

STRATEGIC COMPLIANCE IN UNIVERSITY PIAOs: BALANCING LEGAL REQUIREMENTS AND PUBLIC VALUE

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SUMMARY: 1.- INTRODUCTION; 2.- THEORETICAL FRAMEWORK; 2.1.- THE STRATEGIC PROCESS OF THE ITALIAN UNIVERSITY: THE PIAO; 2.2.- UNIVERSITY AND SDG; 2.3.- THE STRATEGIC PROCESS OF THE ITALIAN UNIVERSITY; 3.- METHODOLOGY; 4.- FINDINGS; 5.- COMMENTS AND CONCLUSIONS.

1.- Introduction

Among the measures adopted so far to implement the National Recovery and Resilience Plan (NRRP), Legislative Decree (L.D.) no. 80/2021, which was converted with modifications into Lex (L.) no. 113/2021, titled "Urgent Measures to Strengthen the Administrative Capacity of Public Administrations (PA) for the Implementation of the National Recovery and Resilience Plan," focuses on PA reform. This comprehensive and incisive intervention aims to translate its objectives into actions articulated over the implementation timeline of the NRRP, following an ongoing reform process that includes several decrees already adopted in Italy. In this context, the Integrated Plan of Activities and Organization (PIAO) was introduced as a new programmatic instrument intended to consolidate various plans mandated by current legislation applicable to the PA into a single act. The legislator assigned ambitious objectives to this new planning tool, addressing nearly all essential aspects of administrative action. The plan aims to ensure the quality and transparency of administrative activities while improving the quality of services for citizens and businesses, and facilitating the continuous and progressive simplification and re-engineering of processes, particularly concerning the right of access. These objectives are pursued through a singular, so-called "integrated" act, where previously they were assigned to separate planning and programming acts. The law's stated aims should be supported by implementing a performance evaluation system for public administration that emphasises measuring results by assessing their impact on users and their degree of satisfaction (commonly referred to as Public Value - PV).

Initially, the law did not specify the plans covered by the PIAO, but it outlined its mandatory contents. In addition to financial planning, the PIAO addresses programmatic and strategic performance objectives, human capital management, organisational development strategies, transparency measures, and corruption prevention. It also emphasises recruiting new resources, utilising internal resources, agile work practices, gender equality, administrative simplification, and physical and digital access measures for citizens over 65 and those with disabilities.

The PIAO is a mandatory plan for all Public Administrations referred to in art. 1, comma 2, L.D. n. 165/2001, explicitly excluding every type of school and other educational institutions. Therefore, all state administrations, local governments (even those with fewer than 15,000

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inhabitants), national health service agencies, university institutions, chambers of commerce, and more must comply with the legal provisions.

The regulatory provisions regarding the construction of the PIAO, the integration of the plans encompassed within it, and the representation of public value are not specific. We note Ministerial Decree No. 132/2022, which provides, in its annex, a standard plan with examples of integration suggested to practitioners, alongside the contribution offered by the Italian National Anti-Corruption Authority (ANAC) on the integration between performance and transparency prevention.

Reading the aforementioned documents, it can be inferred that the legislator intended to allow individual PAs the discretion to decide how to integrate objectives, plans, and actions and how to represent the public value to which the entity contributes. A holistic vision is the ultimate goal toward which a PA's entire activity must converge.

The 2017 Department of Economics and Finance Guidelines define Public Value in a narrow sense. It is understood as the overall level of economic, social, environmental, and/or health well-being of citizens, businesses, and other stakeholders created by public administration (or co-created by a supply chain) of public administrations and private and non-profit organisations, compared to a baseline or starting level.

The 2019 CNEL Report, para. 46, states that a public administration generates public value when the well-being of its users and stakeholders today is better than the initial conditions of its policies and services. This provides the opportunity and increases the likelihood of enhancing the well-being of future users and stakeholders through sustainable development policies (sustainable welfare).

The CNEL 2020 Report defines the public in a broad sense, defining it as a means of integrating the different dimensions of performance (external impacts, effectiveness, efficiency, internal impacts, or health) into the system and managing their pursuit in a balanced and functional way.

The definition of public value in the strict sense suggests that the institution must prefix the PA's strategic objectives by considering them from a sustainable development (SD) perspective, aligning them with the 17 goals and 169 related targets proposed by the United Nations 2030 Agenda. Given the absence of a normative and requirements framework, the study aims to understand whether and how the PAs utilise the Sustainable Development Goals (SDGs) in planning SD strategic actions in the PIAOs and delivering the Public Value to which they contribute. To address the lack of legislation and literature on how strategic objectives and public value dimensions can be identified and represented, the study focuses on how PAs define PV dimensions and whether and how they are linked to utilising the SDGs.

Research targets the university sector, where sustainable development is a central topic in social and economic discussions (Carroll, 2021), positioning these institutions as transformative agents in society's journey toward sustainable development (Gamage & Sciulli, 2017; Sassen & Azizi, 2018a). These Higher Education Institutions (HEIs) contribute to social, cultural, and economic development while creating public value (Broucker et al., 2018; Compagnucci & Spigarelli, 2020). Their strategies, initiatives, and teaching and research activities are all designed to further the SDGs (Venturelli et al., 2019; Caputo et al., 2021).

In the Italian context, scholars have identified key issues in the planning process of public universities, particularly the lack of integration between performance management, risk management, and economic forecasting (Bigoni & Deidda Gagliardo, 2013; Paoloni & Deidda Gagliardo, 2020) to be included in the PIAOs. Indeed, this plan is a significant step toward aligning strategic performance planning with public value and simplifying related tasks. Universities can effectively address sustainable development challenges by linking teaching, research, and third mission targets to the 17 goals and 169 associated targets proposed by the United Nations 2030 Agenda.

Moreover, Universities are the primary context in which the culture of knowledge, information, and sharing is developed; that is, the founding principles of the culture of Public Value might be revisited from the sustainability perspective.

Qualitative Document Analysis (QDA) was adopted. Italian public Universities' PIAO, provided in 2024, were selected.

The study enriches the existing debate in the literature on the role of the SDGs in the strategic decision-making processes within universities. Moreover, it provides practical guidance on the integration used in the university context between SD objectives and public value dimensions through an analysis of the documents. This allows regulators and policymakers to understand whether universities are aware of the SDGs and whether the PIAO could represent "soft" regulation that, as a coercive isomorphism mechanism, might increase social practices or signify ritualistic compliance.

The research is based on the assumption of Institutional Theory, which posits that institutional change occurs through three mechanisms: normative pressure, mimetic processes, and coercive isomorphism (Di Maggio & Powell, 1983). Normative pressure primarily originates from professionalisation, which leads organisations to adopt isomorphic behaviours. These could imply mimetic processes and coercive isomorphism. Regulation acts as a form of "pressure" that facilitates compliance with the norm. Thus, in this context, organisations may adopt expected behaviours potentially only as ritualistic conformity (Mussari & Monfardini, 2010). In this work, the PIAO serves as a normative pressure.

The remainder of the paper is structured as follows: the second section discusses the theoretical background, the methodology employed is presented in the third section, and the analysis findings are illustrated in the fourth section. Finally, the discussion and conclusions are offered.

2.- Theoretical framework

2.1.- The strategic process of the Italian University: the PIAO

The legislative process of introducing the PIAO, provided by Art. 6 of D.L. 80/2021 and converted by Law L. 113/2021, was completed with the publication in the Official Gazette of the two implementing decrees aimed, respectively, at identifying the plans that will be absorbed by the PIAO (Presidential Decree 81/2022) and defining the contents and methods of preparation of the latter (D.M. 132/2022). (See figure 1).

All public administrations fall within the perimeter of the PIAO, with the exclusion of schools and educational institutions, referred to in Article 1, paragraph 2, of Legislative Decree 165/2001.

The DM 132/2022 provides for structuring the PIAO in the Sections and Subsections illustrated in Table 1. The PIAO is valid for three years, must be approved by the governing body policy by 31 January of the following year, and is subject to annual updates.

Figure 1 - *The normative-institutional framework*

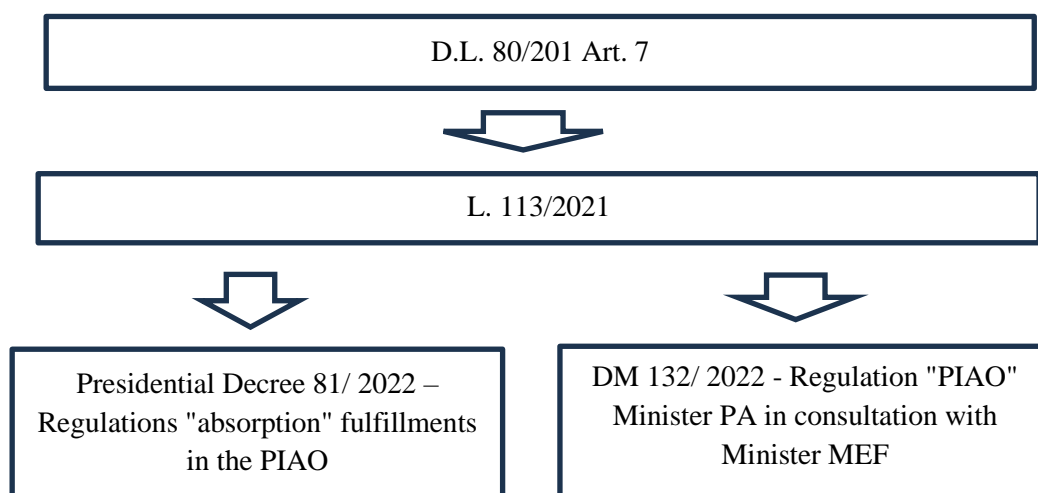


Table 1 – *The structure of the PIAO*

Section n. 1. Details				
Section n. 2 Public Value, Performance, and Risks of Corruption				
Subsection n. 2.1	+Public Value	Subsection n. 2.2	+Performance	Subsection n. 2.3 - Corruptive risks and transparency
Section n. 3 Organization and human capital				
<i>organisational health (Organization)</i>		<i>Professional health (Human Capital)</i>		
Subsection 3.1.	Organisational structure	Subsection 3.2.	Agile work	Subsection 3.3. Staffing requirements
				Subsection 3.4. Staff training
Section n. 4 Monitoring				

Section 2. Public Value

The Guidelines 1/2017 of the Department of Civil Service (*Guidelines for the Performance Plan*) understand Public Value in the narrow sense as the overall level of economic, social, environmental, and/or health well-being of citizens created by an entity for its public, compared to a baseline. An entity generates Expected Public Value by planning, in the first subsection of the PIAO, strategies capable of producing impacts on the different dimensions of the well-being of citizens and businesses, improving the starting conditions. The choice of strategies

must be preceded by an analysis of the external and internal context of the entity, which is also helpful for the subsequent preparation of the PIAO on Performance and Risks subsections.

Public Value should be measured through impact indicators. Impacts on the well-being of citizens and businesses can also be measured through the indicators of Fair and Sustainable Welfare and/or through the Sustainable Development Goals of the UN 2030 Agenda, allowing comparisons on territorial, national, and global scales.

Operational objectives are to be planned through the functional part of the subsection. Performance should be specifically programmed (specific operational objectives) in a way that is functional to the strategies for creating public value, previously defined in the first subsection.

Public Value is not created by chance but is designed from the foundations of entities and through their vital processes: public value in a broad sense could be determined as the average of the averages of the four performance dimensions (impacts, effectiveness, efficiency, health) provided for in Guidelines of the Department of Civil Service 1/2017.

Among the additional dimensions subject to operational programming, the PIAO legislation introduces operational objectives that we might consider cross-cutting, to be programmed always in a way that is functional to Public Value creation strategies:

- simplification of objectives and performance;
- digitalization objectives and performance;
- efficiency objectives in relation to the timeline for completion of procedures, the Efficiency Plan and the Concreteness Core;
- goals and performance aimed at full accessibility of the administration;
- goals and performance are to promote equal opportunity and gender balance.

The “Anti-Corruption and Transparency” subsection is to be prepared by the Head of Corruption Prevention and Transparency (RPCT) based on the strategic objectives of prevention of corruption and transparency:

- defined by the governing body, according to L. 190 of 2012;
- formulated in a logical integration with the specific operational objectives planned in a functional way to the value creation strategies.

The essential elements of the subsection, aimed at identifying and containing corruption risks, are those indicated in the National Anti-Corruption Plan (PNA), in the "Guidelines for Anticorruption and Transparency Planning 2022" and in the general regulatory acts adopted by ANAC under Law 190 of 2012 and Legislative Decree 33 of 2013. In addition to the general aspects required by the PNA, a functional part should be designed in this subsection in which risk management measures are planned explicitly in a way that is functional to the operational objectives defined in the performance section and, therefore, to the protection of the PV.

Section 3. Organization and human capital

The integration of human resource organization and management tools within the PIAO is justified for two reasons. The first concerns changing how public labour is managed from a

means to an end to achieve Public Value goals; the second concerns the reform process that the NRRP sparked, which focused on the human capital investment strategy.

More specifically, the "*Organizational Structure*" subsection requires a description of the organizational model. A snapshot of the structure must be taken to monitor its level of verticalisation (e.g., the number of hierarchical levels) and the breadth of the average number of organizational units (e.g., the average number of employees for each unit).

The "*Organization of Agile Work*" subsection remains very faithful to what has already been established by the Organizational Plan for Agile Work (POLA), also in order to optimize the efforts already made by the entities that have chosen to invest in agile work organization.

At the individual institution level, the objectives expected from enhancing agile work (e.g., employee well-being and better work-life balance, reduction of operating costs for the structure and employees, improvement of performance through more flexible and results-oriented organizational models) must be defined in a timely manner. Then, the functional monitoring system must be established to verify its effectiveness.

The Strategic human resource planning (*Staffing requirement subsection*) in PAs must physiologically combine hiring constraints established by regulations with organizational development perspectives consistent with the evolution of public policies and the needs to which they respond.

In practice, reflecting on the planned evolution of the entity's basic and support activities to verify which profiles are functional for implementing the activities can benefit the planning quality.

The image that follows offers a simplified representation of the logic that can support the strategic human resource planning process integrated with the planning of the entity's activities. Regarding the *staff training subsection*, training is also a strategy for covering skill needs. To prevent training from being managed in a self-referential way, it is necessary to define result horizons toward which to strive and have tools to help appreciate the value generated by training.

2.2.- University and SDG

The Sustainable Development Goals (SDGs) are 17 global goals established by the United Nations in September 2015. They are part of the 2030 Agenda for Sustainable Development, which all 193 United Nations member states adopted. The SDGs address various global challenges, including poverty, inequality, climate change, environmental degradation, peace, and justice. The 17 SDGs are supported by 169 targets and measured by 231 unique indicators. The 2030 Agenda encourages a holistic approach to development that integrates economic, social, and environmental dimensions.

With the introduction of Agenda 2030 and its SDGs, several scholars have called for universities to take on a more active role in society (Cuesta-Claros et al., 2022). On the roadmap for global action towards sustainable development (UNGA, 2015), the Agenda 2030 is the first international development agenda to include Higher Education (HE) both as part of Goal 4 (i.e., Quality Education) and as an actor needed to work in partnerships for the achievement of the other goals (UNGA, 2015).

Today, universities are recognised as pivotal in driving society's progress toward SD (Cuesta-Claros et al., 2022). They contribute to the SDGs through strategies, initiatives, and teaching and research activities (Caputo et al., 2021). Universities are also responsible for educating and training future leaders and policymakers, employing comprehensive learning paths that enable and empower students to address global sustainability challenges (Caruana & Dabicco, 2022). By systematically integrating the SDGs into their strategies, universities can play a pivotal role in advancing sustainable development locally and globally while preparing students to be responsible global citizens and change agents.

Integrating sustainability into strategy is generally not free of challenges, and several internal and external factors may influence this process. Engert et al. (2016) evidenced three emergent issues.

First, the integration of the SDGs into plans may be impacted by external factors like business type and industry structure or by organisational factors like size, scope, and structure.

Second, the authors suggest that internal and external drivers could also influence the integration of SDGs into the strategy process. Internal drivers include cost reduction, economic performance, innovation, social and environmental responsibility, and risk management, while External drivers include legal compliance and competitive advantage.

Finally, the authors revealed supporting and hindering factors that can strongly or weakly influence the integration of sustainability into strategy. These include management control, stakeholder engagement, knowledge management, transparency, communication, and organisational culture.

HEIs should systemically rethink their core activities to address the 2030 Agenda in their strategy (Paletta & Bonoli, 2019). Previous studies have evidenced some positive cases of integration of sustainable strategies in specific HEIs (Mori et al., 2019; Paletta & Bonoli, 2019); however, there is still a lack of a systemic approach to explaining how sustainable development is integrated into HEI (Shawe et al., 2019).

Thus, Leal Filho et al. (2019) evidenced that HEI has to do more in terms of strategic planning for SDGs, including a “whole systems” perspective to the planning and implementation.

2.3.- The strategic process of the Italian University

Several scholars have analysed the criticalities of Italian public programming, noting a predominantly fulfilment approach (Del Bene, 2014), dispersion on non-priority objectives (Cepiku, 2018), the inadequacy of indicators (Farneti, 1995), and the lack of circularity between programming and monitoring.

In addition, scholars have also pointed to excessive specialisation in separate compartments of tools such as: *Budgeting* (Steccolini et al., 2012), *Performance Planning* (Deidda Gagliardo et al., 2020), *Gender Equality Planning* (Barros et al., 2018), *Risk Management Planning* (Power, 2013), and *Human Capital Planning* (Zula et al., 2007).

Poor integration between performance management, risk management, and economic and financial forecasting is highlighted (Bracci et al., 2018), as is the lack of a common horizon of equitable and sustainable well-being (Stiglitz et al., 2018).

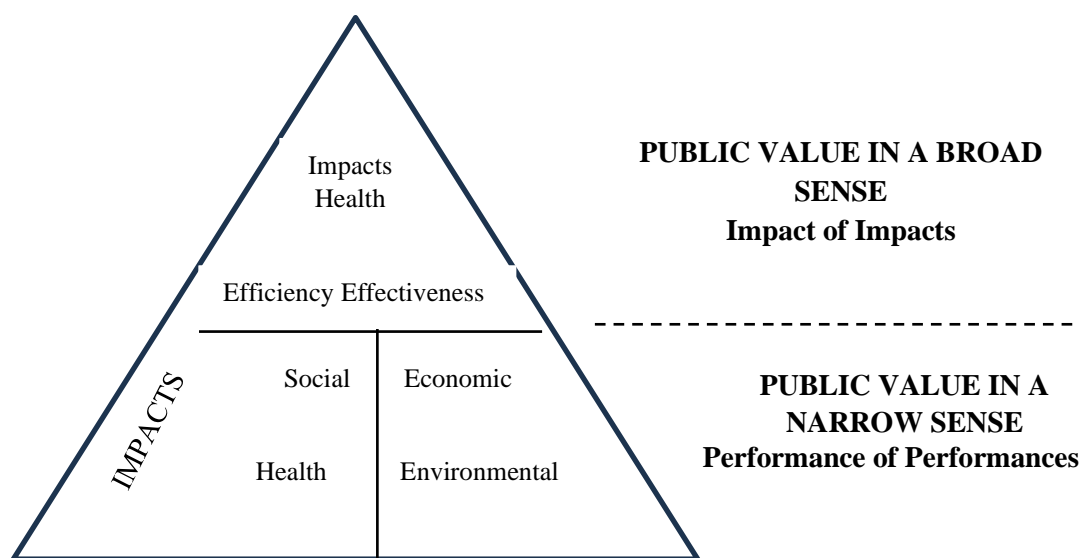
To overcome these critical programmatic issues, new programming processes are needed that increase the possibility of creating Public Value (Moore, 1995; Bryson et al., 2017) through a streamlined, integrated, and functional approach (Deidda Gagliardo et al., 2021).

Public Value can be defined as the overall level of *economic, social, environmental, and health Well-Being of citizens, businesses, and other stakeholders created by a PA (or co-created by a chain of PAs and private and nonprofit organisations), relative to a given starting level* (Deidda Gagliardo, 2023).

By resorting to the Public Value Pyramid framework (Figure 2) (Deidda Gagliardo, 2015; Papi, 2021), it is shown that a PA creates Public Value in the narrow sense when it ameliorates individual sectoral perspectives of well-being concerning their baseline but especially when it ameliorates the overall, multidimensional level of well-being (Impact of Impacts).

Instead, a PA generates Public Value in a broad sense when, by engaging and motivating managers and employees, it cares for the health of resources and improves efficiency and effectiveness performance in a way that is functional to improving impacts, which can also be measured through the SDGs (Performance of Performances).

Figure 2 - *The Pyramid of Public Value* (Deidda Gagliardo, 2023)



Public Administration is experiencing an exceptional transformation. Compared to past seasons of reform, which mainly focused on the concepts of efficiency and effectiveness, in line with the doctrine of *New Public Management* (NPM) (Pollitt & Bouckaert, 2017), it is now experiencing a renewed cultural scenario.

The COVID-19 pandemic crisis, which soon changed from a health emergency to an economic and social one, showed the importance of relying on solid and credible institutions and public services capable of relying on resources adequate to the needs.

Against this backdrop, the European Recovery and Resilience Plan, the Next Generation EU (Ngeu), was born. This ambitious program to fund the so-called "tween transition" or green

transition combined with the digital transition, aims to counter the economic and social impacts of the crisis on a continental scale.

The investment plan is coupled with a reform plan and a monitoring system centered on the value generated by the investments themselves. Reforms and a monitoring system based on the Public Value created are two essential components of the exceptional nature of the transformation experienced by the Italian PA at the present juncture (Deidda Gagliardo & Saporito, 2021).

Adopting the PIAO tool is an essential component of the cross-cutting PA reform that prepares the NRRP for implementation.

For using the PIAO as a driver of Italy's revival, PAs will have to simplify hypertrophic programmatic architectures, select priority objectives, improve the adequacy of the information dashboard and, in particular, the indicators, integrate the different programmatic views and functionalized them toward the horizon of improving the overall and multidimensional well-being of their stakeholders, i.e., toward creating Public Value (Deidda Gagliardo et al., 2021). The acceptance of the PIAO by Italian universities can be examined through *institutional theory*. The institutional theory holds that organisations adhere to the formal structures and procedures valued in their social and cultural surroundings to obtain legitimacy and secure the necessary resources (DiMaggio & Powell, 1983).

Thus, it is possible to view the inclusion of the SDGs in the PIAO as a way to incorporate institutionalised norms and regulations to acquire and preserve societal legitimacy (ElAlfy et al., 2020). Isomorphism is the process by which organisational structures and procedures become congruent.

DiMaggio and Powell (1983) identify three mechanisms—coercive, normative, and mimetic—that organisations use to achieve institutional change by adopting various systems and procedures.

The phenomenon known as coercive isomorphism occurs when organisations face formal and informal constraints from other organisations they rely on or from cultural influences within the society in which they operate. Entities operating under coercive isomorphism make decisions and organizational choices due to laws mandating specific changes or through informal persuasion towards compliance (Mussari e Monfardini, 2010:489) with particular institutional behaviors.

Normative isomorphism occurs when professionals in organisations face pressure to adhere to a set of norms and regulations established by occupational or professional groups. In other words, normative pressure arises when professionalism is strong enough to lead organisations to exhibit isomorphic behaviours in several ways: first, through the importance given to the shared cultural and educational backgrounds of the individuals involved and the opportunity to create networks of experts on similar issues; and second, through the careful selection of personnel during hiring processes (Mussari and Monfardini, 2010:489).

Ultimately, mimetic isomorphism is an institutional attitude adopted by an entity in an uncertain context. According to this attitude, organisations "model themselves on other organisations" that they consider more successful, legitimate, or complexly comparable.

3.- Methodology

The method employed for the development of this analysis is the Qualitative Document Analysis (QDA) method.

QDA is a research technique for analysing the contents of written documents. This approach promotes impartial and consistent analysis.

The QDA method consists of six steps adapted from Altheide's 'Process of Document Analysis' (1996) and includes:

1. Establishing criteria for document inclusion: in selecting documents for analysis, the team needed to consider which organisations to include, the types of documents to review, and the publication and release dates of these documents.
2. Collecting documents that are collected from the public domain: Documents for the policy QDA were collected from the public domain; however, when it came to the practice QDA, The team was not always able to find appropriate documents online.
3. Articulating key areas of analysis: We needed to be clear about what exactly we were looking for when we stated we were analysing a document.
4. Document coding: Each document was analyzed to determine how extensively the policy or program it described addressed or considered each of the identified 'themes' for sustainable services (i.e., areas of analysis). Text relevant to each theme was highlighted and coded using qualitative data analysis software. Based on the analysis of that text, along with its meaning, relevance, and context for each theme.
5. Verification: To ensure consistency and reliability in the coding and assessment processes, the analysis of every document was verified by a second person. In the case of the practice QDA, a third person provided ad hoc verification and served as an arbiter for any inconsistencies between the two primary coders. This approach goes beyond what is typically regarded as sufficient for coding reliability (Morse et al., 2002) and facilitates robust interpretative analysis and conclusions.
6. Analysis to determine trends.

In the present study, the six phases described above are developed as follows:

1. The criteria selected to identify the suitable type of report for the study's aim are based on a document search among the published documents of Italian public universities that explain their contributions to creating Public Value. The scope of the present research is to understand the awareness of universities in creating Public Value. One method to achieve this is by incorporating the SDGs into the entities' strategic plans. Indeed, the sustainability goals of Agenda 2030 might be viewed as key indicators for monitoring the efforts of public administrations and, by extension, for universities to work on developing Public Value. Presently, the single mandatory report that encapsulates the issues mentioned above (Public Value and SDGs) is the PIAO (Piano Integrato di Attività e Organizzazione – Integrated Activities and Organization Plan), as the relevant guidelines specify. The Ministry Decree, in the related annexe, outlines Public Value (Annex of D. M. No. 132/2022:6) alongside the objectives of enhancing the quality of life and the economic, social, and environmental well-

being of the target communities, users, stakeholders, and recipients of a policy or service (National Anti-corruption Plan 2022- Resolution No. 7 of 17 January 2023: 23).

2. The selected sample comprises PIAOs from all 61 Italian public universities. The PIAOs are retrieved from the Italian website “Tutti I PIAO”, where all public administrations must publish this report and obtain approval from their board. The PIAOs and related annexes consulted for the analysis are the most recent available on the cited website at the time of collection.

3. The observation focuses on section 2. 2 of the PIAO, “Public Value” and the related annexe, in which entities may explain how they understand Public Value and delineate the strategic objectives for the possible dimensions of PV previously identified.

Thus, to explore the report, attention is paid to two key analysis areas that represent respectively the horizontal and vertical size of our reading matrix: the vertical size contains the strategic directory in which the strategic objectives defined by the University can be categorised, and the horizontal size contains the possible dimensions of Public Value, identified by the entity in section 2.2 of the PIAOs. The report content is analysed using this reading matrix.

4. The horizontal and vertical sizes of the matrix differ because they depend on the dimensions identified by each university and on the directories summarising the strategic objectives. Specifically, we observe the semantic range used by a single university to represent Public Value. We begin with the requirements outlined in the National Anticorruption Plan (National Anti-corruption Plan 2022-Resolution No. 7 of 17 January 2023:23), which defines PV as the combination of Life: Quality and Social, Economic and Environmental Welfare. Similarly, the prevalent literature (Benington, 2009; Alford & Yates, 2014; Hartley et al., 2017; Bryson et al., 2017; Deidda Gagliardo et al., 2023) identifies four macro-areas that significantly impact the creation of public value by public administration: social, environmental, economic, and health. According to this definition, these four areas should constitute the dimensions of public value. Our analysis aims to understand when universities confirm, extend, or reduce these four dimensions. Regarding the vertical aspect, we begin with AVA 3 Regulation, which outlines the university's strategic directions and is categorised into three areas: Teaching, Research, and Third Mission. We investigate whether the universities elaborate on this traditional tripartition into more detailed subareas or maintain these strategic areas.

5. The verification phase involves comparing the analyses conducted by each research team member. Each scholar reviews all the PIAOs and independently organises the findings using the constructed reading matrix. Finally, they compare their results, rectifying any discrepancies. The team agrees that the findings are well-founded.

We conducted three different analyses. The first investigated whether and how many PV dimensions there are. The second analysed the most frequent PV dimensions qualitatively. The third observed whether Universities have used SDGs to define the PV dimensions and the most frequently employed SDGs.

6. The results are explained in the section below.

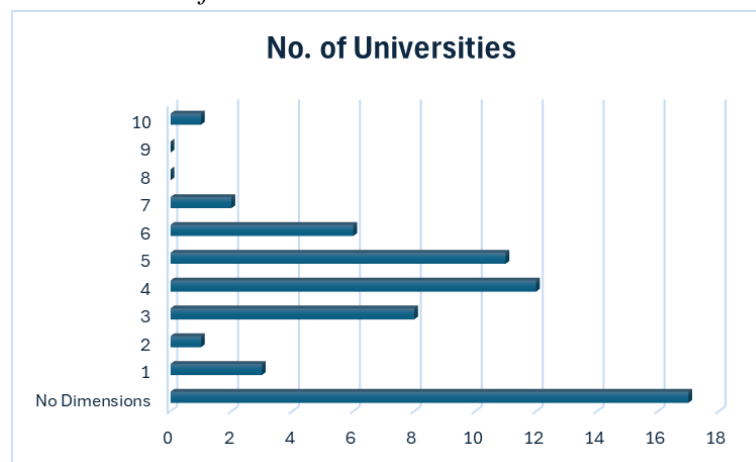
4.- Findings

The investigation of the latest PIAO provided by the 61 public Italian universities regarding the dimensions for creating PV, to which they claim to contribute through their actions, indicates that there is no significant uniqueness in interpreting the dimensions of PV. Each entity defines PV in a specific way.

The previous section illustrated the research matrix's construction, allowing us to observe the descriptive statistics of the PV's dimensions.

Among our sample (61 universities), 44 disclose the PV and its dimensions (72%), while 17 do not disclose the PV at all (28%).

Table 2 – *Number of Universities that disclose PV and its dimensions*



Among the sub-samples that disclose PV (44 Universities), the descriptive statistics of PV's dimensions are as follows.

Table 3 – *Descriptive statistics of PV dimensions*

No. Universities	Mean	Min	Max	SD	p25	p50	p75
61	4,4	0	10	1,7	3	4	5

Table 3 shows that, on average, the entities recognize 4.4 dimensions of PV, with 4 dimensions as the median. The 1st and 3rd percentiles also indicate that most parts of the sub-sample recognize the PV as ranging from 3 to 5 dimensions. This finding suggests that at least 50% of the sub-sample articulates the number of PV fields in a manner consistent with the definitions provided by authorities and prevalent literature.

As illustrated above, the prevalent literature and the ANAC authority outline PV in four dimensions: social, environmental, economic, and health. Thus, among the universities that offer PV in 3, 4, and 5 dimensions, only eleven out of thirty-one align their PV dimensions with those defined by the prevalent literature and the authority.

Entities define the PV dimensions in various discretionary and subjective ways. Therefore, we conduct a qualitative analysis to investigate which categories of PVs universities most frequently cite.

To achieve this, we collect the titles of all university PV dimensions. In many cases, these titles are unclear regarding their content, making it difficult to determine whether they are similar to a dimension formally defined by another entity. For this reason, we identify the categories based on the strategic objectives associated with each unclear PV dimension. This allows us to categorise and correlate the substantial objectives with a PV dimension defined by other universities. Titles deemed too generic were not considered.

Finally, the most frequently identified categories are 23; the related frequency is illustrated below.

Table 4 – *Frequency of PV Dimensions in the PIAOs*

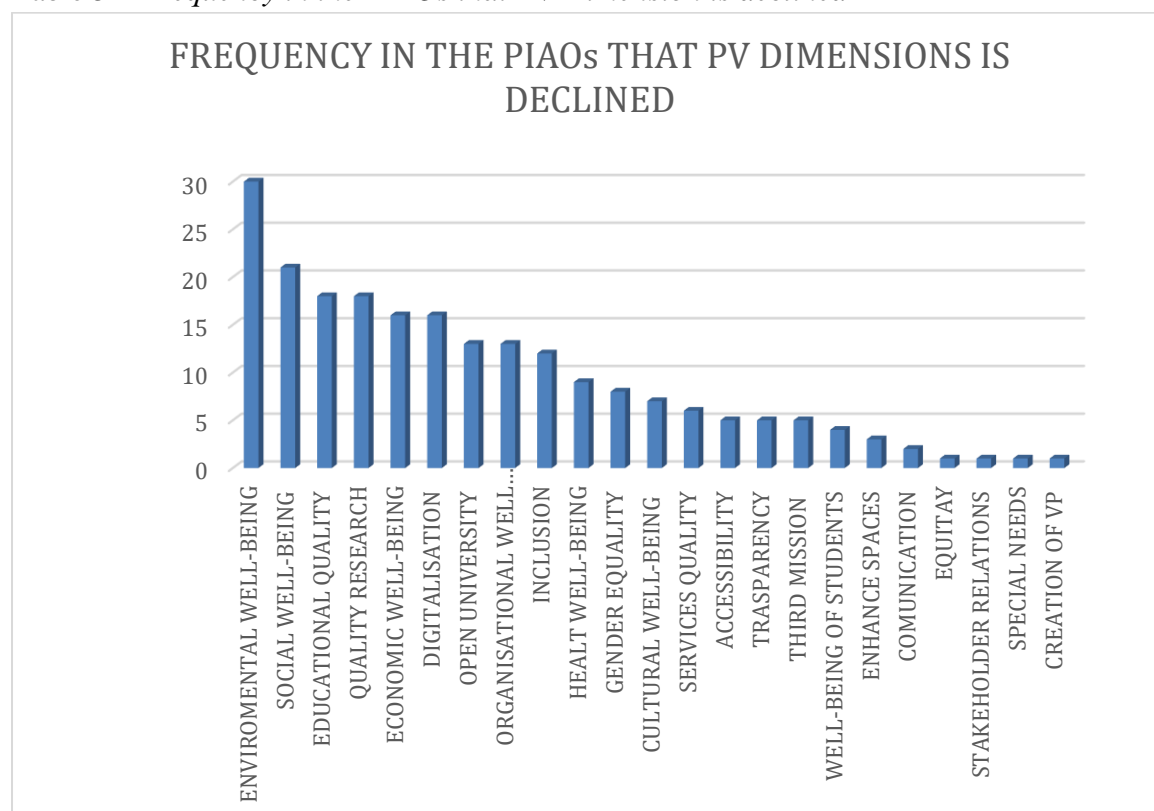
PV DIMENSIONS/CATEGORIES	FREQUENCY IN THE PIAOSs THAT PV DIMENSIONS IS DECLINED
ENVIRONMENTAL WELL-BEING	30
SOCIAL WELL-BEING	21
EDUCATIONAL QUALITY	18
RESEARCH QUALITY	18
ECONOMIC WELL-BEING	16
DIGITALISATION	16
OPEN UNIVERSITY	13
ORGANISATIONAL WELL BEING	13
INCLUSION	12
HEALTH WELL-BEING	9
GENDER EQUALITY	8
CULTURAL WELL-BEING	7
SERVICES QUALITY	6
ACCESSIBILITY	5
TRANSPARENCY	5
THIRD MISSION	5
WELL-BEING OF STUDENTS	4
ENHANCE SPACES	3
COMMUNICATION	2
EQUITY	1
STAKEHOLDER RELATIONS	1
SPECIAL NEEDS	1
CREATION OF PV	1

Tables 4 and 5 show the PV dimensions/categories frequency to which the 44 Universities of the sub-sample pay more attention: Environmental Well-being (68%), Social well-being (47%), Educational Quality and Research Quality (40%), Economic Well-being and Digitalization (36%), Open University and Organizational Well-being (29%), Inclusion (27%), Health Well-being (20%), Gender equality (18%), Cultural Well-being (15%), Services Quality (13%), Accessibility, Transparency and Third Mission (5%), Students Well-being (9%), Enhance Spaces (6%), Communication (4%), Equity, Stakeholder Relations, Special Needs and Creation of PV (2%).

In other words, Environmental, Social, and Economic Well-being represent the PV dimensions/categories most cited in compliance with the ANAC definition and the prevalent literature.

Indeed, Health Well-being is present in just 20% of cases, as the prevalent literature defines. The ANAC Resolution interprets the creation of PV as improving the Quality of Life. This generic concept includes almost all the PV dimensions/categories identified by the Universities in the sub-sample. For example, without claiming to be exhaustive, it complies with Educational and Research Quality, Digitalization, Gender Equality, Inclusion, Health Well-being, Services Quality, Transparency, etc.

Table 5 – *Frequency in the PIAOs that PV Dimension is declined*



In the third analysis, we observed that the association of the related strategic objectives with the SDGs of Agenda 2030 is also considered. Among the 61 Universities, the sample was tri-partitioned into:

1. 26 Universities that use the SDGs explicitly to explain their strategies in the PIAO;
2. 26 Universities that only mentioned the Agenda 2030 in their document;
3. 9 Universities that do not refer to the SDGs.

Among the 26 Universities that explicitly explained the SDGs, just 15 used the SDGs to define the PV dimension objectives, while the remaining correlated them only to strategic areas and not to the PV.

Table 6 - *Frequency of SDGs linked to define the PV dimensions/categories*

PV DIMENSION	FREQUENCY	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 11	SDG 12	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17

	NC Y										1 0							1 7
ENVIRONM ENTAL WELL- BEING	30	1	2	6	6	4	3	4	7	6	3	8	7	4	1	1	4	5
SOCIAL WELL- BEING	21	1	0	3	9	4	0	1	8	7	7	6	3	2	0	1	5	6
EDUCATIO NAL QUALITY	18	1	1	5	7	3	1	1	6	5	5	6	3	1	1	2	3	6
RESEARCH QUALITY	18	1	2	6	8	4	1	1	8	4	5	6	3	1	1	2	3	6
ECONOMIC WELL- BEING	16	1	1	1	3	2	1	1	4	5	3	4	3	1	1	1	3	3
DIGITALIS ATION	16	0	1	5	4	3	2	3	5	4	3	6	5	3	0	0	3	3
OPEN UNIVERSIT Y	13	2	2	4	3	2	3	4	4	4	4	4	5	2	1	1	4	5
ORGANISA TIONAL WELL BEING	13	1	1	2	2	3	1	2	3	2	3	1	2	1	1	1	3	2
INCLUSION	12	2	1	4	6	4	1	2	5	5	5	5	3	2	1	1	4	5
HEALTH WELL- BEING	9	0	1	5	5	3	2	3	5	4	3	5	4	2	0	1	3	4
GENDER EQUALITY	8	1	2	6	6	4	3	4	7	6	4	8	7	4	1	1	4	5
CULTURAL WELL- BEING	7	1	1	7	6	4	3	4	7	5	4	7	6	4	1	1	4	5
SERVICES QUALITY	6	1	2	8	9	6	3	4	9	8	6	10	7	5	1	2	4	5
ACCESSIBI LITY	5	0	1	3	2	3	2	3	3	3	2	4	4	3	0	0	2	2
TRANSPAR ENCY	5	0	0	1	4	1	0	0	2	0	0	3	2	0	0	0	1	1
THIRD MISSION	5	0	0	1	1	0	0	0	1	0	1	1	0	0	0	0	0	1
WELL- BEING OF STUDENTS	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENHANCE SPACES	3	0	0	1	1	0	0	0	0	0	0	1	1	0	0	0	0	0
COMUNIC ATION	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUITY	1	0	0	0	1	1	0	1	1	1	1	1	1	1	0	0	0	0

STAKEHOLDER RELATIONS	1	0	0	1	1	0	0	0	1	0	0	1	0	0	0	0	0	1
SPECIAL NEEDS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CREATION OF PV	1	0	0	0	1	0	0	0	1	1	1	0	0	0	0	0	1	1

Table 6 illustrates the frequency of SDGs used to define the PV dimensions/categories within the sub-sample of universities that employed these SDGs to establish the PV dimension objectives (15). Furthermore, Table 6 shows that each university utilizes multiple SDGs to define a single PV dimension/category. Therefore, the value within each cell represents the number of universities among the 15 that have used that specific SDG to articulate that dimension of Public Value.

Table 6 indicates that each entity does not consistently use the same SDG to define a single PV dimension/category; rather, each subjectively selects the sustainable approach to contribute to that PV dimension/category. For instance, to advance the PV dimension/category of “Environmental Well-being” 8 out of 15 universities utilize SDG 11 (Sustainable cities and communities), 7 out of 15 utilize SDG 12 (Responsible consumption and production), 7 out of 15 utilize SDG 8 (Decent work and economic growth), and 6 out of 15 utilize SDG 4 (Quality education), among others, while some universities make different selections. 1 out of 15 employs SDG 1 (No Poverty), and 2 out of 15 utilize SDG 2 (Zero hunger).

This representation suggests that the approach to reading the constructed matrix, which correlates the PV dimension with the SDGs, is consistent across all PVs.

Similarly, we create a matrix for the remaining 11 universities (26 – 15) that correlates strategic directives with the SDGs.

Table 7 - *Frequency of SDGs linked to define Strategic directives*

STRATEGIC DIRECTIVES	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 11	SDG 12	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17
TEACHING	2	1	3	9	5	0	0	7	5	6	3	1	0	0	1	3	6
RESEARCH	0	0	3	7	7	1	1	7	9	5	5	2	1	0	1	2	4
PEOPLE	0	0	0	0	2	0	0	3	1	2	1	1	0	0	0	1	0
SOCIAL RESPONSIBILITY	1	1	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1
THIRD MISSION	1	1	2	4	3	0	1	5	6	4	4	2	1	0	0	2	4
INTERNATIONALISATION	0	0	1	1	1	0	0	1	0	1	0	0	0	0	0	0	1
TANGIBLE ASSETS	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0
SUSTAINABLE DEVELOPMENT	1	1	2	2	1	1	1	1	1	0	1	1	0	0	1	1	1

EFFICIENCY AND EFFICACY OF ADMINISTRATI ON	0	0	3	2	2	1	1	4	3	3	4	3	2	2	2	4	4
SERVICES FOR STUDENTS	0	0	1	4	0	0	0	1	1	1	1	0	0	0	0	0	0
INFRASTRUCT URE	0	0	0	0	0	0	1	0	1	0	1	1	0	0	0	0	0
ANTICORRUPTI ON AND TRANSPARENC Y	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	1	1

Table 7 shows the frequency of SDGs utilized to define strategic directives in the sub-sample of universities that apply the SDGs for strategic directives, excluding the PV dimension objectives (11).

Each university employs multiple SDGs to articulate a single strategic directive.

Thus, the value in each cell indicates the number of universities among the 11 that have used that specific SDG to convey those strategic directives.

In this sub-sample, universities primarily use SDGs to define their strategic objectives: “Teaching” “Research” and “Third Mission” which correspond to the core functions of higher education (the three missions). Additionally, another strategic directive for which universities employ the SDGs is “Efficiency and efficacy of administration.” In this instance, the choice aligns with the nature of the PIAO, which integrates various programmatic plans such as the university strategic plan, the performance plan, and the national anti-corruption and transparency plan.

5.- Comments and conclusions

The topic of creating PV by PA has emerged strongly in the last decade. It is developing in Italy, especially after the requirement of explicating the strategies that contribute to creating PV in the PIAOs (D.M. No. 132/2022). It involves all kinds of PA and requires guidelines that must be explained. Nevertheless, these guidelines are too generic to understand and define the contribution to the PV and how to identify the relative strategies to this aim.

The analyses conducted above on the PIAOs show that a significant part of the sample tries to provide a systemic and integrated view of the entity that plans its strategic objectives (defining KPI, resources, timing, etc.), setting the dimensions of the PV to be contributed in the background.

Indeed, that is another effect of the long reform period investing in the universitarian context due to the potential prerequisite to improving the organisation's performance, effectiveness, and efficiency and better meeting and interpreting the needs of citizens/community.

To meet this regulatory requirement, universities interpret their missions and strategic objectives concerning the PV dimensions. The efforts observed among this part of the sample, which includes 44 universities, must not be taken for granted. These efforts raise awareness of

the concept of PV, which does not appear straightforward to interpret through the law or the ANAC resolution. Furthermore, employing the SDGs to denote the universities' strategic objectives should not be assumed, as the requirement references their use but does not clarify how. Thus, entities that organise their PIAO by articulating the PV dimensions, especially those that utilise the SDGs to illustrate how their strategic sustainable goals connect with PV creation, demonstrate a need to highlight greater effectiveness, efficiency, and socially responsible behaviour. Like the other PAs, universities do not need to compete for survival properly. Nevertheless, the PIAO's experience could be interpreted by adopting the theoretical insights of Institutional Theory, as Mussari and Monfardini (2010) did, to explain the current increase in local government's use of social reporting tools.

Indeed, if the PIAOs are considered the reporting tool through which information on sustainability objectives and related contributions to PV is systematically integrated, the coercive isomorphism represents an effective mechanism. This is because the regulation guides the behaviour of reporting organisations toward a common and shared framework, while even informal pressures to report voluntarily also come from stakeholders, a fundamental requisite for maintaining legitimacy (Suchmann, 1995; O'Donovan, 2002; Mussari & Monfardini, 2010). The legislative mechanism is superior to others in ensuring compliance.

Nevertheless, the PIAO regulation provides guidelines without specific standards and contents for reports, allowing significant discretion regarding what and how to report on the PV contribution, sustainability, and strategic objectives to be pursued. Thus, by Mussari and Monfardini (2010), it can be understood as a 'soft regulation'; it is a supportive tool for mimetic behaviour rather than a strict corrective mechanism that imposes frameworks and content. Such 'soft' regulation enables organisations to enhance their disclosure and reporting practices, demonstrating distinctive behaviours regarding effectiveness and efficiency, sustainability, transparency, and openness to stakeholder scrutiny.

Paradoxically, according to Institutional Theory, innovative practices lose effectiveness once they become standardised. Reports relying on stringent regulations may lose their usefulness because the information perceived is identical for everyone (Mussari & Monfardini, 2010).

Based on these purposes, the qualitative analysis conducted on the PIAOs represents, on one hand, the state of the art in how Italian Public Universities are providing information about their PV contribution; on the other hand, it exemplifies how a 'soft' regulation might encourage a systematic and integrated representation that combines sustainability objectives, contributions to public value, strategic goals, and key elements.

Entities must recognize the recent normative intervention, along with the extended period of reforms in the university context, as a driving force to promote managerialism in sectors (like the public sector) that do not adequately face competition. Managerialism is essential to helping universities convey their contribution to the community (creation of the PV) through the pursuit of SDGs.

The study's limitation is that it conducted the analysis solely on the 2024 PIAOs. Observing the PIAOs provided by universities over several years could likely highlight an increase in awareness and consequently greater accountability in reporting the PV creation and the use of the SDGs.

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Abstract.- Il Piano Integrato di Attività e Organizzazione (PIAO) è uno strumento di pianificazione volto a garantire la qualità e la trasparenza del lavoro amministrativo ed è obbligatorio per tutte le Pubbliche Amministrazioni (PA) ai sensi dell'articolo 1, paragrafo 2 del decreto legislativo 165/2001, con l'esplicita esclusione di tutte le scuole e altri istituti scolastici. Per ovviare alla mancanza di legislazione e letteratura su come identificare e rappresentare gli obiettivi strategici e le dimensioni del Valore Pubblico (VP), lo studio si concentra su come le PA definiscono le dimensioni del VP e se e come sono collegate all'utilizzo degli Obiettivi di Sviluppo Sostenibile (SDGs). Il concetto di VP implica l'allineamento con i 17 SDG ed i relativi 169 target definiti dall'Agenda 2030 delle Nazioni Unite. La metodologia adottata è l'analisi qualitativa dei documenti (QDA), applicata ad un campione di 61 università italiane. I risultati evidenziano che gli Atenei italiani che strutturano i propri PIAO integrando esplicitamente le dimensioni del VP, ed in particolare facendo riferimento agli SDGs, manifestano una maggiore attenzione all'efficacia, all'efficienza e alla responsabilità sociale delle proprie azioni. Lo studio arricchisce il dibattito esistente in letteratura sul ruolo degli SDGs nei processi decisionali di compliance strategica all'interno delle Università, evidenziando come l'integrazione di tali obiettivi nei PIAO possa rappresentare un'opportunità concreta per rafforzare il contributo delle PA alla creazione di VP.

The Integrated Plan of Activities and Organization (PIAO) is a planning tool that aims to ensure the quality and transparency of administrative work and is mandatory for all Public Administrations (PA), according to Article 1(2) of Legislative Decree 165/2001, with the explicit exclusion of all schools and other educational institutions. To address the lack of legislation and literature on how strategic objectives and Public Value (PV) dimensions can be identified and represented, the study focuses on how PAs define PV dimensions and whether and how they are linked to utilising the Sustainable Development Goals (SDGs). The PV concept implies alignment with the 17 SDGs and their 169 targets defined by the United Nations 2030 Agenda. The methodology employed is qualitative document analysis (QDA), applied to a sample of 61 Italian universities. The results show that Italian universities that structure their PIAOs by explicitly integrating PV dimensions, and in particular by referring to the SDGs, manifest greater attention to the effectiveness, efficiency and social responsibility of their actions. The study enriches the existing debate in the literature on the role of the SDGs in strategic compliance decision-making processes within universities, highlighting how the

integration of these goals in PIAOs can represent a concrete opportunity to strengthen the contribution of PAs to PV creation.