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GOVERNANCE, ETHICS AND ACCOUNTABILITY IN UNIVERSITIES STRATEGIC PLANS

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Abstract: Universities mission is not limited to creating and sharing knowledge with students, companies and the society in general. Universities have the responsibility to work for common good improvement and for global important issues solutions. This inclusive mission and the purpose to have a positive impact on society respecting all the stakeholders are framed into the University Social Responsibility (USR) concept. USR, as the Corporate Social Responsibility for enterprises, helps universities to gain a competitive advantage and to be legitimated to operate and to improve their reputation. Within the educational field, public education organizations should accomplish the following requirements: be valuable, politically sustainable, legitimated and feasible. To be legitimated and to maintain this legitimacy, universities need to implement policies and procedures which ensure transparency and accountability in their decision-making process and governance. The objective of this research is to analyze how Spanish public universities talk about governance, ethics and accountability in their Strategic Plan.

Keywords: *Governance, Ethic, Accountability, University, Strategic Plan.*

INTRODUCTION

In the latest years, the Higher Education Industry has been challenged by different trends such as the increase of internationalization, the decrease of public funding, the rise of national and international competitiveness, and the higher stakeholders' expectations and claim for transparency and accountability. Universities are incessantly striving to lure the best candidates, to obtain the more innovative faculty and the greatest amount of private and public funding (El Nemar, Vrontis, and Thrassou 2018; Agrey and Lampadan 2014; Germeijs et al. 2012; Broekemier and Seshadri 2000; Angulo-Ruiz, Pergelova, and Cheben 2016). Spanish public universities are fighting to overcome the lack of resources and, at the same time, to reach academic excellence (Miotto et al., 2018; Plewa et al., 2016).

In this highly competitive environment, universities are requested to not just create and share knowledge with students, companies and the society in general. Nowadays, universities have the responsibility to work for the the improvement of people life and for solutioning global issues (Setó-Pamies, Domingo-Vernis, and Rabassa-Figueras 2011; Vázquez, Aza, and Lanero 2015; Núñez Chicharro and Alonso Carrillo 2009; Martínez-Usarralde, Lloret-Catalá, and Mas-Gil 2017).

Universities are called to develop a new inclusive mission, based on the purpose to impact positively the common good, and, respecting all the stakeholders, being an example of ethic management. This new mission is framed under the umbrella concept known as University Social Responsibility (USR) (Esfijani, Hussain, and Chang 2012; Miotto, Blanco González, and Del Castillo Feito 2018a; Vázquez, Aza, and Lanero 2015; Martell Sotomayor 2012; Cabedo et al. 2018; Miotto, Blanco González, and Del Castillo Feito 2018b; Chen, Nasongkhla, and Donaldson 2015; Wigmore-Álvarez and Ruiz-Lozano 2012).

USR, as the Corporate Social Responsibility for the enterprises, helps universities to gain social support, acceptance and moral legitimation (Miotto 2018; Miotto and Rom Rodríguez 2017; Simcic Brønn and Vidaver-Cohen 2009). According to the moral dimension of the legitimacy theory, the different stakeholders accept and support universities, as they do with any kind of organizations, when they fulfill individuals' expectations, they respect people beliefs and they are aligned with persons' values and they behave ethically (D. L. Deephouse et al. 2017).

Public education organizations are required to be valuable, politically sustainable, legitimated and feasible (Alford and O'Flynn 2009). To

achieve these objectives, public universities need to implement strategies which guarantee transparency and accountability in their governance procedures and decision-making process, taking always into consideration an ethical approach (Casani and Pérez Esparrells 2009). They have to regularly share information, to maintain a consistent and constant conversation with all the stakeholders because an ethical behavior, transparency and accountability are mandatory in the current networked society (Castelló and Lozano 2011; Castelló, Etter, and Arup Nielsen 2016; Palazzo and Scherer 2006; Castells 2007).

USR is a tool for legitimacy and it fulfils this aim only if it is exposed and discussed in the public arena, becoming an instrument for the exchange of ideas, priorities definitions and continuous improvement (Patriotta, Gond, and Schultz 2011). Public Spanish universities have chosen their strategic plans to be published in their webpages as a tool for legitimation.

The objective of this research is to analyze how Spanish public universities talk about governance, ethics and accountability in their strategic plan. A set of Spanish universities' strategic plans are analyzed in order to understand which kind of information related to governance, ethics and accountability are shared with the public.

The article is structured as follow. Firstly, we develop a conceptual framework, based on a literature review of the most relevant and recent peer reviewed articles about: legitimacy, USR and ethics, governance and accountability. Afterwards, we describe the research methodology, sample and data collection. Finally, we present the results, discussion and conclusions.

CONCEPTUAL FRAMEWORK

LEGITIMACY

"Organizational legitimacy is the perceived appropriateness of an organization to a social system in terms of rules, values, norms, and definitions" (D. L. Deephouse et al. 2017). In the organizational environment, in the 1990s Suchman (Suchman 1995) and Scott (Scott 1995) have developed this concept, providing conceptual clarity and improving the term context and the associated study fields. The relevance of the concept of "organizational legitimacy" for researchers and business man-

agers has led to the proliferation of research in this field that has resulted in numerous progresses and implications which influence organization management and behavior. Therefore, nowadays, the legitimacy management is considered one of the most important trends for organizational understanding (Royston Greenwood et al. 2008).

Legitimated organizations have more options to survive, since stakeholders accept and support their activities, considering these actions ethically adequate and suitable to the common norms and values (Hannan and Carroll 1992; Ruef and Scott 1998; Díez-Martín, Prado-Roman, and Blanco-González 2013). According to the "Institutional theory", corporate legitimacy grants the necessary resources to the organization survival and growing (Meyer and Rowan 1977). The university's purpose and surviving options are based on the capability to develop a mission: improving global and relevant social, economic, scientific and cultural issues' comprehension and creating innovative, sustainable and feasible solutions (UNESCO 2009). These functions must be supported by the search for the promotion of justice, solidarity, social equity and ethics, through the construction of successful responses to address the challenges of promoting integral human development (Yim and Park 2019). When universities develop these activities, they are legitimizing their selves. This implies a social concern in terms of knowledge creation to address social challenges, including those associated with inequality, exploitation of the planet and human understanding.

Some authors point out that some academic institutions have been developing activities and behaviors that are inappropriate and harmful for their identity and legitimacy, since they have not been consistent with their original mission of serving the common good and behaving ethically, respecting the stakeholders' expectations and values (Bennis and O'Toole 2005; Khurana and Nohria 2008). Scandals that recently affected several universities' reputation highlighted the need to review the purpose of these institutions which, in the past, were considered examples of organizational ethics (Rakovski and Levy 2007). Organizations, besides developing a sustained competitive advantage, have to engage and manage relationships with all the stakeholders focusing on the creation of shared value which benefits mutually the all parties (Hörisch, Freeman, and Schaltegger 2014).

The actual landscape is characterized by a general lack of trust and all kind of institutions are scrutinized in the public arena (Patriotta, Gond, and Schultz 2011). This political turn evokes also new questions of

(democratic) legitimation (Scherer, Palazzo, and Seidl 2013), discussing a new form of "moral" legitimacy, which "is based on moral judgments and an exchange of arguments on whether an individual, an institution, or an action can be considered socially acceptable" (Scherer and Palazzo 2011, 915).

Activities of the legitimized organizations are more accepted and approved by the society and the different stakeholders (Choi and Shepherd 2005), incrementing their positive impact on society and reaching, therefore, a better access to the necessary resources is granted (Pollack, Rutherford, and Nagy 2012; Pollock and Rindova 2003). For example, several scholars demonstrated that organizational legitimacy: contributes to organizational change management (Royston Greenwood and Suddaby 2006; Hargadon and Douglas 2001); increases entrepreneurs success (Zimmerman and Zeitz 2002; Tornikoski and Newbert 2007); boosts new companies foundations (Díez-Martín, Blanco-González, and Prado-Román 2016); increases companies internationalization (Kostova, Roth, and Dacin 2008); improves customer satisfaction (Chaney, Lunardo, and Bressolles 2016) and loyalty (Chaney and Martin 2017); facilitates the access to projects financing (Bansal and Clelland 2004; Higgins and Gulati 2006), and helps the proliferation of social responsibility strategies, which, in turn, foster organizational legitimacy itself (Scherer and Palazzo 2007).

Moral legitimacy is more important than pragmatic and cognitive legitimacy (Scherer and Palazzo 2011). Private organizations are dealing with important global social issues, solutions and politics which, until now, were managed only by governments. Nowadays public institutions promote to share social responsibilities with private organizations which are willing to be legitimized by the society (Matten and Moon 2008; Blanco-González, Prado-Román, and Díez-Martín 2017).

Scholars focused their researches on different strategies which may endorse, maintain and recuperate organizational legitimacy (Aldrich and Fiol 1994; Suchman 1995). Some academics identified strategies to earn legitimacy based on rhetoric and symbols management (Suddaby and Greenwood 2005). According to the "diffusion theory", organizations may earn legitimacy through corporate storytelling and narrative management (Cooper et al. 1996; Golant and Sillince 2007). Other researchers focused on the analysis of the sustainability reports as a tool for legitimation (Cho, Roberts, and Patten 2010; Deegan 2002; Aerts and Cormier 2009).

Social responsibility is, nowadays, one of the most important approaches to research about organizational legitimacy (Scherer, Palazzo, and Seidl 2013; Baumann-Pauly, Scherer, and Palazzo 2016). Sustainability reports are considered a very useful and positive tool for legitimacy (Aerts and Cormier 2009). Nevertheless, some scholars showed that environmentally unsustainable organizations publish very positive sustainable reports in order to achieve legitimacy, using an inappropriate language and providing non accountable results (Cho, Roberts, and Patten 2010).

UNIVERSITY SOCIAL RESPONSIBILITY: GOVERNANCE, ETHICS AND ACCOUNTABILITY

By definition, universities are intended to create and share knowledge with students and the society in general. However, today the society reclaim a "third mission" from universities: working to improve the global sustainability and the social responsible development (Casani and Pérez Esparrells 2009).

Wigmore-Álvarez and Ruiz-Lozano (2012) corroborate the lack of agreement in the definition of USR since multiple terms, including corporate responsibility, corporate governance, business ethics, social responsibility, business and sustainability, etc. appear under this concept. According to Esfijani et al. (2012) other several and more specific terms have been used to refer to USR such as: University Community (Civic/Public) Engagement (UCE), Outreach, Scholarship of Engagement (SOE), University Social Responsibility (USR), Civic Engagement, Public Engagement and Community University Partnership (Esfijani, Hussain, and Chang 2012).

We consider that, despite the lack of academic consensus in the strict definition of the University Social Responsibility term, the USR is the new *forma mentis* and a philosophy adopted by Higher Education Institutions to engage a relationship with their communities and sustain their development through diverse positive impacts considering the social, the ecological, the technical and the economical dimension (González Valarezo and Túñez López 2014). This tight and multidimensional relationship is based on key principles as: accountability, transparency, ethical behavior, respect for stakeholder interests, respect for the rule of law, respect for international norms of behavior and respect for human rights (Chen, Nasongkhla, and Donaldson 2015).

According to Miotto, Blanco and Castillo (2018):

> Universities are responsible, not only for executing their teaching and research labor, but also for identifying internal and external stakeholders' needs, for adapting research to solving relevant issues, for sharing useful and important knowledge, not only towards the academic community, but with society, for shaping responsible citizens concerned with their social, environmental and economic impacts, for showing that ethics should be a relevant tool for corporate and political management, and finally, for presenting the obtained results due to transparent and consistent communication with the different stakeholder groups (Miotto, Blanco González, and Del Castillo Feito 2018b, 66).

USR is an instrument to constantly evaluate the organization impacts on the society, to assess the corporate governance, their policies, procedures and actions, the respect of the legal framework and to engage a constant and consistent conversation with the stakeholders (Vallaeys, De La cruz, and Sasia 2009).

Integrating social and environmental responsible and sustainable strategies into the corporate governance are mandatory factors in todays' organizations management (Porter and Kramer 2011, 2006) to gather legitimacy (Brønn and Vrioni 2001; Simcic Brønn and Vidaver-Cohen 2009) and develop a sustained competitive advantage (Hemsley-Brown et al. 2016; Honig et al. 2017; Beddewela and Fairbrass 2016).

The implementation of social and environmental responsible strategies is crucial for the institutions' legitimation, since legitimacy will increase key resources' access, and, therefore, it will guarantee the survival and success of the Spanish public universities (Díez Martín et al. 2014; Scherer, Palazzo, and Seidl 2013; Bitektine and Haack 2015; D. Deephouse and Carter 2005; Miotto, Blanco González, and Del Castillo Feito 2018a; Zimmerman and Zeitz 2002; Beddewela and Fairbrass 2016).

Nevertheless, being responsible and sustainable is not enough. Universities have to share information constantly (Castelló and Lozano 2011) with the external stakeholders (students, employers, funding agencies, and society) as well as internal stakeholders (administrators, faculty, and staff) (Chen, Nasongkhla, and Donaldson 2015), because "legitimacy must be reproduced: by placing corporations into public communication network" (Palazzo and Scherer 2006, 81).

The high degree of exposure provided by social networks makes organizations' legitimacy difficult to acquire and to maintain over time, only ethics and accountability will preserve it (Kotler, Kartajaya, and Setiewan 2010; Patriotta, Gond, and Schultz 2011). According to Chen: "The dimension of networking, accountability, and ethics should also be integrated as guiding principles for the role of universities in society" (Chen, Nasongkhla, and Donaldson 2015, 166).

The organizational governance, through the strategic plans' definition, is key for USR implementation and legitimation. The efficacy and appropriateness of these strategies and policies are measured in several dimensions such as: ethics, accountability, transparency, stakeholders relationships and involvement, quality assurance, and responsible teaching and research and knowledge transfer (Chen, Nasongkhla, and Donaldson 2015; Esfijani, Hussain, and Chang 2012; Miotto, Blanco González, and Del Castillo Feito 2018b). In the last decade, Spanish universities have been working to improve their management practices, increasing the level of transparency and accountability, intended as a continuous information and data sharing with all the stakeholders (Ramsenia Canelón 2013; Wigmore-Álvarez and Ruiz-Lozano 2012).

Organizational ethics includes a conscious stakeholders management, taking into consideration all the possible impacts on all the groups of people involved, trying to increase the positive impacts and decrease the negative ones in order to improve the "common good", sharing constantly information in a transparent and accountable manner (Zadek 1998).

Universities' stakeholders are various, and they are characterized by different needs and expectations. The most relevant stakeholders are: non-teaching staff, teaching and research staff, authorities, students, providers, graduates, recruiters, competitors, local communities, partner organizations and public/governmental institutions (Vallaeys, De La cruz, and Sasia 2009; Wigmore-Álvarez and Ruiz-Lozano 2012).

Universities strategic plans are a very important and efficient tool of communication for stakeholders management, caring and involvement (Chen, Nasongkhla, and Donaldson 2015).

METHODOLOGY

SAMPLE

This research is developed through the content analysis of the public Spanish universities' strategic plans published in their websites in 2018. The sample of the research is based on ten universities which apply to the following pre-requirements (see Table 1):

- the strategic plan is updated;
- the university is ranked by the 2018 QS Universities Ranking;
- the university is ranked by the 2018 Shanghai Universities Ranking;
- the university is ranked by the 2018 Times Ranking;
- the university delivers degree programs in all the academic areas (Table 2).

Table 1. Research sample classification

University	Strategic Plan	Times Ranking	Shanghai Ranking	QS Ranking	Students 2016-2017
Carlos III University	2016-22	601-800	301-400	281	15.288
University of A Coruña	2013-20	801-1000	601-700	801-1000	14.522
University of Barcelona	2008-20	201-250	201-300	156	43.973
University of Oviedo	2018-20	601-800	501-600	801-1000	18.581
University of Salamanca	2013-18	601-800	701-800	601-650	21.145
University of Santiago de Compostela	2011-20	601-800	301-400	601-650	20.316
University of Sevilla	2016-20	601-800	501-600	601-650	54.213
Pompeu Fabra University	2016-25	140	201-300	296	14.843
University of Valencia	2016-19	501-600	401-500	551-600	38.942

Rankings are used for the sample selection criteria due to their importance and important in Higher Education Industry reputation, prestige, quality assurance and legitimacy (Wilson and Thomas 2012; Mårtensson and Richtnér 2015; Gioia and Corley 2002; Wedlin 2011).

DATA COLLECTION

We used a synchronic, qualitative and interpretative semantic content analysis based on text coding (Olabuénaga 2012; Friese 2011). Coding is an instrument which, for efficiency sake, helps researchers to gain a considerable advantage in the data-making process, since, afterward, results are readily analyzable (Krippendorff 2004). Through content analysis, we segmented the text in multiple quotations and we applied codes to each of them. Each quote could be associated to several codes and the codes are a tool for text interpretation, sense-making data and statistic approach (Krippendorff 2004).

To code the content and to manage the great quantity of data, we used the CADQAS software Atlas.ti (Abela, García-Nieto, and Pérez Corbacho 2007; Silver and Lewins 2014; Trinidad Requena, Carrero Planes, and Soriano Miras 2006; Valles 2001).

The content codes of analysis are chosen taking into account the current theoretical framework related to University Social Responsibility (Cuesta González and Valor Martínez 2003; Gasca-Pliego and Olvera-García 2011; Reiser 2008; Esfijani, Hussain, and Chang 2012; Vázquez, Aza, and Lanero 2015; Martínez-Usarralde, Lloret-Catalá, and Mas-Gil 2017; Vallaeys, De La cruz, and Sasia 2009; Ramsenia Canelón 2013; Chen, Nasongkhla, and Donaldson 2015; Wigmore-Álvarez and Ruiz-Lozano 2012; Martell Sotomayor 2012). Based on these authors, we, therefore, focus on the following dimensions: ethics, corporate governance, accountability, transparency, and teaching and research quality and impacts.

Besides this, in order to create the best codes of analysis we introduced also items mentioned in the Agenda 2030 of Sustainable Development Goals published by the United Nations in 2015 (UN Global Compact n.d.), as, for example, the gender equality approach, the university access policies and the need for knowledge transfer for the common good.

Finally, the codes of analysis are:

- stakeholder's involvement and participation
- country economy and common good improvement
- internationalization
- knowledge transfer and cooperation with industries
- personnel management (professors and staff)
- research quality
- research funds improvement
- teaching quality
- RRI
- ethics and accountability
- research funds improvement
- gender equality

We analysed the relationship between the narrative of the universities about Ethics, Corporate Governance, Accountability and other dimensions of the University Social Responsibility in their strategic plans.

It is not part of the objectives of this research to evaluate whether the projects mentioned in the strategic plans have been implemented yet. It is not an auditing work nor an "assurance of information" (Searcy and Buslovich 2014).

RESULTS

The universities' Strategic Plans' content analysis shows that the twelve University Social Responsibility dimensions considered for this research are not represented equally and with the same importance in the different universities analyzed (Table 2).

However, there are some similarities. For example: topics related to "University accessibility: scholarships and fees" or "Gender Equality" have an average very low representation in all the strategic plans. Five out of nine universities' strategic plans do not mention any details about their "University accessibility: scholarships and fees" (Barcelona, Pompeu Fabra, Salamanca, Sevilla and Valencia). On the other hand, "Knowledge transfer and cooperation with industries" (225) and "Research quality" (175) are the most quoted topics, being the pillars of the USR for almost all the universities analyzed (Figure 1).

Table 2. Strategic Plans' Content Analysis Results – University Social Responsibility

| Items	A Coruña	Barcelona	Carlos III	Oviedo	Pompeu Fabra	Santiago Compost.	Salamanca	Sevilla	Valencia	Totals
Country economy and Common good improvement	16	6	33	14	9	21	11	16	5	**131**
Ethics and accountability	19	13	30	7	11	14	10	11	6	**121**
Gender equality	6	0	16	10	4	4	3	2	5	**50**
Internationalization	21	10	34	9	14	26	15	15	8	**152**
Knowledge transfer and cooperation with industries	18	23	59	30	8	24	26	25	12	**225**
Stakeholders participation	8	5	19	5	20	16	2	6	6	**87**
Personnel management (professors, staff)	8	10	23	24	7	35	16	7	13	**143**
Reasearch quality	7	20	40	13	14	25	24	18	14	**175**
Research funds improvement	8	0	8	17	8	8	19	8	6	**82**
RRI	2	12	47	15	15	7	1	9	4	**112**
Teaching quality	8	17	32	14	13	19	20	11	12	**146**
Univ. accessibility: scholarships and fees	3	0	6	5	0	1	0	0	0	**15**
Totals	124	116	347	163	123	200	147	128	91	1439
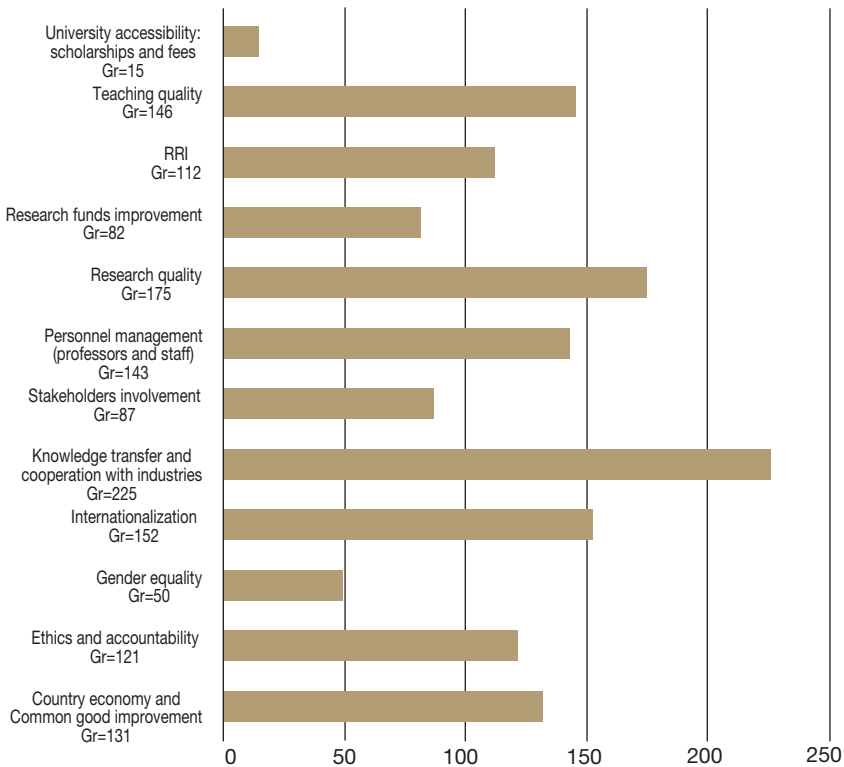
Figure 1. USR dimensions Ranking in Strategic Plans.

Topics related to the "Country economy and Common good improvement" and the "Ethics and accountability" are shown as key aspects for obtaining and maintaining legitimacy; however, their importance is different through the analyzed institutions. The University of Valencia, for example, provides less information regarding these two topics, with only 5 and 6 quotes in their strategic plans, followed by the universities of Barcelona, Pompeu Fabra, Oviedo and Salamanca. On the opposite side, the university that grants more importance to these matters is University Carlos III with 33 and 30 quotations.

"Gender Equality" is not important for the University of Barcelona's strategic plan (this issue has the lowest scores of the whole sample, and it counts as zero quotations). Moreover, in six out of the nine universities, "Gender equality" has less than 10 quotations (A Coruña, Santiago de

Compostela, Pompeu Fabra, Salamanca, Sevilla and Valencia). Only University Carlos III and University of Oviedo mention more aspects regarding this topic, with 16 and 10 quotations in their strategic plans respectively.

As seen in Figures 2a and 2b, the other social responsibility dimensions (besides the ones mentioned before) with the lowest presence in the analyzed strategic plans are: "Research funds improvement" (82) and "Stakeholders' participation" (87).

Taking into consideration the narrative related to "Ethics and Accountability" (Figure 3), the research highlights that the Universities which focused more on this aspect (Carlos III and A Coruña), also reported policies and strategies related to "Country economy and Common good improvement" and the "Knowledge transfer and cooperation with industries". The "Stakeholders involvement and participation" is not so important for these institutions.

Considering the concurrency of the code "Ethics and Accountability" and all the other codes in the same quotations, we can observe that this topic is very much associated with "Teaching Quality", especially with reporting, accreditations and quality assurance. Secondly, the quotes about
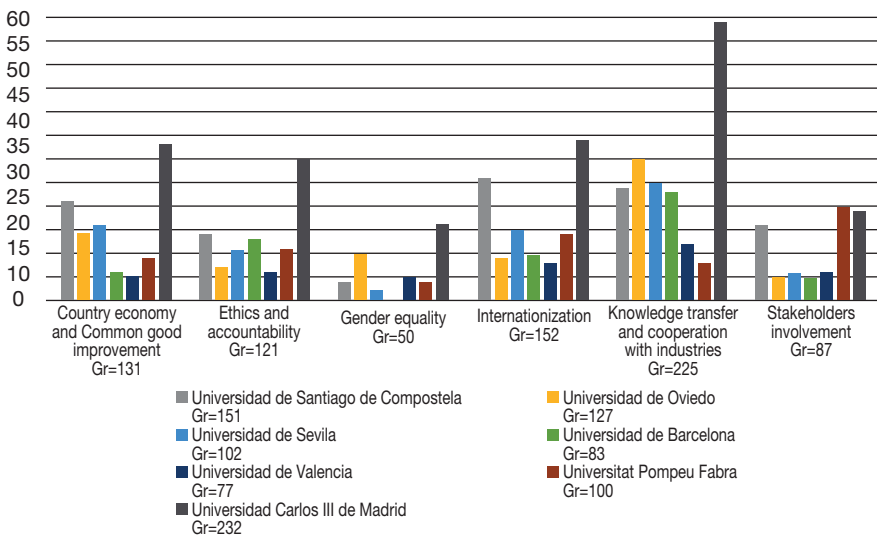

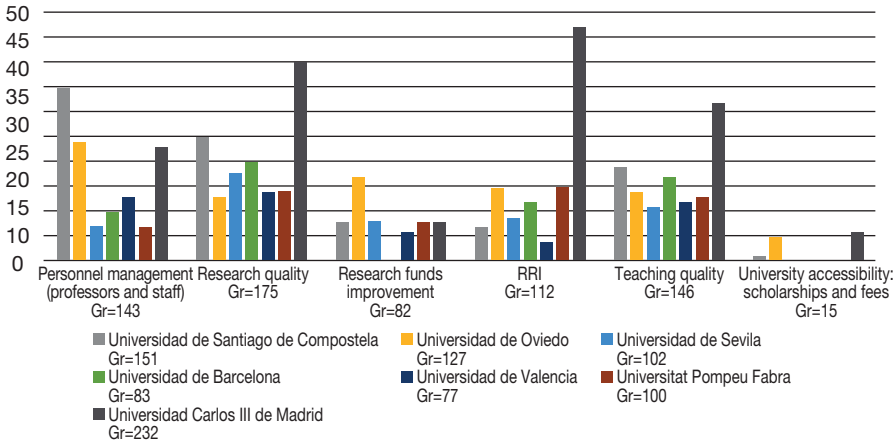Figure 2a. Universities Codes Ranking – USR.
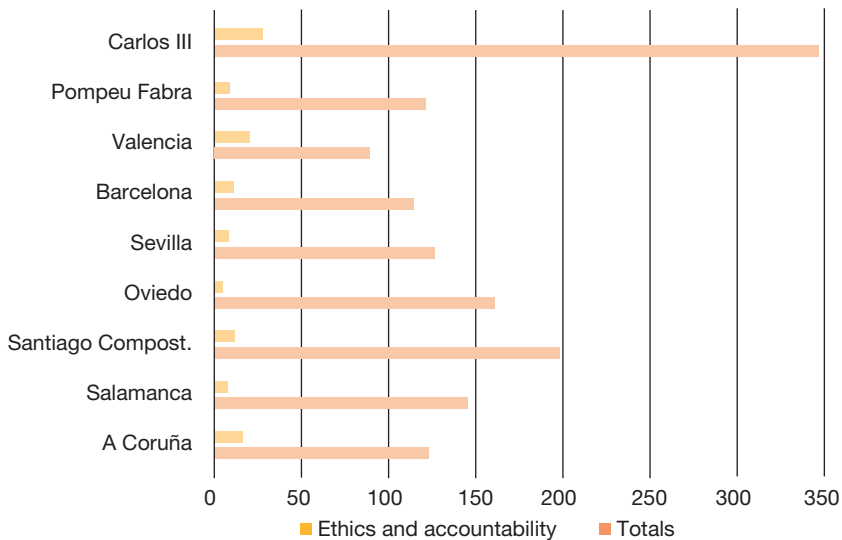
Figure 2b. Universities Codes Ranking – USR.

Figure 3. Ethics and Accountability.

"Ethics and Accountability" practices are linked to the "Country economy and Common good improvement", "RRI" and "Personnel Management". There are almost no coincidences between "Ethics and Accountability", "Internationalization" and "Research fund improvement".

DISCUSSION, IMPLICATIONS AND CONCLUSION

Since the competition in the Higher Education Industry has been increasing over the last decades, universities have understood that in order to survive and be successful they must improve their legitimacy (Hemsley-Brown et al. 2016; Honig et al. 2017; Beddewela and Fairbrass 2016; Miotto, Blanco González, and Del Castillo Feito 2018b). Therefore, it seems clear that these institutions' mission should not be limited to creating and sharing knowledge with the society, but they should work for the improvement of the common good and for the solution of important global issues.

Under these circumstances, universities have started to develop USR policies and strategies related to governance, ethics and accountability and to communicate them to their different stakeholders in their strategic plans in order to be perceived as legitimated. The aim of this research is to analyze which type of USR information is included in the sample of universities' strategic plans and, more in detail, the aspects related to Ethics and Accountability.

"Knowledge transfer and cooperation with industries" (225) and "Research quality" are the most represented topics in the USR narratives (175), aspects very much aligned to the new accreditation policies and criteria, which consider the knowledge sharing with the corporate world to be a tool for innovation or entrepreneurship, and the academic output quality a priority to evaluate the prestige and value of an educational institution.

The quality of teaching, nevertheless, is not so important for the legitimation strategy. We may assume that this aspect is taken for granted, considering the strict faculty members selection process, and, therefore, it does not make a difference.

Working for facilitating the access to Higher Education through scholarships and awards is not a priority for Spanish Public Universities and it is considered neithera tool for improving positive reputation nor for impacting positively the society.

At the same time, between faculty members closing the gender gap and students' inclusivity and diversity are not important and, despite the actual lack of balance, is not an important dimension of the strategic public university storytelling.

Finally, the information shared about the Ethics and the Accountability dimensions of the universities is very much associated with reporting,

transparency, improvement of the common good and knowledge transfer. All these aspects underline a one-way communication style: Ethics and Accountability are considered a tool for legitimation since they are part of a traditional and not participative communication strategy. The "Stakeholders involvement and participation" is not so important for these institutions, so we can assume that "Ethics and Accountability" is, for these Universities, an internal dimension and not an element which is fed or improved by the external groups of interest.

Stakeholders inputs and involvement are not considered key for university legitimation. Universities should improve the dialogue and engagement with the different actors, since one of the most important aspects for obtaining legitimacy is involving stakeholders in the institution's policies and strategies.

As a contribution to the university's administration and management, we dare to suggest that considering stakeholder's voices and counting with their support would be very useful and beneficial for legitimacy and positive reputation improvement and a competitive sustained advantage for Spanish public universities. Stakeholders outputs may be very useful to improve the positive social, ecologic and economic impacts of the public universities.

This research has the following limitations: the analyzed sample is small, and the results obtained could provide more information if a wider range of universities were considered. In addition, the results obtained are related only to the information provided by the higher institutions to try and improve their stakeholders' assessments, and as a result their legitimacy and competitive position in the industry; however, the approach in which these policies are perceived by university's stakeholders is not evaluated.

The main future research approaches will increase the sample and the number of analyzed strategic plans, and develop a survey to assess the stakeholders' perception of the USR information provided by universities to identify whether the actions and policies included in their strategic plans are, in fact, increasing their legitimacy positioning or if different types of strategies should be developed to obtain better results.

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