

ABSTRACT

This work focuses on the corporate report of the universities, investigating the role played by them within the decision making processes of the universities.

The managerialization process that involved the Italian university system in the last three decades has brought changes in the internal management systems of universities and in the external relations system that need to be addressed in management, organizational and informational terms. The introduction of management models requires the Universities new planning and reporting skills and that they equip themselves with tools that can complete the already existing ones in order to support the government body and the management in the identification and definition of strategic objectives and in the verification of their degree of achievement.

In this context, the corporate report is the ideal tool to meet the informative needs of stakeholders with whom the university interacts, that is the way to communicate the corporate results of the activities promoted within the University, in order to ensure full transparency towards the stakeholders both internal and external of the university.

We mean in particular to verify whether in practice *there is a link between the corporate report contents and the strategic plan of the Universities (Hp)*, in order to understand the importance and the role attributed by the government body to the corporate report.

Over the years, the role of the corporate report has increasingly expanded, so that we have assigned to it different functions: *external communication, internal communication, corporate reporting, management / integration and support for the planning / control of the strategies, institutional audit, drafting of agreement*.

However, the corporate report cannot be considered as a separate document, but turns out to be included into an integrated process of "policy-analysis-planning-management-control-communication".

The research has been divided in two steps:

- The first step, has considered the use of an exploratory, descriptive study and focused on a documental analysis based on the corporate reports published by the Italian public universities;

- The second one, aimed at examining in depth the results of the descriptive research, has used the case history method. The survey has been based on a quality and quantity approach, focused on the integration of various techniques with the aim of taking advantage by each one and getting a better comprehension of the studied phenomenon.

The documental analysis has showed that there is a link between the corporate report and the documents of strategic planning; however it is not explained how this link can occur.

The descriptive research has been analyzed with the study of a specific case -the University of Salerno- to test the link between corporate reporting and strategic planning and the effective use of the corporate report as a tool with decision purposes.

The case history has explained that the corporate report is an important management and assessment tool that insures the internal control and allows a strategic planning, by supporting the decisions and choices within the University of Salerno.