Article

Gender Reporting Guidelines in Italian Public Universities for Assessing SDG 5 in the International Context

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Abstract: Gender equity is a topic of significant interest for universities, who are called upon to plan strategies and measures to increase gender equality in line with international policies. With a qualitative methodology based on manual content analysis, the paper aims to understand whether and how this report could positively assess a university's actions for reaching SDG 5. This study's results show that the CRUI guidelines can be used by universities to disclose gender policies that may be of interest to stakeholders, and can also be synthesized in THE ranking, increasing university visibility. The present study could be helpful for universities, regulatory bodies, policy makers, and agency rankings to help them identify the most relevant gender items on which to focus their attention.

Keywords: SDG 5; gender reporting; gender budgeting; Italian university; CSR; the impact ranking; social accounting theories; CRUI guidelines

1. Introduction

The purpose of this study is to analyse whether and how gender budgeting/reporting policies reflect the impact rankings for the Sustainable Development Goal (SDG) on Gender Equality in Italian public universities using social accounting theories.

Across Europe, the European Union has adopted the EU Gender Action Plan 2016–2020 (GAP II), which is the Union's framework for promoting gender equality and equality for women.

In order to achieve these objectives, the EU encourages gender budgeting in member countries at both the national and local levels (European Commission 2018).

Specifically, in 2019, the CRUI (the Italian association of all the rectors/chancellors/presidents of the universities) provided guidelines for gender reporting that can help to foster gender equality policies across the complex performance cycle of the universities.

The document provides several items with which to assess gender policies at this scope.

Starting with that, we evaluated whether and which items can positively impact the social rankings for the individual SDG 5.

The underlying reasons leading to this investigation are based on the crucial role of universities in national and local communities' commitments towards sustainable development (SD). Accordingly, since the introduction of SD concepts by the Brundtland Report (World Commission on Environment and Development 1987), worldwide organisations have started to raise awareness of the environmental and social impacts of their activities beyond their economic goals, and they are communicating these impacts to their

stakeholders through sustainability reports (Nechita et al. 2020; Diaz-Sarachaga 2021). As Diaz-Sarachaga (2021) underlines, those reports can be seen as a picture that intends to describe the contribution of organisations to sustainable development. In 2015, the advent of 17 Sustainable Development Goals (SDGs) and the UN's 2030 Agenda (United Nations 2015) prompted private and public organisations to take an active role in facing the world's most compelling challenges and in embedding these goals in their reporting cycles (Erin and Bamigboye 2021; Pizzi et al. 2021). Target 12.6 (SDG 12; United Nations 2015) explicitly advocates for the inclusion of SDGs within reporting systems, communicating to all stakeholders how SD principles are captured in the value creation process (Bebbington and Unerman 2018; Rosati and Faria 2019; Erin and Bamigboye 2021).

The metrics of the Times Higher Education (THE) impact rankings for SDG 5 have started to assess universities' performances against the SDGs (Blasco et al. 2021; De la Poza et al. 2021). It should be noted that, unlike other university rankings, THE is the only classification system that has been independently audited, in this case by PwC (De la Poza et al. 2021).

Since engagement with these global goals and their disclosure is a novel phenomenon, there is a scarce but growing related literature (Van der Waal and Thijssens 2020; Diaz-Sarachaga 2021; Erin and Bamigboye 2021). Even though the more extensive strand of this literature has been focused on the business sector (e.g., Rosati and Faria 2019; Nechita et al. 2020; Van der Waal and Thijssens 2020; Diaz-Sarachaga 2021; Erin and Bamigboye 2021; Pizzi et al. 2021), the university context constitutes an interesting field of analysis due to the capacity of universities to lead the cultural transformation towards the 2030 Agenda and fulfil and foster the global goals (Blasco et al. 2021; De la Poza et al. 2021). Accordingly, SDG 4 recognises education and universities as the most crucial means of reshaping worldwide views and values, promoting environmental integrity, economic viability, and a just society (Lozano et al. 2015; Kioupi and Voulvoulis 2019).

Against this backdrop, the CRUI's gender reporting guidelines could represent an important driver promoting the embedment of gender policies and, in turn, SDG 5 into the strategic planning of each university's performance cycle. At the same time, universities that implement the CRUI's gender reporting guidelines also seek to be compliant with the target of SDG 12, and they are trying to include the SDGs within their reporting systems and to capture the SD goals in the value creation process.

Given these purposes, we use the term gender reporting to mean the same as the term gender budgeting in this study.

The present study applies a qualitative research methodology based on manual content analysis. The gender reports published on the websites of Italian public universities were analysed, and a qualitative disclosure index about the gender policies has been developed. Then, this information was compared with the gender policy metrics to understand the effectiveness of CRUI guidelines at conveying potentially crucial information that can be used to evaluate gender policies and implement a business model increasingly oriented towards sustainability goals and the SDGs.

The study contributes to the growing debate, in the university context, on the strategic role of gender reporting in achieving the SD goals. However, this study assumes that gender reporting should not be considered to just be a final report, but a starting point at which to embed the SD principles in the value creation process. For this reason, it reflects on which items can properly explain the gender policies of universities and which can affect the impact rankings for regulatory bodies, practitioners, university boards, and the SDGs impact ranking agencies.

The remainder of the paper proceeds as follows. Section 2 outlines the literature background and theoretical framework. Section 3 discusses the CRUI gender reporting guidelines. Section 4 outlines the research design. Section 5 provides the results and discussion. Finally, Section 6 discusses the conclusion.

2. Literature Background and Theoretical Frameworks

2.1. Theoretical Frameworks for SDGs Disclosure in the University Context

To better understand the SDGs disclosure phenomenon in the university context, there are several underpinning theories derived by the social accounting literature, legitimacy theory (Lindblom 1994; Suchman 1995; Deegan 2002), stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995), institutional theory (DiMaggio and Powell 1983; Meyer and Rowan 1977; Scott 1987) and resource dependence theory (Salancik and Pfeffer 1978; Pfeffer and Salancik 2003) and signalling theory (Spence 1973). Specifically, as several eminent researchers pointed out (Gray et al. 1995, 2010; Deegan 2000, 2002; Chen and Roberts 2010), these theories are not competing for theories and do not exist a commonly agreed theoretical perspective explaining organisation behaviour about disclosure practices. Moreover, since social accounting is a complex phenomenon, it is not sufficient for any of those theories taken separately to provide an adequate theoretical framework and understanding (Gray et al. 1995; Deegan 2002; Gray et al. 2010). On the other hand, the selection and application of a single lens of theory allow one to understand and evaluate a particular practice and embrace a specific interpretation of the social phenomenon depending on the focus of the study (Chen and Roberts 2010; Esposito et al. 2020). For instance, some organisations could communicate their impact on SDG issues based on direct interactions with stakeholders. In contrast, others may undertake similar activities to gain or maintain their legitimacy.

Precisely, legitimacy theory (Lindblom 1994; Suchman 1995; Deegan 2002) recognises the existence of a "social contract" between the organisation and its environment (society). If an organisation performs various socially desired actions, the society rewards it approving its objectives and guaranteeing its continued existence. Under this viewpoint, social accounting is a way to legitimise the organisation's existence or operations in society. Thus, the SDGs disclosure is a tool for gaining and maintaining legitimacy status, demonstrating that their operations are compliant with the social contract (ElAlfy et al. 2020; Silva 2021).

Stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995) also aims to explain the effect of the environment on an organisation. However, while legitimacy theory focuses on the society at large, stakeholder theory centres its attention on the stakeholders that constitute the society. Under this lens, social accounting is seen as part of the dialogue between a company and its stakeholders (Gray et al. 1995). Organisations communicate information about their impact on the global goals to demonstrate that they incorporate stakeholders' perspectives and expectations into their value creation processes (Lozano et al. 2015; Rosati and Faria 2019).

Institutional theory (Meyer and Rowan 1977; DiMaggio and Powell 1983; Scott 1987; Alda 2019) focuses on the relationship between an organisation and its environment and aims to explain why an organisation behaves similarly and why the behaviour changes across different organisations. As Chen and Roberts (2010, pp. 652–53) pointed out, "while legitimacy theory itself does not specifically express how to meet the social expectation and gain social support, institutional theory strongly emphasises that organisations can incorporate institutionalised norms and rules to gain stability and enhance survival prospects. Thus, conformity to these established institutional patterns is the pathway to legitimacy and receive support and attract resources". Therefore, SDGs disclosure can be seen as a means to be incorporate institutionalised norms and rules, gaining and maintaining legitimacy in society (ElAlfy et al. 2020).

Additionally, the resource dependence theory (Salancik and Pfeffer 1978; Pfeffer and Salancik 2003) is interested in the relationship between the organisation and the environment. However, this framework seeks to explain the effect of environmental constraints on an organisation. Every organisation is not self-sufficient. It has to start exchanges and transactions to source the crucial resources for its continued existence, such as legitimacy (Suchman 1995). In this vein, the interaction with the environment, or even more the communication of SD issues, is justified by the need to obtain resources (legitimacy) to survive (Chen and Roberts 2010).

Lastly, the signalling theory states that if there is an information asymmetry between two parties, one of the parties tries to reduce the information asymmetry by conveying credible information to a second party (Spence 1973). As a result of the information asymmetry problem, organisations signal certain information to the environment, and even more to the investors, to show that they are better than other companies in the market to attract investments and enhance a favourable reputation (Verrecchia 1983; Milne and Gray 2013; Miras-Rodríguez et al. 2020). Hence, signalling SDG efforts towards its stakeholders may allow organisations to secure competitive positions and even create new ones (Rosati and Faria 2019).

Specifically, through these theoretical frameworks, prior literature has outlined that there may be different organisational factors influencing SDGs disclosure in the business sector that may be extended and tested in the university context, such as organisation size, level of intangibles, economic and financial performance, external assurance, the proportion of young and women directors in the boardroom, institutional factors (Rosati and Faria 2019; ElAlfy et al. 2020; Nechita et al. 2020; Pizzi et al. 2021).

Among these, SDG number 5 has given impetus to the gender diversity issues and has called for further investigations since it requires explicitly private and public organisations to achieve gender equality, empowering all women and girls (United Nations 2015). Furthermore, as the universities are advocated to lead the cultural transformation in the world business, the women are seen as "change actors" to guide the evolution of organisation strategy, business models and reporting systems towards sustainable development values. Accordingly, Rosati and Faria (2019) find that the board with a higher proportion of women is more likely to disclose information on the SDGs since female directors bring a new perspective to the decision-making body more aimed at energy efficiency and social welfare and climate change policies. Additionally, Cicchiello et al. (2021), conducting their analysis in the developing countries, show that board diversity benefits organisations concerning SDG reporting. Lastly, Singh et al. (2021), in the Indian context, found insignificant positive relation among gender-diverse boards and SDGs disclosure.

Although, in the business sector, the evidence between gender diversity and SDGs disclosure is scarce and scattered, researchers did not test any association or causal relationship between gender diversity and SDGs disclosure in the university sector, nor have they outlined some descriptive results. However, the combination of being a University, level of disclosure, and gender diversity, progression toward both standalone goals (SDG 4—Education; SDG 5—Gender Equality; SDG target 12.6—integrate sustainability into reporting cycles), and drivers for the 2030 UN Agenda achievement (United Nations 2015; Lozano et al. 2015; Kioupi and Voulvoulis 2019) could be interesting to investigate these issues in the university context.

2.2. Gender Budgeting/Reporting and CSR: A Literature Review

In Corporate Social Responsibility, Gender Social Responsibility is gaining increasing relevance (Colombis 2019). Gender Social Responsibility identifies "gender" as a strategic variable of development at the economic and social level that aims to promote equal opportunities between men and women, enhance gender differences within organisations, and apply the principles of Gender mainstreaming.

Gender mainstreaming is an approach to policy-making that considers both women's and men's interests and concerns. Gender mainstreaming was first introduced at the 1985 Nairobi World Conference on Women. Later, it was established as a strategy in international gender equality policy through the Beijing Platform for Action, adopted at the 1995 Fourth United Nations World Conference on Women in Beijing, and subsequently adopted to promote gender equality at all levels. In 1998, the Council of Europe defined Gender mainstreaming as:

"The (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all

stages, by the actors normally involved in policy-making". (Council of Europe 1998, p. 15)

Therefore, the gender mainstream is not about women per se but how policies are assessed for their impacts on women and men. Corporate Social Responsibility in terms of Gender in the public and private sectors—and its connection with sustainable development (Pulejo 2011)—is becoming increasingly important as a means of promoting gender equality in the workplace and the adoption of a gender perspective in the planning and in the strategic guidelines to be pursued to meet the needs and instances of gender equality.

The concept of gender equality has developed, such that it is now defined as:

" . . . an equal visibility, empowerment and participation of both sexes in all spheres of public and private life . . . [it] is not synonymous with sameness, with establishing men, their lifestyle and conditions as the norm . . . [it] means accepting and valuing equally the differences between women and men and the diverse roles they play in society". (Council of Europe 1998, pp. 7–8)

Recent gender mainstream literature has focussed on government policy to advance gender equality in the European Union (e.g., Pollack and Hafner-Burton 2000) through the European Employment Strategy.

Gender budgeting is an essential piece in the development of equal opportunity policies and is a key action in the application of Gender mainstreaming (Galizzi 2011).

Gender budgeting refers to a systematic approach that involves tools, techniques, and procedures of the budget cycle to integrate a gender perspective in all stages of the budget process, from the planning phase to the final reporting (Downes et al. 2017; Galizzi et al. 2018; Steccolini 2019).

Gender Budgeting is based on a comprehensive rethinking of budget construction and includes a review of the budget structure (Budlender and Hewitt 2002; Brody 2009).

Reporting about the commitment and performance with regard to gender is a necessary response to the increased demand for transparency and accountability from the various stakeholders who claim the right to be informed about practices aimed at gender equality (Hossain et al. 2016). It refers to a broader concept of accountability that goes beyond mere reporting on the efficient and effective management of public resources and guides organisations towards achieving global sustainable development goals in line with the United Nations 2030 Agenda.

Moreover, Gender Balance contributes to the achievement of fundamental governance objectives, making political action more efficient, effective, and transparent (Galizzi et al. 2014).

The European Institutions have long moved at multiple levels with directives, recommendations, and guidelines aimed at reducing gender inequalities and promoting equal opportunities, considered one of the cornerstones of the EU. Moreover, the goal of "achieving equality of opportunity between women and men and equal rights at all levels of participation" corresponds to one of the Sustainable Development Goals (SDG 5) of the United Nations 2030 Agenda, which urges policymakers, governments, organisations, and all stakeholders worldwide to increase their efforts in order to reduce gender-related inequalities (Razavi 2016).

They take into consideration three dimensions of development—economic, social, and ecological—and aim by 2030 to end poverty and inequality, tackle climate change and build peaceful societies that respect and protect human rights. Moreover, the launch of the European research programme Horizon 2020 renews the invitation to the Member States to promote regulation aimed at facilitating gender equality in research and innovation (Vida 2020).

Specifically, in the European context, the European Union member states have adopted the EU Gender Action Plan 2016–2020 (GAP II), which aims to promote gender budgeting in member countries at national and local levels (European Commission 2018).

Concerning the Italian context, the annual report "The Global Gender Gap Index 2021" of the "World Economic Forum" places Italy in 63rd place out of 156 countries analysed in the path towards overcoming the gender gap (World Economic Forum 2021, p. 10).

The need to develop an institutional approach to implementing the Gender budgeting/reporting has raised the need for greater interest from both scholars and practitioners.

However, despite the increasing political, social, and economic attention to this topic, public sector accounting scholars' interest has been relatively limited (Marks Rubin and Bartle 2005; Siboni et al. 2016; Galizzi et al. 2018).

Moreover, in the European context, gender budgeting/reporting has been weakly implemented (Quinn 2016; O'Hagan 2018).

Studies that address this issue from a business-economic perspective have predominantly focused on the role of women in leadership positions in private companies (Khlif and Achek 2017).

Specifically, three strands of study have been outlined (Seierstad 2016):

- *Gender diversity in terms of social justice:* i.e., the increased inclusion of pink quotas within top positions in a company is considered a social value that can prevent instances of discrimination and promote equality;
- *Gender diversity from a business perspective:* i.e., the idea that the presence of women on the board improves financial and economic performance (Adams and Ferreira 2009);
- *Diversity as a tool for improving decision-making processes and the effectiveness of mechanisms for monitoring company management.* According to this approach, with more homogeneous results than the first, the presence of women would greatly improve the decision-making mechanisms of the board and their monitoring of management. Moreover, greater gender diversity has positively affected socially responsible performance (Ortas et al. 2017).

Gender equity as a social outcome is one of the multiple dimensions of value created by an organisation, whether public or private. That is because value creation includes relevant social and economic and environmental aspects encapsulated in the broader concept of corporate social responsibility (Bebbington and Dillard 2008; Henriques 2013). The growing literature underscores this on sustainability reporting and integrated reporting, according to which performance reporting systems should include, with a more holistic and comprehensive view, all dimensions of organisational value creation (Dumay et al. 2016; Adams 2017; De Villiers and Maroun 2017; Manes-Rossi et al. 2018; Del Gesso 2019).

Gender equality disclosures are also supported by the Global Reporting Initiative (GRI), which, in promoting sustainability reporting practices in public and private organisations internationally, includes gender-related indicators that help organisations report their social impact in terms of gender. However, it is necessary to highlight that although the topic of gender equality is widely addressed in research related to sustainability reporting, little research has focused specifically on the Gender report both in the university context (Galizzi and Siboni 2016; Colombis 2019) and in regional and local governments (Galizzi et al. 2018; Steccolini 2019).

3. The Gender Budgeting/Reporting in the Italian Public Universities

3.1. The Gender Budgeting/Reporting According to the CRUI Guidelines 2019

This study focuses on Italian public universities. In the Italian public context, the gender approach has been observed primarily in the reporting phase of the results achieved and not in the budgeting process, to which its main value can be attributed, due to the central role assigned, in the public sector, to the moment of forecasting in resource allocation choices.

From the regulatory point of view, the 2007 Directive of the Presidency of the Council of Ministers of 23 May 2007 (G.U. n.173 of 27 July 2007), containing measures to implement equality and equal opportunities between men and women in public administrations, had recommended the use of the gender report in all public administrations, while the

Legislative Decree 150/2009 mentions this document as an essential part of the performance plan.

Another important regulatory intervention is the Law of 30 December 2010 No. 240, which delegates to the autonomy of the academic institutions' statutes and regulations, and defines the rules on "gender" based on equal opportunity.

Equal opportunity is a foundational issue for each university, and it should be indicated in their statutes as a general and guiding principle.

Moreover, article 21 of Law no. 183/2010 establishes the Central Guarantee Committee for equal opportunities in universities (Comitato Unico di Garanzia—CUG). The role of the CUG, from a gender-sensitive perspective, is fundamental for the preparation of the gender report, which highlights the effects that public choices have on men and women (Gender Budget Analysis).

In the university context, the CRUI recognising that, in both the research and innovation sectors, women still suffer more disadvantaged working conditions than men, and launched a working table on gender issues that led to the issuance—in September 2019—of guidelines that would allow all universities to adopt a gender report.

The guidelines outline the gender report as a tool for planning, reporting, and control. This document photographs the gender distribution of the various components within the university, as well as the participation of women and men in the management bodies of the university. Moreover, it monitors the actions of the university in favour of gender equality, as well as assessing the impact of these and the university's policies.

Drawing inspiration from the best practices that have been followed over the years in the Italian and international context, the Guidelines indicate how to draw up a gender report and the minimum content it should have.

The guidelines provide specific context indicators for the different components that study and work in the university (student component, teaching and research staff, technical-administrative staff) and for the governing bodies. The content and structure suggested by CRUI aim to ensure comparability among the various universities that decide to adopt a gender balance sheet in line with the guidelines; moreover, the linking of some indicators with the reports on gender equality published by the European Union also facilitates international comparison.

Finally, the guidelines encourage a link between gender report and the university budget to allocate resources in line with gender equality objectives. They also provide a summary of the planning and reporting documents with suggestions for integrating data collected through the gender budget.

3.2. CRUI Guidelines 2018 vs. THE Ranking Methodology Policies for Evaluating SDG 5

In order to understand if the CRUI Guidelines reflect the impact ranking for the SDG 5, we proceeded with a qualitative methodology based on an inductive approach, which consists of the comparison of the gender information items suggested by CRUI Guidelines, with the metrics included in the Impact Rankings for the gender equality (SDG 5). The comparison considers the gender information identified both by the Italian guidelines and international ranking.

The Times Higher Education Impact Rankings is the only global performance measure that assesses universities against the United Nations' Sustainable Development Goals (SDGs). It uses carefully calibrated indicators to provide comprehensive and balanced comparisons across four broad areas: research, stewardship, outreach, and teaching.

Table 1 shows the gender reporting information suggested by the CRUI guidelines in the first column, the measured considered by The Times Higher Education Impact Rankings (THE ranking) in the second column.

Table 1. CRUI guidelines vs. the metrics of the Times Higher Education Impact Rankings.

		CRUI Guideline	THE Rankings
A		**Student (Bachelor/Master/Ph.D. and postgraduate schools)**	
		Composition of the Bachelor and master's degrees student	
		Percentage of students enrolled and by type of course, study area and gender	Track application, acceptance and completion rates for female students
		The absolute value of women on the TOT of enrollments for each type of course and study area	The proportion of first-generation female students
		Time series of the student component by gender	
		Composition of the Ph.D. and postgraduate schools Student	
		Percentage enrolled in Ph.D. courses by study area and gender	Track application, acceptance and completion rates for female students
		Percentage of students enrolled in Specialisation Schools by gender	Track application, acceptance and completion rates for female students
		Dropout rate from Ph.D. courses, by study area and gender	
		Mobility	
		Percentage of students by geographical area of origin, type of course and by gender	
		Percentage of students in incoming and outgoing international exchange programs, by gender	
		Performance	
		Percentage composition of graduates by degree grade and Gender	Proportion of women receiving degrees
		Percentage of graduates in progress by type of course and gender (and any area of study)	
		First year dropout rate, by type of course and gender.	
		Employment rate of male and female graduates	
		Employment rate of graduates 1 year and 5 years after graduation, by type of course and gender	
		Net monthly salary of graduates 1 year and 5 years after graduation by type of course and gender	
B		**Teaching and Researcher Staff**	
		Composition	
		Distribution by gender and role	
		Time series of teaching and research staff by gender Gender and role	
		Average age by gender and role	
		Percentage of women by area and by role: comparison with the national data	
		Distribution of first-tier teaching staff among Fields of Research & Development	
		Femininity relationship	
		Careers	

Table 1. *Cont.*

	CRUI Guideline	THE Rankings
	Percentage of first-tier teaching staff out of total teaching and research staff by gender	
	University and academic careers scissor	
	Glass Ceiling Index (GCI)	
	Role transitions by gender and CUN Area	
	Percentage of applications for qualifications by gender, percentage of qualifications by gender	
	Distribution of full and defined time, by gender	
	Use of sabbatical year	
	Composition by gender of the competition commissions	
	Research	
	PI in PRIN/SIR/ERC/OTHER PROJECTS by gender and funding provided	
	Funding of PRIN/SIR/ERC/OTHER projects by scientific sector ERC and genre PI	
	Per capita average of internal and external research funds by gender	
	Teaching	
	Percentage of degree thesis supervisors by gender	
C	**Technical and Administrative Staff**	
	Composition	
	Distribution by gender and functional area of employment	
	Career scissors	
	Distribution by gender and age groups	
	Average age by gender and category	
	Distribution by gender and educational qualification	
	Employment situation	
	Distribution by gender and type of contract	
	Distribution by gender and employment regime	
	Distribution by gender and company seniority brackets	
	Absences	
	Average days of absence by gender and cause of absence	
	Turnover	
	Compensation index by gender and by category	
	Overall turnover index by gender and by category	
	Salary	
	Distribution by gender and liability allowance	
	Distribution by gender and amount of the position allowance	

Table 1. *Cont.*

	CRUI Guideline	THE Rankings
D	**Institutional andGovernment Positions** (Rector, General Manager, Board of Director, Department Directors, Presidents of the CdS, Coordinators or Ph.D. schools)	Proportion of senior female academics
E	**Actions for gender equality**	
(A) Reconciliation of the times of life, work and study.	• Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc., by agreement with the University • Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people) • Smart working	• Maternity and paternity policies that support women's participation • Accessible childcare facilities for students • Accessible childcare facilities for staff • Women's mentoring schemes, in which at least 10% of female students participate • Track women's graduation rate compared with men's and scheme in place to close any gap
(B) Work well-being	• Courses, seminars, events that promote working well-being • Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being • Risk assessment and safety prevention activities in a gender perspective • Open day of the university facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017) • Activities of the University Recreational Club with impact on working well-being • Other measures for working well-being	
(C) Gender in teaching	• Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities • Gender training courses • Conferences, seminars, summer schools on gender studies • Promotion of the gender dimension in educational activities • Undergraduate awards, scholarships, Erasmus programmes on gender issues • Activation of degree programs on gender • Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills • Public awareness activities (seminars, conferences) on gender-based violence • Orientation activities on STEM Degree Programmes specifically aimed at high-school students	
(D) Gender in research	• Research activities on gender studies • Scientific, basic and applied research with gender impacts (e.g., gender medicine) • Establishment of university observatories or research centres to promote research and training in a gender perspective • Funding (European, national, regional, private or foundation) for research or teaching on gender studies	• Proportion of female authors across all indexed publications • Proportion of papers on gender equality in the top 10% of journals as defined by Citescore • Number of publications on gender equality

Table 1. *Cont.*

	CRUI Guideline	THE Rankings
(E) Contrast to vertical segregation	• Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or, in any case, a minimum threshold of presence for the under-represented gender • Monitoring of female scientific careers and/or female career progressions of technical-administrative staff • Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university • Mentoring programmes	• Policy addressing application, acceptance, entry, and participation rates for female students • Provision of appropriate women's access schemes, such as mentoring • Encourage applications in areas where women are under-represented
(F) Contrast to horizontal segregation	• Incentives to move towards STEM disciplines • Mentoring programmes	
(G) Fight against bullying, harassment, discrimination	• Establishment of the post of Counsellor/Trustee for gender topics • University management training courses to prevent discrimination and bullying • Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation • Alias careers for students and students in transition • Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries	• Policy of non-discrimination against women • Policy of non-discrimination against transgender people • Policy protecting those reporting discrimination

Comparing the CRUI guidelines and THE Rankings, it is evident that, except for the section dedicated to gender policies, there is a significant difference in the information requested in the areas relating to students, technical and administrative staff, and teaching and research staff.

Concerning the category Student, the CRUI Gender Reporting requires a higher level of details regarding the presence of female students, specifying enrolled, graduates, droppers, and employed. Furthermore, the level of the details also regards the degree level (e.g., Bachelor's degree, Master's, Ph.D.). Moreover, international mobility is greatly important, which signals a country's cultural development. In other words, this category tries to give a complete picture of the path of the female students in an Italian university. In this way, it might be more immediate the comprehension and the impact of the universities' gender policies.

Similarly, about the category Academic staff, the CRUI reporting offers several items that explain the composition of the female academics, distinguishing per age, role, scientific habilitation, etc. This gender reporting also requires much information about the females' careers, illustrating the proportion of the senior female academics and the proportion in the different stages of the carrier path conducted by women.

The Administrative staff category and Institutional roles are not present in THE Impact ranking metrics, contrarily to the Italian gender reporting. This one provides similar information to the Academic staff category observed before.

Concerning the category Research, the CRUI Gender Reporting highlights the main differences. The CRUI report focuses on the founding ability of the women and their role as Principal investigators in the public funding research projects. Contrariwise, THE impact ranking centres its attention on the number of publications with female authorship in top journals and on the number of publications on gender topics.

Lastly, concerning the category Gender equality policies, the CRUI document requires similar information to THE metrics related to SDG 5.

4. Research Methodology

4.1. Sampling Process

The empirical analysis of the policies on gender equality in the gender budgeting/reporting to assimilate to the policies used by THE ranking was conducted on a sample consisting of 60 Italian public universities. Private and telematics universities have not been considered as they cannot be placed in the public sector realm and present considerable differences in legislative background and accounting requirements. Thus, the institutional website of all 60 universities has been analysed to reach for the presence or the absence of gender budgeting/reporting. Accordingly, to the aim of this study, we select just the gender budgeting/reporting compliant to the CRUI Guidelines 2019. Among these, for applying the content analysis, we consider the last gender budget published by the university in the three years 2019–2021. Where the document was present, we analysed its content, looking specifically for the presence or absence of the minimum information content required by the CRUI Guidelines 2019.

Of the 60 universities selected, only 33 (55%) publish the gender budgeting/reporting in line with the CRUI guidelines.

Universities that publish the Gender budgeting/reporting under CRUI Guideline 2019

Arcavacata of Rende—Università of Calabria_2021
Bari—Polytechnic_2021
Bari—University of Study_2021
Bergamo—University of Study_2021
Bologna—University of Study_2019–2021
Brescia—University of Study_2021
Cagliari—University of Study_2020
Camerino—University of Study_2020
Cassino—University of Study of Cassino and of the Southern Lazio_2019
Florence—University of Study_2020
Genoa—University of Study_2019
Lecce—Università of Salento_2020
Messina—University of Study_2021
Milan—Polytechnic_2021
Milan—University of Study_2020
Modena and Reggio Emilia—University of Study_2021
Naples—Seconda University of Study_2021
Naples—University of Study "Federico II"_2021
Naples—University of Study "Parthenope"_2021
Padoa—University of Study_2019
Parma—University of Study_2021
Perugia—University of Study_2020
Perugia—University for foreigners_2019
Pisa—University of Study_2020
Potenza—University of Study of Basilicata_2019
Rome—University of Study "La Sapienza"_2020
Rome—University of Study of "Tor Vergata"_2021
Siena—University of Study_2021
Turin—Polytechnic _2020
Udine—University of Study_2019
Vercelli—University of Study of Eastern Piedmont "A. Avogadro"_2020
Verona—University of Study_2020
Viterbo—University of Tuscia_2020

4.2. Content Analysis and Coding Process

To analyse the content of the gender budgeting/reporting policies of the Italian public universities, this study adopts a content analysis method, which represents the most widely used technique used to study the information provided by companies and institutions (Krippendorff 1980; Gallego-Álvarez et al. 2011). It 'involves codifying qualitative and quantitative information into pre-defined categories to derive patterns in the presentation and reporting of information' (Guthrie et al. 2006, p. 15).

The CRUI guidelines have identified the list of the information items about Gender policies (see Table 2).

Table 2. Information Items about the gender polices according to the CRUI Guidelines.

CRUI Guidelines 2019 for Gender Budgeting/Reporting	
Gender Policies Macrocategories	*Items' Category*
(A) Reconciliation of the times of life, work, and study.	• Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc. by agreement with the university
	• Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people)
	• Smart working
(B) Work well-being	• Courses, seminars, events that promote working well-being
	• Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being
	• Risk assessment and safety prevention activities in a gender perspective
	• Open day of the University facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017)
	• Activities of the university recreational club with impact on working well-being
	• Other measures for working well-being
(C) Gender in teaching	• Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities
	• Gender training courses
	• Conferences, seminars, summer schools on gender studies
	• Promotion of the gender dimension in educational activities
	• Undergraduate awards, scholarships, Erasmus programmes on gender issues
	• Activation of degree programs on gender
	• Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills)
	• Public awareness activities (seminars, conferences) on gender-based violence
	• Orientation activities on STEM Degree Programmes specifically aimed at high school students
(D) Gender in research	• Research activities on gender studies
	• Scientific, basic, and applied research with gender impacts (e.g., gender medicine)
	• Establishment of university observatories or research centres to promote research and training in a gender perspective
	• Funding (European, national, regional, private, or foundation) for research or teaching on gender studies

Table 2. *Cont.*

CRUI Guidelines 2019 for Gender Budgeting/Reporting		
(E) Contrast to vertical segregation	•	Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case a minimum threshold of presence for the under-represented gender
	•	Monitoring of female scientific careers and/or female career progressions of technical-administrative staff
	•	Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university
	•	Mentoring programmes
(F) Contrast to horizontal segregation	•	Incentives to move towards STEM disciplines
	•	Mentoring programmes
(G) Fight against bullying, harassment, discrimination	•	Establishment of the post of Counsellor/Trustee for gender topics
	•	University management training courses to prevent discrimination and bullying
	•	Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation
	•	Alias careers for students and students in transition
	•	Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries

The coding process was performed through manual content analysis, which is considered superior to electronic or automatic content analysis in inferring accurate meaning from the analysed texts and avoiding misunderstanding (Beattie and Thomson 2007).

Content analysis can be effectively developed only when the unit of analysis is selected correctly (Dumay and Cai 2015); in the present study, sentences and paragraphs were used as coding units (Guthrie et al. 2004). To quantify the information gathered through the content analysis and assess the level of disclosure provided by universities' gender reports, an unweighted disclosure index was developed based on a dichotomous approach (Gallego-Álvarez et al. 2011).

Accordingly, a score of one was attributed if the item was disclosed on the document, and a value of zero was assigned otherwise. Therefore, the disclosure indices were calculated as follows:

$$\text{Policies Gender Disclosure Index} = \frac{\sum_{i=1}^{l} d_i}{l}$$

where d = 1 if the item was disclosed and 0 otherwise; l = the maximum number of items

5. Results

Table 3 shows the descriptive statistics of the gender policies items categories' extent in the gender budgeting/reporting compliant to CRUI Guidelines 2019.

Table 3. The descriptive statistics of the gender policies items categories' extent.

Mean	St. Dev.	Min	1st Quart	Median	3rd Quart	Max
0.31	0.21	0	0.15	0.27	0.39	0.78

As shown, on average, the compliance level of the gender policies items categories' to CRUI Guidelines is at 31%, while, on the median, it is at 27%. Two universities provide no information following the CRUI Guidelines 2019. On the other hand, just one university presents a level of compliance to the CRUI Guidelines 2019 gender policies at 79%. A total of 75% of the Italian universities presents a level of gender policies disclosure in compliance with the CRUI Guidelines at 39%.

Table 4 shows how many universities provide information about each item's categories of gender policies in percentage.

Table 4. The level of the items categories about the gender policies disclosed by Italian universities vs. policies contemplated in THE ranking.

CRUI Guidelines 2019 for Gender Budgeting/Reporting			THE Ranking Metrics for SDG 5
Gender Policies Macro-Categories	*Items' Category*	*Disclosure Index*	*Policies Evaluated*
(A) Reconciliation of the times of life, work, and study.	● Kindergarten or playroom of Ateneo; Summer camps, after school, baby-sitting, and other services for boys/girls and young people, etc. by agreement with the University	0.48	● Maternity and paternity policies that support women's participation ● Accessible childcare facilities for students ● Accessible childcare facilities for staff ● Women's mentoring schemes, in which at least 10% of female students participate ● Track women's graduation rate compared with men's and scheme in place to close any gap
	● Financial contributions for the costs of summer camps, after-school centres, babysitters; financial contributions for the care and assistance of dependent families (for example, disabled and elderly people)	0.36	
	● Smart working	0.70	
(B) Work well-being	● Courses, seminars, events that promote working well-being	0.39	
	● Adaptation of the university spaces to ensure lighting conditions and safety to protect safety and well-being	0.00	
	● Risk assessment and safety prevention activities in a gender perspective	0.06	
	● Open day of the university facilities (Museums, Botanical Garden, etc.) for staff and family members and acquaintances smart working (Law No. 81/2017)	0.06	
	● Activities of the university recreational club with impact on working well-being	0.09	
	● Other measures for working well-being	0.42	
(C) Gender in teaching	● Information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities	0.91	
	● Gender training courses	0.42	
	● Conferences, seminars, summer schools on gender studies	0.33	
	● Promotion of the gender dimension in educational activities	0.52	
	● Undergraduate awards, scholarships, Erasmus programmes on gender issues	0.30	
	● Activation of degree programs on gender	0.12	
	● Activation of doctoral programs on gender (for Ph.D. students of all disciplines, in the field of soft skills)	0.12	
	● Public awareness activities (seminars, conferences) on gender-based violence	0.45	
	● Orientation activities on STEM Degree Programmes specifically aimed at high-school students	0.33	

Table 4. *Cont.*

CRUI Guidelines 2019 for Gender Budgeting/Reporting			THE Ranking Metrics for SDG 5
(D) Gender in research	• Research activities on gender studies	0.48	• Proportion of female authors across all indexed publications • Proportion of papers on gender equality in the top 10% of journals as defined by Citescore • Number of publications on gender equality
	• Scientific, basic, and applied research with gender impacts (e.g., gender medicine)	0.24	
	• Establishment of university observatories or research centres to promote research and training in a gender perspective	0.24	
	• Funding (European, national, regional, private, or foundation) for research or teaching on gender studies	0.21	
(E) Contrast to vertical segregation	• Rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case a minimum threshold of presence for the under-represented gender	0.33	• Policy addressing application, acceptance, entry, and participation rates for female students • Provision of appropriate women's access schemes, such as mentoring • Encourage applications in areas where women are under-represented
	• Monitoring of female scientific careers and/or female career progressions of technical-administrative staff	0.27	
	• Initiatives to promote a balanced gender composition of speakers and speakers at seminars and conferences, and participants in panels or round tables, hosted or funded by the university	0.15	
	• Mentoring programmes	0.27	
(F) Contrast to horizontal segregation	• Incentives to move towards STEM disciplines	0.27	
	• Mentoring programmes	0.06	
(G) Fight against bullying, harassment, discrimination	• Establishment of the post of Counsellor/Trustee for gender topics	0.52	• Policy of non-discrimination against women • Policy of non-discrimination against transgender people • Policy protecting those reporting discrimination
	• University management training courses to prevent discrimination and bullying	0.15	
	• Organisation or sponsorship of events and events promoting the fight against discrimination based on sexual orientation	0.42	
	• Alias careers for students and students in transition	0.33	
	• Events, regulations, and activities aimed at the integration of students and students, teaching staff, and technical-administrative staff from European or non-European countries	0.12	

Among the gender policies items categories identified by the CRUI Guidelines, Italian universities devote a particular effort to activities that concern the "*Reconciliation of the times of life, work and study*". Notably, respectively, 70%, 48%, 36% of the universities disclose their policies about smart working, maternity or the structures and activities to support parents to work well and more efficiently.

Italian universities pay attention to "Work well-being". Specifically, 39% of these organise "Courses, seminars, events that promote working well-being", while 49% focus on "Other measures for working well-being". However, few universities organised their spaces to ensure lighting conditions and safety to protect safety and well-being.

Italian Universities are particularly sensitive to converting gender equality into subjects to be transferred to students. In many cases, they make them an integral part of

the degree programs (52%); in others, they create specific degree programs (12%) and ad hoc Ph.D. programs (12%) or activate training courses on gender issues and summer school (33%). A total of 33% of the sample organises orientation activities on STEM Degree Programmes specifically aimed at high-school students.

A total of 91% of the universities organise information, training, and awareness-raising activities enhancing the culture of equality and equal opportunities, while 45% is dedicated to public awareness activities (seminars, conferences) on gender-based violence.

The universities develop the culture on gender equality by activating undergraduate awards, scholarships, Erasmus programmes on gender issues (30%).

Regarding to *Gender in Research*, Italian Universities diclose their policies on "Research activities on gender studies" (48%) into the gender budgeting/reporting, while for about 20% of the cases they illustrate "Scientific, basic and applied research with gender impacts (e.g., gender medicine)", "Establishment of University Observatories or Research Centres to promote research and training in a gender perspective", and "Funding (European, national, regional, private or foundation) for research or teaching on gender studies".

To "*Contrast the vertical segregation*", Italian universities set out rules aimed at ensuring an equal presence of men and women in the bodies of the university, or in any case, a minimum threshold of presence for the under-represented gender for the 33% of the cases; they active the monitoring of female scientific careers and/or female career progressions of technical-administrative staff, for the 27% of the cases. Finally, they organise mentoring programmes, for the 27%.

To "*Contrast the horizontal segregation*", Italian universities program incentives to move towards STEM disciplines (27%).

Higher education promotes the "Fight against bullying, harassment, discrimination" by appointing guarantee roles (Trustee/Chancellor) on gender issues (52%), and organising and sponsoring events and events promoting the fight against discrimination based on sexual orientation (42%).

As shown in Table 4, the gender policies disclosed by Italian universities in their gender budgeting/reporting are easily superimposed on those required by THE ranking metric. However, most of the time, the CRUI Guidelines are much more detailed, showing particular attention to the cultural role universities must play in spreading the culture of gender equality.

The need to include in their degree program, doctoral one, specific gender issues, or the need to orient future prospective students towards STEM disciplines shows that universities take on a role of awareness of these issues.

Similarly, concerning macro-category (B), (F), (G), it is observed that universities, as entities, might be the first to apply the logic that improves organisational well-being and adopt rules to contrast vertical and horizontal segregation. Moreover, following CRUI Guidelines, universities identify specific roles (Guarantee/Trustee), often external and internal, to ensure compliance with rules or enact new ones to reduce discrimination.

In the evaluation methodology of THE ranking, the gender in research section is the one that weighs the most evaluation of the SDG 5 objectives. There are minimal differences by checking the CRUI guidelines and THE ranking. The Italian gender budgeting/reporting reports the leading publications on the topics and not the number of publications in the top journals or the citation indexes. This information is readily available. CRUI focuses on the university's ability to enter national and international gender equality networks, access specific funding programmes, and the central role of women in being the leading investigator in funded research projects.

In 2021, among the Italian universities that provide the CRUI gender budgeting/ reporting, there were 10 Italian universities in THE ranking: Bologna—University of Study; Padua—University of Study; Rome—University of Study "La Sapienza"; Parma— University of Study; Florence—University of Study; Brescia—University of Study.

Only the University of Bologna, Brescia, and Parma are classified among both the top 5 Italian universities in THE ranking and present the highest gender disclosure indexes.

Otherwise, all the others university ranked have a low disclosure indexes.

Indeed the Universities of Bologna, Padua, "La Sapienza" historically provide annual information on gender policies from 2015 to 2016.

Based on the above, it seems clear that the CRUI guidelines are a useful tool for universities for their gender equality policies, whose structure allows to answer to the stakeholders' requirements and the associations of categories (that we can identify in THE ranking).

The Italian universities that drafted the gender budgeting/reporting have made an extra effort in most cases. They correlated their gender budgeting/reporting with the positive action plan (PAP) and the strategic plan, demonstrating an attempt to bring this SDG into the entity's strategic decision-making processes.

6. Conclusions

The CRUI gender reporting guidelines are, at the moment, the first known guidelines on this topic. In line with the study's aim, we want to understand whether and how this report could positively assess the university actions for SDG 5.

As illustrated in paragraph 3, the CRUI gender reporting is articulated in two parts: the first is dedidated mainly to quantitative information regarding the female composition of the university population, and the second part, on the gender equality policies.

Indeed, comparing the items required by the CRUI gender reporting and the metrics of the THE Impact ranking, we observe similarities in the gender equality policies, while missing all the other quantitative information, summarised in five macro-categories: Students, Academic staff, Administrative staff, Institutional roles, and Research.

Even if the focus of the present study is on the ability of the CRUI Guidelines to provide the gender policies that may be of interest to stakeholders and synthesised in THE raking, as effectively increasing the visibility of the university, it is important to underline that the female population is in the university under assessment is an important prerequisite for develop adequate gender policies.

In the Italian university context, this gender reporting, which is just recommended and not mandatory, could represent an adequate tool for SDG 5 achievement under the social accounting theories.

Based on the assumption that social disclosure is one of the determinants of the relationship between an organisation and the environment, universities can increase their legitimacy in society. Nevertheless, providing this gender reporting can not consider just a compliant measure. The Stakeholder theory (Freeman 1984; Donaldson and Preston 1995; Gray et al. 1995) posits that social accounting is a part of the dialogue between an organisation and its stakeholders (Gray et al. 1995). Organisations communicate information about their impact on the global goals to demonstrate that they incorporate stakeholders' perspectives and expectations into their value creation processes (Lozano et al. 2015; Rosati and Faria 2019). For this reason, the Italian tool can be helpful if embedded in the strategic performance plans, demonstrating that universities try to implement the sustainable development principles in their decision-making processing and reporting system. At this scope, it should be necessary that public entities reconsider this report at least bi-yearly to allow the users to recognise their social impacts of the gender policies during the time.

Despite the great deal of effort made by Italian universities in providing the CRUI gender reporting, just 5 on 13 entities are included in THE Impact ranking. This matter could be due to different assessments of the category Research or the inability of the THE to evaluate this information.

In other words, there is an information asymmetry between the non-ranked entities and the THE Impact ranking due to the lack of knowledge on gender reporting. According to the Signalling theory (Spence 1973), if there is an information asymmetry between two parties, one of the parties tries to reduce the information asymmetry by conveying credible information to a second party. As a result, these entities should signal gender policy information and even moreso their agency rankings in order to show that they

are better than other companies in the market so as to attract investments, students, and academics, and enhance a favourable reputation (Verrecchia 1983; Milne and Gray 2013). Thus, signalling SDG 5 efforts towards its stakeholders may allow organisations to secure competitive positions and even create new ones (Rosati and Faria 2019). In this sense, universities should signal to THE the existence of the CRUI gender reporting to foster the non-ranked Italian universities' visibility. We consider that THE Impact ranking is the only one to be independently audited by PwC and to provide the SDGs scores for the universities (De la Poza et al. 2021). Hence, it could be a cornerstone for assessing the SDGs in the international context.

In conclusion, gender equity is a topic of significant interest for universities that seek to be increasingly accountable and sustainable towards their stakeholders and society. University institutions have the role of preventing and fighting any forms of discrimination to guarantee equality in training for professions, in accessing academic careers and in university research.

Therefore, in line with international policies on gender equality, universities are called upon to plan strategies and measures to compensate for the current inequalities in all levels of university life.

The CRUI guidelines will guarantee the preparation of homogeneous gender reporting, also guaranteeing a comparison—in space and time—both at the national and international levels.

Even though this study has limitations, we want to contribute to the international debate on individuating a standard report on gender equality issues. Moreover, comparing the CRUI gender reporting and THE Impact ranking metrics, we seek to highlight for universities, regulators, policy-makers, and ranking agencys the gender-related items requiring the most focus.

This study's principal limitation is the missing presence of a trend of the data related to Gender Reporting and the assessment of SDG 5 of the ranked Universities. Nevertheless, we choose not to present this information because of the fewer number of the Universities ranked by THE Impact Ranking.

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