JOURNAL OF PRAGMATIC CONSTRUCTIVISM

The gender budget as a tool for gender equality? Analysing its effectiveness through the lens of pragmatic constructivism

Cristina Campanale
University of Pisa, Italy; cristina.campanale@unipi.it,

Sara Giovanna Mauro
University of Modena and Reggio Emilia, Italy; saragiovanna.mauro@unimore.it

Abstract

This paper investigates which values are communicated by public universities through the elaboration of gender budgets and whether and how coherence is built with the respective performance measurement systems. In a society where increasing pressures are put by national and international institutions to guarantee gender equality and fight against any kind of discrimination, universities are expected to play a key role in pursuing such goals and support the development of a culture of integration, respect, and equal opportunities. Among the different initiatives, universities are adopting a gender budget to allocate resources and plan specific activities to achieve gender equality. To account for the results achieved and monitor whether the results are aligned with the expectations and the stated objectives, sound performance measures are required. In this regard, the current research analyses the content of three different gender budgets elaborated by Italian universities in order to investigate whether the performance measures and narratives adopted are aligned with the stated goals and values communicated, thus being able to guide universities toward gender equality.

Keywords: Gender budget, higher education, university, pragmatic constructivism

1 Introduction and Research Background

This paper centres on the topic of performance and gender in the context of universities. The "gender agenda" is indeed receiving increasing attention from national and international organizations who try to support investments and initiatives to implement it, also in the higher education field.

Universities have been the object of a significant process of reform over the last few decades, as the "massification" of the higher education sector and the growing international competition, enhanced by the widespread development of managerial logics (Ferlie, Mussolin, and Andresani, 2008; Pianezzi, Cinquini, and Nørreklit, 2020). This has led to quantification and marketization trends whereby merit and excellence are assessed according to numbers, algorithms, and rankings (Nørreklit, Jack, and Nørreklit, 2019). In the search for excellence, funding, and good positioning in rankings, universities seem to have forgotten the relevance of equality and responsiveness to stakeholders' needs. Universities have been considered organizations in which merit should prevail in recruitment initiatives (Galizzi and Siboni, 2016), while for example, women are underrepresented in universities all over the world (Unesco, 2020) and specifically within the European context (EU, 2010a, 2010b, 2013). This does motivate a reflection on the need of revising procedures and initiatives carried out by universities in order to take care of the existing gender gap and enhance gender equality.

The current under-representation of women results in a waste of female talent and, thus, prevents the achievement of the European Research Area's objective of Excellence in Research (EU, 2012). To counter this

phenomenon, the European Union has engaged in several initiatives that encourage universities to adopt positive actions. Positive actions include initiatives targeting the special needs of women to overcome their position of inequality (Rees, 2007). Furthermore, several guidelines have been issued to support the dissemination of positive actions by European universities (EU, 2013; GenSet, 2010; Prages, 2009), considering such institutions as main players for the cultural change of the society.

In Italy, for instance, the women's participation rate in universities is 34% against 66% that of men (Unesco, 2020). The Board of Italian Rectors (CRUI) emphasizes the importance of bringing the gender issue to the centre of attention of universities because in Italy, women represent only 20% of full professors and, among the Italian Rectors, only 7% are women. The scissors that describe the careers of women and men within the universities also prove the so-called phenomenon of the "leaking pipe": as the university career progresses, the number of women decreases, and the university loses its resources. Gender inequality, therefore, causes a problem of capacity loss and misuse of public resources. The CRUI has for some time embarked on a path in favour of the protection of equality between women and men in universities and has made a specific commitment to implement and monitor the dissemination and use of the Gender Budget as a fundamental tool for including gender equality in the broader development strategy of universities. To this end, it has given a mandate to a working group of experts to elaborate the guidelines and a methodology for creating the Gender Budget and thus facilitating its widespread dissemination among Italian universities.

Gender budgeting is among the tools that can make policies more gender responsive and increase productivity (OECD, 2017; Steccolini, 2019). Gender budgeting is indeed expected to improve gender equality, efficiency, and effectiveness, as well as transparency, and accountability (Galizzi, Bassani, and Cattaneo, 2018). However, despite the long list of potential expected benefits, gender budgeting is not necessarily successful in practice. This can be explained considering the difficulties in unambiguously defining, communicating, and understanding the meaning of gender budgeting.

"Women's budgets", "gender budgets", "gender-sensitive budgets", and "gender-responsive budgets" are among the labels used to describe the adoption of a gender perspective in public budgeting (Rubin and Bartle, 2005). As many labels are elaborated, their definition can also vary. According to the Council of Europe, a gender budget is "a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality" (Council of Europe, 2005). The expectation stemming from this definition is that gender budgeting should be based on the redefinition of the budget process in each of its phases in order to promote gender equality.

Gender budgeting is not a new phenomenon. In 1984, the first experience of gender budgeting was developed in Australia, thus motivating other countries to implement such reform (Rubin and Bartle, 2005). The proliferation of experiences has then resulted in a variety of gender budgeting practices across countries. Based on the analysis of these experiences, the OECD has identified three broad categories of gender budgeting systems (OECD, 2017): gender-informed resource allocation when individual policy decisions and/or funding allocations consider the impact of the decision on gender equality; gender-assessed budgets if the impact of the budget as a whole is subject to a gender analysis; needs-based gender budgeting when budget decisions are taken after an assessment of gender needs.

Despite the growing debate on the topic, gender budgeting is still limitedly implemented compared to expectations (OECD, 2017). Previous studies have investigated the reasons why it is not widely developed. The limited availability of data and technical expertise, the lack of political commitment and supportive political environments, the difficulties in involving civil society and stakeholders, and the balance between standardization and flexibility are cited as factors limiting the use of gender budgeting (Rubin and Bartle, 2005; Steccolini, 2019). The integration with both strategy and budget cycle is a further crucial element to carrying out successful gender budgeting (Oppi, Cavicchi, and Vagnoni, 2021). These reflections point to the need of advancing the academic debate on gender budgeting by going beyond a normative discussion on the potential benefits of this practice and investigating how it can be designed and implemented to create a successful reality.

From this perspective, gender budgeting can contribute to the reform process of public budgeting. Over the years, several reforms of budgeting have been promoted in the search for an answer to Key's question about how to allocate a certain number of resources to a programme instead of another (Key, 1940). Performance-based budgeting and participatory budgeting are examples of reforms trying to guide budgetary decision-making and resource allocations through, respectively, the use of performance information (Schick, 2003) or the involvement of citizens (Shah, 2007). Gender budgeting can contribute to this process of reform requiring the consideration of the gender perspective to decide on resource allocation (Rubin and Bartle, 2005). To do so, the accounting literature is expected to pay growing attention to gender budgeting and accounting (Broadbent, 2015; Parker, 2008).

The accounting literature produced so far has focused mostly on women conceived as individuals, while little attention was paid to investigating the actions that organisations could adopt to promote gender equality. Many studies have focused on the difficulties women face to enter the accounting profession (Broadbent and Kirkham, 2008). Moreover, very few studies have investigated positive actions (Rittenhofer and Gatrell, 2012), and to our knowledge, there is no research exploring positive actions regarding Italian universities. To bridge this gap, Galizzi and Siboni

(2016) analysed gender disclosure included in the plan of positive actions issued by Italian State Universities to investigate the recommendations planned by universities to promote gender equality. Their research is included in the field of studies "accounting for gender" and found that, in universities, the planning of positive actions is still at an initial stage, and it mainly involves structural factors rather than factors leading to the cultural change of researchers and students, as well as of governing bodies. The authors found that universities focus on creating a favorable environment for women with limited support for women's leadership, and low attention to the disclosure of monetary information. This could jeopardize the future implementation of the positive actions planned. The authors suggest as future research, to update their study, analyze positive actions implemented, and integrate the analysis of documents with interviews with key stakeholders.

To contribute to the debate on gender accounting and especially to gender budgeting, this research focuses on the relationship between values communicated in terms of gender equality, actions planned to support those values, performance measures and results achieved. This study relies on the gender budget of universities in order to analyse whether the performance metrics adopted are aligned with the values communicated, thus being able to guide universities towards the improvement of gender equality. In particular, this research addresses the following research questions:

- What are the values communicated by the university in terms of gender equality?
- How (and if) actions have been specifically defined and operationalized (e.g., actors involved and responsibilities, procedures, etc.) coherently with the communicated values of gender equality?
- Are performance measures and narratives suitable for monitoring, assessing, and managing the actions planned, thus realizing the values communicated?

By addressing these research questions, this research wants to contribute to the debate on "accounting gender" and specifically to the literature on gender budget in the higher education field, which is still underdeveloped and mainly normative (Oppi et al., 2021). By so doing, the research aims at fostering discussion on the conditions that can drive successful implementation of gender budgeting and thus enhance its effectiveness, i.e. its ability to improve gender equality.

2 Research Methodology

This research was conducted in three Italian universities located respectively one in the south (University A), and two in the north-center (University B and University C). The three universities were selected since they were identified by the national guidelines elaborated by the working group of experts on the topic as examples of different performance measurement systems adopted in relation to gender issues. For this reason, the cases were considered suitable for addressing the questions of this research.

The research is based on document analysis and, specifically, evidence collected consists of the last Gender Budget and the last Plan of Positive Actions adopted by each university (in one case they were aggregated in the Gender Budget).

The Gender Budget is an analysis and planning tool that adopts a gender perspective to evaluate the political choices and economic and financial commitments of public organizations. This document aims to integrate the gender perspective in the implementation of policies: from the policy development process to policy implementation, also including the drafting of rules, spending decisions, evaluation, and monitoring activities. It is a valid means to recognize and evaluate the potentially or actually discriminatory effects of public policies towards women and non-binary people, which contribute to aggravating situations of inequality and economic, political, social, and cultural gaps, and possibly to make corrective measures. In universities, this document photographs the gender distribution of the various components within the university as well as the participation of women and men in the management bodies of the university. Furthermore, this document monitors the actions of the university in favour of gender equality, and evaluates the impact of these actions and of the university policies, including economic and financial commitments, on women and men. The Gender Budget is therefore an essential tool for achieving gender equality in universities and for integrating the gender perspective into all university policies.

The Plan of Positive Actions is a three-year plan aimed both at ensuring the removal of obstacles that prevent the full realization of equal opportunities and at promoting protection and enhancement actions for the benefit of working and study life.

The Gender Budget was used in this research to analyze the values communicated by universities and the performance measures focused on gender equality. The Plan of Positive Actions was used to verify the actions planned by universities to increase gender equality and the actions in place and the respective performance measures.

This research was interpretative and based on researchers' analysis of argumentations presented by the three universities in their official documents. We did not perform content analysis, but an in-depth reading of university

argumentations and their following analysis according to an ad-hoc protocol of analysis. The protocol includes the following items:

- Values and Ethical Code
- Actors involved in ensuring gender equality
- Actions planned
- Actions realized
- Performance measures and narratives developed to assess the level of gender equality
- Context: data and measures describing the context

For each of these items, by analysing the documents, researchers:

- identified one or more keywords suitable for synthesizing the document content related to the item
- elaborated a short summary of the key information reported in the documents analysed
- selected and reported the text of the documents connected to the keywords.

Researchers worked first independently and then they jointly discussed their analysis, reflecting on the divergence and clarifying doubts until an agreement was reached. In the interpretation of the empirical material, researchers adopted the Pragmatic Constructivism approach (PC). PC involves a set of ontological and scientific assumptions which support empirical data collection, investigation, and knowledge obtainment (Nørreklit, Nørreklit, and Mitchell, 2010). We analyzed the language of the documents to understand the reality that emerges (Kure, Nørreklit, and Røge, 2021) in each university under investigation in terms of gender equality.

According to PC, people are intentional actors who construct reality in the four dimensions of facts, possibilities, communication, and values. Facts are objective phenomena, such as physical things and commodities that can be observed (Nørreklit et al., 2010). Values are personal subjective preferences, feelings, and likes, therefore providing actors with objectives and the motivation to act. They are subjective and develop according to historical and social contexts. Values relate to concepts such as friendship, quality, beauty, art, and nature. They involve a desire for the things that we care about to endure (Nørreklit, 2017). They are durable and give direction to the life of actors. Therefore, actors wish to protect and sustain them over time and do not want to consume or destroy values: for example, the value of a love relationship grows over time, and actors want to sustain and nourish this relationship in the future. Possibilities are conditions for action and thus for practice. Actors should choose among factual possibilities existing within their value range. Considering facts and possibilities for action, actors should decide and act according to their values (Nørreklit et al., 2010). The actors' success depends upon the realization of their values according to the facts and possibilities that have been established (Nørreklit et al., 2010).

The integration of facts, possibilities, and values leads to action (Nørreklit, 2017). However, their integration is not enough to lead to realized social action, as no mutual understanding initially exists among social actors. For social action to be realized, communication is necessary, enabling individual reality to become social. Without communication, only individual reality exists (Nørreklit, 2017). Communication is necessary for an individual reality to become a social reality and therefore is required in managing companies and institutions (Nørreklit et al., 2010). Communication enables people to cooperate and management to access the subjective values of employees.

The investigation of these dimensions, their integration, and actors' beliefs associated with them provides information on how actors construct reality (realize practices) and achieve success (or failure) (Jakobsen, 2017; Mitchell, Nielsen, Nørreklit, and Nørreklit, 2013; Nørreklit et al., 2010).

In light of PC, this research mainly focuses on the values communicated by each university and investigates if the values communicated are or are not coherent with actions planned and measures developed to monitor the actions and the realization of values. Table 1 summarizes the questions of the research and how PC can contribute to addressing them and illustrates the research design.

Table 1. The research design

Research questions	How PC can support the interpretation of the empirical materials	Protocol of analysis
1) What are the **values** communicated by the university in terms of gender equality?	The PC helps to understand the role of values in constructing reality, supporting their identification.	Values and Ethical Code
2) How (and if) **actions** have been specifically defined and operationalized (e.g., actors involved and responsibilities, procedures, etc.) coherently with the communicated values of gender equality?	Action can be planned coherently or not with the set of values communicated in official documents. We will investigate if planned actions underline different values compared to those communicated, or whether there is ambiguity or lack of specificity in planning the actions. Actions performed may diverge from actions planned because there are no factual possibilities to support actions aligned with values. Actions performed may also diverge from communicated values because there is ambiguity in the language adopted to communicate values. The PC helps to analyse values, communication, and factual possibilities to understand the process of reality construction.	Actors involved in ensuring gender equality; Actions planned; Actions realized
3) Are **performance measures and narratives** suitable for monitoring, assessing, and managing the actions planned, thus realizing the values communicated?	Performance measurement systems communicate values and may favor, through their language, the convergence of the dimensions of the PC. If they communicate something different they create confusion. If the system is missing, there is no possibility to activate a learning process. On the contrary, if well-developed, the performance measurement system can be a means to enhance the value achievement (through possibilities).	Performance measures and narratives developed; Context

3 Findings

3.1 Values communicated

In all three universities it is possible to identify a list of values officially communicated in the gender budget, but the "strength" of their communication diverges, thus suggesting different importance attributed to values of gender equality.

In the two Universities A and B the underlying values are similar and they can be synthesized as it follows: 1) respect for fundamental rights; 2) equal opportunities and substantial equality; 3) valorisation of differences; 4) organizational well-being. However, we found that the strength of communication of values is different between University A and University B. For example, University B also adds additional values (e.g., combating sexual and moral harassment, contrasting to any form of nepotism and favouritism, fighting against the abuse of one's position in internal and external relations) and dedicates one sub-section of the gender budget to briefly discuss national and local regulations on gender equality and their ethical code. On the contrary, University A dedicates a sub-section to national and local regulations but it does not have an ethical code.

On the other side, University C only provides an overview of the theme of gender equality, but it does not specifically declare some values through the illustration of their local rules or ethical codes, even if we can identify some underlying values of gender equality in the declaration reported below:

> *"a transparent and sustainable action plan for 2018-21, so that the gender dimension is duly taken into account in university and academic careers and, more generally, in the lives of people who study and work at the University " (...) "This second Gender Report does not record rapid quantum leaps to solve inequalities rooted in the institutional fabric, but the safe action of a University (University C) convinced that gender equality and equal opportunities are essential objectives"*

Furthermore, University C proceed quickly towards explaining numbers, without discussing the values of their university. The communication of the University C is "numbers-driven" rather than "values-driven".

3.2 Actions planned and possibilities created to achieve values

The effort to create factual possibilities to achieve values seems to be different among the three universities. Unexpectedly, it is not apparently linked to the different strength of communication about values: the cases where values are explicitly communicated do not necessarily correspond to the cases where activities are then clearly planned and communicated. Thus, there is not a clear integration between the identification of values and communication and action planning.

To achieve their values, all universities have appointed specific actors as required by the law: the Equal Opportunity Delegate and the Guarantee Committee. These actors work to ensure gender equality and equal opportunities in the workplace and guarantee the absence of any form of moral or psychological violence and discrimination. Further, Universities B and C have additional actors appointed to support gender equality. They are the Confidential Adviser (who guarantees all those who study and work within the university the right to get protection from any act or type of discriminatory behavior, especially with regard to sexual or moral harassment), and the Ombudsman (who provides advice and assistance to female students of the University, thus protecting their rights and guaranteeing the impartiality, correctness, and timeliness of administrative action).

Concerning the identification of the actions to implement, University A does not provide a plan of actions but describes actions carried out and results achieved, through their qualitative narration. In the case of University A, the gender budget does not include a plan of actions to achieve its values: there is not a clear plan on how the university wants to achieve its values - i.e. which actions it wanst to develop - and there is a less structured organization (actors) to support the achievement of these values. This was surprising as University A provides a quite deep description of its values. The actions planned are indicated in the separate Plan of Positive Actions.

University C and University B have planned similar actions, such as: 1) Training, awareness-raising activities, and internal and external communication on: empowerment, resilience, and work well-being; 2) Initiatives aimed at the promotion and protection of guaranteeing equal opportunities and measures of internal and external networking (data collection and dissemination, support for the Gender Equality Plan); 3) Initiatives concerning the promotion of well-being work, the reduction of stress, the prevention of bullying and the reconciliation between work and treatment times. University B and University C also elaborate the Gender Equality Plan which is a plan specifically addressed to promoting gender equality.

For these two universities, the clear definition of actions planned and actors involved underlines the values communicated. This suggests that values are coherent with the actions planned.

We can also note that University C does not place a high emphasis on values but seems to put efforts into their achievement.

We can say that University C and University A have different communicative approaches: University A seems more dedicated to rhetoric discourses and to the adherence to some rules that legitimate it as a "good university" taking care of gender equality. On the other side, University C adopts a more pragmatic approach: it devotes less space to describing values, but it supports values in practice with actions.

However, some concerns emerge about the effective possibility to achieve the communicated values in the three universities. In University A, the plan of positive actions is developed separately from the gender budget and the only actors supporting the values of gender equality are those required by the law. For University A, this situation underlines a scarce effort to effectively achieve values of gender equality, by putting limited efforts into creating possibilities for action. In University B and University C, there are several actors involved, in addition to the ones required by the law, who have been appointed to support values realization and specific actions have been planned. However, there is no plan of allocated resources, and investments to implement the actions planned. In University C, there is only the indication of resources dedicated to a specific line of intervention. In University B, there is a short summary of the investments done from an economic-financial perspective that lists the resources allocated to initiatives directly related to gender issues and the resources allocated to initiatives indirectly linked to gender issues. The gender budget of

University B explicitly recognizes that the linkage with the budget cycle is still only partially realized and will be an object of development in the next editions of the budget.

In all universities, documents are a bit broad, the number of resources allocated is sometimes provided but it is not much detailed. This may contrast with the general definition of the Gender Budget as an analysis and planning tool to evaluate the political choices and economic and financial commitments of public administrations.

3.3 Performance measures and narratives

Performances achieved are mainly communicated through narratives that describe actions performed. Then, the narratives are integrated by performance measures in terms of contextual representation, such as the percentage of students, researchers, professors, and administrative staff divided by gender. These measures provide general information describing the context, without any explicit reference to specific actions concluded or planned. These measures describe the context of the universities as it is and do not guide any future actions aimed at changing and improving the situation in which university actors operate.

In University A performance is narrated by describing several initiatives aimed at sustaining gender equality, such as international and national conferences on the topic, thematic seminars and study days, promotion of a "gender language", creation of a "listening desk", memoranda of understanding with other actors and codes of conduct, development of the Plan of Positive Action (PAP), summer campuses for the employees' children, research projects, teaching activities and publications related to the topic of gender. We underline that in the case of University A the formalized plan of actions is separated from the gender budget and includes an overview of the activities to be performed. Further, performance measures are quite superficial and misaligned with the actions planned, as not sufficiently detailed to assess the achievement of specific values. University A communicates its numbers representing the context, such as the percentage of men and women in different categories, thus signalling the existence of gender gaps (e.g., women prevail in the category of fellows and among the administrative staff; men prevail among full and associate professors and researchers; female students prevail over male students) and the average cost per categories. There are no other performance measures in addition to cost measures and measures describing the context in terms of gender representation.

University B also use narratives to describe its initiatives on gender issues, such as: number of training activities on the topic, number of scholarships on the topics, initiatives aimed at promoting and protecting the guarantee of equal opportunities and internal and external networking measures such as participation in working groups on the subject, creation of a video training course on the drafting of gender balance sheets, sharing of good practices with other external parties, active participation as a partner in the implementation of specific thematic projects, participation in public events on the subject of the gender. In the qualitative narration of these initiatives, there is a narration of the results achieved. University B performs a significant number of diversified activities. The qualitative narration about the activities performed is sometimes supported by the use of quantitative measures that can provide a signal on the effect generated by such initiatives. Compared to the other universities, University B shows the highest development of performance measures dedicated to gender equality. The university adopts the Glass Ceiling index, which compares the percentage of women in the overall teaching staff with the percentage of women among the professors of the highest level, and provides a synthetic measure of the degree of vertical segregation. The index shows that this gender inequality in the university is still manifesting itself, but it is in progress a reduction, evidenced by the fact that the value went from 1.65 in 2016 to 1.43 in 2020. Another index adopted in University B is the University Gender Inequality Index (UGII) which takes into consideration 25 aspects related to gender: the results recorded for the 18 endogenous aspects taken into consideration bring the University to overall inequality in favor of men corresponding to 16.3% of the maximum conceivable and to overall inequality in favor of women equal to 2.7%; the sum of the two inequalities, i.e. the UGII synthetic index, indicates that 19% of the maximum possible disparity has been achieved. In the last five years, overall inequality has shown a fluctuating trend. University B has also the Gender Equality Plan which includes objectives and measures but the results of the performance measures are not presented. However, also in the case of University B, there are no measures and targets for the specific actions. On the other hand, similarly to the other cases, this University uses measures to represent the state-of-the-art in terms of gender representation.

University C reports in its gender budget performance narratives in general terms, referring to the state-of-the-art of gender representation, monitoring data disaggregated by gender, and listing initiatives such as: Memoranda of understanding; activities designed to reduce 'horizontal segregation' in degree programs and 'vertical segregation' in academic careers; commitment to work-life balance and work well-being, in support of young researchers and all the teaching and administrative staff, and interventions for training, equal culture and science. As in the case of University B, University C tries to complement the performance measures representing the context with more advanced performance measures. Specifically, University C elaborates the Glass Ceiling Index and the "femininity" ratio and reports an analysis of the performance of researchers by gender, comparing for instance number of publications and funds received.

3.4 Summary of key findings.

Before moving to conclusions, we summarize the key points emerging from the analysis in this section.

In the case of University A, gender issues seem rhetoric, i.e. it has to declare something but it is not clear how much it really believes in the values of gender equality. University A adopts a quite abstract approach to gender issues, even if it shows an effort on communicating values. University A declares well-known "classical" values, but it does not really plan how to achieve these values; the actions planned are recalled in a separate document. University A illustrates some actions realized on the topic of gender equality but does not present many performance measures, with the exception of measures representing the context and cost measures.

University B describes its values very well. It adopts a communication that balances an abstract and a pragmatic approach. It dedicates many actors to the achievement of values of gender equality and elaborates a clear plan of actions. It also uses more articulate performance measures, with specific indexes aiming to show the general level of gender equality. However, there are no specific measures to assess the achievement of specific objectives of gender equality.

University C puts scarce emphasis on values and adopts a more pragmatic approach. It dedicates many actors to the achievement of values of gender equality and elaborates a plan of actions. It uses some performance measures in addition to measures representing the context. However, also in this case, there are no specific measures to assess the achievement of more specific objectives of gender equality. Table 2 reports the answer to our research questions.

Table 2. Summary of key findings

Research question 1
What are the **values** communicated by the university in terms of gender equality?

University A	University B	University C
Explicit communication of values, through the discussion of regulations and university statute, such as: 1) respect for fundamental rights; 2) equal opportunities and substantial equality; 3) valorisation of differences; 4) organizational well-being	Explicit communication of values, through the reference to regulations, university statute and ethical code, such as: 1) respect for fundamental rights; 2) equal opportunities and substantial equality; 3) valorisation of differences; 4) organizational well-being.; 5) combating sexual and moral harassment; 6) contrast to any form of nepotism and favouritism; 7) fight against the abuse of one's position in internal and external relations	Values are not explicitly communicated, but in quite general terms (e.g., no discussion of university statute or ethical code) Implicit/pragmatic approach to values
		Table 2 continues on next page

Table 2 continued

Research question 2		
How (and if) **actions** have been specifically defined and operationalized (e.g., actors involved and responsibilities, procedures, etc.) coherently with the communicated values of gender equality?		
University A	**University B**	**University C**
Actions have not been planned in the gender budget; elaboration of a separate plan of actions	Actions have been planned and communicated in the gender budget, including the gender equality plan	Actions have been planned and communicated in the gender budget, including the gender equality plan
Actors required by the law have been dedicated to the gender issue	Actors required by the law have been dedicated to the gender issue	Actors required by the law have been dedicated to the gender issue
Resources have not been explicitly allocated to gender initiatives (or the allocation of specific resources has not been communicated)	Other non-compulsory actors have been appointed	Other not compulsory actors have been appointed
	Resources have been explicitly allocated to gender initiatives despite in a preliminary way (or the allocation of specific resources has not been communicated): partial reclassification of expenditures with reference to gender initiatives	Resources have not been explicitly allocated to gender initiatives with only one exception (resources allocated to a specific initiative) (or the allocation of specific resources has not been communicated)

Research question 3		
Are **performance measures and narratives** suitable for monitoring, assessing and managing the actions planned, thus realizing the values communicated?		
University A	**University B**	**University C**
Performance narratives are rich	Performance narratives are rich	Performance narratives are rich
Performance measures are measures representing the context, not directly designed to monitor actions, objectives' or specific value achievement	Performance measures describe the context, but they are not directly designed to monitor actions, objectives' or specifics value achievement	Performance measures describe the context, but they are not directly designed to monitor actions, objectives' or specific value achievement
The focus is on cost measures (e.g. how much does it cost the female component of the staff compared to the male component?)	There are other measures dedicated to gender issues, such as UGII and the glass ceiling index	There are other additional and general measures dedicated to gender issues, such as the glass ceiling index

4. Discussion and Conclusions

This research has analysed the content of three different gender budgets elaborated by three Italian universities in order to investigate whether the gender budget can be an effective tool toward gender equality. To this purpose, the research has investigated which values are communicated by public universities through the elaboration of gender budgets and whether and how coherence is built with the respective performance measurement system. The rationale beyond the analysis is that performance measures and narratives should be aligned with the values communicated and the actions planned, in order to be able to guide universities toward the achievement of such values. This requires a proper planning phase whereby initiatives suitable for improving gender equality are set, identifying potential actions to be performed by the actors within the value range of each university (factual possibilities). Consequently, proper performance measures can assess whether actions have been realized and which results have been achieved, thus explaining whether an improvement in gender equality can be reached or not. Through the lens of PC (Nørreklit, 2017),

the research has analysed and categorized the content of the gender budgets according to a specific protocol of analysis, designed to identify values, actors involved, actions planned and realized, and measures and narratives adopted.

The critical analysis of the research findings shows that, in the three universities, the statements on gender issues seem quite normative and rhetorical, as they are often general and linked to normative prescriptions, even if in the case of University B there is more coherence between values, actions, and performance. This rhetoric is indeed less emphasized when the description of the planned/realized activities is rich and detailed, thus providing clearer signals of the actions taken towards the realization of certain goals and values (as in the case of University B).

Nevertheless, factual possibilities to achieve values seem limited in all universities. First, this is evident in the cases in which the plan of proposed actions is not clearly detailed: the lack of communication about potential initiatives to carry out does not allow actors to be aware of existing possibilities for actions and does not empower them in the process of reality construction. By reading the gender budgets, it is not always clear if certain performed initiatives, such as research publications or workshops, or teaching courses are included in a specific and organic University Plan, defined ex-ante, or if they depend on the autonomous initiatives of single teachers/academics. Doubts emerge on whether actions performed have been reconducted to gender issues ex-post to legitimize the university and build the image of a "good and caring organization" or if these actions have been specifically and consciously planned to solve gender issues.

Further, and significantly, in none of the gender budgets analysed there is a clear analysis of expenditures and investments made to support gender initiatives. In one case, there is a reference to the resources allocated to only one specific initiative, and in another case a preliminary and partial classification of the university expenditures in terms of gender initiatives. It is recognized that full coordination with the budget cycle is not yet realized. If the purpose of introducing a gender budget was to extend the range of factual possibilities available to the university's actors in order to use efficiently resources available to carry out gender initiatives, the lack of indications on resources available, as well as clear targets to reach and results do not support actors in constructing causalities (Nørreklit, 2017). Actors cannot assess the feasibility of actions if there is no information on the resources available and thus the factual-based possibilities for actions are unknown.

The analysis of the budgets suggests the lack of a proper planning cycle. The documents published declare and communicate a list of values without creating a direct link between them and specific actions, targets, and resources. The lack of sound operationalization is evident in the lack of clear indicators, resources, and targets for the different initiatives in the documents investigated. This is in contrast with the nature of the document which is expected to be a "budget". In this regard, it is opportune to recall here some key points from the national guidelines elaborated in Italy to support universities in the development of gender budgeting and the points that universities still have to get in order to accomplish national guidelines.

As it is possible to read in the national guidelines, the inclusion of the gender perspective in the university budgeting should represent a change in the traditional way of doing politics and budget, with the intention of affecting the choices made and the resources allocated in view of gender equality objectives. This reorganization requires consistency among the planning and reporting documents. Gender Budgeting should thus be linked to the budget cycle (ex-ante and ex-post). This means that attention to gender issues should be evident in the preparation of the budget and then in the reporting phase, clarifying results achieved and resources spent compared to that budgeted. According to these guidelines, the budget must include: resources, clear goals, performance measures, and reporting of resources used and results achieved.

In the gender budgets analysed, there is a context analysis that illustrates the situation of each university according to a gender perspective, then there is a reference, more or less detailed, to the actions realized and to be performed, but finally, the indication of resources available is generally missing. In this regard, we may also notice that the language used by the guidelines is quite ambiguous: they refer to costs and then use as examples of operazionalization "initiatives to". Thus, then in the budgets elaborated by the universities, we can find examples of initiatives taken to operationalize gender orientation but we do not find specific information on the costs related to such initiatives or indicators of their performance.

The section on performance measurement is then differently developed in the gender budgets analysed. Overall, the performance measurement system has not a proactive nature, being designed not to guide improvement and change the existing context, but to be mainly representative of what exists. In one case, the attention is on the costs incurred for each category of workers, without an analysis of the costs of the initiatives performed or an assessment of their results. In the other two cases, more developed measures are discussed, such as the UGII and the glass ceiling index, although they can still be considered representative measures of the existing scenario rather than proactive measures leading to a change. On the contrary, performance information is expected to guide decision-making in order to control and reduce the gap between what should be done and what is actually realized (Mitchell, et al., 2013). When performance information is not elaborated in a suitable way for monitoring the results achieved by each specific initiative, it becomes more difficult to assess the overall performance of a strategy and the effectiveness of a tool, as emerges from the analysis of the university gender budgets. Actors should be in the position to elaborate assumptions and expectations

grounded in reality (Nørreklit, 2000). When targets are not set and the actual possibilities of the organization, factually based, are not considered, as the lack of consideration of available financial resources shows, it becomes not possible to modify contextual factors. The performance measures representing the existing reality suggest a static approach to performance unable to provide an answer to the pragmatic question "did it work" (Nørreklit, 2017): actors are unable to explain whether specific initiatives function because there is no ex-ante understanding of what should be done and why, and a formulation of targets as drivers of change.

Overall, we can notice that the gender budget does not appear to be used as an effective tool for improving gender equality. It seems to be a document stating the general intentions of each university, representing the existing gaps and illustrating initiatives oriented towards gender issues. However, the lack of specificity in identifying resources available, setting clear targets for each initiative, and measures to monitor the achievement of the objectives negatively affect the factual basis on which actors can take decisions. According to PC, to construct reality and thus achieve success, actors should be able to distinguish between what is factually possible and what is not (Jakobsen, 2017). Such understanding is not enhanced by the way in which gender budgets are elaborated, limiting the effectiveness of the tool. Further, the lack of proper performance measurement systems does not allow the evaluation of what is achieved compared to what should be achieved, not activating a learning process.

The results of this research complement previous empirical evidence pointing to the need for a sound integration of planning, budgeting and performance cycles in order to implement successfully gender budgeting, and stimulate further investigation of the conditions under which gender budgeting can be implemented (Rubin and Bartle, 2005; Steccolini, 2019), specifically in the case of universities (Oppi et al., 2021).

References

Broadbent, J. (2015), A gender agenda, *Meditary Accountancy Research*, 24(2): 169-181.

Broadbent, J., Kirkham, L. (2008), Glass ceilings, glass cliffs or new worlds?, *Accounting, Auditing & Accountability Journal*, 21 (4): 465 – 473.

Council of Europe (2005), *Gender Budgeting, Final report of the Group of specialists on gender budgeting* (EG-S-GB), https://www.coe.int/en/web/genderequality

Council of the European Union (2012), *Conclusions on 'A reinforced European research area partnership for excellence and growth'*

European Commission (2010a), *Mainstreaming gender perspective Into State budget*, http://ec.europa.eu/justice/gender-equality/files/progress_programme_reports/fiche_projet_ee_2010_en.pdf

European Commission (2010b), *Strategy for equality between women and men 2010-2015*, EuropeanCommission, http://ec.europa.eu/justice/gender-equality/files/documents/strategy_equality_women_men_en.pdf

European Institute for Gender Equality (2013), *Study on gender training in the European Union: mapping, research and stakeholders' engagement (2012-13)*, Poland, http://eige.europa.eu/sites/default/files/documents/study_on_gender_training_in_the_eu_mapping_research_and_stakeholders_gagement_-poland-_country_profile.pdf

Ferlie, E., Mussolin, C., Andresani, G. (2008), The steering of higher education systems: a public management perspective, *Higher Education*, 56:325–348.

Galizzi, G., Bassani, G. V, Cattaneo, C. (2018), Adoption of Gender-Responsive Budgeting (GRB) by an Italian Municipality, *Administrative Science*, 8, 1-13.

Galizzi, G., Siboni, B. (2016), Positive action plans in Italian universities: does gender really matter?, *Meditari Accountancy Research*, 24 (2): 246 – 268.

Genset (2010), *Recommendations for Action on the Gender Dimension in Science (2010)*, (2nd Edition - Electronic Edition)Portia Ltd, Prince Consort House, Albert Embankment.

Jakobsen, M. (2017), A comparison of Pragmatic Constructivism and Actor Network Theory, in Eds (2017) Norreklit, H. (2017), *A Philosophy of Management Accounting A Pragmatic Constructivist Approach*, Routledge.

Key, V.O. (1940), The Lack of a Budgetary Theory, *American Political Science Review*.

Kure, N., Nørreklit, H., and Røge, K. M. (2021), Objective and results-based management of universities: Constructing reality or illusions?, *Financial Accountability & Management*, 37(2): 204-230.

Mitchell, F., Nielsen, L., Nørreklit, H, Nørreklit, L. (2013), Scoring strategic performance: a pragmatic constructivist approach to strategic performance measurement, *Journal of Management & Governance*, 17(1): 5-34.

Norreklit, H. (2000), The Balance on the Balanced Scorecard: A Critical Analysis of Some of Its Assumptions, *Management Accounting Research*, 11: 65-88.

Norreklit, H. (2017), *A Philosophy of Management Accounting A Pragmatic Constructivist Approach,* Routledge.

Nørreklit, L., Jack, L., Nørreklit, A. (2019), Moving towards digital governance of university scholars: instigating a post-truth university culture, *Journal of Management and Governance*, 23:869–899.

Nørreklit, H., Nørreklit, L., Mitchell, F. (2010), Towards a paradigmatic foundation for accounting practice. *Accounting, Auditing & Accountability Journal.*

OECD (2017), *Gender Budgeting in OECD countries, OECD JOURNAL ON BUDGETING, 2016/3*, OECD Publishing.

Oppi, C., Cavicchi, Vagnoni, E. (2021), The Journey to Gender-Responsive Budgeting: Lessons Learned from Higher Education, *Sustainability*, 13: 1-23.

Parker, L.D. (2008), Strategic management and accounting processes: acknowledging gender, *Accounting, Auditing & Accountability Journal,* 21: 611 – 631.

Pianezzi, D., Cinquini, L., Nørreklit, A (2020), Academia After Virtue? An Inquiry into the Moral Character(s) of Academics, *Journal of Business Ethics*, 167: 571–588.

Practising Gender Equality in Science (PRAGES) (2009), *https://cordis.europa.eu/project/id/217754*

Rittenhofer, I., Gatrell, C. (2012), Gender mainstreaming and employment in the European Union: a review and analysis of theoretical and policy literatures, *International journal of management reviews*, 14 (2): 201-216.

Rubin, M.M., Bartle, J.M. (2005), Integrating Gender into Government Budgets: A New Perspective, *Public Administration Review*, 65 (3): 259-272.

Schick, A. (2003), The Performing State: Reflection on an Idea Whose Time Has Come but Whose Implementation Has Not, *OECD Journal on Budgeting*, 3(2).

Shah, A. (2007), Participatory Budgeting. *Public Sector Governance and Accountability*. Washington, DC: World Bank.

Steccolini, I. (2019), New development: Gender (responsive) budgeting—a reflection on critical issues and future challenges, *Public Money & Management*. Unesco (2020), https://unesdoc.unesco.org/ark:/48223/pf0000381739