

"IT'S ON THE WEBSITE ... HOW ITALIAN STATE UNIVERSITIES COMMUNICATE THEIR ANNUAL REPORT"

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ABSTRACT

Accountability has been on the government agenda during the last decades. Stakeholders' pressing requests of information that once were not even allowed to be diffused is growing, as is attention on performance and accountability of the public sector in many countries. In Wales, United Kingdom, Spain, Australia, Malaysia, Italy, scholars have investigated what is the real value to the public and the real level of accountability of annual reports. Annual reports are considered the main mechanism used to transmit information on public organizations and to fulfill their accountability obligations. Starting in mid eighties, there has been a growing pressure towards universities for a deeper accountability of their behavior and their performance. RQ: Are annual reports communicated so that the stakeholders will be able to deduce useful information to evaluate the public organization? The research has been designed exploring, on one side, the information on the university website, while, on the other side, submitting to the state universities a questionnaire concerning the communication of the annual report. Results show that the annual report is essentially for intern and that is communicated mainly to comply with the legislation on transparency of public organizations. The opportunities of real opening that the current legislation gives will be taken if public organization will stop acting just to comply with the current legislation but will interiorize the culture of transparency, creating an accountability circle. But are we sure annual report, essentially a technical document, is the proper accountability mean? This research collects data of 50% of the entire population of Italian state universities, contributing to literature presenting results that could be useful to policy makers when planning a renewal process to enforce accountability in public organizations.

Keywords: *university, annual report, accountability*