Company / 462*  
Ioana Miruna TATARU, Elena FLEACA, Bogdan FLEACA

*Sustainability Reporting in Universities. Comparison Between Two European Universities / 473*  
Luana LA BARA, Irene LITARDI, Gloria FIORANI

*Internet of Things and Employee Happiness in the Digital Era / 486*  
Alina-Alexandra GOROVEI

*Digital Talent in a Learning European Union / 495*  
Carmen SĂVULESCU, Corina-Georgiana ANTONOVICI

*Teleworking in Romanian SMEs After COVID-19 Pandemic / 507*

Adriana GRIGORESCU, Andreea MOCANU

*Digitalization. Global Challenges and Economic Prosperity. Example: Romania / 520*

Alina Mirela BĂLȚĂȚEANU

*The Circular Economy Public Discourse Through Online Media Analysis / 531*

Daniela STAIUCU

*Changing Public Organizations Through Information Technology / 550*

Mauro ROMANELLI

*Driving Smart Cities and Projects in Romania / 565*

Mauro ROMANELLI, Ana Maria IONESCU

*Smart Leadership – Examples of Best Practices in Governing Smart Cities / 579*

Catalin VRABIE

*Towards Inclusive Cities Meeting Immigrants / 591*

Mauro ROMANELLI

## **Section 6. Sustainable Human Resource Management and Employee Wellbeing**

Chair: Živilė STANKEVIČIŪTĖ

*Principal of Equal Opportunities as an Implication for Sustainable Human Resources Management:*

*Legal and Managerial Approaches / 604*

Aurelija PŪRAITĖ, Rūta ADAMONIENĖ

*Linkage Between the Millennials' Perception of CSR and Their Occupational Well-Being / 616*

Živilė STANKEVIČIŪTĖ, Wioletta WEREDA

*Geographical Mobility Barriers Identification for Persons to Become Active / 631*

Adriana GRIGORESCU, Cristina LINCARU, Cristina STROE, Speranța PÎRCIOG

*Motivation of Academic Staff: Internal Marketing Concept / 645*

Natalia POLZUNOVA, Lyudmila KOSTYGOVA

*Transformational Leadership and Employee Affective Wellbeing: the Mediating Role of Psychological Empowerment / 656*

Dan F. STĂNESCU, Alexandra ZBUCHEA, Florina PINZARU

## **Section 7. Crisis and Risk Management**

Chair: Sergiu STAN

*Managing the Unexpected: the First Effects of COVID-19 Outbreak on the Global Economy / 668*

Adriana GRIGORESCU, Denisa-Atena COSTOVICI (MEMA)

*Museums in Times of the COVID-19 Pandemic. Focus on Romania and Italy / 680*

Alexandra ZBUCHEA, Mauro ROMANELLI, Monica BIRA

*Books Reaching Readers in Times of COVID-19 / 706*  
Alexandra ZBUCHEA, Adina SANIUTA, Bogdan HRIB

*The Impact of the COVID-19 Pandemic on Business. A Preliminary Overview / 721*  
Florina PINZARU, Alexandra ZBUCHEA, Lucian ANGHEL

*Decisions Under Uncertainty in the COVID-19 Era / 731*  
Sergiu Octavian STAN, Mihai Laurențiu TREAPĂȚ, Corina Elena DRĂGĂNESCU

## **Section 8. Knowledge Economy**

Chairs: Constantin BRĂȚIANU & Alexandra ZBUCHEA

*Mapping Key Components of Entrepreneurial University Models / 744*  
Daniela Mihaela NEAMTU, Ruxandra BEJINARU

*Assessing the Driving Factors of Business Profitability in European High-Tech Versus Low-Tech Industries / 758*  
Alexandra HOROBET, Consuela POPESCU, Georgiana VRINCEANU, Lucian BELASCU

*Artificial Intelligence and the Ethical Use of Knowledge / 773*  
Cristian VIDU, Alexandra ZBUCHEA, Rares MOCANU, Florina PINZARU

*The Impact of a Country's Reputation in the Economic Development of a Nation / 785*  
Adina SĂNIUȚĂ

*Integrating Intellectual Capital and SMEs Internationalization Into a Common Conceptual Framework / 792*  
Elena-Mădălina VĂȚĂMĂNESCU, Andreea MITAN, Violeta Mihaela DINCĂ,  
Andreia Gabriela ANDREI

*The Importance of Emotional Intelligence in the Time of the Coronavirus / 806*  
Moldvov AKOS

*Emotional Intelligence and Entrepreneurial Skills / 815*  
Norina POPOVICI, Ionela MUNTEANU FLOREA, Oana OPRISAN

*Specializations of the Future. Challenges and Opportunities for Generations Y, Z, and Alpha / 825*  
Daniela Mihaela NEAMTU, Cristian Valentin HAPENCIUC, Ruxandra BEJINARU

## **Section 9. Challenges and Opportunities in the Social Economy**

Chair: Cristina BARNA

*The Impact of Social Business on the Economy: The Case of Lithuania / 842*  
Zaneta SIMANAVICIENE, Eimantas KISIELIUS, Arturas SIMANAVICIUS, Daiva BICKAUSKE

*Food and Humanitarian Non-Profit Organizations in Greece: Synergies, Networks of Knowledge and Innovation / 853*  
Smaro BOURA, Orestis VATHIS, Nikolaos TZIFAKIS, Asteris HULIARAS

*Promoting Social Resilience in Rural Areas Through Social Economy in Time of the COVID-19 Pandemic / 873*

Simona Maria STĂNESCU

*Activist Museums – Between Intentions and Perceptions / 883*

Alexandra ZBUCHEA, Monica BIRA, Mauro ROMANELLI

## **Section 10. Challenges of Project Management**

Chair: Lajos SZABÓ

*How Do the Due to the Pandemic Revised Frame Conditions Influence Project Management? / 896*

Elvira KUHN

*Challenges in Project Management During COVID-19 Crisis / 909*

Delia-Simina DĂNILĂ, Octavia-Andreea ADAM

*Organization of Monitoring of Financial Flows of a Franchisee Transportation Company to Minimize Risk / 918*

Elena GAVRICHENKO, Olga LUSKATOVA, Marina ROBERTS, Elena BELOUSOVA

## SUSTAINABILITY REPORTING IN UNIVERSITIES. COMPARISON BETWEEN TWO EUROPEAN UNIVERSITIES

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### **Abstract**

*Universities, for their role in training future generations of decision-makers and professionals, play a key role in ensuring access to inclusive and equitable quality education and promote lifelong learning opportunities for all in line with the Sustainable Development Goals. This research aims to analyze the state of the art of the sustainability reporting initiative and communication in universities. In particular, the research proposed a comparative case study analysis between two young European universities (the University of Rome "Tor Vergata" - Italy and the University of Lisbon NOVA) analyzing the best practice actions and the governance model adopted to promote sustainability. The two Universities have moved differently to achieve the goal of Agenda 2030: University of Rome "Tor Vergata" uses a top-down model, while the University NOVA of Lisbon uses a bottom-up approach.*

### **Keywords**

*Agenda 2030, Universities, Sustainability Reporting, Communication, Governance.*

### **Introduction**

Education is one of the most important economic sectors, it promotes economic growth, employability and contributes to individual and collective development, and reduces social inequality (Sustainable Development Goals 4, 10, and 17 of Agenda 2030). During the Coronavirus pandemic in 192 countries, the Government closed the school and university, interrupting learning for nearly 1.58 billion students (91.4% of the total number of students enrolled) and pushing almost all education systems to implement another kind of learning solutions. The outage also affected the work of over 63 million primary and secondary school teachers, as well as education support staff, early childhood education staff, technical training staff, and higher education, teachers. An evolving university cannot neglect its task (Tanese, 2004) to provide citizens with an account of the results obtained with the use of public resources and communicate the efforts made to promote sustainable sectors and communities, and the results that the education system got during the pandemic emergency. The sustainable reporting of

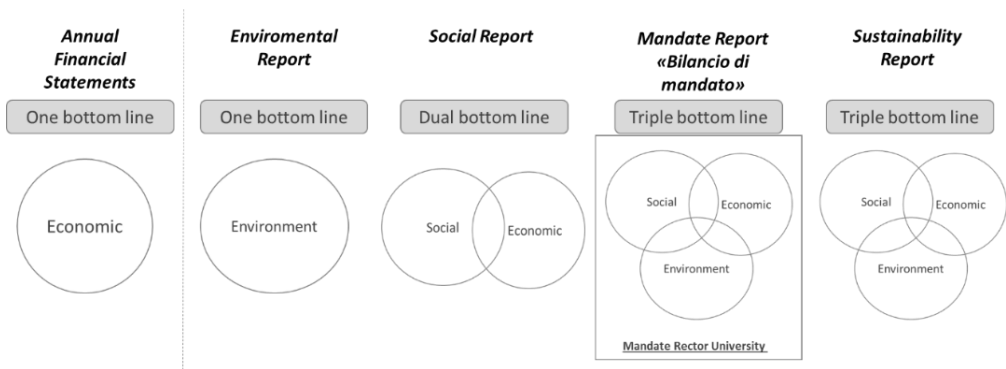
universities represents a primary element of the communication policies to stakeholders about the commitment and pro-active vision for the achievement of a more sustainable future. Through the drafting of a sustainability report, universities can promote and improve: the process of interaction with their stakeholders; activities, and results achieved; support decision-making processes; set outcome objectives to be pursued with adequate governance and strategy. As part of this process, accountability is, therefore, a functional mechanism also for organizational learning and continuous improvement.

This contribution aims to provide an overview of Universities' sustainability reporting. Therefore, after a brief introduction of the tool to communicate the sustainability action promoted by the Universities, is conducted a comparative case study analysis of the two European experiences: The University of Rome "Tor Vergata"-TVG (Italy) and the University of Lisbon NOVA (Portugal). The data was acquired on websites (in specific sustainable section or page), reports (Sustainable Report for TVG; Strategic Plan TVG and NOVA), ad-hoc interviews for the referents of the University of Lisbon NOVA (conducted in November 2019 by the authors during the research visiting in the University).

### **Literature review of Sustainability Report (SR) and Integrated Report (IR)**

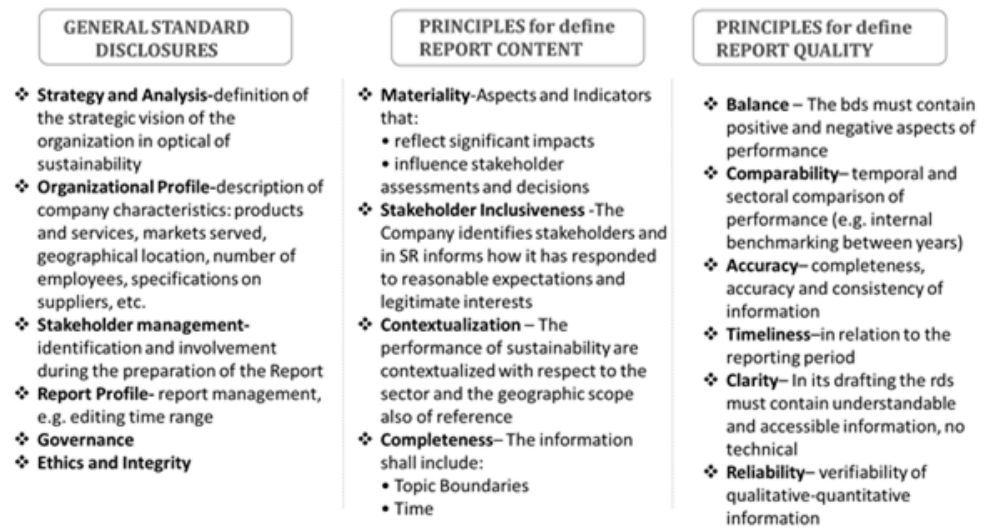
The institutions that operate in the fields of education, training, and research and, more generally, the development of human and intellectual capital in the various national contexts, such as universities, use different models and practices at the national and international levels. The university, in particular, needs to communicate to stakeholders the efficient use of public resources (Guthrie, Ball, & Farneti, 2010). The development of new forms of reporting goes beyond the limits of the traditional one (Ball & Osburne, 2011) and at the same time boosts the spread of sustainability paradigms (Williams, Wilmshurst & Clift, 2011; Farneti, Guthrie & Siboni, 2011). The resulting tools are increasingly aimed at integrated management of the organization's performance (Giusepponi, 2004; Farneti et al., 2011) to make public bodies more aware of their work through a growth process (Hinna, 2004). In recent years, increasing attention has been paid to the topic of social accountability, although the literature only highlights some empirical studies on the subject, underlining a significant gap (Moggi, 2016), because sustainable reporting is considered as a final reporting phase of one's work, neglecting tools aimed at its communication and dissemination to stakeholders (Velazquez et al., 2006; Fonseca et al., 2011) draft one of the first studies on the reporting of universities based on Canadian experience. The research results are an imbalance in the drafting of the reporting, detecting a prevalence of reporting on environmental issues compared to social and economic ones. Lonzano (2011) makes up for these shortcomings with a sample-based and weighted analysis.

In Italy, the first studies of accountability in University analyzed in which are the characteristics of the first published reports (Frey, Melis, & Vagnoni, 2010; Del Sordo et al., 2010) and the main critical factors of their implementation (Milon & Melchiori, 2011). These studies show that in the Italian panorama the social reporting of universities is almost focused on the development of the Social Report, in its largest sense. As suggested by Moggi (2016), the forms of reporting can be summarized in the following categories (Figure 1).



**Figure 1. Reporting: From Social Report to Sustainability Report**  
(Author's elaboration)

The implementation of a form of sustainable reporting for the university means presenting to its stakeholders the commitment of the organization in the economic, social and environmental fields (triple bottom line; Elghinton1997; Gray, 2001) and the results achieved. The reporting activity is explicit through the adoption of the Sustainability Report. Sustainability reporting, therefore, consists of balanced accountability towards stakeholders, both internal and external. The model recognized as an interaction benchmark and most commonly used and for sustainable reporting is that proposed by the Global Reporting Initiative (GRI). Another relevant reporting model is the one proposed by the "Social Report Group" (GBS).



**Figure 2. Reporting: From Social Report to Sustainability Report**  
(Author's elaboration)

GRI Standards make common language on sustainability reporting. Moreover, this Report is subject to assurances that will verify the compliance of the report to the

guideline. In Italy the non-financial declaration for all public interest entities with over 500 employees is mandatory (DL n.254/2016, Comm. n. 2015/95/EU). So, the GRI has published a document to fulfill the disclosure obligations of the Non-Financial Reporting Directive using the GRI Standards.

A standard report is fundamental for the achievement of Sustainable Development Goals (SDGs) promoted by Agenda 2030, a large and complex system where everyone is called upon to contribute. The role and potential of SDGs in governments, companies, and civil society towards shared and lasting development has been widely recognized in governance and accounting studies (Hajer et al., 2015). Numerous contributions have filled the scientific debate on sustainable development (Lozano, 2015) and Corporate Social Responsibility (CSR). Maybe different concepts (Ebner & Baumgartner, 2006) but recall the role of companies to support Sustainable Development (Agenda 2030). Besides, it is important to integrate the SDGs into corporate strategies (Boons and Lüdeke-Freund, 2013).

The prevailing studies on SDGs and sustainable development have been mostly focused on management (Annan-Diab & Molinari, 2017; Storey et al., 2017), accounting, and accountability (Gray, 2010). In particular, since the time of the Brundtland Report (UNWCED, 1987), these studies have had the task of supporting the implementation of the SDGs at a political and managerial level both at the company and context level (Bebbington et al., 2017; Bebbington & Unerman, 2018), raising awareness among practitioners and regulators, starting from professional bodies and large companies, on the issues in question and the potential inherent in the declination of the SDGs.

In the begging the studies have focused on the contingent factors that influence the implementation of the sustainable development objectives and the related SDG reporting (Håk et al., 2016), investigating the exogenous and endogenous variables, i.e. the external and internal contingent factors (organizational) that facilitate the decision of organizations to pursue and report on sustainability objectives (Moggi et al., 2018; Hahn & Kühnen, 2016; Liu & Anbumozhi, 2009).

The Integrated Report is a virtuous reporting model which aims to link the traditional "Consolidated Report" (accounting) with "Sustainability Reporting" (accountability), by inserting the performance data related to the Creation of Value within the company results. According to the International *Integrated Reporting Committee (IIRC-2013)*, the Integrated Reporting (IR) can be defined as the new frontier of reporting. The International Integrated Reporting Council (IIRC 2013; Higgins, Stubbs, & Love, 2014; King, 2016) is a global body made up of regulatory bodies, investors, companies, regulatory bodies, professionals working in the accounting sector, and NGOs. All the members of the institution agree that communication on the creation of value should be the next step in the evolution of corporate reporting. Integrated Reporting means a new approach to corporate reporting which demonstrates the link between strategy, financial performance, and the social, environmental, and economic context within which the organization operates. This type of approach, which is still being defined internationally, requires documenting financial, environmental, social and governance results through a single tool, to increase transparency towards the whole community and all stakeholders. The Integrated Report differs from the previous financial statements analyzed in that it does not just give information, but highlights the relationships between the economic, social and environmental variables. In this way, the



organization communicates its identity, its role, and its value more effectively to stakeholders.

### **The Italian experience**

To guide universities along this path, in Italy the Social Report Study Group (GBS) and Network of Universities for Sustainable Development (RUS) are drafting a sustainability standard for universities in partnership (SDG 17) and to ensure strong institutions (SDG 16), it is essential to guide universities towards sustainable reporting. The GBS is a Research Group (born in 1988) that defined a standard for the Social Report. This must be divided into at least three fundamental parts: 1) company identity, 2) calculation and distribution of added value, 3) social relationship. The RUS - Network of Universities for Sustainable Development, is the first experience of coordination and sharing among all Italian universities involved in the issues of environmental sustainability and social responsibility, promoted by CRUI - Conference of Italian University Rectors since July 2015.

The research of the working group GBS-RUS starts from an assumption document n. 7 on "The social reporting of universities", published by GBS in 2008 and already adopted by some Italian universities since the first approaches to social reporting. The content of this document has been integrated and modified to consider both the regulatory and institutional innovations that have occurred since its publication (university missions, indicators, accounting, etc.), and the practices and standards, developed at the national level and international, on the issues of socio-environmental commitment required of organizations (SDGs, reduction of emissions, gender equality, etc.). The sustainability reporting standard of universities was designed as a content standard, capable of both guiding the implementation process of the university's social responsibility management systems and proposing the structure and content of the reporting. The standard will also propose elements of connection with the planning and programming systems of universities and with the system of indicators already present, to promote functional reporting for the strategic planning of the university and its three main missions (teaching, research, and third mission). The standard consists of an introductory part and a more technical part. In the first, the objectives and principles of drafting the sustainability report are defined, as well as elements that present the identity characteristics of the University, such as the governance structure and its mission. In the second, the real heart of the sustainability report, sets of indicators (qualitative and quantitative) are presented aimed at measuring the university's activities considering environmental, social, and economic impacts. In concert with the metrics deriving from the works of the other RUS tables, the dimensions to be measured and monitored will be presented considering the peculiarities of the measured variable. It will then be the task of each university to adapt the structure and measurements proposed by the standard to its peculiarities. To limit the risk of self-referencing of the statement and to increase its credibility, the document recommends the use of the statement's assurance by an independent third party.

The *Sustainability Reporting Standard for universities* will be accompanied by an Operating Manual useful to support universities in drafting the various sections proposed by the standard. The Operating Manual is a document that intends to assist those involved in drafting the report by providing explanations on the various aspects

of structure and content present in the standard, proposing indications on the reporting process, suggesting stakeholder engagement methods, and offering ideas for the process assurance. The standard aims are:

- a) provide a balanced and reasoned summary of the socio-environmental and economic aspects of university operations;
- b) highlight the current and future contribution of the universities to the achievement of the sustainable development goals set by the UN 2030 Agenda;
- c) guide and strengthen the commitment of universities towards the national and international challenges that the institutional and social context will require of them.

### **Comparative case study analysis of two Young European Universities: “Tor Vergata” of Rome and NOVA of Lisbon**

The University of Rome “Tor Vergata” and the University of Lisbon NOVA are two young universities (less than 50 years old) sensible at the topic of sustainability. Another, they collaborate to achieve the SDGs, with common projects or Network like YERUN (a network composed of young research universities that have the mission to strengthen and develop cooperation in the areas of research, academic education and service to society among a cluster of highly-ranked, young research universities in Europe on an equal basis and for their common benefit).

#### **❖ University of Rome “Tor Vergata”**

The University of Rome “Tor Vergata” is a young university in Italy, founded in 1982. Its mission is to contribute to people's education and training, to scientific research and to the technological, organizational and social innovation needed to achieve truly sustainable development in Italy, Europe and worldwide pursuant to the Sustainable Development Goals approved by the United Nations in September 2015. As the implementation of the actions needed to accomplish such an ambitious purpose requires high skills and management of complex processes, not only is the University of Rome Tor Vergata deeply committed to excellent education and scientific research, but it also closely cooperates with the private sector, public institutions, and non-profit organizations at national and international level. These aims are favoring the adoption of policies and behaviors focusing on sustainability both in terms of well-being for people and ecosystem conditions. The “Tor Vergata” University in 2019 established the Office for Sustainable Development, directly submitted to the Rector, in full top-down logic. The office is supported by the Committee for the implementation of the Mission and the University vision to sustainable development a working group made up of representatives of each Department, which changes the top down to top-down governance structure with participatory actions. The Committee has a dual mandate:

- give substance to the University's "mission" and "vision", based on the choice for sustainable development and based on a broad approach: Teaching, Research
- collaborate with the "Italian University for Sustainability Network" (RUS) created by CRUI (National Network of Rector of Italian Universities) and Yerun.

The University, in line with the global objective promoted by Agenda 20230, has chosen to draw up a Sustainability Report since 2017 on an annual basis, defined based on the GRI4 criteria, to disseminate and better understand the strategies, the objectives, the

performances achieved, the improvements that can be made, the actions taken in response to the feedback received. The Report is drawn up with the support of one from the Office for Sustainable Development and a specific working group specifically made up of Professors, Researchers, Ph.D. students, and University staff experts in the subject.

The Sustainability Report represents, for “Tor Vergata”:

- a tool for communicating your commitment to sustainable development and taking note of your responsibility towards all stakeholders by the University;
- a method to account for the efforts made and the progress made with a view to sustainable development and innovation in the community of reference;
- a channel for listening and acknowledging the requests of the stakeholders, with a goal of continuous improvement.

“Tor Vergata” has launched several partnerships and networks for sustainable development. The University is part of UNICA - Network of Universities from the Capitals of Europe, which in 2011 created UNICA GREEN a platform to discuss and exchange experiences and practices for the implementation of environmental sustainability strategies in universities. TVG is also a founding member of the RUS.

The University is active in the realization of Projects, Activities, and Good Practices in Partnership, according to the quintuple helix approach, converging to the Sustainable Development promoted by the 2030 Agenda, initiating various Third Mission activities and stakeholder engagement and creation of shared value.

#### ❖ *University NOVA of Lisbon*

Founded in 1977 as part of a Portuguese expansion of its tertiary education system, to this day this law and sciences university is known as the 'Nova', or new University of Lisbon. The mission of the University of NOVA Lisbon is to serve the society at the local, regional and global level, through the progress and dissemination of knowledge and understanding between cultures, societies, and people, by way of teaching and research of excellence and of a provision of services based on a strong sense of community and with the following components:

- an international profile with an emphasis on second and third cycles, but founded on solid first cycles, focused on its students and providing them rigorous knowledge, creativity, critical spirit and sense of citizenship and justice that enables professional success and leadership;
- collaborative research, responsible and internationally relevant, concentrating on interdisciplinary areas and including an investigation targeting the resolution of problems that affect society;
- service that promotes solidarity and sustainable development in the health, economic, technological, cultural and social plans, founded in the region of Lisbon and compromised on a national and international level, dedicating special attention to the countries where the Portuguese Language is spoken;
- a wide base of inter-institutional participation, oriented to an integration of different scientific cultures to create innovative synergies for teaching and research.

To agree on SDGs, NOVA uses a Governance Bottom-up model through the creation of the NOVA 4 The Globe - NOVA Institute for Global Development. It is one of NOVA's strategic initiatives that is designed to work as a center across the institution that promotes the collaboration and interdisciplinary of areas and that is guided by the United Nations Sustainable Development Goals (SDGs). NOVA does not draw up a Sustainability Report but communicates its work on the website indicating the progress towards each SDGs.

Nova doesn't redact a continuative reporting but defines to communicate their activities and project for the Agenda 2030 on the website, an overview of NOVA's initiatives and academic contribution to support the SDGs. The list does not claim to be comprehensive but illustrates NOVA's commitment to the implementation of the 2030 Agenda. Moreover, the University aims to achieve an ambitious project: the EcoCampus FCSH, by joining the Eco-Schools program, a tool for the implementation of the Sustainable Development Objectives (SDG - Agenda 2030). This program of the Foundation for Environmental Education (FEE) is recognized by UNESCO as the world's largest sustainability education network. This multi-level coordination, according to the Bottom Up logic, allows the confluence with common objectives, methodologies, and criteria to respect the specificity of each school in relation to its students and the characteristics of the surroundings.

According to the NOVA Organizational Team, the creation of the Eco campus will impact in that achieves the SDGs: 3 (Education), 4 (Gender Equality), 6 (Clean water and sanitation), 7 (Renewable energy), 11 (Sustainable cities and communities), 12 (Responsible consumption), 13 (Climate action), 14 (Life below water), 15 (Life of land) and 17 (Partnership for the goals). The EcoCampus project is oriented towards the implementation of local Agenda 21, to apply environmental education and management concepts and ideas to the daily life of schools following the proposed methodology:

- management of the school space in terms of sustainability (environmental, economic, social);
- promote the change in behavior and attitudes in the rigorous and wide-ranging community in which the educational institution is inserted.

The EcoCampus FCSH project is defined by a coordination group and a working group, noting once again the Bottom-up governance approach. Therefore, the project is defined by Project coordination and the Working Group "NOVA FCSH Ecological Schools Council" of 15 members, that consisting of 3 teachers, 3 officials, 8 students, and external entities, e.i. New Avenue Parish Council. So, it stimulates empowering the community to participate, discuss and implement projects for a more sustainable Faculty and society. Table 1 shows that the two young universities are moving to achieve the objectives of sustainable development, raising awareness of the territory.

**Table 1. Comparison of two Young European Universities**

	<b>Tor Vergata-Rome (Italy)</b>	<b>NOVA-Lisbon (Portugal)</b>
<b>Mission</b>	In both, the <i>mission</i> is clearly linked and compressive of the concept of sustainable development	
<b>B. Stakeholder Engagements</b>	both, dynamic for the promotion of activities of stakeholder engagements	

<b>C. Report</b>	comprehensive and annual reporting based on the GRI standard: -Office for Sustainable Development -specific working group (Professors, Researchers, Ph.D. students, and University staff experts in the subject).	In the website, reporting the academic contribution to support each SDG, this list does did not claim to be comprehensive - however, it illustrates NOVA's commitment to the implementation of the 2030 Agenda; Institution of NOVA 4 The Globe-NOVA Institute for Global Development.
<b>D. Communication</b>	Specific web-page of sustainability and specific logo	Specific web-page of sustainability
<b>E. Network</b>	YERUN and many other networks	
<b>F. Governance</b>	Top-Down (with elements of participation).	Bottom-up

## Conclusions and future reflections

The analysis shows that the two young universities are moving to achieve the objectives of sustainable development, raising awareness of the territory, similarly at the best practices. In both, the mission is clearly linked and compressive of the concept of sustainable development and is more dynamic for the promotion of activities of stakeholder engagements. Therefore, the universities communicate and reporting their activities with different instruments.

Tor Vergata University uses comprehensive and annual reporting based on the GRI standard. The Report is drawn up with the support of one from the Office for Sustainable Development and a specific working group specifically made up of Professors, Researchers, Ph.D. students, and University staff experts in the subject. The University publishes its activities on a special page sustainable Tor Vergata has defined a specific logo. Italian University collaborates with many networks like RUS, YERUS, and work with GBS to promote a new standard of reporting. This report is published on a specific sustainable website. Therefore, the university uses a top-down approach with elements of participation.

NOVA-Lisbon adopted like an instrument of communication and report the website, reporting the academic contribution to support each SDG, this list does did not claim to be comprehensive - however, it illustrates NOVA's commitment to the implementation of the 2030 Agenda. To achieve the SDGs, it created NOVA 4 The Globe (NOVA Institute for Global Development), a strategic initiative that is designed to work as a center across the institution that promotes the collaboration and interdisciplinary of areas. The approach of NOVA is more practical and directly at the communities, so it uses a bottom-up approach.

However, the study evidence that the two case studies (Tor Vergata-NOVA) have adopted different approaches to achieve the SDGs. An answer to this different approach could be associated with different socio-economic contexts. The interaction with

different environments leads to the adoption of different actions of reporting and communicating, hence they don't start from the same starting point to do sustainability education.

Lisbon, indeed, was announced as the winner of the European Green Capital Award for 2020 in June 2018. For this reason, the logical deduction is that the starting point of the NOVA is advanced (understood as a very good level of culture and sensitivity to sustainability). So, the approach of governance bottom-up is well-fitting. Instead, Rome (and Italy) need an approach of governance top-down because (although is on the good right, related to the SNSD and BES), It should be guided on the achievement of SDGs.

Although excellent communication was found with its stakeholders, the approach is different a convergence towards a common model of sustainable reporting is desirable and not impossible. Convergence towards a common model of sustainable reporting is desirable and not impossible. However, it requires collaboration between the Universities and an organization of every single University that goes from defining a specific sustainable workgroup that works continuously and constantly to reporting, for the preparation of an annual report, of any form (traditional or web reporting) and methods (sustainability report or budget statement).

Furthermore, it is necessary to start a specific communication activity with a specific communication plan (possibly with the definition of a specific workgroup, since the ultimate goal of social reporting is not the report but the knowledge of the activities put in place by these. The knowledge can be acquired by the local community even without the need for a report, see Nova di Lisbon, but with the limit of local communication (acquired from experience) and not open to the whole community (comprehensive available from the web, report of public).

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ISBN: 978-606-749-508-9

ISSN: 2734 - 746X ISSN-L 2734 – 746X