

# Gender Budgeting as a Dynamic Monitoring Tool for Gender Diversity Management in Universities

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**Abstract:** Since the early 1980s, the economic literature has recognized the importance of valorizing the differences in the corporate context as a necessity and has been fueled by studies using the term "diversity management" (Kelly & Dobbin, 1998; Keil et al., 2007). The attention placed on the issue by both public and private sector organizations has grown exponentially, embracing new contexts and also new shades of diversity (Di Santo et al., 2013). Gender is a focal element of the organizations' multiplicity, the respect for which requires equal representation of men and women in the workplace (Wawryszak-Misztal, 2021). The EIGE (European Institute for Gender Equality) Indicator considers different variables, among of which there are employment and education, two closely interdependent aspects which are even more prominently encountered in academia. Gender inequality in academic careers is, in fact, a global phenomenon, although the causes and consequences vary in different national contexts (Piva and Rovelli, 2022). One tool increasingly used by universities to demonstrate their commitment to pursuing gender equality is the gender budget, a document that assesses and restructures budget items considering women's priorities and needs as well as those of men (Addabbo et al., 2015; Bilyk et al., 2021; Lucchese et al., 2022). This paper aims to investigate *whether and how gender budget can communicate the evolution of the gender diversity management approach*. The paper uses a qualitative analysis based on a single case study to answer the research question. In particular, the research is focused on gender budgeting elaborated by the oldest university in Europe: University La Sapienza, set in Rome, Italy. Sapienza University is the most prominent university in Rome and the first to implement this tool. The authors will carry out a documentary analysis of the latest gender budget (2021), comparing it with the previous ones (2016-2020), to see if it is possible to understand how Sapienza's commitment to reducing the gender gap has evolved over the years. From a theoretical point of view, the research contributes to gender studies and non-financial reporting research, focusing on the role of clear and transparent communication in conveying the value and enhancement of diversity. From a managerial perspective, findings could increase the universities' awareness about which information the gender budget should contain to represent the organization's dynamic engagement against gender inequalities.

**Keywords:** Diversity management, Gender budgeting, Gender equality, Gender gap, University, Non financial reporting

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## 1. Introduction

The debate on corporate social responsibility from the perspective of gender equality began to spread in the 1930s, when the literature began to attribute to the company a social and not merely economic role, due to which it cannot only respond to profit logic, but must be accountable to the needs of its stakeholders. In order to pursue sustainable development, hence to fulfil CSR principles in relation to gender equity, organisations must concern themselves with implementing solutions that encourage equal opportunities in terms of recruitment, remuneration, roles, training, security and work-life balance (Di Santo et al., 2013; Gunluk-Senesen, 2021). The issue of corporate social responsibility (CSR) is closely connected to the organisational flexibility that a company should consider in relation to women's work, in order to alleviate the potential employment discontinuity linked to the maternity event, through adequate work-life balance policies (Di Santo et al., 2013).

In this scenario, there are two elements that have undergone different but closely interdependent developments over the years: diversity management and gender balance.

Since the early 1980s, in fact, the economic literature has recognised diversity management in the corporate context as a social and strategic necessity and has been fuelled by the publication of multiple studies that refer to it using the term 'diversity management', which can be defined as 'the distribution of personal attributes among interdependent members of a work unit' (Jackson et al., 2003, p. 802). The attention paid to the issue by organisations, both in the public and private sector, has grown exponentially, embracing new contexts and also new nuances of diversity. On the one hand, governments are drafting legislation to foster an increasingly comprehensive inclusion of minorities; on the other hand, companies are counting on the increasing participation of women, minorities, older people and people of different nationalities in the business world. Gender is a focal element of the multiplicity of organisations, respect for which requires equal representation of men and women in the workplace (Wieczorek-Szymańska, 2020; Gunluk-Senesen, 2021). To this end, it has become increasingly clear that companies need to adopt policies that promote the recognition of equal rights

for women and men and to invest in upgrading women's skills. Among the tools used by public administrations to declare their achievements in terms of gender equality and actively pursue this goal is the gender balance sheet (O'Hagan & Klatzer, 2018).

This paper, therefore, aims to analyse the correlation between gender budgeting and diversity management, asking whether and how gender budgeting can communicate the evolution of the gender diversity management approach. With this purpose, a qualitative methodology is used, considering the specific sector of Universities, as it is a sector where the gender gap is very pronounced, but also one of the firsts implementing the gender budgets.

The work is structured as follows. Section 2 contains a literature review; section 3 defines the research methodology used by the authors; section 4 exposes the findings derived from the analysis of the documents and the pilot case study; section 5 contains the discussion and concluding remarks; section 7 outlines the implications of the work; finally, section 8 declares the limits of the research and the future lines.

## **2. Literature Review**

In order to answer the research question, the authors started their work with a literature analysis following three main strands:

- the origins and development of Gender Diversity Management (GDM) paradigm;
- Gender Budgeting (GB), as a tool used by the public administration to support and communicate GDM
- GB in universities.

The perception that Diversity Management (DM) represented a relevant strategic choice for companies can be traced back to the early 1970s in the United States, with the development of the institutional paradigm of Affirmative Action (Buemi et al., 2015). This term refers to those interventions that, aiming at a reversal of dichotomous categories, thus claiming as positive what the majority considers negative, aim at eradicating discriminatory practices through the implementation of particular strategies, which are aimed at incorporating previously disadvantaged groups in all aspects of community life and at removing obstacles that hinder the realisation of equal opportunities in the labour and social spheres (Anderson et al., 2004; Reddy & Parumasur, 2014). When many Affirmative Actions experts, until then employed within state and federal administrations, began to enter the world of private companies, they imported the importance of policies supporting diversities. Then, diversity integration was perceived as a legal constraint and a potential basis for a competitive advantage for the company (Anderson, 2004). As a consequence, to preserve diversity in the workforce, managers begun to pay attention to how to increase the participation of women and members of ethnic and national minorities (Keil et al., 2007). Diversity experts soon began to question the effectiveness of affirmative action, noticing that many organisations often limited themselves to guaranteeing access to equal services to people from different backgrounds, only generating window-dressing integration. On the other hand, DM aims to enhance diversity through a change in organisational culture and individual attitudes (Keil et al., 2007). Indeed, it faces two interconnected challenges: implementing measures that make an organisation's workforce more diverse, also by invoking positive action; making the workplace as inclusive as possible by promoting not only an aggregation but a real communication and transmission of knowledge (Buemi et al., 2015). There is a particular streams of research among the DM studies referring to the equal representation of men and women in the workplace: Gender Diversity Management (GDM). GDM is not limited to the recruitment of personnel by human resources managers but requires the promotion of conditions valuing different components, inclusive leadership, equal training and career opportunities within the company, mentoring and training development of women leaders (Gros vold et al., 2007; Di santo et al., 2013; Wawryszak-Misztal, 2021). The literature states that female workers have reported a more favourable perception of DM practices than male workers, nevertheless, it should be recognised that taking care of women's wellbeing means enhancing their role within the company and society, thus favouring a better development of both the internal and external environment of the organisation (Ahern & Dittmar, 2012; Gülsoy & Ustabaş, 2019 ). The gender issue, therefore, does not only concern women.

Studies have identified three different ways in which companies can promote gender equality in the workplace: coercive (through legal interventions), liberal (by initiating voluntary corporate commitment) and collaborative (by implementing cooperative measures in collaboration with stakeholders) (Whitehead & Normand, 2011; Khalifa & Scarparo, 2021; Halaç, 2021). The most common approach among Italian companies is characterised by the search for the third way, an interaction between coercion and voluntarism that reflects the local perspective and priorities (Ravazzani, 2016).

To reach gender equality in a private organisation, a collaboration of both the public and private sectors is needed; in fact, the gap in the corporate environment is exacerbated by the lack of adequate and accessible facilities for childcare and elderly care, both family care roles that statistically weigh much more heavily on the shoulders of women.

The importance of public administrations in playing a proactive and propulsive role in promoting and implementing equal opportunities is also sanctioned by some Directives, among which the Directive of 23 May 2007 of the Department of Public Administration of the Presidency of the Council of Ministers ("Measures to implement equality and equal opportunities between men and women in public administrations"). It introduces Gender Budgeting (GB), as a tool supporting the gender equality process. One of the first definitions of gender budgeting was provided by the European Parliament Resolution of 3 July 2003, developed by the European Commission 2002/2198 (INI), which refers to the theory of gender budget analysis and envisages the achievement of four objectives:

- -equity between the two genders in decision-making;
- -transparency, by highlighting areas of intervention characterised by higher gender inequality and on which more attention should be paid;
- -efficiency, by providing both women and men with the right tools and information to learn about economic, social and political issues in their country;

-awareness, indeed the administrators must participate in this initiative, understand it and share its objectives.

According to the document, GB is an application, in the budget process, of gender mainstreaming, an approach aimed at considering the effects of public policies on the different genders (Addabbo et al., 2015). In this sense, the gender budget becomes a tool for highlighting gender diversity and, at the same time, promoting gender equality. However, gender budgeting is not simply a recognition document, it represents a complex and articulated process, which begins with the evaluation and planning of public policies to be implemented, taking into account the different needs of men and women (Klatzer et al., 2018). To this end, the organisation must analyze the environment in which it operates, identify its stakeholders and outline their gender-sensitive needs, i.e. those aimed at achieving gender equity (Khalifa & Scarparo, 2021; Halaç, 2021). After this first phase of analysis and planning, the gender budget can include an ex-post intervention to monitor the implemented policies, measure their efficiency through selected indicators and report on the results produced, i.e. on the deviations between the budgeted objectives and those actually achieved. The gender budgeting can support the decision-making process of the company in order to trigger the principles of gender mainstreaming in the corporate values and mission.

Italy still records a significant gender gap; indeed the EIGE (European Institute for Gender Equality) indicator, which places Italy with a score of 63.8 out of 100, in fourteenth place out of the twenty-seven EU member states. A particularly crucial dimension for measuring the gender gap is employment, about which Italy ranks last among the European countries, also due to the impact of the pandemic that has eroded the small improvements recorded in the previous period.

The EIGE (European Institute for Gender Equality) Indicator considers different variables, among which employment and education. These variables are closely interdependent, especially in the academic sector. Although the causes vary in different national contexts, gender inequality in academia is a global phenomenon (Piva and Rovelli, 2022). Given all this, GB represents a tool that universities increasingly use to consider the women's priorities and needs and demonstrate a commitment to pursuing gender equality (Addabbo et al., 2015; Bilyk et al., 2021; Lucchese et al., 2022).

Previous studies recognise that a vertical segregation is still widespread in Italian public universities, both in the teaching staff component and in the technical-administrative staff component (Ricci et al., 2022). Indeed, it is more difficult for women to reach senior positions (full and associate professors) and managerial roles (highly qualified roles). Nevertheless, Italian universities take positive action to implement a gender equality strategy, planning actions oriented towards wellbeing in the workplace and work-life balance. However, previous studies have also shown that there are hardly any ex-ante economic-financial forecasts for positive actions and that universities only rarely provide a prior indication of the resources needed to implement positive actions (Ricci et al., 2022). Without economic planning, the gender strategy cannot be effective, and the gender budget remains only a reporting tool for recording gender differences between the various categories.

### 3. Methodology

Without economic planning, the gender strategy cannot be effective, and the gender budget remains only a tool for recording gender differences between categories. The analysis, therefore, aims to identify the contents and communication methods of the GDM policies implemented by the university over the years. In their reading, therefore, an attempt is made to identify the mirror of an evolutionary strategy aimed at the pursuit of gender equality. To this end, the authors adopt a qualitative research methodology, which proves to be particularly suitable when the authors intend to examine in-depth events of operational reality, trying to explain 'how' and 'why' a given phenomenon does not occur and to give an explanation to the causal links existing between the variables involved in the course of its manifestation (Yin, 2009). In particular, the research is based on the reading and analysis of gender budgets drawn up by the oldest university in Europe: La Sapienza University, located in Rome, Italy. In particular, the authors analyse the six gender budgets, which are available on the website of the university (from 2016 to 2021) paying attention to the structure and the information they contain to comprehend how Sapienza's efforts to reduce the gender gap have evolved over the years through the way they are communicated.

### 4. Findings

From the combined analysis of the documents representing the gender balance sheets drawn up by Sapienza in the last six years, it is easy to perceive certain differences concerning both the structure of the document, which has gained more and more body and identity, and the contents, which are increasingly more articulate and in-depth. The following is what emerged from the comparative analysis of Sapienza's gender balance sheets. The information reported focuses on three aspects

- the structure;
- the gender gap report;
- the Initiatives to pursue a gender equality.

#### The structure

From a structural point of view, the decisive elements concern: the language used, the articulation, corpulence, in relation to the autonomy of the gender budget.

As far as language is concerned in the 2016 gender balance sheet, Sapienza demonstrates that it considers language as a supporting tool to make explicit its commitment against gender discrimination; in fact, it prefers using of feminine nouns to the usually recurring masculine ones. This choice is also confirmed in subsequent documents.

On the other hand, an aspect that changes over the years concerns the way the document is articulated. Until 2018, in fact, the gender balance did not reach ten pages and did not have a specific index of topics, which were set out in a concise and embryonic manner, if compared to the documents of the 2019-2021 triennium, when, instead, the gender balance is extrapolated from the social balance, of which it previously represented a chapter, and acquires an autonomous identity value.

The direct consequence is that the last gender budgets are also considerably more substantial, articulated and in-depth in terms of content.

#### The gender gap report

The contents of the documents are increasingly richer and more specific. While they already offer a gender overview of the university component, broken down into students, lecturers and administrative staff, the specificity of this information is becoming more and more detailed, going so far as to also consider categories such as assignees and doctoral students from 2020 onwards. In particular, the university records a female prevalence in the student and technical-administrative staff component, while the prevalence is male when considering researchers and lecturers. These characteristics are constant over time, with a marked increase in recent years in female managers and a slight increase in the female component in the technical-administrative category. Since 2017, the gap in 'senior positions', i.e. in the roles of departmental director and dean of faculty, is also considered. As of 2020, GB is enriched with new indices extrapolated from statistical surveys carried out by parties outside the university with a specification with reference to new levels of education and disciplinary areas. The net monthly salary of graduates by gender, the employment rate at one and five years after graduation, the number of PhD students enrolled by area of study and gender, are just some of the new variables taken into account that help to paint a much more informed picture of the university composition.

### The initiatives to pursue a gender equality

Until 2019, the part of the gender balance sheet dedicated to initiatives aimed at pursuing gender equality occupied at most one page of the document and consisted exclusively of the organisation of scientific, seminar, cultural and third mission events, promoted by research groups, laboratories, observatories working on gender issues. From the three-year period 2019-2021, on the other hand, Sapienza not only broadens the range of events on gender issues organised, but also follows two new directions. On the one hand, it enriches the training offer on gender issues, which is divided into: curricular training (within three-year degree courses and master's degree courses), training courses that do not result in the awarding of a qualification, but in certificates of attendance and (non) recognisable credits in curricular courses. On the other hand, it illustrates the resources deployed and to be deployed by the University for the implementation of actions in favour of equal opportunities (including investments to promote smartworking and teleworking, but also to finance nurseries and summer centres). In the three-year period 2019-2021, the total amount of initiatives aimed at gender issues is EUR 1,823,527.88. An analysis of the evolution of the projects promoted in the period analysed shows:- no. 18 initiatives in 2019 for a total value of euro 1,030,200.00; no. 17 initiatives in 2020 for a total value of euro 340,788.88; no. 14 initiatives in 2021 for a total value of euro 452,539.00. The analysis of the average amount financed shows a prevalence of resources per project in 2019 (57,233.33 euro per project), followed by 2021 (32,324.21 euro per project) and finally 2020 (20,046.40 euro per project).

## **5. Discussion and Conclusion**

The analysis carried out reveals a growing attention of the case considered towards the topic of gender equality and, at the same time, an increased awareness. These two aspects emerge on the basis of the exponential evolution of the document, both in terms of structure and form and in terms of content.

In particular, according to a formal analysis, the fact that in the first years the GB was perhaps only a small part of the social balance sheet, while in recent years it has come to constitute a document in its own right, already suggests the university's intention to devote more space, both in the information sphere and in the administrative and financial spheres, to interventions that support this social aspect.

The greater attention to the urgent pursuit of gender equality is confirmed by the analysis of two other substantial parameters: the indicators taken into consideration to report the gender gap and the positive actions communicated.

With reference to the indicators, as mentioned in the previous paragraph, the analysis has been enriched by involving more areas (whereas previously only the student and lecturer component was taken into account, in the last three-year period the administrative area and also the component of doctoral students and research fellows were also considered) and, above all, by considering new variables (e.g. analysis of the highest levels in the administration, or the student component in terms of mobility or in relation to the degree grade obtained). The consideration of more indices was possible thanks to the involvement of new external bodies that made more targeted statistics available to the university.

Finally, the aspect worth emphasising is the exponential increase in activities that concretely support the pursuit of gender equality. Here, too, more and more space is devoted to them as a consequence of their ever-increasing articulation. This aspect is the one that interests our research more than the others, as it is the practical manifestation of the organisation's commitment to creating inclusive work environments and supporting social equality and women's employment. The three information lines followed by the case study (events, training courses, positive actions) respond to three different needs: raising awareness, improving consciousness, supporting through actions. These three dimensions are interdependent and equally necessary to bring about concrete and positive change. These can be considered as three successive and concomitant moments of a gender diversity management strategy. In this respect, during the period under consideration, events and training courses are coming to outline the topic in an increasingly transversal way, allowing for a more and more comprehensive framing of the gender gap. The most innovative aspect, however, concerns the communication of positive actions, which from 2020 onwards includes not only the declaration of the investments made, but also the explication of the forecast ones, a decision that reveals the company's programmatic approach to gender diversity management and a concrete intention to take action to foster gender equality by intervening in the most critical areas of the work-life balance.

In conclusion, in order to answer the research question, i.e. to define *whether and how gender budget can communicate the evolution of the gender diversity management approach*, it is considered possible to affirm the ability of the gender budget to state the evolution of both the company's awareness and attention to the issue

and the actions concretely implemented or to be implemented. The gender balance, in fact, turns out to be a communication tool and a declaration of intent and, read through a comparative analysis, allows a dynamic interpretation through the analysis of three parameters: the structure of the document, the contents inherent to the reporting of the gender gap and the information, final and forecast, concerning the investments in positive actions.

## 6. Implications

From a theoretical point of view, the research contributes to gender studies and non-financial reporting research, focusing on the role of clear and transparent communication in conveying the value and enhancement of diversity. From a managerial perspective, findings could increase the universities' awareness about which information the gender budget should contain to represent the organization's dynamic engagement against gender inequalities.

## 7. Limits and Future Lines of Research

Among the main limitations of the research is the narrow scope of analysis that is considered by the authors, who focus the work on a single pilot case. Looking at a single reality does not make the results generalizable for all Universities. However, this research is intended to be the beginning of a broader analysis that will go on to consider other entities realities in order to validate the results that emerged, confirming or refuting their generalization.

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