

# Social Reporting in Italian Public Schools in Theory and Practice

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Received: February 25, 2016

Accepted: March 17, 2016

Online Published: July 7, 2016

doi:10.5539/res.v8n3p170

URL: <http://dx.doi.org/10.5539/res.v8n3p170>

## Abstract

Some of the challenges that schools are currently facing include the stakeholders engagement, the necessity to open schools to the local territory and the need to be accountable for activities and results.

The Italian reform of the school system has required schools to overcome their self-referentiality and to make themselves more accountable to stakeholders. The social reporting process can be considered as an effective response to enable schools to become accountable, triggering fruitful stakeholder engagement processes and, at the same time, implementing a management tool.

This is an exploratory research paper. It aims to describe, through a questionnaire, the awareness and dissemination degree of social reporting in Public schools located in Southern Italy given the particularities of this area. Frequency percentage and descriptive statistical methods are used to interpret findings. Results show that, although social reporting is well known in theory, it is still under-used by schools in practice.

**Keywords:** education, public schools, southern Italy, accountability, social reporting

## 1. Introduction

The reform process of the Italian school system, based on school autonomy, accountability and evaluation (L. 59/1997; D.P.R. 275/1999; D.D.L. 2994/2015) required Italian schools to be more accountable to all their stakeholders (Bracci, 2006; Paletta, 2011), in order to explain them what schools are doing to meet their requests and to face the assumed commitments, and to provide an account of their choices and actions. Social reporting could be the tool through which schools can overcome their self-referentiality. Social reporting can be considered a part of an “integrated approach to accountability” (Paletta, 2011) which joins the evaluation of students’ learning, realized at a central level, on the one hand, with the self-assessment realized at a single school level.

In the international literature, the theme of school accountability has been developed especially in reference with Anglo-Saxon Public educational systems, in particular United Kingdom and USA (Figlio & Loeb, 2011). This international literature, as we will see below, focused in depth on the issue of school accountability, analyzing in a widespread way test-based accountability systems (Klein et al., 2000; Carnoy et al., 2003; Jacob, 2005). In recent years, however, several authors (O’Neill, 2002; Cowie & Croxford, 2007; Sahlberg, 2010; O’Neill, 2013), starting from the criticisms of test-based accountability systems, suggest the need to evaluate schools through different types of accountability tools, and in particular through an accountability system that has as its cornerstone the social responsibility of schools. It seems that a new accountability concept is coming to light in which find composition the respect for the general standards of the educational system and the need for the engagement between schools and their stakeholders.

In national literature the issues of school accountability and social reporting have been analyzed only by few authors (De Anna, 2005; Speziale, 2009; Previtali, 2010; Paletta, 2011). Contributions are mainly theoretical, and empirical studies do not describe whether and to what extent social reporting is known by the Italian schools and what its diffusion. These studies, in fact, report the cases of those few schools, which, in a pioneering way, have already drawn up a social report (Speziale, 2009; Paletta, 2011).

In our country there is a prevalence of Public schools, compared to private ones, both in their geographical distribution and in the number of students attending them (MIUR, 2013). This strong characterization of the

Italian context led us to focus our analysis only on Public schools, because they are most representative of the overall education system of our country.

Italy is also a country where there are strong differences, both in socio-cultural factors and in economic-industrial ones, that can be synthesized by a traditionally less developed Southern Italy compared to the more developed Regions of Central-Northern Italy (ISTAT, 2014; OECD, 2014).

The elements of heterogeneity and the gap between these two areas in Italy are reflected also in the educational conditions of the population and in the educational system. Just to adequately consider these different connotations of the context where Public schools operate, we chose to analyze Public schools in Southern Italy. While the existing studies focus on the social reporting approaches followed by some Public schools located in Northern Italy (Speziale, 2009; Paletta, 2011), currently there are no studies concerning these issues with reference to Southern schools. Our purpose is to define the state of the art of the issue under investigation in Southern Italy and to outline possible emerging models.

Our research objectives are:

- to describe the awareness degree of social reporting among Public schools located in Southern Italy;
- describe the diffusion degree of social report among Public schools located in Southern Italy.

To pursue these objectives, the study is structured as follows. In next paragraphs we present a review of the international literature on school accountability and the theoretical and empirical contributions to the subject developed in our country. Then we present the sample and the research methodology of the empirical analysis conducted. At the end of the paper we expose and discuss findings.

## **2. School Accountability and Social Reporting in Schools**

In literature, the term accountability represents an evolving concept (Sinclair, 1995; Dubnick, 2003). It indicates a relationship between two parties, the agent (or accountor), which must explain and justify its conduct, and the accountholder, which has the right to have explanations about the conduct of the first (Gray & Jenkins, 1993; Pollitt, 2003; Bebbington et al., 2007). Among the accountability tools lies the social report, spread initially in the context of private firms as an instrument of Corporate Social Responsibility. In the private field, it is conceived as a communication tool able to provide a voluntary representation of enterprises actions according to the logic of the triple bottom line (Elkington, 1997) and, in this way, it offers a response to the information needs of all corporate stakeholders, creating a dialogue with them. The social report, then, overcomes the limits of the financial statements by meeting the information needs of all stakeholders (Gray et al., 1987; Perks, 1993; Gray et al., 1996; Schaltegger et al., 2006). It represents not only a communication tool (Schaltegger et al., 2006), but also a management tool (Herzig & Schaltegger, 2006; The Copenhagen Centre, 1999).

Over the years social report spread into the Public sector as a “re-legitimization” tool (Swift, 2001; Campbell, 2003) and as a means for highlighting the “social impact” of Public Administration activities (Hinna, 2004; Ball & Grubnic, 2007; Guthrie & Farneti, 2008; Lewis, 2008) and, in the non-profit field, as the only possible reporting tool with a function of social legitimacy (Raynard, 1998; Richmond et al., 2003; Lee, 2004; Weerawardena et al., 2010; Hinna, 2004). For each field, standards and guidelines have been produced to support the realization of these reports which, to date, in Italy are voluntary (ISEA, 1999; WBCSD, 2002; Direttiva del Ministro della Funzione Pubblica 17 febbraio, 2006; GBS, 2007, 2013; GRI, 2013; United Nations Global Compact Office, 2013).

In recent years the concept of social reporting has also developed in schools being disseminated within the broader theme of school accountability.

In the scholastic field, accountability is a complex of systems, both formal and informal, through which schools are made accountable for the provision of the educational service to anyone is interested in the school management (O’Day, 2002; Hanushek & Raymond, 2006; Cowie et al., 2007).

Carnoy and Loeb (2002) identify three levels of school accountability: 1) individual, defined by authors as “responsibility”; 2) collective, including all school stakeholders, known as “expectations”; 3) the organizational rules and procedures, defined as “formal accountability system”.

In this tripartite, the social report can fit into the second category, because it is a participatory and democratic accountability tool, able to make and to take into account the expectations of multiple stakeholders.

Besides, in international literature, school accountability studies examine in depth the issue in a double viewpoint, depending on: 1) how results are used; 2) the type of reporting processes.

In the first perspective literature distinguishes the “consequential” accountability system from the “report card” system (Klein et al., 2000; Carnoy et al., 2003; Figlio & Lucas, 2004; Hanushek & Raymond, 2006; Figlio & Loeb, 2011). The first one relates to the performance reported a range of rewards and sanctions, depending on whether results are in line or not with standards, while the second one has only a communicative purpose.

In the second viewpoint, it is possible to distinguish between a “Standard based accountability” (Loveless et al., 2005; Figlio & Loeb, 2011) and an approach that combines standardized processes with voluntary processes called “Intelligent Accountability” (Sahlberg, 2010; O’Neill, 2013). The first system consists in some reporting and evaluating processes that schools should comply and defined at a central level (Paletta, 2007). These processes are typically used for reporting on both financial and educational performance of schools. With reference to their financial performance, schools have to produce financial documents. With reference to educational results, schools are subjected to the following evaluation and reporting mechanisms on students’ learning:

- 1) national examinations (Jacob, 2001; Dee & Jacob, 2006);
- 2) standardized tests, aimed at understanding the level of students’ learning in basic disciplines (Amrein & Berliner, 2002; Koretz, 2008);
- 3) external evaluations, performed by an inspectorate or by Public entities (Earley, 1997; Ouston et al., 1997; Ehren et al., 2013);
- 4) mandatory self-assessments, that can be carried out independently, in a comparative way, or in network (see Harris & Harris, 1993; Osguthorpe et al., 1995; Utley et al., 2003).

These evaluation mechanisms do not exclude each other but can also be used simultaneously. Among the mechanisms mentioned above, centralized tests aroused a great interest in policy makers and in the economic and education literature (Amrein & Berliner, 2002; Betebenner, 2005; Loveless et al., 2005). The usefulness of centralized tests, and their publication, aimed to show students’ learning achievement and school quality and to meet stakeholders’ requests, largely depends on the reliability of computation methods of learning performance and on the type of the educational system in which they are used (Betebenner et al., 2005; Loveless et al., 2005; Ryan & Shepard, 2008). Although several empirical studies show that centralized tests can be considered a synthetic and valid assessment and reporting tool of school management, as well as a useful tool to increase students’ learning performance (Carnoy & Loeb, 2002; Hanushek & Raymond, 2006; Schütz et al., 2007), there are studies that highlight some problems with standardized testing. Several studies, in fact, show that an accountability system, focused on standardized tests, is not an accurate mean to assess the education-training function of schools (Stecher et al., 1998; Linn, 2000; O’Day, 2002; Jacob & Levitt, 2003; Wallace & Hoyle, 2007; INVALSI, 2010). Furthermore, the publication of test results cannot be considered an effective way to meet the information needs of schools’ stakeholders (Klein et al., 2000; Soder, 2004; Jacob, 2005; Hamilton & Stecher, 2006; Webb, 2006; Heilig & Darling-Hammond, 2008; Nichols & Berliner, 2007). Nevertheless, we cannot deny that standardized tests have the added advantage of allowing comparative analysis of schools, especially in terms of their ability to transfer the knowledge in basic disciplines (Figlio & Loeb, 2011).

The criticisms of standard-based accountability and in particular of test-based accountability led literature to introduce the term Intelligent Accountability. This term, introduced by O’Neill (2002), highlights the negative effects of standard based accountability culture. She proposes to realize “a shift” from the reporting obligations and standards to a sense of responsibility (O’Neill, 2002). This new concept of accountability aims at promoting a culture of trust in the education system and has at its basis in the professionalism and in the sense of responsibility of its players (Cowie et al., 2007; Cowie & Croxford, 2007). From this perspective, the improvement of the educational system does not originate from the compliance with standards, but from the sense of responsibility and from the spread of trust culture.

An Intelligent Accountability system should therefore join together mandatory accountability processes, based on standards, test, inspections and on final exams, and voluntary accountability processes, based on trust and on “assumption of responsibility” (whether formal or informal, implicit or explicit) (Sahlberg, 2010). To realize the “shift” from standard to responsibility, we must take into consideration that in social organizations, such as schools, accountability is a consequence of responsibility (Hargreaves, 2008).

In this theoretical background can be framed the interest of some pioneer schools to integrate the traditional mandatory reporting tools with social report. Social report in fact gives a more comprehensive representation of results and activities of every organization. Although international literature does not directly address the issue of social reporting, we believe that social reporting can surely be considered an Intelligent Accountability tool. An Intelligent Accountability system, which combines the Standard-Based Accountability tools with social report,

could offer: 1) a representation of students' learning achievements; 2) a representation of the economic, financial, social and educational performance of schools; 3) a contextualization of reported results; 4) a dialogue and an engagement of school stakeholders. These are the strengths of both systems: the first two strengths are attributable to standard based systems, and the others to the social reporting process. This combination of mandatory accountability processes and voluntary reporting processes is also defined "integrated approach to accountability" (Paletta, 2011). In this perspective, we believe that social report, as the result of the mentioned "collective sense of responsibility" (Cowie & Croxford, 2007; Cowie et al., 2007; Sahlberg, 2010; O'Neill, 2013) and of the education "service", could not only ensure a better representation of the value generated by each school, but also facilitate a more effective communication culture. Schools, in fact, could better understand how to support learning, to increase their capital, to improve service quality and, then, how to be an active subject in the development of the community and of the whole society.

### 3. School Social Reporting in Italy

As said before, schools in Italy seem to be interested in using social report to make them accountable to their stakeholders. In Italy some regulatory measures refers to school social report:

1) the measure called "Indicazioni per il curricolo per la scuola dell'infanzia e per il primo ciclo d'istruzione", approved by D.M. 31/07/2007, states that: "Schools have the responsibility of self-assessment, which has the function of introducing a critical approach towards the education and teaching organization, with the purpose of its ongoing improvement, and this can be realized through social reporting data or through data that emerge from external assessments";

2) D.P.R. 80/2013, which, in article 6, defining the self-assessment tools of schools, refers to the "[...] schools social reporting", implemented through the "[...] publication, dissemination of results achieved, through indicators and comparable data, both with a transparency character, and with a character of sharing and promoting the improvement of the service with the surrounding community".

Both measures do not provide, however, neither the compulsoriness nor a detailed description of what social reporting is and how this should be realized. The first measure focuses on social report as a management tool, while the second one focuses on the documental character of social report and on its communicative role.

In addition to these measures, there is a report produced by INVALSI called "La valutazione dei dirigenti scolastici" that identifies among the objectives of the head teacher the activation of social reporting processes (INVALSI, 2009).

Social reporting can be considered as an autonomy and responsibility tool that makes schools accountable for choices made, the activities realized, and the results achieved. So this is not only a document with a communicative or a reporting function, but it is also a management tool, that allows schools to "take account" of stakeholders, to establish a dialogue with them and to build more pervasive logic of stakeholder engagement (Paletta, 2011). Social report can be conceived in the following conceptual perspectives:

- 1) social report as a communication tool: it is a document that reports on school management in a long range way, and that shows not only students learning performances, but also reports about the social, educational, and economic function of schools;
- 2) social report as a stakeholders engagement tool;
- 3) social report as a strategic planning and a management tool: it requires a clear definition of school identity, mission, and strategic objectives;
- 4) social report as a social accountability tool: it represents the instrument to instill in the school organization the responsibility and the evaluation culture;
- 5) social report as a tool to systemize the other documents already produced by schools: it realizes an integration between the planning, monitoring and evaluating processes, providing a unitary perspective in the management and in the communication of school performance.

In the framework outlined above and by considering the new perspective of Intelligent Accountability in the international arena, social report can be considered for the Italian schools a very functional accountability instrument. It can overcome the two limits of the management tools currently used by schools: the inadequate interconnections between the management and the reporting documents produced by schools, and the limit of their insufficient focus on strategic planning and stakeholders' expectations (Figgie et al., 2002; De Anna, 2005; Adams & Frost, 2008; Gond et al., 2012). In Italian schools, in particular, it could realize an integration between the educational and financial planning and the educational and financial reporting, highlighting, for any project, the

educational aims, the objectives, the planned resources, the resources used and the results obtained (Schaltegger & Wagner, 2006; Adams & Frost, 2008).

The implementation of this tool, however, presupposes upstream spreading of a culture of social responsibility (Carroll, 1991; McWilliams & Siegel, 2001) and the adoption of managerial approaches to school management, too. A socially responsible school is a school which focuses on students' learning, aims to enrich the human capital of teachers, establishes a continuous dialogue with its stakeholders, and, at the same time, takes into account the economic rationality of its activity (Previtali, 2009; Ricci, 2011). A school can be considered responsible when involves stakeholders and establishes a trust relationship with them. The dialogue and the involvement with stakeholders (Freeman, 1984; Clarkson, 1995; Donaldson & Preston, 1995; Mitchell et al., 1997) represent a prerequisite of any social reporting process, according to the literature and the national and international standards relating to the theme of social reporting (ISEA, 1999, 2008, 2011; WBSCD, 2002; GBS, 2007, 2013; GRI, 2013; United Nations Global Compact Office, 2013). This process, called stakeholders engagement, should be considered the core of any social reporting process (Owen et al., 2001; Foster & Jonker, 2005; Greenwood, 2007; Unerman, 2007).

Another prerequisite of any social reporting process is the adoption of a management model that is based on a clear definition of vision and strategic targets and on the evaluation of results achieved, according to the performance measurement systems approach (Scheerens, 1990; Willms, 1992; Fitz-Gibbon, 2000; Storey, 2002; Everard et al., 2004; Dimmock, 2013). In order to account through social report, schools must define their vision, mission and, therefore, their strategic objectives to build a system of Key Performance Indicators (KPI). This tool, by connecting the programming phase with the reporting one, could offer an effective and punctual representation of school performance (Fitz-Gibbon, 1996; Visscher, 2001; Schaltegger & Wagner, 2006; Adams & Frost, 2008; Dutta & Lawson, 2009).

Despite these potentials, however, specific guidelines unequivocally accepted by the scientific community do not currently exist for schools. Schools, as Public organizations, can, at most, apply the guidelines produced by GBS for the public organizations (GBS, 2007), as well as the directive on social reporting for Public Administrations produced by the Ministry of Public Function (Direttiva del Ministro della Funzione Pubblica del 17 febbraio 2006).

Based on these perspectives, in the following paragraphs we present an exploratory survey that outlines the awareness degree of social report and the spread of this tool in Southern Italian schools.

#### **4. School Social Report: An Empirical Analysis in Public Schools of Southern Italy**

##### *4.1 Research Design and Methodology*

This paper aims to describe the awareness and the dissemination degree of social reporting in schools located in Southern Italy. The research has been conducted by administering a questionnaire to a sample of Public schools appropriately selected in the period from December 13<sup>th</sup> 2013 to March 19<sup>th</sup> 2014.

The decision of focusing on Public schools comes from the clear predominance of this typology of school in our country both in the geographical distribution and in the number of students attending. In particular, 78.5% of total national schools are Public schools (state and non state) that have almost 90% of student population (MIUR, 2013). This feature led us to focus our investigation only on Public schools, as they are the most representative of the overall education system.

In order to define the sample, we initially identified the Regions belonging to Southern Italy on the basis of the classification used by EUROSTAT (EUROSTAT, 2011). The decision of focusing this study on Southern Italy Regions comes from the choice of focusing on the areas where social reporting can help to fill some gaps in the performances of Southern schools compared with Central-Northern ones (CENSIS, 2013; OECD, 2014).

In our country, in fact, we can observe strong differences, both in socio-cultural factors and in economic-industrial ones that can be synthesized by a Southern Italy which is traditionally less developed compared to Regions of the Central-Northern Italy. The elements of heterogeneity and the gap between these two areas of Italy in fact are reflected both in the educational conditions of the population and in the educational system as whole. Several studies (Cipollone et al., 2010; INVALSI, 2012; CENSIS, 2013; ISTAT, 2014; OECD, 2014) show that in Southern Italy there is a lower level of education than in the Northern, and there is a higher percentage of individuals who are not engaged in a training-education, not working and not looking for a job. This category of individuals in Southern Italy is almost twice than in Northern Italy (CENSIS, 2013; ISTAT, 2014).

To adequately consider these different connotations of the actual activity of Italian Public schools, we choose to focus the study only on Southern Italy Regions that, according to the EUROSTAT classification, are: Abruzzo, Basilicata, Calabria, Molise and Puglia.

Hence, in order to identify in these Regions the schools to be included in the sample, we selected them from lists of Public schools of all levels, available on the websites of provincial and regional education offices for the scholastic year 2013/2014. The schools included in comprehensive schools or in didactic circles have been excluded from the count and considered within them, because they are managed by the same head teacher. Excluding private schools, that are not included in the analysis, we identified 2,571 Public schools. The sample of schools has been built by means of a random sampling method (Yates, 1987; Bryman, 2012; Stock & Watson, 2015) and by extracting, in each Region identified, 30% of schools. The same distribution of the entire population of Public schools present in Southern Regions has therefore been reproduced in the sample. We defined a sample of 772 schools, of every level and grade, belonging to six Southern Italy Regions, divided as follows: 63 schools from Abruzzo, 42 from Basilicata, 119 from Calabria, 314 from Campania, 27 from Molise, and 207 from Puglia.

After defining the sample, we found the institutional e-mail addresses of each school by searching both in their websites and in those of provincial and regional education offices. Each school has been contacted through an email addressed to the head teacher.

We decided to address the questionnaire to the head teacher because of his management role and his role of “community creator”; he is the person who has the financial, organizational and educational management functions, and that has the task of involving stakeholders in decision making processes, with the purpose of realizing an extended and participatory management of the school (Paletta, 2011). The educational reforms of past years (L. 59/1997; D.Lgs. 59/1998; D.P.R. 275/1999; D.I. 44/2001; D.L. 165/2001), and especially the new governmental trends (L. 107/2015), have indeed the purpose of enhancing the managerial role and the functions of the principal, by expanding his management and executive powers.

In the email text we included the link to the questionnaire, to be filled in on line, preceded by a letter where the purposes of our research and the terms of the use of response data are described.

Two mailings were made, the second one sent two months after the first one.

After sending the first, we contacted 10% of schools in each Region by phone, in order to encourage the participation in the survey and, at the same time, to understand the reasons for non-response. These calls were followed by a second mailing addressed to schools not yet respondents (Creswell, 2009).

After the second mailing we obtained 213 responses, of which 19 were incomplete. Schools that provided incomplete answers only replied to the first questions. Since the content exclusively introductory and informative of these questions, we decided to do not consider these answers in the research results, as these data doesn't have any effect on the research objectives. Based on these exclusions, the total number of valid responses we considered and processed was equal to 156 responses. It represents a response rate of 20.21%, which can be considered satisfactory and still statistically significant as suitable to represent the phenomenon analysed.

The questionnaire produced, consists of 24 questions of different types. In order to facilitate the data processing we mainly used closed questions (Bryman, 2012; Creswell, 2009; Kelley et al., 2003) and measurement scales (Stevens, 1946). These scales have been constructed by using a Likert (1932) scale, and then by linking to each of the modes, through which an attitude can reveal, a numerical scale, and eliminating the intermediate mode to force the head teacher to take a position with respect to each item (Likert, 1932; Garland, 1991; Albaum, 1997; Allen & Seaman, 2007).

The questionnaire is divided into three sections, each with a specific cognitive objective.

Section A), entitled “General information on schools interviewed”, aims to collect general information about school principals and schools.

Section B), entitled “Awareness and evaluation on social reporting”, aims to understand the awareness degree and the interest of schools towards social reporting. Then, the survey follows a different evolution depending on whether the school has already drawn up a social report or not:

- for those who have not drawn up a social report, the questionnaire ends with the information provided in section B);
- for those who have already experienced social reporting, the survey continues with section C).

In the last section C), entitled “Experiences in social reporting”, we investigate how the social reporting process has been realized in each school.

The following paragraphs describe the results achieved (Note 1).

#### *4.2 The Results*

As mentioned before, we processed data on the basis of 156 complete responses obtained from the sample of Public schools of all levels and orders belonging to 6 Regions of Southern Italy. This represents 20.21% of sample schools.

##### *4.2.1 Section A)*

Section A) of the questionnaire, that contains questions from 1 to 6, has a purely cognitive purpose and aims to collect general data on school principals, to frame the school geographically, to identify the level of training in each school and to determine the numbers of students and teachers in each school.

##### *Basic information*

Responses indicate that most school principals (about 63%) are female and have an average age equal to 55 years.

In absolute terms, most of responding schools are located in Campania (55 schools) and in Puglia (38 schools). Whereas Basilicata is the Region with the lowest participation rate in the survey (6 schools).

Relative data, obtained by dividing the number of responding schools with the number of schools in each Region, show that the largest percentage of responding schools belongs to Abruzzo and Molise. About half of the sampled schools of Abruzzo and Molise, in fact, filled in the questionnaire, while those of Calabria and Basilicata recorded minor adhesion, with a response rate equal to 10% and 14%, respectively. In an intermediate position we can find Campania and Puglia, jointly placed.

Most respondents (101 schools, that represent 64.7% of respondents) are comprehensive schools and didactic circles having, internally, different levels of training. Most of the schools have from 500 to 1500 students enrolled (88.4%) and employ less than 150 teachers (94.2%).

##### *4.2.2 Section B)*

Section B) of the questionnaire, that contains questions from 7 to 13, intends to evaluate the awareness degree of social reporting by school principals, and to understand their attitudes and interests towards the same.

##### *Awareness about social reporting*

The first question (number 7) aims at knowing the number of responding schools who have already heard about social reporting. As could be expected, given the increasing spread of the theme in various economic fields in our country, almost all school principals (about 96% of respondents) have already heard about social reporting.

##### *Interpretive perspectives of the social report*

In question 8) we investigate what are the interpretive perspectives of social reporting by school principals. Results show that about 92.95% of schools consider social reporting as a tool aimed at establishing a dialogue with stakeholders, according to the stakeholder engagement approach. Besides, 88.46% of schools consider the social reporting process as a means to systemize other documents already drawn up by schools. This interpretive perspective is supported by the fact that 85.90% of schools consider social report as a strategic planning and management tool, revealing the need for schools to have a similar management tool. This perspective is also indirectly confirmed by the fact that only 40.38% of schools consider social reporting as an ‘uncritical’ sum of other documents already produced by schools, while most of them (about 60%) understand that the information of other documents must be reclassified.

In addition, about 81% of respondents do not consider social reporting as a further additional administrative fulfillment, but as an important management tool not solely for the purposes of marketing. In fact most schools (approximately 83.33% of respondents) do not agree or only slightly agree in considering social report as a tool with a promotional function.

Surprisingly half of schools (approximately 41.67% of the respondents) consider social report as a tool to contextualize INVALSI data. This confirms the hostility of Italian schools towards tests and their evaluation uses, imputing to them the limit to be an overly simplistic nature of a very complex reality (O’Day, 2002; Soder, 2004; Jacob, 2005; Sahlberg, 2010; Paletta, 2011).

##### *Reasons affecting the decision to undertake social reporting process*

In question 9), we tried to establish the reasons and the extent to which those reasons affected, or could affect, the decision to undertake the social reporting process. Almost 95% of schools consider increasing dialogue with stakeholders as the main incentive to undertake a social reporting process. This need for involvement is also felt by the educational community, in fact most schools (approximately 83% of respondents) say that, among the reasons for drawing up a social report, particular important is the need to satisfy the information requests of stakeholders.

A large number of schools consider as somewhat of very influential, in their decision to draw up a social report, the chance to improve the effectiveness, efficiency and quality of the education service (about 93% of respondents) and the chance to integrate the various processes and the different experiences in assessment and performance measurement (about 84% of respondents).

The responses to this question also strengthen the framework outlined by the results of the previous question 8), about the chance of conceiving social report as a marketing tool. In fact the chance of increasing the enrollments would not seem to be a strong incentive.

Among the other reasons that influence the decision to draw up a social report, there are those concerning the growth of social appetite and the improvement of school image. In both cases, these motivations are considered important by schools, given the high number of schools (approximately 88% of respondents, for legitimacy, and about 84% of the respondents, for the image) that indicates these motivations as determinants of social reporting.

Equally important is the percentage of schools (about 86% of respondents) who consider “a lot” or “enough” important the factors related to the sphere of civic duties and, in particular, to the sense of responsibility. As previously said, it is more evident if we read this data with the lack of consideration that schools give to the chance of receiving financial incentives. Only about 40% of respondents, in fact, consider social reporting a process “very” or “enough” capable to attract financial contributions.

#### *Impeding factors to social reporting*

After investigating the way in which schools conceive social report and the main reasons on the basis of its drawing up, in question 10) we analyze the main factors that can hinder a social reporting process in schools.

The lack of specific guidelines and standards for schools and the lack of time and financial resources are considered equally hindering to the social reporting process: 74% and 73% of schools consider these factors, respectively, “enough” or “very” problematic. We can observe similar results for the remaining factors. About 70% of schools, in fact, consider “very” or “enough” limiting both the information system used, and the inadequate stakeholder participation in school management.

An interesting point is that almost 62% of schools do not consider as particularly problematic the reorganization and collation of the data of other documents already drawn up by schools for the purposes of social reporting.

#### *Future intentions of schools*

In the following questions (numbers 11 and 12) we investigate the future intentions of schools and if they have already experienced a social reporting process in the past.

Most schools, at the date of our survey, have not already launched a reporting process in order to draw up the social report in the next scholastic year, but a large number of schools, approximately 78%, claims that they are going to initiate a social reporting process in the next 4/5 years.

#### *Past experience about social reporting*

The last question of section B) represents the link to next section C), given that only schools that provide an affirmative answer to this question can accede to section C) of the questionnaire

The answers show that only 16 schools (about 10.26% of responding schools) have already drawn up a social report, revealing how the theme, even though somewhat known by schools surveyed, is low spread from a practical point of view.

#### 4.2.3 Section C)

Questions in Section C), numbered from 14 to 24, aim at collecting the experiences of schools that have already undertaken a social reporting process. Out of 156 schools responding to questionnaire, only 16 schools have already drawn up a social report and, consequently, the following data we present are processed on the basis of these 16 schools.

#### *Basic information about the “experimenters” schools*



Before examining in depth the answers of section C), we outline the profile of this group of schools that have already drawn up a social report, by recovering the answers they gave in section A). Most principals of these schools are female (about 75% of respondents to section C).

The average age of principals who have already experienced a social reporting process is equal to 56 years, slightly higher, but still in line with the average age overall. Out of the 16 schools that have drawn up a social report, most of them are located in Campania and in Puglia (respectively 6 and 5 schools), 3 schools in Calabria, and 2 schools in Abruzzo, while no schools are located in Basilicata or in Molise. Most of them are comprehensive schools and secondary schools: in fact, we have eight comprehensive schools, one teaching circle and 7 high schools. From a dimensional point of view, most of them fall within the prevailing range identified in section A), both for the number of students and for the number of teachers.

#### *Ways in which the schools became aware about social report*

In this section, we first try to understand (through questions 14 and 15) the way in which school principals had a gut feeling of social report.

Answers show that all principals heard about social reporting for the first time in reference to schools (100%), in accordance with the answers given above, then in reference to both private and Public companies (62.50% and 43.75%, respectively). All principals claim to have found out about social reporting mainly in seminars and in training courses, and through specialist magazines and journals. Hence, we can observe how the theme, although still not widespread in practice, begins to appear in training programs of school staff. However, the percentage of principals who found out about social reporting from reading magazines or by speaking with colleagues is lower (62.50% and 12.50%, respectively).

#### *Years of experience*

In the following question (number 16) we try to understand how long these schools have been drawing up social report. Eleven schools have drawn up a social report for the first time in the scholastic year 2012/2013. Most schools have a year of experience at the date of our survey. The remaining five schools have drawn up a social report for more than one year. In detail, three schools have two years of experience in social reporting, while two schools, located in Abruzzo and Campania, have been drawing their report for three years.

#### *Possible interruption of social reporting process*

Question 17) shows that only one school interrupted the social reporting process. This school has drawn up a social reporting process for three years, but over the year the process had not been continuous. By crossing these data with the answers done about the impeding factors of a social reporting process (section A), we can imagine that probably the causes of this interruption could be the inadequate stakeholder engagement, the lack of time and of financial resources and the unsuitableness of the informative system.

#### *The proposal to draw up a social report*

In question 18) we try to highlight who proposed to undertake a social reporting process.

Almost all schools (14 schools, approximately 88% of respondents) declare that the proposal moved from the head teacher. In two of these 14 schools, furthermore, the proposal has been shared with teachers. Of the two remaining schools, one says that the proposal was collective, including principal, teachers and administrative staff, while the other one declares, in the box called "other", that the proposal was the result of a participation in a network of schools.

#### *Formalization of the process and involvement degree of stakeholders in school management*

In questions 19 and 20 we try to understand if social reporting is somehow formally established and how this process is shared by school stakeholders.

The data collected show that 14 schools established a team devoted to social reporting process, and that there are only two schools that attributed this process to the director of administrative services. With regard to the composition of this team, only one school established it in a varied way, including all the stakeholders' categories (teachers, support and administrative staff, students and families). The other schools choose a more restrictive approach. Most of them (8 schools) included in the team the head teacher as well as the representatives of the teaching staff and those of the administrative staff, while the other five schools have a team made up of only the principal and some teachers. However, the overall orientation of these 13 schools reveals a restrained internalization of social reporting process. As said before, social reporting should create widespread accountability logic by involving all school stakeholders.

Since it represents one of the main assumptions of every social reporting process, we asked school principals to express their opinion about the participation of different categories of stakeholders in school management. The stakeholders considered are: students, teachers, student's families, support and administrative staff, companies and economic organizations and Public authorities. According to most schools, the teaching staff represents the stakeholders category more involved in school management. With regard to teachers, 9 schools (approximately 56% of respondents) consider their participation continuous, and 6 other schools (about 38% of respondents) define it continuous and proactive. In terms of students and of their families, however, most schools (about 75% of respondents) consider their participation occasional and discontinuous or not present. Definitely more positive is the opinion expressed by principals on the participation of administrative and support staff: 11 schools (representing 68.75% of respondents) define their participation continuous and one of them also proactive. Not entirely satisfactory, however, is considered the participation of companies and those of other economic organizations. Almost 70% of schools surveyed agree in defining their participation mostly not-existent, while about 18.75% of them consider their participation occasional, and only 1.25% of schools consider it continuous. Even more warring, finally, is the opinion expressed about Public authorities: 75% of schools consider their participation not existent, and only 25% consider it occasional or discontinuous.

#### *Communication channels and approval procedure employed*

In the last part of section C) we try to understand whether in schools that have already drawn up a social report there is an approval procedure and which are the main communication channels used.

About 81.25% of schools submit a social report for the approval of the board of governors, with the aim of conferring more significance and more reliability to its content. This, in addition to its high symbolic value, implies the desire of extending its responsibility to all school stakeholders. With regard to the communication channels used, although most schools (over 80%) disclose the document in PDF or HTML on their own website, others (about 20%) prefer to produce a paper document. This considerably reduces the potential of access and diffusion of social reporting.

#### *Presence of an evaluation questionnaire*

The last question aims at verifying if schools include a questionnaire in their social report through which stakeholders can provide some suggestions in order to improve social reporting process.

Only 25% of schools attach an evaluation questionnaire for stakeholders to their social report.

### **5. Conclusions and Discussions**

This study presents an exploratory survey about the levels of awareness and diffusion of social reporting in Italian schools. The survey, conducted through a questionnaire addressed to school principals, is focused on a sample of schools selected from 6 Southern Italy Regions, in order to better contextualize the specific environmental factors that characterize our country. Responding schools are predominantly comprehensive schools and didactic circles (equal to 64.7% of the sample) that have a similar dimension (they employ less than 100 teachers and have between 500 and 1000 students enrolled) and include different training levels. This is a consequence of the several legislative reforms that, over time, gradually merged several schools, of all levels and orders, making them very similar from a dimensional point of view.

Data about the awareness degree of social reporting show that this issue begins to be fairly well known by head teachers, at least from a theoretical point of view (approximately 96% of principals have already heard about social report).

Almost all school principals consider social reporting as a stakeholder engagement tool and as a process to systemize the other documents already drawn up by schools. It seems that social report should meet the main needs perceived by Italian schools today: the need to open concretely to local communities and the need to find an accountability system that provides a whole representation of school performance (Figgie et al., 2002; Paletta, 2005; Adam & Frost, 2008; Dutta & Lawson, 2009; Gond et al., 2012). The procedural and managerial value of social reporting is indirectly confirmed by the low number of schools (about 17% of the respondents) who consider social report as a marketing tool to increase the number of students enrolled. This looks positive if we consider the criticism addressed to social reporting, often considered as a mere *greenwashing* tool (Laufer, 2003; Marquis & Toffel, 2013).

Analyzing the factors that can hinder a social reporting process, most schools consider as hindering factors both the lack of specific guidelines for schools and the expectation of an inadequate participation of stakeholders in school management. These factors confirm the rationale of our research. In fact, even if it exists, the interest of school principals in social reporting is thrashed by the absence of standards to follow. These dynamics are surely

heightened by social-environmental problems that characterize schools in Southern Italy, and that could bring principals to focus on other priorities. In fact more than 70% of principals consider as hindering factors also the lack of time, of financial resources and of an information system able to support the reporting process. Almost 62% of schools do not consider particularly problematic the reorganization of the data of the other documents already drawn up for social reporting. However, these data must be interpreted carefully: we can assume that, given the novelty of the issue, many schools do not have full knowledge about the difficulties in the reorganization of information. In fact practical problems in social reporting have not yet largely been explored in a school context. Nowadays the spread of social report in surveyed schools is definitely lower: only 16 schools of respondents (equal to 10.26% of respondents) have already drawn up a social report.

Most of these schools, that have already drawn up a social report, have a female principal (12 of 16 schools cited). If we consider this data with the high percentage of female principals answering the questionnaire (equal to 63%), we can suppose that women's leadership is characterized by a greater openness to local community and by a greater sharing of the school decision-making processes (Eagly & Blair, 1990; Sparrow & Rigg, 1993).

All school principals heard about school social report in seminars and by consulting specific journals. The presence of this issue in these contexts could explain, for future years, a wider awareness of the issue by school principals and by the staff.

Most of this group of schools published their social reporting on their website and submitted the document for the approval of the board of governors. Most schools (about 88%) conferred the responsibility of the process to a team that includes the school principal, and mostly the teaching and administrative staff. This internal orientation of social reporting corresponds with the traditional bureaucratic-administrative control systems of Public Administrations (Hood, 1995; Borgonovi, 2001; Gnan et al., 2013). It reveals a limited involvement of stakeholders outside schools. We can presume that the socio-economical background of Southern schools represents a factor that limits a real involvement of stakeholders in school management, and in particular of students and of their families, who are the concrete users of the service, and that are, for this reason, the stakeholder category most interested in the school. On the contrary, a real sharing of the social report process can have positive consequences on Southern schools, by helping them to reduce the gap with the schools in the rest of the country, both in terms of student dropouts and in terms of efficiency levels of the whole Southern educational system (CENSIS, 2013).

In interpreting research results, however, we must underline that there are some limitations.

First of all, the response rate, equal to 20.21%, although statistically significant, is not a very high percentage. Further studies could expand it and integrate the number of participants in the survey by using both questionnaire and direct interviews to school principals.

Second, and more important, the results achieved only focus on Public schools in Southern Italy. It would be useful to extend the analysis to the schools located in Central-Northern Italy in order to compare the findings achieved. These purposes will be realized in the second phase of this research project. The ultimate objective is to define the overall position of this issue in Italy and to outline possible models of social reporting for Public schools of our country. Other interesting developments of research could include the further comparison of Italian schools results with those of schools of other countries.

The research highlights that, despite the growing interest showed by school principals, social reporting is only known from a theoretical perspective. In fact, to date, social reporting is under-used among schools in Southern Italy. Nevertheless, the development prospects are encouraging: about 81% of respondent schools, in addition to the 16 who have already experienced social report, affirm their intention to undertake the drafting process in the next 4-5 years. Hence, it would seem that social report can really become a tool of the management cycle of schools and that Italian schools would adopt an approach to the accountability that, combining "Standards-based accountability" processes with social reporting processes, can be framed in what international literature defines "Intelligent" (O'Neill, 2002, 2013).

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## Note

Note 1. Copies of the questionnaire are available from the authors on request.

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