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Strategic Planning and Implementation of Social Responsibilities in Higher Education: Evidence From Italian Public Universities

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ABSTRACT

This article investigates the strategic management of University Social Responsibility (USR) practices in Italian Public Universities, focusing on the transition from strategy formulation to implementation to evaluate social responsibility integration. Based on the framework outlined in the previous work of George et al. (2023), this research considers how social responsibility is embedded in strategic planning and implementation. The methodology employed is qualitative; in particular, a content analysis approach was applied to a sample of 27 Italian public universities to measure the relevance of USR in strategic planning and evaluate whether planned outcomes are achieved and reported. Social responsibility activities influence students' and stakeholders' perceptions of a university's reputation; this makes USR a crucial aspect that must be managed through proper planning. The study contributes to the literature on the strategic management of USR, offering theoretical and practical implications for academic and professional communities, including policymakers.

1 | Introduction

Over the past two decades, universities have evolved their roles concerning strategic management and social responsibility (Lo Presti et al. 2024). Reforms associated with New Public Management (NPM) have driven public institutions, including universities, to adhere to efficiency and effectiveness standards akin to those of private enterprises, facilitated by the “corporatization” of public entities (Kallio et al. 2016; Nardo et al. 2021; Podvorica and Murati 2024). This shift has highlighted the importance of adopting an objective-based approach through strategic planning in Higher Education Institutions (HEIs). Notably, under the “Third Mission” universities have extended their traditional roles in teaching and research to contribute more significantly to economic and territorial development (Caputo et al. 2022; Compagnucci and Spigarelli 2020). Collaboration

with other social actors has become crucial for enhanced engagement, fostering interest in strategic management and integrating social responsibility within universities, particularly in advancing environmental sustainability (Bryson and George 2020; Clark 1998; Parakhina et al. 2017).

University Social Responsibility (USR) is a concept that has evolved from Corporate Social Responsibility (CSR), reflecting the changing role of universities as social actors and their impact on society (Wallace and Resch 2017; Thanasi-Boçe and Kurtishi-Kastrati 2022). The growing emphasis on USR provides a framework for educational institutions to integrate socially responsible practices and values into their management and operations (George et al. 2023; Nardo et al. 2021). Universities are centers of education and research and also engines of socioeconomic and environmental development

This study investigates how Italian public universities integrate University Social Responsibility (USR) into strategic planning and implementation, highlighting differences in approach and effectiveness based on institutional size.

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Summary

- A qualitative content analysis was conducted on 27 Italian public universities.
- The study evaluates how USR is embedded in both strategic planning and implementation.
- A two-dimensional framework categorizes universities by their USR strategy maturity.
- Larger institutions are more likely to be “Savvy Strategists” in managing USR.
- Findings contribute to strategic management and sustainability practices in higher education.

(Kiezel et al. 2021). USR highlights how universities can play a pivotal role in advancing social progress, sustainability, and the well-being of their local communities while offering valuable insights into strengthening their positive social impact (Ali et al. 2021).

This article investigates the strategic planning practices of Italian Public Universities, focusing on the transition from strategy formulation to strategy implementation to evaluate the integration of USR. According to the approach proposed by George et al. (2023), our research aims to investigate the extent to which social responsibility is incorporated into the strategic planning phase compared to strategy implementation within the context of Italian public universities. The university's strategic plans were analyzed to assess the planning phase of social responsibility. In contrast, university sustainability reporting or social balance sheets were considered to verify strategy implementation. Therefore, it compares the actions planned by universities with the outcomes reported regarding social responsibility activities. This study aims to explore whether Italian universities are inclined to integrate social responsibility into their strategic planning processes, assessing the extent to which such initiatives are considered intentional and forward-looking. Furthermore, it aims to examine whether these strategically planned commitments to University Social Responsibility (USR) are effectively translated into concrete actions and successfully implemented within institutional practices.

To achieve our research objective, we conducted a content analysis, a widely used methodological approach in academic research for extracting and interpreting relevant information from documents (Krippendorff 2018). Our sample includes 27 public universities. Using the framework of George et al. (2023), we examined and compared the information presented in the universities' strategic plans, sustainability reports, or social balance sheets, focusing on four key categories: Social Justice, Community Engagement, Economic Development, and Environmental Sustainability. Based on the scores assigned to planning and reporting activities, we classified the universities into four categories: Savvy Strategists, Reporting-Focused, Planning-Focused, and Mission-Focused.

Our findings reveal that 52% of the universities in the sample (14 out of 27) have high scores in both strategic planning and

reporting, that is they are in the Savvy Strategist quadrant, indicating strong performance in both strategic formulation and implementation of USR. Comparing our findings with those of George et al. (2023), which examined 58 universities in the United States, only 14% of US universities were classified as Savvy Strategists, a much smaller proportion than the 52% observed in our sample.

There is limited research in the existing literature on how USR is managed strategically, especially in the Italian context. This study contributes to the academic literature on strategic management and sustainability in the public sector, specifically focusing on universities (Caputo et al. 2021; Clark 1998). It also offers a method to evaluate how USR goals are managed through strategic planning. This includes looking at how these goals are set, how they are put into action, and how well they match the university's overall priorities. Indeed, while CSR has been extensively explored in research, USR is a relatively new area where the growing role of universities as social actors is reflected (Hayter and Cahoy 2018; George et al. 2023). The originality of this study resides in its exploration of this gap and additionally proposes a method for assessing the planning and implementation of USR goals within university strategies.

This article is organized as follows: Following the introduction, Section 2 provides a literature review. Section 3 describes the methodology used. Section 4 presents the study's findings, and Section 5 discusses the results. Finally, Section 6 concludes the article, highlighting the implications and limitations and offering suggestions for future research.

2 | Literature Review

2.1 | University Strategic Management

Universities play a strategic role in developing a territory, often serving as natural incubators where scientific knowledge is transformed into competitive capacity (Lo Presti et al. 2024). After the reforms known as NPM, public institutions must operate by pursuing efficiency and effectiveness criteria typical of private organizations. This process is known as the “corporatization” of public sector organizations (Kallio et al. 2016; Nardo et al. 2021).

Over the past 20 years, universities have focused on their core missions of teaching and research, while also beginning to pay more attention to other services, assuming a prominent role in economic growth and regional development (Caputo et al. 2022). This expanded mission, commonly referred to as the “Third Mission” of HEIs, has garnered increasing attention regarding the role of universities in fulfilling it. Consequently, the concept has been explored in various studies, highlighting the evolving role of universities beyond traditional academic pursuits (Trencher et al. 2014). The term “Third Mission” refers to the significant responsibility that universities bear, not only in education but also in contributing to the betterment and sustainability of society, thereby enhancing the lives of all citizens (Compagnucci and Spigarelli 2020). Building on this evolving role and societal engagement of universities, attention has also

turned to how they organize and direct their activities strategically (Raimo et al. 2024).

Since the 1990s, researchers have been investigating the use of strategic planning and management in universities (Bayenet et al. 2000; Clark 1998; Parakhina et al. 2017). Although strategic management originated in the business sector, its application to higher education differs due to its unique nature, procedures, and technology (Parakhina et al. 2017). Consequently, the strategic management of universities has become a critical area of interest, as HEIs aim to navigate an increasingly complex and competitive environment, working towards goals that foster the progressive development of the local economy.

Academic studies indicate that strategic management is a critical link between strategic planning and strategy execution (Biondi and Russo 2022; Bryson and George 2020). Strategic management entails both the formulation and practical implementation of strategies, as well as the ongoing incorporation of feedback mechanisms to ensure alignment and adaptability (Patricio and Ferreira 2024). From this perspective, strategic planning represents the preliminary phase of strategic management. Beyond the established link between strategic planning and execution, recent scholarly research has increasingly emphasized the integration of not only financial and operational performance goals but also social dimensions, particularly sustainability principles, into the strategic planning process (Nguyen and Kanbach 2023; Roche and Baumgartner 2023).

“Strategic planning is a way of thinking, acting and learning” (Papadimitriou and Schiffecker 2024, 2556), widely regarded as one of the most prevalent tools in managerial practice, entails the formalized process through which organizations articulate and operationalize their strategic intentions. As conceptualized by Mintzberg (1993), strategic planning should not be conflated with strategy itself; instead, it functions as the formalized translation of strategic intent into coordinated organizational actions. Mintzberg argued that, although strategic planning can aid in organizing and communicating decisions, it does not inherently generate strategy; rather, it facilitates the execution of pre-existing strategic plans and visions. Mintzberg et al. (2020) further delineates various models of strategy development, deliberate, emergent, or a hybrid of both, underscoring the sophisticated and dynamic characteristics of strategic conduct. Central to his framework is the distinction between deliberate strategies, which are intentionally planned and executed, and emergent strategies, which develop organically in response to evolving circumstances.

Within this framework, universities' engagement with social responsibility can be intentionally embedded into their planning processes as a component of a deliberate strategy, thereby aligning institutional goals with broader societal expectations. Alternatively, if social responsibilities are not included in the strategic plan but are reported in other documents, this is interpreted as resulting from an emergent strategy arising from opportunity. If attention to social responsibilities is planned in the strategic process and reported in official documents, it indicates a savvy integration between planning and strategy implementation.

To actively foster the continuous social advancement of their communities, universities must embrace “new and increasingly complex social responsibilities” that extend beyond their traditional teaching and research missions while also emphasizing new obligations, such as economic development and sustainability (Hayter and Cahoy 2018). Indeed, promoting sustainability has emerged as one of the key social responsibilities for which universities have faced increasing pressure from stakeholders in recent years, including students and governments (Chatelain-Ponroy and Morin-Delerm 2016; Moggi 2023; Sassen et al. 2022).

2.2 | University and Social Responsibility

USR derives from the concept of CSR. It refers to how universities' activities impact society regarding direct stakeholder involvement and internal strategic practices (Wallace and Resch 2017). Companies are devoting increasing resources to various social initiatives, from community involvement to environmental protection to socially responsible business practices (Elifneh et al. 2024). Following this trend, higher education institutions have also increasingly focused on their social initiatives, leading to the emergence of USR as a new field of concern.

Although CSR requests to create mutually beneficial outcomes for businesses and society, USR aims to enhance civic engagement and active citizenship by encouraging students, academic staff, and all stakeholders to contribute to social services to their local communities (Vasilescu et al. 2010).

Since USR can be understood as a variation of the CSR concept (Nardo et al. 2021) and is a relatively new area of research without a widely accepted definition in the literature (Kiezel et al. 2021), various formalizations of the USR concept exist. For example, USR can be understood as the capacity of HEIs to pursue principles and disseminate values aimed at addressing the community's needs (Cabedo et al. 2018). According to Fauzi et al. (2023), beyond the production and dissemination of knowledge, the concept of USR calls for universities to broaden their scope into other areas, demonstrating their commitment to the stakeholders.

For other scholars, USR could be understood as the commitment that the institution undertakes to the development of the community. This commitment includes an ethical dimension, such as promoting the capacities of its students as responsible citizens. Scholars have addressed the key dimensions of USR, such as community engagement, research and innovation, education and capacity building, and ethical governance (Elifneh et al. 2024).

According to Ali et al. (2021), “the most used definition of USR revolves around the organization's ability to disseminate and utilize processes in four aspects: awareness of social issues, information sources of social issues, requisite training, and community cooperation. This distinguishes universities based on their capabilities to act socially responsibly” (Ali et al. 2021, 3). These definitions of USR share a common idea: universities must proactively enhance the quality of life for individuals in fulfilling their social responsibility as societal institutions. They act as catalysts for social progress and provide people

with the knowledge, skills, and values necessary to contribute to society and tackle complex challenges. “The University should be capable of assessing the needs of society as a whole and providing a solution for its problems, in addition to contributing to its well-being, and social and human development” (Wigmore-Álvarez and Ruiz-Lozano 2012, 480), in pursuing this, it is foundational for modern universities that USR needs to be supported by adequate strategic planning. Although the mission and vision of many institutions now reflect social responsibility, strategic tools and accountability mechanisms often lag behind, limiting the impact of USR initiatives. As for the firms, a well-formulated strategic plan enables an organization to attain significant anticipated outcomes by enhancing overall performance, and an adequate strategic plan should also support the pursuit of USR's objectives.

To address this, universities must integrate USR into all aspects of planning and operations, embedding it in goals, measurement systems, academic offerings, and institutional identity. This strategic alignment is essential not only for internal coherence but also for positioning universities as active contributors to social, economic, and environmental development. As several scholars highlight, there is a lack of empirical studies on the specific practices of USR in universities. This imbalance calls for more comprehensive studies that examine USR strategic planning and investigate how these strategies are put into practice, ensuring that universities fulfill their social responsibilities meaningfully. This study, therefore, aims to address this gap in the literature by investigating the following research question (RQ):

RQ. *To what extent is USR integrated into strategic planning instead of strategy implementation and management?*

3 | Materials and Methods

The RQ was answered using a qualitative research method and a content analysis approach (Krippendorff 2018). The strategic management of USR was analyzed according to Mintzberg et al. (2020) theory of deliberate and emergent strategies.

3.1 | Sample and Data Collection

The Italian context provides an intriguing backdrop for analysis (Caputo et al. 2021). In particular, Italy represents a context subject to intense pressures regarding sustainability reporting, to the extent that several accounting and management scholars have investigated this specific setting (Di Tullio and La Torre 2022). In response to managerial reforms inspired by NPM, Italian state universities, enjoying managerial autonomy, have undergone legislative changes affecting funding and reporting (Sordo et al. 2016). Though legally required to produce financial reports, many voluntarily engage in social reporting, guided by generic directives encouraging transparency. These directives outline reporting structures and content, focusing on organizational identity, services, financial data, social relations, and future goals.

Our sample consisted of Italian universities operating in the public sector. We referred to the Centro Studi Investimenti Sociali (CENSIS) Report for the 2023/24 academic year, categorizing

universities by size. Starting with an initial sample of 53 public institutions, we reviewed institutional websites to access their triennial strategic plans for 2023, along with sustainability reports or social balance sheets for the 2023 fiscal year. Universities that did not provide a sustainability report or a social balance sheet were excluded. Then, the final sample includes 27 universities, which are divided into the following categories:

- 10 M universities;
- 8 large universities;
- 6 medium-sized universities;
- 3 small universities.

We collected 54 documents for content analysis, including 27 strategic plans and 27 sustainability reports from sampled universities.

3.2 | Data Analysis

Content analysis, a commonly used qualitative research method, was the analytical tool used to investigate Italian universities' sustainability strategies and practices by comprehensively examining their sustainability plans and reports (Krippendorff 2018). Content analysis has been widely applied across various disciplines, including accounting. Scholars in accounting often utilize content analysis to examine corporate documents, such as strategic plans and sustainability reports (Manes-Rossi et al. 2020; Caputo et al. 2021). This method enables researchers to extract valuable insights from textual data, facilitating a deeper understanding of organizational strategies, practices, and performance metrics.

In selecting the social responsibilities that Italian public universities should prioritize to fulfill the concept of USR, we drew upon the works of Hayter and Cahoy (2018) and George et al. (2023). Hayter and Cahoy (2018) provide various conceptualizations of USR, focusing on mission areas such as education, academic research, public engagement and service, economic development, commercialization, and sustainability. Then, a comprehensive coding scheme was developed to facilitate the systematic categorization and analysis of the textual data. Following previous literature, to reduce subjectivity in the coding process, a research protocol was designed for the identification and classification of items. The coding was carried out by two coders, who first conducted a pilot test on a subsample. Intercoder reliability was then assessed using Krippendorff's alpha coefficient, which yielded a value of 0.83, indicating a satisfactory level of agreement (Krippendorff 2018). The remaining part of the dataset was subsequently coded based on the shared coding scheme.

We applied the framework proposed by George et al. (2023), which includes four categories of social responsibilities. The authors introduce a two-dimensional framework to assess how universities manage their social responsibilities strategically. This framework evaluates universities along two key axes: (1) the degree to which social responsibilities are embedded in strategic planning, and (2) the extent to which these responsibilities are integrated into ongoing strategy implementation. The intersection of these dimensions produces a

TABLE 1 | Description of items for each category.

Social responsibilities	Items	Literature
Social justice	Right to education	Lo Presti et al. (2024)
	Gender equality	
	Inclusion and internationalization	
Community engagement	Public engagement	George et al. (2023); Compagnucci and Spigarelli (2020)
	Society engagement initiatives	
	Communication channels	
Economic development	Third mission	George et al. (2023)
	Knowledge sharing-technology transfer	
	Entrepreneurship support	
Environmental sustainability	Circular economy	George et al. (2023); Garde Sánchez et al. (2013)
	Initiatives to reduce environmental impacts	
	Sustainable mobility	

Source: Authors' elaboration.

2 × 2 matrix featuring four distinctive archetypes of strategic behavior: Mission-Focused; Planning-Focused; Opportunity-Focused; Savvy Strategists.

For each category, three items were identified based on the relevant literature, and specific incidence indicators were created by searching for keywords within the text. Specific keywords were used as incidence indicators to measure the presence of these USRs within the text. The description of the item for each social responsibility is reported in Table 1. In cases where the keywords were not explicitly present in the document, a more interpretive analysis was conducted. The authors examined initiatives mentioned in the text that may be indirectly related to the SR. By assessing the nature and objectives of these initiatives, they determined whether they can be reasonably approximated to the specific SR categories. This ensures that even implicit references to SRs are considered, providing a more comprehensive understanding of how these responsibilities are addressed in the documents collected in the sample. We analyzed the sampled universities' strategic plans and sustainability or social balance sheets.

Each item presented in the previous table was evaluated using the scoring system outlined in Table 2, with scores ranging from 0 to 5 based on its presence and relevance, following the framework of George et al. (2023). The overall score for each social responsibility was calculated as the average of the scores for the individual items. The authors manually conducted this content analysis, which underwent a training period using a subsample to align their assessments and minimize subjectivity. This process was carried out on the analysis of strategic plans to assess strategic formulation and on sustainability reports or social balance sheets to evaluate strategic implementation.

The final scores for each social responsibility related to strategic formulation and implementation were then summarized into two overall scores: one for strategic planning and one for strategic implementation. The maximum possible score for each was 20. The formula for each overall indicator is reported below. Finally, these

TABLE 2 | Score description.

Score	Explanation
0	The SR is not mentioned.
1	The SR is implied in a statement but not explicitly stated.
2	The SR is mentioned superficially but not elaborated.
3	The SR is explicitly indicated as a goal/target in the strategic plan/report, but actions to achieve it are not specified.
4	The SR is explicitly indicated as a goal/target in the strategic plan/report, with one or two actions provided.
5	The SR is explicitly indicated as a goal/target in the strategic plan/report, described in detail with examples and justifications.

Source: Authors' elaboration.

results were visualized and presented in a scatter plot to illustrate the distribution of scores across the different universities.

$$SFI = \sum_{i=1}^4 \bar{x}_i$$

1. SFI, the indicator of the strategic formulation;
2. \bar{x}_i , the average of each category of indicators concerning the four social responsibilities.

4 | Results

Table 3 presents the content analysis results for each university, revealing variations in Strategic Formulation and Strategic

TABLE 3 | Content analysis indicator scores.

University	Size	Strategic formulation	Strategic implementation
Univ_1	Mega universities	16.0	19.7
Univ_2	Mega universities	15.0	17.3
Univ_3	Mega universities	13.3	18.7
Univ_4	Mega universities	11.3	17.0
Univ_5	Mega universities	10.0	16.7
Univ_6	Mega universities	14.3	13.7
Univ_7	Mega universities	9.7	15.0
Univ_8	Mega universities	13.7	17.3
Univ_9	Mega universities	8.3	15.0
Univ_10	Mega universities	13.0	12.7
Univ_11	Large universities	14.0	17.0
Univ_12	Large universities	11.7	10.7
Univ_13	Large universities	7.3	7.7
Univ_14	Large universities	9.3	8.3
Univ_15	Large universities	11.0	12.7
Univ_16	Large universities	9.0	7.7
Univ_17	Large universities	12.3	13.0
Univ_18	Large universities	11.3	13.0
Univ_19	Medium universities	11.3	2.3
Univ_20	Medium universities	9.7	6.3
Univ_21	Medium universities	10.3	9.3
Univ_22	Medium universities	9.0	12.0
Univ_23	Medium universities	11.0	11.3
Univ_24	Medium universities	12.3	8.3
Univ_25	Small universities	7.7	12.7
Univ_26	Small universities	7.7	10.7
Univ_27	Small universities	10.7	10.3

Source: Authors' elaboration.

Implementation scores. Mega Universities (Universities 1–10) generally score higher, with Strategic Formulation scores ranging from 8.3 to 16.0 and Strategic Implementation from 12.7 to 19.7. However, there are notable inconsistencies, such as Univ_9, which scores much lower. Large Universities (Universities 11–18) exhibit weaker performance in both dimensions, with Strategic Formulation scores between 7.3 and 14.0 and Strategic Implementation scores ranging from 7.7 to 17.0, suggesting difficulties in execution.

Medium Universities (Universities 19–24) show lower scores overall, with Strategic Formulation scores ranging from 9.0 to 12.3 and Strategic Implementation varying widely, including a very low score of 2.3 for Univ_19. Small Universities (Universities 25–27) also score lower, with Strategic Formulation scores between 7.7 and 10.7 and Strategic Implementation scores between 10.3 and 12.7.

Overall, Strategic Formulation is more advanced in more prominent universities (Mega and Large) than in smaller institutions, though this trend is inconsistent across all cases. In contrast, Strategic Implementation reveals more significant disparities, especially among Medium and Small Universities, which may lack the resources or organizational maturity required to fully execute their strategies. Mega Universities perform the best in both areas, while Small Universities consistently rank the lowest. The broad range of scores indicates varying levels of strategic formulation and implementation maturity across the institutions.

Figure 1 visually summarizes the content analysis results, mapping universities based on their performance in Strategic Formulation (y-axis) and Strategic Implementation (x-axis). The figure categorizes universities into four quadrants:

- Mega Universities (Orange Triangles) predominantly fall into the Savvy-Strategist quadrant, indicating strong performance in both strategic formulation and execution. Although most excel, some show variability, with a few in the Planning-Focused quadrant, suggesting room for improvement in implementation.
- Large Universities (Blue Squares) are more dispersed across the quadrants, with many in the Savvy-Strategist quadrant but others in the Planning-Focused or Mission-Focused quadrants. This reflects moderate performance in both areas, with some institutions still developing their strategic execution capabilities.
- Medium Universities (Purple Diamonds) are mainly found in the Mission-Focused and Reporting-Focused quadrants, indicating strategic planning and implementation challenges. Some appear in the Planning-Focused quadrant, showing stronger attention to planning, although execution remains inconsistent.
- Small Universities (Green Circles) mainly occupy the Planning-Focused and Mission-Focused quadrants, suggesting strategic planning and reporting struggles. Their low scores indicate limited resources and organizational maturity, making effective strategy implementation difficult.

In summary, Mega Universities lead in both dimensions, whereas Small Universities face more significant challenges. The Savvy-Strategist quadrant represents the ideal position for universities excelling in planning and execution, whereas others

in the Mission-Focused and Planning-Focused quadrants have room for improvement.

As shown in Figure 1, the scores from the Italian Public Universities in the sample are primarily distributed linearly, with a notable concentration in the Savvy Strategists quadrant, indicating a strong integration of strategic planning and execution of sustainability initiatives. Table 4 further illustrates this, with 52% of the universities (14 out of 27) classified as Savvy Strategists, demonstrating a balanced approach to sustainability. Additionally, 22% (6 out of 27) are Reporting-Focused, excelling in sustainability reporting but facing challenges in aligning planning and execution. 11% (3 out of 27) are Planning-Focused, indicating strong strategic planning but weaker implementation. Finally, 15% (4 out of 27) are Mission-Focused, prioritizing their core mission but showing lower performance in planning and reporting. These findings highlight the varying approaches and levels of maturity in sustainability integration in the strategic management process among Italian universities.

Lastly, Table 5 summarizes the findings based on size. It is interesting to observe that 12 of the 14 Savvy Strategist universities belong to mega and large institutions. Additionally, 6 out of 27 universities, about 23% of the sample, fall under the Reporting-Focused quadrant. In light of Mintzberg et al. (2020) theory, it can be observed that over half of the Italian Public Universities examined, the Savvy Strategists, manage their social responsibilities through a combination of deliberate and emergent

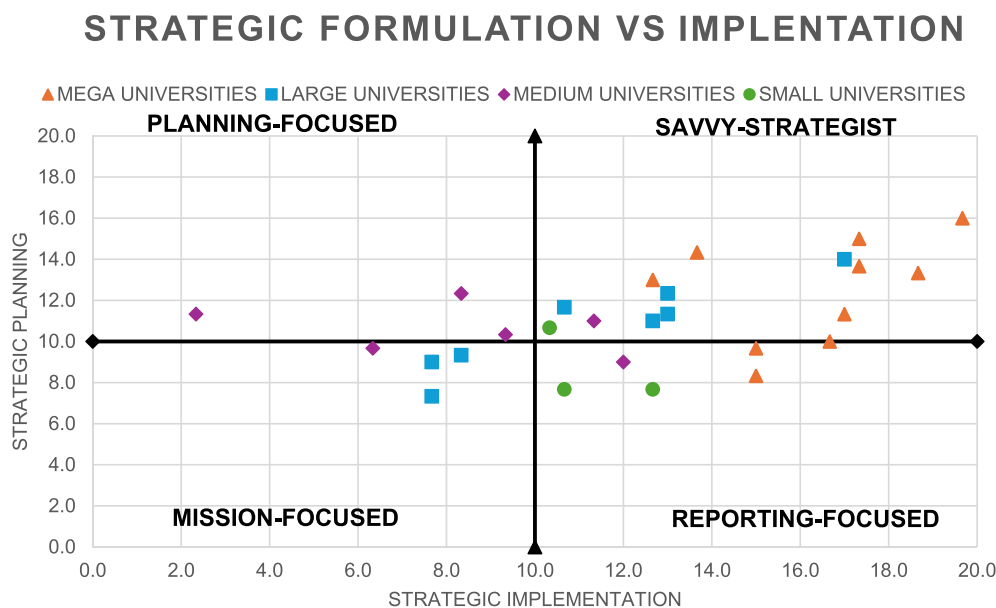


FIGURE 1 | Matrix. Source: Authors' elaboration. [Color figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com)]

TABLE 4 | Results.

ITA	Savvy strategist	Reporting-focused	Planning-focused	Mission-focused
No. universities	14	6	3	4
% of total sample	52%	22%	11%	15%

Source: Authors' elaboration.

TABLE 5 | Results by size.

Size/archetype	Savvy strategist	Reporting focused	Planning focused	Mission focused
MEGA	7	3	0	0
LARGE	5	0	0	3
MEDIUM	1	1	3	1
SMALL	1	2	0	0

Source: Authors' elaboration.

strategies, whereas just over 10%, the Planning-Focused, follow an intentional strategy in managing their social responsibilities. The Reporting-Focused, representing a quarter of the universities examined, manages their social responsibilities by following the emergent strategy pattern. Lastly, only a tiny portion of the universities in the sample—4 out of 27, the Mission-Focused—do not consider social responsibilities within their strategy.

5 | Discussion

The findings highlight varying levels of maturity in strategic management and sustainability practices across universities, with significant implications for how institutions approach and execute their strategies for USR. Comparing our findings with those of George et al. (2023), which examined 58 universities in the United States, several notable differences emerge. In their study, only 14% of US universities were classified as Savvy Strategists, a much smaller proportion than the 52% observed in our sample. This indicates that Italian public universities, in contrast, exhibit a stronger balance between strategic planning and effective implementation. The Italian ones integrate social responsibility issues better into their strategic management process.

Furthermore, 9% of US universities were categorized as Opportunity-Focused, a category not present in our analysis. This highlights a potential divergence in how US and Italian universities approach their strategic priorities. In contrast, 22% of Italian universities fall into the Reporting-Focused category, suggesting that Italian institutions strongly emphasize sustainability reporting, even if their strategic planning and implementation are not as robust. Italy is located within a context, such as the European one, in which external pressures could be more substantial than those of the US in the area of disclosure. Therefore, Italian organizations could strategically pay more attention to the topic of strategy implementation to avoid incurring reputational problems.

Our findings highlight significant differences in how universities in the US and Italy approach strategic management and social responsibility. US universities tend to emphasize strategic planning more strongly, with a more significant proportion categorized as Planning-Focused. This suggests that US institutions may prioritize formalizing strategies, likely reflecting a more structured approach to aligning their operations with sustainability and social responsibility goals (George et al. 2023). Ultimately, these differences provide valuable insights into the diverse strategies for managing social responsibility in higher education and highlight opportunities for mutual learning and

improvement in both countries' approaches to strategic management (Wallace and Resch 2017).

Examining the distribution of results by university size, it is notable that 86% of Italian universities classified as Savvy Strategists fall within the Mega and Large university categories. This finding mirrors the research conducted by George et al. (2023), where 8 out of 9 Savvy Strategist universities were also categorized as Mega or Large institutions. More prominent universities possess a structural advantage that enables them to integrate social responsibility more effectively into their strategic frameworks, often by creating dedicated roles for sustainability across departments (Lo Presti et al. 2024). This organizational capacity, combined with improved communication channels, facilitates a more coordinated and comprehensive approach to sustainability management compared to smaller institutions (Ali et al. 2021).

In contrast, medium-sized Italian universities are predominantly classified as Planning-Focused, suggesting that while their strategic planning documents are relatively well-developed, their reporting documents tend to be less detailed. This indicates a strong emphasis on the planning process but a lesser focus on the transparency and execution of sustainability initiatives. According to Mintzberg et al. (2020) theory, it appears that only a portion of the observations in the URS field demonstrate the implementation of a deliberate strategy. However, this strategy seems to encounter challenges in translating into practical actions.

Small universities, while comprising a smaller portion of the sample, are predominantly categorized as Reporting-Focused. For these institutions, sustainability reporting tends to be more comprehensive than strategic planning, signaling a more substantial commitment to documenting actions to address social responsibilities. However, their strategic planning processes may not be as fully developed (Giuffr  and Ratto 2014).

The distribution of results from the study by George et al. (2023) presents a notable contrast. Most US universities in their sample fall into the Planning-Focused category, highlighting a distinct difference in strategic management practices between Italian and US institutions. Small universities differ from their medium-sized counterparts by strongly emphasizing social responsibility reporting. This may be attributed to having fewer resources and limited capacity for strategic planning compared to larger institutions; small universities often possess a stronger sense of USR. As a result, these institutions are more inclined to report on their social responsibilities, likely due to their deeper integration within local communities. As emphasized by Lo Presti et al. (2024),

addressing the needs of the regional territory is fundamental, serving as a critical starting point for universities; without such a focus, institutions may struggle to maintain social sustainability.

6 | Conclusion

This article investigates the integration of USR into the strategic management process of Italian public universities. Specifically, the study examines how social responsibility is incorporated into the strategic planning phase and reflected in the universities' reporting practices. We conducted a content analysis on a sample of 27 Italian public universities, analyzing their strategic plans and sustainability reports or social balance sheets. This research adopts the framework proposed by George et al. (2023), focusing on four key categories of CSR.

Findings show that while many Italian universities integrate social responsibility into their strategies, the ability to plan and implement them effectively varies significantly based on university size. Larger institutions tend to have more resources and structures to support the formulation and execution of sustainability initiatives. In contrast, smaller institutions may excel in reporting but lack the capacity for comprehensive strategy development and implementation. This highlights the need for tailored approaches to enhance strategic management processes, ensuring that universities of all sizes can effectively align their social responsibility efforts with their organizational capacities and community needs (George et al. 2023).

This paper offers theoretical and practical implications for the academic and professional communities, including policymakers. Theoretically, it advances the literature on sustainability in the public sector and public strategic management (Clark 1998; George et al. 2023; Hayter and Cahoy 2018). This study contributes to the literature on the strategic management of USR by proposing a method for evaluating the strategic management of USR objectives. It addresses a gap in existing research concerning how Italian universities translate USR-related strategic planning into effective implementation (Nardo et al. 2021).

This study contributes to the theoretical understanding of USR by extending the framework proposed by George et al. (2023) in a novel context, Italian public universities, where strategic management dynamics differ from Anglo-Saxon models due to institutional and regulatory specificities.

Unlike previous studies that focus primarily on strategy formulation or reporting practices in isolation, this research adopts a dual-lens approach that considers both planning and implementation phases. This contributes to bridging a gap in the literature on the alignment, or misalignment, between intended strategies and executed actions in the field of USR.

By classifying universities into strategic behavior archetypes (e.g., Savvy Strategists, Mission-Focused), the study provides a conceptual lens for understanding the maturity of USR integration in strategic management, echoing Mintzberg (1993) and Mintzberg et al. (2020) distinction between deliberate and emergent strategies. The findings also suggest that university

size plays a moderating role in the strategic capacity to embed USR principles, thus contributing to ongoing debates on institutional capabilities and resource-based views in public sector management (Clark 1998; Biondi and Russo 2022). In addition, this study invites further theoretical inquiry into how context-specific drivers, such as national regulatory environments or stakeholder expectations, shape the strategic orientation of USR practices across different countries and higher education systems.

This study also contributes to a broader understanding of how Italian universities address and communicate their social responsibility activities (Di Tullio and La Torre 2022; Nardo et al. 2021), offering valuable information on the role of strategic management in fostering social responsibility within higher education institutions. Therefore, the “sustainable success” theme is typical of private companies and is applied to public universities and, hopefully, the public sector. Finally, the results could also be useful for regulators. A regulator oriented to sensitize USRs could increase requests in the area of reporting or offer incentives to virtuous subjects. Furthermore, it could be helpful to consider integrating some aspects of USRs into the evaluation criteria of university performance, such as in the ANVUR criteria.

This study presents some limitations. Firstly, the sample does not encompass all Italian universities. The selection was narrowed due to the inconsistent availability of key documents across institutions, specifically the absence of social balance sheets or sustainability reports in some cases. Consequently, future research could expand the scope to include all Italian universities, providing a more comprehensive overview of the national landscape. A longitudinal analysis could track how USR planning and implementation evolve within the same universities, particularly in relation to institutional reforms, leadership changes, or external pressures (e.g., new regulations, societal expectations). Other documents, such as Gender Equality Plans (GEPs) and gender balance sheets, which fall under social justice information, might provide detailed insights into gender-related strategic policies and their implementation. Conducting a more in-depth analysis incorporating these documents could significantly enrich the findings. Additional studies could investigate the strategic management skills and sustainability literacy of university leadership teams and how these influence the quality and depth of USR integration.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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