

Article

Corporate Social Responsibility Engagement through Social Media. Evidence from the University of Salerno

Benedetta Esposito , Maria Rosaria Sessa , Daniela Sica  and Ornella Malandrino

Department of Management and Innovation Systems, University of Salerno, 84084 Fisciano, Italy; masessa@unisa.it (M.R.S.); dsica@unisa.it (D.S.); ornellam@unisa.it (O.M.)

* Correspondence: besposito@unisa.it

Abstract: Over the last few decades, stakeholders' growing attention towards social and environmental issues has challenged universities' traditional accountability boundaries, imposing the adoption of innovative reporting tools that facilitate stakeholders' engagement in Corporate Social Responsibility (CSR) practices and performances. Against this backdrop, online communication tools, such as websites and social media platforms, have gained momentum as a pivotal means to increase dialogue with the myriad of stakeholders, especially during the pandemic period, as it has dramatically reduced physical interactions. Based on these premises, this study aims to dive deep into the use of social media to communicate CSR strategies in the university context by exploring the case of the University of Salerno. To this end, all posts published by the University of Salerno's official Twitter account from 2015 to 2021 have been extracted and analyzed. Accordingly, the degree of interactions with stakeholders and the communication direction and balance level have been examined based on Carroll's pyramid. Findings show a higher level of engagement for CSR posts and, in particular, for the philanthropic dimension. Results also highlight that, during the COVID-19 pandemic, the University of Salerno has empowered CSR disclosure through Twitter. The methodology adopted could be replicated for other universities to understand better how public universities use social media to involve a broader range of stakeholders in their CSR practices.

Keywords: corporate social responsibility disclosure; stakeholders engagement; university; higher education; social network; Twitter



Citation: Esposito, Benedetta, Maria Rosaria Sessa, Daniela Sica, and Ornella Malandrino. 2021. Corporate Social Responsibility Engagement through Social Media. Evidence from the University of Salerno.

Administrative Sciences 11: 147.

<https://doi.org/10.3390/admsci11040147>

Received: 12 November 2021

Accepted: 30 November 2021

Published: 4 December 2021

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

In current decades, sustainability and Corporate Social Responsibility (CSR) were deemed pivotal drivers for value creation for both private and public institutions (Bezani 2010; Siboni et al. 2013). With the United Nations (UN) Agenda 2030, public organizations have been prompted to pay particular attention to sustainable practices and policies due to their strategic role in the journey towards worldwide sustainable development. In particular, universities that contribute to creating and disseminating scientific knowledge are called upon to integrate CSR principles in all of their academic activities, including research teaching and third mission activities (Lozano 2011; Aversano et al. 2020a; Nicolò et al. 2021a, 2021b). As a result, universities are asked to communicate their commitment to CSR and sustainability to their stakeholders (Del Sordo et al. 2016; Moggi 2019).

Accordingly, universities have started to disclose their CSR practices and performances using different communication tools, such as sustainability reports, CSR reports, alternative non-financial reports, corporate websites, press, and others (Nicolò et al. 2021a; Schroder 2021). However, these channels do not allow the opportunity to engage with internal and external stakeholders as they are based on a one-way interaction (Gori et al. 2020; Schroder 2021). Thus, social media (SM) has arisen as a new communication channel that employs "mobile and web-based technologies to create highly interactive platforms via which individuals and communities share, co-create, discuss, and modify user-generated

content” (Kietzmann et al. 2011, p. 241). Social media has completely changed the communication paradigm, becoming a vital part of daily life (McCay-Peet and Quan-Haase 2017). For universities and their stakeholders, SM has allowed a timely and open dialogue on several topics, including CSR (Nicolò et al. 2020). Universities have started to use SM to create a new model of communication and interaction with their stakeholders (Aquilani and Lovari 2009; Bateman and Wilems 2012; Gori et al. 2020). Social media is providing new opportunities to engage in conversation with stakeholders and obtain real-time feedback on universities’ communications (Bellucci and Manetti 2017). In particular, the need to engage with stakeholders on CSR practices arises as an imperative to address society’s growing request for transparency in public administration (Aversano et al. 2020a). Accordingly, the dissemination of CSR information has changed from a one-way transmission approach to communication (e.g., annual reports, sustainability reports, universities’ websites) to a two-way transactional communication approach (Reilly and Hynan 2014). In this context, universities have started to use SM to activate two-way symmetrical interactions and, in turn, engage with stakeholders.

The recent spread of COVID-19 has further exacerbated the need for universities to improve their disclosure practices through SM in order to strengthen its relationship with the territory, students, researchers, professors, and employees. In particular, universities have used SM to demonstrate their support and engagement to curb the negative social, economic, and political effects of the global crisis while guaranteeing a high level of learning performance (Nicolò et al. 2021b).

In the wake of its relevance, scholars have started to investigate the possibility of tapping into SM to overcome the shortcomings of traditional disclosure channels and encourage universities to implement more engaging CSR disclosure practices (Aquilani and Lovari 2009; Bateman and Wilems 2012; Gori et al. 2020). However, literature on universities’ CSR disclosure via SM is still in its embryonic stage (Knight and Kaye 2014; Rutter et al. 2016; Hamid et al. 2017).

Given this shortage, the present study intends to enhance the understanding of the dialogic communication potential of SM in the university context. Therefore, it examines whether and how SM are used in the university context to enhance CSR disclosure practices and promote public engagement with stakeholders. In particular, under the lens of the stakeholder engagement theory and legitimacy theory, this paper explores the case of the University of Salerno (UNISA) in order to pursue the following two objectives:

- (1) To investigate the extent to which UNISA is exploiting the potential of SM tools (i.e., Twitter) to disclose CSR information and engage with stakeholders; and
- (2) To inquire into the degree of interactions with stakeholders and the communication direction and balance between UNISA and its stakeholders.

To this end, a supervised content analysis of all posts that the UNISA official Twitter account published from 2015 to 2021 has been performed, using a coding framework based on Carroll’s pyramid.

The remainder of the paper is structured as follows: Section 2 presents the literature review results focused on CSR and stakeholder engagement in the university context. Section 3 presents UNISA and describes the research methodology. The results are provided in Section 4. Lastly, discussion, preliminary conclusions, limitations, and future research directions are outlined.

2. Literature Review and Theoretical Background

In recent years, the concept that universities should implement responsible policies and actions towards stakeholders and society as a whole has been discussed at length (Aversano et al. 2020b). Carroll provided one of the most authoritative definitions of CSR, according to which “the social responsibility of business encompasses the economic, legal, ethical, and philanthropic expectations that society has of organisations at a given point in time” (Carroll 1979, p. 500). Drawing on this definition, several scholars have started to interpret the concept of CSR in the university context (e.g., Kotecha 2010; Dima et al. 2013;

Parsons 2014). These contributions have emphasized the pivotal role of CSR in supporting the core functions of universities—teaching, research, and third mission activities—becoming an intrinsic aspect that cannot be considered independently (Parsons 2014). Other academics have highlighted the fact that social responsibility is already incorporated into universities' mandates (Vallaey 2007; Hayter and Cahoy 2018). Both of these perspectives show that universities have a strategic role, not only for global economic growth but also in developing a sustainable and socially responsible awareness in the coming generations (Rodríguez Bolívar et al. 2013; Moggi 2019).

The relevance of CSR in the university context has also drawn attention among European and international policy-makers. In the last decades, numerous initiatives have been implemented (Tbilisi's declarations, Talloires Halifax and Lüneburg, the Copernicus Charta and RIO+ 20) and settled several international declarations aimed at integrating sustainability and CSR pillars in academic activities (e.g., United Nations (UN) Decade of Education for Sustainable Development 2005–2014; UNWorld Action Program Education for Sustainable Development) (Alonso-Almeida et al. 2015; Nicolò et al. 2021a). More recently, the UN Agenda 2030 for Sustainable Development launch has extended the concept of CSR in the university context to the broader concept of sustainability (An et al. 2019). In particular, the fourth Sustainable Development Goal (SDG) had the purpose to “ensure inclusive and quality education and promote lifelong learning opportunities for all” (Agenda 2030 2015, p. 14).

Following this political momentum, the growing awareness of the role of universities as vehicles for socio-economic development, as well as for driving towards the transition to a society based on sustainable development, has increased the stakeholders' needs and expectations of the community creating greater accountability and engagement needs (Van Weenen 2000; Nicolò et al. 2021a).

Accordingly, the theoretical perspective on which this work is drawn integrates two theories: the stakeholder theory and the legitimacy theory.

The stakeholder theory assumes that companies must create long-term value by establishing a relationship with their stakeholders (Carroll 2021). Freeman (1984) has defined stakeholders as a group or individual who can impact or be impacted by the organization's performance. In the higher education context, universities and stakeholders must cooperate to reach a mutual interest according to their shared values, and CSR is one of the values which has to inspire cooperation (Hörisch et al. 2014). The range of university stakeholders is particularly wide (e.g., territory, public administration, local enterprises, students, graduates, professors, researchers, administrative) and its variety makes the identification difficult (Sica et al. 2021). However, the university's context, within which higher education institutions are considered organizations with a public mandate, is a unique scenario where the stakeholders' classification requires a deeper investigation (Ferrero-Ferrero et al. 2018). Burrows (1999) has provided a stakeholders' classification in the context of higher education. More specifically, a four-dimension classification has been developed, distinguishing stakeholders according to their (i) location, (ii) involvement status, (iii) potential for cooperation and interest, and (iv) influence on the organization. However, stakeholder participation and involvement in the university's activities depend on each institution's governance and regulation (Ferrero-Ferrero et al. 2018). In this journey towards sustainable transition, universities are called to engage with their stakeholders to create a virtuous and strategic network and co-create value for society (Phillips 1997; Corazza and Saluto 2020).

Consequently, “the more an organisation engages with its stakeholders, the more accountable and responsible that organisation is towards these stakeholders” (Greenwood 2007, p. 1). Accordingly, universities are called to fulfil the public's request for accountability, providing all information related to their activities, policies, and strategies. Social media can help universities improve their stakeholders' engagement since it enables the interaction between parties in a two-way dialogue in which mutual expectations could be shared (Bellucci and Manetti 2017; Bellucci et al. 2019). Accordingly, scholars have defined

SM as a powerful tool of dialogic communication, supporting the dialogical accounting system which shares information on the stakeholders' expectations (Bebbington et al. 2007). This issue makes SM strategic in the CSR field, where it is progressively essential that universities take stakeholders' engagement seriously (Thomson and Bebbington 2005).

In this perspective, the use of SM has transformed the reporting dynamics activating a dialogue that can be strategic to seek legitimacy. The legitimacy theory posits that the actions of organizations should comply with the system of values, norms, and expectations that is established within the social context in which they operate (Suchman 1995). Accordingly, universities are called to undertake activities to manage their CSR performance in order to obtain legitimacy from society and survive (Pellegrino and Lodhia 2012). A legitimacy gap emerges when a disparity emerges between two value systems (Yongvanich and Guthrie 2007). Thus, organizations are called to manage societal expectations and legitimacy gaps to survive (Nicolò et al. 2021b). This legitimization process is particularly vital for organizations, such as universities, which need social and political supports (Nicolò et al. 2020). Organizations that need a political and social endorsement require greater legitimacy than others (Lodhia et al. 2020; Vitolla et al. 2019a). In this perspective, scholars have demonstrated that "the legitimacy of higher education in society will increasingly be a direct function of the nature, quality and evolving ties with the stakeholder society" (Jongbloed et al. 2008, p. 307). Accordingly, the interlinkage between the stakeholder theory and the legitimacy theory in the university context is particularly evident. Given the intrinsic features of higher education institutions, the need to identify their stakeholders occurs not only at an institutional level but also at all levels, such as departmental levels (Tlireksani et al. 2021). In fact, each university belongs to a disciplinary community that needs to establish partnerships and create a network among departments to support scientific development in several disciplinary fields (Jongbloed et al. 2008). In this perspective, the wide range of stakeholders that have to be involved in the value creation process has emerged.

Accordingly, higher education institutions' value systems have to agree with society to avoid potential legitimacy gaps and meet stakeholders' expectations (Manes Rossi et al. 2018). In doing so, universities are called to engage with their stakeholders.

Scholars have shown that CSR and sustainability information disclosure to stakeholders could help organizations in the legitimization process (Pellegrino and Lodhia 2012; Ferrero-Ferrero et al. 2018; Vitolla et al. 2019b).

The CSR disclosure emerges as a mechanism that universities can undertake in order to reach this objective. The information that public institutions traditionally provided (exclusively based on financial issues) has mainly been reported in their annual reports, making it difficult to completely address the stakeholders' accountability needs (Castelo and Lima 2008). Several scholars have investigated the use of traditional non-financial reporting tools, such as sustainability reports, social reports, and integrated reporting in the university context (e.g., Fonseca et al. 2011; Ceulemans et al. 2015; Ferrero-Ferrero et al. 2018; Gamage and Sciulli 2017; Aversano et al. 2020a, 2020b; Nicolò et al. 2020; Adhikariparajuli et al. 2021; Tlireksani et al. 2021). However, these tools do not provide prompt access to information to universities' stakeholders (Esposito et al. 2021a). During the last decades, the development of Information and Communication Technologies (ICT) has determined a shift in communication strategies and practices, allowing organizations to easily reach stakeholders and disclose CSR information. Therefore, universities have started to use ICT to improve transparency and accountability, thereby improving their legitimacy (Rodríguez Bolívar et al. 2013). Accordingly, some scholars have investigated how universities disclose their sustainability and CSR information through their websites (e.g., Manes Rossi et al. 2018; An et al. 2019; Brusca et al. 2020; Nicolò et al. 2021a). These contributions have emphasized that websites provide flexibility and speed to information processes. However, communication on websites is based on a one-way interaction process, according to which universities can disclose information but stakeholders are unable to interact with universities regarding specific information. The spread of SM to disclose

information has not only supported universities in disclosing CSR information but also in engaging with their stakeholders. Consequently, higher education institutions must develop disclosure strategies for CSR in order to fulfil stakeholders' informational expectations and provide a socially responsible image (Rodríguez Bolívar et al. 2013; Kashmanian et al. 2011). To this end, universities have started to use new accounting instruments to disclose sustainability and CSR information (Moggi 2019).

In order to increase the dialogue with stakeholders, higher education institutions have started to use SM to activate two-way interactions between universities and their stakeholders. In keeping with these arguments, academics have started to explore CSR and sustainability disclosure in the university context through SM (e.g., Hamid et al. 2017; Ndou et al. 2018; Gori et al. 2020). In particular, Hamid et al. (2017) have investigated the role of Facebook to engage university students and staff on environmental sustainability from a worldwide perspective. They have highlighted that social media should be useful for conveying higher institutions' policies and supporting their sustainability transition. However, Ndou et al. (2018) and Gori et al. (2020) have focused their research on the European scenario. More specifically, Ndou et al. (2018) have explored intellectual capital disclosure from a Big Data perspective, focusing on an Albanian University. Investigating both Facebook's profile and the university's website, they have demonstrated that intellectual capital disclosure is mainly provided unintentionally. Instead, Gori et al. (2020) have explored the sustainability disclosure that the University of Florence (Italy) provided, analyzing posts published on their official Facebook page. Unlike previous research, this study has shown a low interaction level between the University of Florence and its followers, hampering SM platforms' "dialogic potential" (Gori et al. 2020, p. 1).

However, despite SM's relevance in disclosing CSR information and engaging stakeholders, the university context still remains unexplored.

Aiming to fill this gap, the present research focused on one Italian university, providing preliminary insights from the CSR disclosure and the level of engagement and interactions among stakeholders through Twitter.

3. Research Methodology

3.1. Context Description: The University of Salerno and ITS CSR practices

The present paper focuses on the UNISA, a leading Italian university seated in Fisciano, a small town in the province of Salerno. The University of Salerno has paid great attention to CSR and sustainability issues during the last decades, implementing several socio-environmental tools (e.g., Social Reports; Gender Reports) and establishing initiatives and policies oriented towards sustainable development (e.g., Plan for Gender Equality (GEP); R&I Peers—Pilot experiences for improving gender equality in research organizations; social inclusion projects; courses based on renewable sustainability resources and CSR; etc.) (Sica et al. 2021).

As a member of the Network of Universities for Sustainable Development (Rete delle Università per lo Sviluppo Sostenibile, (RUS 2020)), UNISA has started to implement and communicate sustainability practices in order to co-create value for the territory and catalyze the path towards achieving the 17 UN SDGs. Moreover, establishing internal regulatory bodies for sustainability and CSR (e.g., Equal Opportunities Committee, Interdepartmental Observatory for Gender Studies and Equal Opportunities, Single Guarantee Committee, Ethical Commission, etc.) has bolstered the presence of CSR principles and values in university policies.

After the spread of COVID-19, UNISA has empowered socially responsible investments to support the territory and its community in fighting in a resilient way against the virus. Accordingly, UNISA has been called to develop new strategies to disclose and promote CSR practices, inside and outside the university, to inform and engage with all relevant internal and external stakeholders (Table 1). In this perspective, SM has emerged as a pivotal way to cope with all critical issues related to the physical distance imposed by the global pandemic and reach a considerable level of CSR public engagement.

Table 1. Internal and external stakeholders of the University of Salerno.

Internal Stakeholders	External Stakeholders
Students and families	Associations
Future students	Schools
Freshmen	Local authorities and Public Administration
Students	Ministries
Graduates	Local enterprises
Families	
Employees	
Technical and administrative	
Professors	
Researchers	
In training	

Table adapted from the UNISA Social Report 2015. Available at: <https://www.bilanciosociale.unisa.it/quarto/identita/stakeholder/stakeholder>. Accessed on 15 September 2021.

3.2. Research Methods

Following previous studies on this theme (Pizzi et al. 2020; Schroder 2021), the present paper aims to investigate the level of CSR disclosure and its corresponding degree of stakeholder engagement of UNISA through Twitter.

This SM was chosen for several reasons: first, Twitter is one of the most used social networks in the world (Mergel 2013). Second, it promotes civic participation and interaction between public administration and society (Wukich and Mergel 2016). Third, Twitter allows an excellent open-source platform for scholars to collect and analyze text data (Panagiotopoulos et al. 2014). Moreover, despite the character limitation of Twitter posts, the shortness of the messages can reach a broader audience and companies can publish more frequently (Kim et al. 2014). Accordingly, Twitter has been considered a suitable social network to build engagement (Pizzi et al. 2020).

The paper has been developed implementing the research methodology described in Figure 1, performing a Content Analysis of both qualitative and quantitative natures. Through a data mining activity, all tweets published by the UNISA official Twitter account were extracted from 2015—the starting date of Twitter disclosure activity—to 17th of July 2021—the date on which the analysis was carried out. This period has been chosen because our purpose was to analyze the evolution of the UNISA Twitter communication pathway. However, our data do not consider posts published after the data extraction, providing only a partial view of the disclosure trend of 2021.

The data mining process was performed using “NCapture”, an open-source extension of NVivo software based on Application Programming Interface (API), which allows access to the public accounts on Twitter (Reyes-Menendez et al. 2018). For each tweet, the data extracted included the publication date, the number of “likes”, and the number of “retweets”. This information allows us to investigate the number and type of interactions among stakeholders. More specifically, as suggested by Pizzi et al., “the ‘favourites’ analysis made it possible to evaluate the users’ satisfaction with the specific proposed content, while the analysis of ‘retweets’ allowed us to assess the level of debate among stakeholders” (Pizzi et al. 2020, p. 4).

After the extraction, all data were cleaned and prepared for analysis. The data analysis has been structured in three sub-steps (Figure 1): (1) dictionary-based content analysis using a supervised machine learning technique through NVivo software, (2) manual content analysis performed by two coders independently, and (3) results integration.

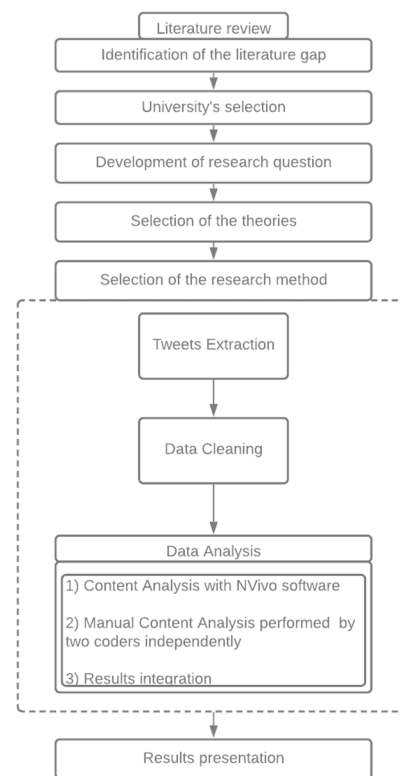


Figure 1. Research methodology.

The authors have developed a thematic dictionary adapting the coding framework that Pizzi et al. (2020) and Nicolò et al. (2021a) proposed. In particular, using the CSR theoretical paradigm that Carroll (1991) formulated, four items have been identified (i.e., economic responsibility items, ethical responsibility items, philanthropic responsibility items, and legal responsibility items). For each item, a group of words referring to the university's context were selected in order to classify the four dimensions of CSR according to the higher education scenario (Table 2). Tweets that did not fall into these categories have been classified as "NO-CSR" content. Since UNISA's tweets are in Italian, a group of words has been developed in Italian and then translated into English in order to avoid linguistic bias (Esposito et al. 2021b).

Table 2. Analytical framework based on Carroll's pyramid for Tweets' coding.

Items	Carroll's Pyramid	Bunch of Words
Philanthropic	Be a good corporate citizen → Desired	"Territory OR Occupational OR Employment OR Training OR Education OR Health OR Diversity OR Inclusion OR Gender OR Equality OR Community"
Ethical	Be ethical → Expected	"Energy OR Environmental OR Environment OR Water OR Waste OR Emission OR Emissions OR Biodiversity OR Effluents OR Material OR Sustainability"
Legal	Obey the law → Required	"Public policy OR Regulations OR Security OR Investment OR Compliant OR Compliance"
Economic	Be profitable → Required	"Performance OR Revenues OR Financial viability OR Economic viability"

Table adapted from Pizzi et al. (2020) and Nicolò et al. (2021a).

The Supervised Machine Learning technique adopted allows the automatic quantification of the occurrences using the NVivo software. Moreover, in order to check whether the messages have an informing or interacting nature (Morsing 2006; Schroder 2021), two

independent contractors have carried out manual content analysis, adopting an empirically grounded approach (Miles and Huberman 1994). This approach permits carrying out a deeper qualitative analysis without the data precoding that is performed by the software. In particular, the coders have classified the tweets as informing if they expressed (a) activities, (b) performance, (c) initiatives, or (d) teaching offers of UNISA, while interacting if they outlined a commitment to stakeholders (e.g., students, local authorities, NGOs, banks, employees, etc.) (Schroder 2021). In addition, this research has investigated the level of stakeholder engagement by analyzing the communication direction of each message. More specifically, UNISA’s messages that triggered a comment by a Twitter user were classified as a “two-way communication” and alternatively were coded as “one-way communication” (Schroder 2021). Since the content analysis is susceptible to subjective interpretation, Krippendorff’s alpha index (α) was calculated in order to assess the inter-coder reliability (Krippendorff 2018). Krippendorff’s alpha coefficient—calculated on the 30 July 2021 on the first 25% of tweets—is equal to 0.87. This value is considered acceptable since it is within the theoretical range between 1.00 (exactly equal) and 0.00 (completely different) (Hayes and Krippendorff 2007). The results of the two-step analysis have been integrated and synergistically examined.

The following section will present and discuss the results obtained from the analysis described above.

4. Results

Table 3 summarizes the descriptive statistics of “CSR” and “NO-CSR” tweets published by the UNISA official account from 2015 to 2021. Results show that 81.15% of UNISA social communication is classified as a non-CSR message, while only 18.85% focus on CSR content. However, in line with Gori et al. (2020), we found that the CSR tweets have a higher level of engagement than the non-CSR messages (i.e., likes for CSR tweets: mean = 68.5; st. dev. = 69.2; retweets for CSR tweets: mean = 2.75; st. dev. = 2.01). The low value of retweets (i.e., CSR retweets: mean = 2.75, st. dev. = 2.01; non-CSR retweets: mean = 2.62, st. dev. = 1.98) for both CSR and non-CSR posts suggests that UNISA’s followers interact with all contents, mainly providing feedbacks (likes) and not sharing posts (retweets). Table 3 shows the classification of UNISA’s tweets.

Table 3. Classification of University of Salerno’s Tweets.

	Total CSR Tweet		Total NO-CSR Tweet		Total Tweet	
	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.
Like	68.5	69.2	26.3	28.5	42.6	46.1
Retweet	2.75	2.01	2.62	1.98	2.69	2.01
Obs	206		887		1093	
Obs%	18.85%		81.15%		100%	

Table adapted from Pizzi et al. (2020).

Figure 2 shows the communication trend over time. From 2015 to 2019, gradual development of UNISA communication activities is shown, with a peak in 2020. These findings are in line with Nicolò et al. (2021a). In fact, the traditional university communication approach, based on formal one-sided communication, has collapsed with the rise of the COVID-19 pandemic, which has imposed the need to converse with the university’s stakeholders. It is also interesting to stress that the highest number of “CSR-tweets” was published in 2020. This evidence confirms that, in an emergency state, the university as a public entity is called to disclose CSR practices and policies in order to obtain legitimacy from its primary stakeholders and support the restart of the whole economy and education system. The results provided for 2021 are partially considered and discussed since the tweets extracted are limited to the date the analysis was performed (i.e., 17 July 2021).

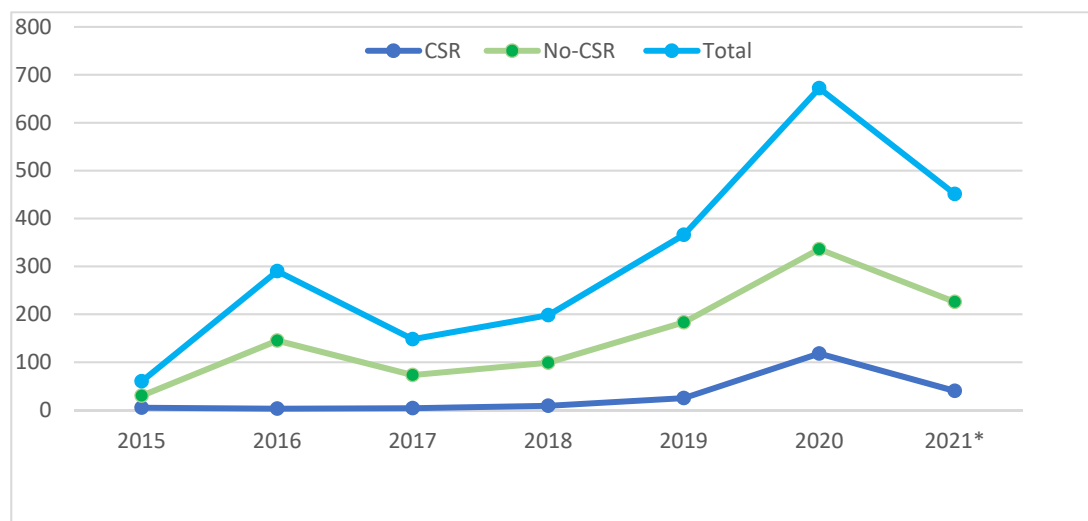


Figure 2. Evolution of University of Salerno's Tweets communication from 2015 to 2021 *. * As of 17 July 2021.

All of the tweets classified as CSR content have been codified following the theoretical paradigm that Carroll proposed. The codification process has provided the following results. Table 4 shows the descriptive statistics for each CSR dimension (i.e., philanthropic, ethical, legal, economic). Our findings suggest that UNISA has oriented its communication process predominantly to philanthropic issues (i.e., 50.48%). In contrast, only 12.13% is based on economic content. These results are in line with previous studies on CSR disclosure (e.g., Pizzi et al. 2020; Schroder 2021), according to which there is a need to communicate issues that overcome the economic dimension, going deeper into socially responsible actions and policies.

Table 4. Classification of University of Salerno's Tweets according to Carroll's pyramid.

	Philanthropic		Ethical		Legal		Economic	
	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.
Like	25.3	22.1	18.2	17.8	20.6	19.7	15.2	14.8
Retweet	2.54	1.90	3.32	2.60	2.82	1.87	2.78	1.70
Obs	104		42		35		25	
Obs%	50.48%		20.39%		17.00%		12.13%	

Table adapted from Pizzi et al. (2020).

However, the average rate of likes shows that philanthropic and legal issues generate a similar level of engagement (i.e., mean of likes for philanthropic posts = 25.3; mean of likes for legal posts = 25.3). The lowest engagement level is detected in the economic dimension (i.e., mean of likes for economic posts = 15.2). Nevertheless, posts on ethical issues provide a higher average number of retweets (i.e., 3.32).

Considering the direction and balance of the UNISA communication activity on Twitter, Table 5 shows the annual distribution from 2015 to 2021. Overall, the highest percentage of UNISA posts is classified as two-way communication (i.e., 87.65%). Moreover, in this case, 2020 represents a breaking point for the university in the communication and engaging process (i.e., 293 posts). This classification allows us to measure the level of stakeholder engagement that the SM communication strategy generated. As described in Figure 3, UNISA has always reached a higher level of engagement. However, during the last three years, it has empowered the intensity of its communication, obtaining a growing level of involvement by its followers and representing both internal and external stakeholders.

Table 5. Direction and balance of communication of the total sample.

Direction Type	2015		2016		2017		2018		2019		2020		2021 *		Total	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
One-way communication	12	40	26	17.93	3	4	16	16.16	30	16.40	43	12.80	5	2.23	135	12.35
Two-way communication	18	60	119	82.07	72	96	83	83.84	153	83.60	293	87.20	220	97.77	958	87.65
Informative communication	29	96.66	143	98.62	73	97.34	95	95.95	173	94.53	216	64.28	150	64.28	880	66.66
Interacting communication	1	3.34	2	1.38	2	2.66	4	4.04	10	5.46	120	35.71	75	35.71	213	33.34
Total tweets per year	30	2.74	145	13.26	75	6.86	99	9.05	183	16.74	336	30.74	225	20.58	1093	100

* As of 17 July 2021. Table adapted from Schroder (2021).

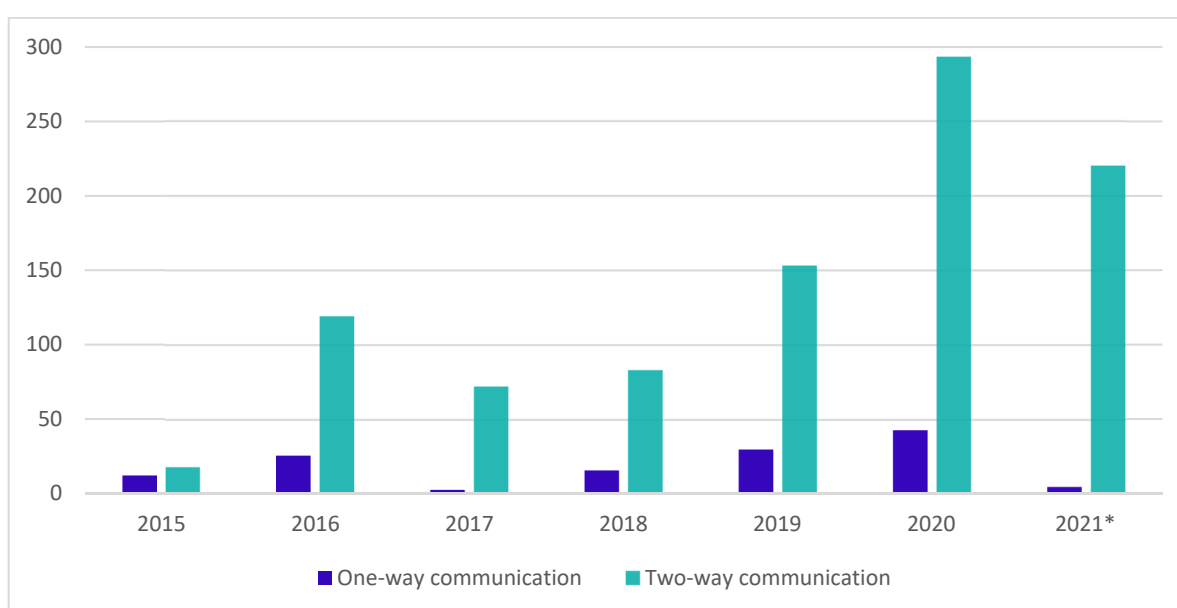


Figure 3. Evolution of the stakeholder engagement of the University of Salerno's Tweets from 2015 to 2021. * As of 17 July 2021.

Concerning the balance of communication, Table 5 shows that 66.66% of the tweets published by the UNISA have informative content, while only the 33.34% have the purpose of interacting with their followers. These results are also confirmed for the "CSR-tweets", analyzed in Table 6. Accordingly, the 89.81% of the CSR posts have been classified as two-way communication while the 73.30% as informative messages.

Table 6. Direction and balance of communication of the CSR tweets from 2015 to 2021 *.

Direction Type	Total	
	<i>n</i>	%
One-way communication	20	10.19
Two-way communication	185	89.81
Informative communication	151	73.30
Interacting communication	55	26.70
Total CSR tweets	206	100%

* As of 17 July 2021.

5. Discussion and Conclusions

Nowadays, growing attention in enhancing the social engagement of higher education institutions and the consequential information disclosure about social responsibility issues is becoming a vital aspect of universities' accountability. In particular, during the COVID-19 pandemic, university systems were forced to revise their traditional paradigm in order to radically face the emergency. Attuned, universities have started to invest in intangible resources to continue their activities, even at a distance. Among them, investments in SM communication emerge as one of the most revolutionary options. In particular, the preliminary results obtained from our case analysis have shown that UNISA has provided a higher level of disclosure through SM and, in turn, has obtained a growing percentage of engagement and interaction compared to the pre-COVID-19 period. In this context, analyzing the impact of the pandemic on accountability practices represents a challenge in higher education institutions. Thus, our findings should be interpreted in light of these considerations.

Previous studies on CSR in the university scenario (e.g., [Lozano 2011](#); [Hayter and Cahoy 2018](#)) have highlighted that universities primarily promote socially responsible policies and have been called to integrate CSR into their activities. However, our results show that UNISA has not predominantly adopted a communication strategy based on CSR content. This result implies that CSR disclosure should not be considered an ordinary practice in the UNISA' SM communication practice.

Meanwhile, in line with [Aversano et al. \(2020a\)](#), the engagement level of UNISA's official Twitter account shows a discrete ability to involve its stakeholders, especially during the pandemic. These findings are also in line with [Gori et al. \(2020\)](#), according to which the University of Florence has based its communication strategy predominantly on community engagement. These results should be justified because SMs are considered suitable tools for creating engagement between organizations and people ([Ndou et al. 2018](#)). Unlike previous studies, which have highlighted that universities publish more information on the ethical dimensions ([Lozano 2011](#)) or environmental ([Gamage and Sciulli 2017](#); [Lopatta and Jaeschke 2014](#)), our results have shown that philanthropic issues are the issues that UNISA most disclosed. Indeed, economic issues are predominantly disclosed in traditional financial reports, while environmental issues are not particularly addressed because they are likely to be disseminated on websites or because universities avoid providing such information to prevent social pressures on their activities. Following our coding framework, the philanthropic dimension is focused on occupational issues and education and training issues.

Moreover, health and social inclusion are considered aspects of the philanthropic dimension. Furthermore, this result should be interpreted in light of the pandemic scenario since the emergency state has impacted the need to disclose information related to health and territory.

Concerning the direction of UNISA's communication via Twitter, our results have demonstrated that the highest percentage of the published posts involved two-way communication. However, our study has not explored the university's answers to its followers' reactions. This limitation places our results in contrast with previous studies on SM disclosure in different sectors (e.g., [Manetti and Bellucci 2016](#); [Carrasco et al. 2020](#); [Gori et al. 2020](#)), according to which SM is partially exploited, using a traditional one-way communication approach.

In conclusion, our preliminary findings highlight that SM as new disclosure tools can reveal a great deal of unknown information about CSR practices and policies in the universities relevant to creating a dialogue with students, researchers, professors, employees, local institutions, and society at large. Following previous studies (e.g., [Epstein and Widener 2010](#); [Aversano et al. 2020a](#)), the stakeholder dialogue emerges as a crucial aspect that allows universities to include their perspectives in the management and strategies of universities. Accordingly, our study also confirms the primary role of universities in guiding sustainable development and the improvement of society.

This research may have implications for both university managers and academics. Managers can empower CSR communication through SM in order to disseminate the universities' attention to its stakeholders. Universities should share their knowledge on disclosing CSR practices and performances and increase engagement with their relevant stakeholders to improve the current non-financial reporting level. Moreover, it would be useful to publish posts with interacting content that stimulate the digital debate to empower the engagement level with universities' stakeholders. The paper has also revealed theoretical implications. In particular, even though the literature on this topic is scant, SM are considered the best tools to establish a dialogue with stakeholders.

Furthermore, the need to increase the recognition of the benefits deriving from the CSR disclosure in the university context should motivate scholars to go deeper in providing useful suggestions to public managers in order to orient universities' communication strategies. Moreover, scholars can investigate the CSR disclosure from SM in the light of different theories, such as the institutional theory, comparing the applicability of the stakeholder theory and legitimacy theory within the university context. Lastly, academics can replicate this analysis, adapting our coding framework to the peculiarities of different sectors.

However, this research is not without limitations. As previously highlighted, our analysis does not examine the UNISA answer to stakeholder reactions. Accordingly, a future study could go deeper in the communication direction, investigating this aspect. Moreover, the analysis only focuses on UNISA's Twitter account. Future works should investigate other SM, such as Facebook, Instagram, and LinkedIn, comparing the results obtained from these different communication channels. In addition, the results should be compared with information provided on the websites and the UNISA sustainability report. Lastly, multiple case studies should be conducted to assess CSR disclosure and stakeholder engagement among different national, European, and international universities.

Author Contributions: Conceptualization, M.R.S. and B.E.; methodology, B.E.; software, M.R.S.; validation, M.R.S. and B.E.; formal analysis, D.S.; investigation, D.S.; resources, B.E.; data curation, B.E.; writing—original draft preparation, B.E.; writing—review and editing, D.S. and B.E.; visualization, O.M.; supervision, O.M.; project administration. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

References

- Adhikariparajuli, Mahalaxmi, Abeer Hassan, and Mary Fletcher. 2021. Integrated Reporting Implementation and Core Activities Disclosure in UK Higher Education Institutions. *Administrative Sciences* 11: 86. [CrossRef]
- Agenda 2030 for Sustainable Development Goals, ONU. 2015. Available online: <https://unric.org/it/agenda-2030/> (accessed on 25 November 2021).
- Alonso-Almeida, Maria del Mar, Fredric Marimon, Fernando Casani, and Jesùs Rodríguez-Pomeda. 2015. Diffusion of sustainability reporting in universities: Current situation and future perspectives. *Journal of Cleaner Production* 106: 144–54. [CrossRef]
- An, Yi, H. Davey, Harund Harun, Zebin Jin, Xin Qiao, and Qun Yu. 2019. Online sustainability reporting at universities: The case of Hong Kong. *Sustainability Accounting, Management and Policy Journal* 11: 887–901. [CrossRef]
- Aquilani, Barbara, and Alessandro Lovari. 2009. Social networks and university communication: Is Facebook a new opportunity? An Italian exploratory study. Paper present at the 12th International QMOD and Toulon-Verona Conference on Quality Service Sciences (ICQSS), Verona, Italy, August 27–29.
- Aversano, Natalia, Ferdinando Di Carlo, Giuseppe Sannino, Paolo Tartaglia Polcini, and Rosa Lombardi. 2020a. Corporate social responsibility, stakeholder engagement, and universities: New evidence from the Italian scenario. *Corporate Social Responsibility and Environmental Management* 27: 1892–99. [CrossRef]
- Aversano, Natalia, Giuseppe Nicolò, Giuseppe Sannino, and Paolo Tartaglia Polcini. 2020b. The Integrated Plan in Italian public universities: New patterns in intellectual capital disclosure. *Meditari Accountancy Research* 28: 655–79. [CrossRef]
- Bateman, Debra, and Julie Wilems. 2012. Facing off: Facebook and higher education. In *Misbehavior Online Higher Education: Cutting-Edge Technologies in Higher Education*. Bingley: Emerald, pp. 53–79.

- Bebbington, Jan, Judy Brown, and Bob Frame. 2007. Accounting technologies and sustainability assessment models. *Ecological Economics* 61: 224–36. [\[CrossRef\]](#)
- Bellucci, Monica, and Giacomo Manetti. 2017. Facebook as a tool for supporting dialogic accounting? Evidence from large philanthropic foundations in the United States. *Accounting, Auditing & Accountability Journal* 30: 874–905. [\[CrossRef\]](#)
- Bellucci, Monica, Lorenzo Simoni, Diletta Acuti, and Giacomo Manetti. 2019. Stakeholder engagement and dialogic accounting: Empirical evidence in sustainability reporting. *Accounting, Auditing & Accountability Journal* 32: 1467–99.
- Bezani, Ioni. 2010. Intellectual capital reporting at UK universities. *Journal of Intellectual Capital* 11: 179–207. [\[CrossRef\]](#)
- Brusca, Isabel, Sandra Cohen, Francesca Manes-Rossi, and Giuseppe Nicolò. 2020. Intellectual capital disclosure and academic rankings in European universities: Do they go hand in hand? *Meditari Accountancy Research* 28: 51–71. [\[CrossRef\]](#)
- Burrows, Joanne. 1999. Going beyond labels: A framework for profiling institutional stakeholders. *Contemporary Education* 70: 5.
- Carrasco, Pablo G., Encarna Guillamon-Saorin, and Beatriz García Osma. 2020. Stakeholders versus Firm Communication in Social Media: The Case of Twitter and Corporate Social Responsibility Information. *European Accounting Review* 30: 31–62. [\[CrossRef\]](#)
- Carroll, Archie B. 1979. A three-dimensional conceptual model of corporate performance. *Academy of Management Review* 4: 497–505. [\[CrossRef\]](#)
- Carroll, Archie B. 1991. The pyramid of corporate social responsibility: Toward the Morai management of organisational stakeholders. *Business Horizons* 34: 39–48. [\[CrossRef\]](#)
- Carroll, Archie B. 2021. Corporate Social Responsibility: Perspectives on the CSR Construct's Development and Future. *Business & Society* 60: 1258–78.
- Castelo, Branco Manuel, and Rodriguez Lúcia Lima. 2008. Factors Influencing Social Responsibility Disclosure by Portuguese Companies. *Journal of Business Ethics* 83: 685–701.
- Ceulemans, Kim, Ingrid Molderez, and Luc Van Liedekerke. 2015. Sustainability reporting in higher education: A comprehensive review of the recent literature and paths for further research. *Journal of Cleaner Production* 106: 127–43. [\[CrossRef\]](#)
- Corazza, Laura, and Paolo Saluto. 2020. Universities and Multistakeholder Engagement for Sustainable Development: A Research and Technology Perspective. *IEEE Transactions on Engineering Management* 68: 1173–78. [\[CrossRef\]](#)
- Del Sordo, Carlotta, Federica Farneti, James Guthrie, Silvia Pazzi, and Benedetta Siboni. 2016. Social reports in Italian universities: Disclosures and preparers' perspective. *Meditari Accountancy Research* 24: 91–110. [\[CrossRef\]](#)
- Dima, Alina Mihaela, Simona Vasilache, Valentina Ghinea, and Simona Agoston. 2013. A model of academic social responsibility. *Transylvanian Review of Administrative Sciences* 38: 23–43.
- Epstein, Marc J., and Sally K. Widener. 2010. Identification and use of sustainability performance measures in decision-making. *Journal of Corporate Citizenship* 40: 43–73. [\[CrossRef\]](#)
- Esposito, Benedetta, Maria Rosaria Sessa, Daniela Sica, and Ornella Malandrino. 2021a. Exploring Corporate Social Responsibility in the Italian wine sector through websites. *The TQM Journal* 33: 222–52. [\[CrossRef\]](#)
- Esposito, Benedetta, Maria Rosaria Sessa, Daniela Sica, and Ornella Malandrino. 2021b. Exploring the link between customers' safety perception and the use of information technology in the restaurant sector during the COVID-19. An empirical analysis in the Campania Region, in Visvizi, Troisi, Research Research and Innovation Forum 2021. In *Managing Continuity, Innovation, and Change in the Post-Covid World: Technology, Politics and Society*. Cham: Springer, ISBN 978-3-030030-8431084310-6. in press.
- Ferrero-Ferrero, Idoia, María Ángeles Fernández-Izquierdo, María Jesús Muñoz-Torres, and Lucía Bellés-Colomer. 2018. Stakeholder engagement in sustainability reporting in higher education: An analysis of key internal stakeholders' expectations. *International Journal of Advertising* 19: 313–36. [\[CrossRef\]](#)
- Fonseca, Alberto, Amanda Macdonald, Emily Dandy, and Paul Valenti. 2011. The state of sustainability reporting at Canadian universities. *International Journal of Sustainability in Higher Education* 12: 22–40. [\[CrossRef\]](#)
- Freeman, Edward R. 1984. *Strategic Management: A Stakeholder Approach*. Boston: Pitman Publishing Inc.
- Gamage, Pandula, and Nick Sciulli. 2017. Sustainability reporting by Australian universities. *Australian Journal of Public Administration* 76: 187–203. [\[CrossRef\]](#)
- Gori, Elena, Alberto Romolini, Silvia Fissi, and Marco Contri. 2020. Toward the Dissemination of Sustainability Issues through Social Media in the Higher Education Sector: Evidence from an Italian Case. *Sustainability* 12: 4658. [\[CrossRef\]](#)
- Greenwood, Michelle. 2007. Stakeholder Engagement: Beyond the Myth of Corporate Responsibility. *Journal of Business Ethics* 74: 315–27. [\[CrossRef\]](#)
- Hamid, Suraya, Mohamad Taha Ijab, Hidayah Sulaiman, Rina Md Anwar, and Azah Anir Norman. 2017. Social media for environmental sustainability awareness in higher education. *International Journal of Sustainability in Higher Education* 18: 474–91. [\[CrossRef\]](#)
- Hayes, Andrew F., and Klaus Krippendorf. 2007. Answering the call for a standard reliability measure for coding data. *Communication Methods and Measures* 1: 77–89. [\[CrossRef\]](#)
- Hayter, Christopher S., and Daniel R. Cahoy. 2018. Toward a strategic view of higher education social responsibilities: A dynamic capabilities approach. *Strategic Organization* 16: 12–34. [\[CrossRef\]](#)
- Hörisch, Jacob, R. Edward Freeman, and Stefan Schaltegger. 2014. Applying stakeholder theory in sustainability management: Links, similarities, dissimilarities, and a conceptual framework. *Organization & Environment* 27: 328–46.
- Jongbloed, Ben, Jüregn Enders, and Carlo Salerno. 2008. Higher education and its communities: Interconnections, interdependencies and a research agenda. *Higher Education* 56: 303–24. [\[CrossRef\]](#)

- Kashmanian, Richard M., Richard P. Wells, and Cheryl Keenan. 2011. Corporate environmental sustainability strategy: Key elements. *Journal of Corporate Citizenship* 44: 107–30. [CrossRef]
- Kietzmann, Jan H., Kristopher Hermkens, Ian P. McCarthy, and Bruno S. Silvestre. 2011. Social media? Get serious! Understanding the functional building blocks of social media. *Business Horizons* 54: 241–51. [CrossRef]
- Kim, Kyung-Sun, Sei-Ching Joanna, and Tien-I Tsai. 2014. Individual differences in social media use for information seeking. *The Journal of Academic Librarianship* 40: 171–78. [CrossRef]
- Knight, Charles, and Linda K. Kaye. 2014. 'To tweet or not to tweet?' A comparison of academics' and students' usage of Twitter in academic contexts. *Innovations in Education and Teaching International* 53: 145–55. [CrossRef]
- Kotecha, Piyushi. 2010. Civic Engagement and Social Development. Paper present at the Presentation to the Bellagio Conference of Talloires Network, Bellagio, Italy, March 23–27. Available online: <http://talloiresnetwork.tufts.edu/wp-?content/uploads/PiyushiKotechaBellagioPresentation.pdf> (accessed on 30 September 2021).
- Krippendorff, Klaus. 2018. *Content Analysis*, 4th ed. London: SAGE.
- Lodhia, Sumit, Amanpreet Kaur, and Gerard Stone. 2020. The use of social media as a legitimization tool for sustainability reporting: A study of the top 50 Australian Stock Exchange (ASX) listed companies. *Meditari Accountancy Research* 28: 613–32. [CrossRef]
- Lopatta, Kerstin, and Reemda Jaeschke. 2014. Sustainability Reporting at German and Austrian Universities. *International Journal of Education Economics and Development* 5: 66–90. [CrossRef]
- Lozano, Rodrigo. 2011. The state of sustainability reporting in universities. *International Journal of Sustainability in Higher Education* 12: 67–78. [CrossRef]
- Manes Rossi, Francesca, Giuseppe Nicolò, and Paolo Tartaglia Polcini. 2018. New trends in intellectual capital reporting: Exploring online intellectual capital disclosure in Italian universities. *Journal of Intellectual Capital* 19: 814–35. [CrossRef]
- Manetti, Giacomo, and Manetti Bellucci. 2016. The use of social media for engaging stakeholders in sustainability reporting. *Accounting, Auditing & Accountability Journal* 29: 985–1011.
- McCay-Peet, Lori, and Anabel Quan-Haase. 2017. What is social media and what questions can social media research help us answer. In *The SAGE Handbook of Social Media Research Methods*. London: SAGE, pp. 13–26.
- Mergel, Ines. 2013. A framework for interpreting social media interactions in the public sector. *Government Information Quarterly* 30: 327–34. [CrossRef]
- Miles, Matthew, and A. Michael Huberman. 1994. *Qualitative Data Analysis: An Expanded Sourcebook*. London: SAGE.
- Moggi, Sara. 2019. Social and environmental reports at universities: A Habermasian view on their evolution. *Accounting Forum* 43: 283–326. [CrossRef]
- Morsing, Mette. 2006. Strategic CSR communication: Telling others how good you are. In *Management Models for Corporate Social Responsibility*. Berlin: Springer, pp. 238–46.
- Ndou, Valentina, Giustina Secundo, John Dumay, and Elvin Gjevori. 2018. Understanding intellectual capital disclosure in online media Big Data: An exploratory case study in a university. *Meditari Accountancy Research* 26: 499–530. [CrossRef]
- Nicolò, Giuseppe, Francesca Manes-Rossi, Johan Christiaens, and Natalia Aversano. 2020. Accountability through intellectual capital disclosure in Italian Universities. *Journal of Management and Governance* 24: 1055–87. [CrossRef]
- Nicolò, Giuseppe, Natalia Aversano, Giuseppe Sannino, and Paolo Tartaglia Polcini. 2021a. Investigating Web-Based Sustainability Reporting in Italian Public Universities in the Era of COVID-19. *Sustainability* 13: 3468. [CrossRef]
- Nicolò, Giuseppe, Nicola Raimo, Paolo Tartaglia Polcini, and Filippo Vitolla. 2021b. Unveiling the link between performance and Intellectual Capital disclosure in the context of Italian Public universities. *Evaluation and Program Planning* 88: 101969. [CrossRef] [PubMed]
- Panagiotopoulos, Panagiotis, Alinaghi Ziaee Bigdeli, and Steven Sams. 2014. Citizen–government collaboration on social media: The case of Twitter in the 2011 riots in England. *Government Information Quarterly* 31: 349–57. [CrossRef]
- Parsons, Amy. 2014. Literature review on social responsibility in higher education. In *UNESCO Chair for Community Based Research and Social Responsibility in Higher Education*. Victoria: University of Victoria.
- Pellegrino, Catherine, and Sumit Lodhia. 2012. Climate change accounting and the Australian mining industry: Exploring the links between corporate disclosure and the generation of legitimacy. *Journal of Cleaner Production* 36: 68–82. [CrossRef]
- Phillips, Robert A. 1997. Stakeholder theory and a principle of fairness. *Business Ethics Quarterly* 7: 51–66. [CrossRef]
- Pizzi, Simone, Sara Moggi, Sara Caputo, and Pierfelice Rosato. 2020. Social media as stakeholder engagement tool: CSR communication failure in the oil and gas sector. *Corporate Social Responsibility and Environmental Management* 28: 849–59. [CrossRef]
- Reilly, Anne H., and Katherine A. Hynan. 2014. Corporate communication, sustainability, and social media: It's not easy (really) being green. *Business Horizons* 57: 747–58. [CrossRef]
- Reyes-Menendez, Ana Saura, José Ramón, and Cesar Alvarez-Alonso. 2018. Understanding #WorldEnvironmentDay User Opinions in Twitter: A Topic-Based Sentiment Analysis Approach. *International Journal of Environmental Research and Public Health* 15: 2537. [CrossRef]
- Rodríguez Bolívar, Manuel Pedro, Raquel Garde Sánchez, and Antonio M. López Hernández. 2013. Online disclosure of corporate social responsibility information in leading Anglo-American universities. *Journal of Environmental Policy & Planning* 15: 551–75.
- RUS—Rete delle Università per lo Sviluppo Sostenibile. 2020. Available online: <https://sites.google.com/unive.it/rus/home> (accessed on 24 August 2021).

- Rutter, Richard, Stuart Roper, and Fiona Lettice. 2016. Social media interaction, the university brand and recruitment performance. *Journal of Business Research* 69: 3096–104. [CrossRef]
- Schroder, Philipp. 2021. Corporate social responsibility (CSR) communication via social media sites: Evidence from the German banking industry. *Corporate Communications: An International Journal* 26: 636–54. [CrossRef]
- Siboni, Benedetta, Carlotta Del Sordo, and Silvia Pazzi. 2013. Sustainability Reporting in State Universities: An Investigation of Italian Pioneering Practices. *International Journal of Social Ecology and Sustainable Development (IJSESD)* 4: 1–15. [CrossRef]
- Sica, Daniela, Benedetta Esposito, Maria Rosaria Sessa, Ornella Malandrino, and Stefania Supino. 2021. Gender path in Italian universities: Evidence from University of Salerno. Paper present at the 27nd International Sustainable Development Research Society Conference, Mid Sweden University, Östersund, Sweden, July 13–15. in press.
- Suchman, Mark C. 1995. Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review* 20: 571–610. [CrossRef]
- Thomson, Ian, and Jan Bebbington. 2005. Social and environmental reporting in the UK: A pedagogic evaluation. *Critical Perspectives on Accounting* 16: 507–33. [CrossRef]
- Trireksani, Terri, Yun-Ting Zeng, and Hadrian Geri Djajadikerta. 2021. Extent of sustainability disclosure by Australian public universities: Inclusive analysis of key reporting media. *Australian Journal of Public Administration* 16: 507–33. [CrossRef]
- Vallaes, François. 2007. Responsabilidad Social Universitaria. Propuesta para una Definición Madura y Eficiente, Programa para la Formación en Humanidades—Tecnológico de Monterrey. Available online: http://www.bibliotecavirtual.info/wpcontent/uploads/2011/12/Responsabilidad_Social_Universitaria_Francois_Vallaes.pdf (accessed on 17 September 2021).
- Van Weenen, Hans. 2000. Towards a vision of a sustainable university. *International Journal of Sustainability in Higher Education* 1: 20–34. [CrossRef]
- Vitolla, Filippo, Nicola Raimo, and Michele Rubino. 2019a. Appreciations, criticisms, determinants, and effects of integrated reporting: A systematic literature review. *Corporate Social Responsibility and Environmental Management* 26: 518–28. [CrossRef]
- Vitolla, Filippo, Nicola Raimo, Michele Rubino, and Antonello Garzoni. 2019b. The impact of national culture on integrated reporting quality. A stakeholder theory approach. *Business Strategy and the Environment* 28: 1558–71. [CrossRef]
- Wukich, Clayton, and Ines Mergel. 2016. Reusing social media information in government. *Government Information Quarterly* 33: 305–12. [CrossRef]
- Yongvanich, Kittiya, and James Guthrie. 2007. Legitimation strategies in Australian mining extended performance reporting. *Journal of Human Resource Costing & Accounting* 11: 156–77.