Accountability in Higher Education. Sept 16th 2021

SPEAKERS

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Prof. Paulo Resende da Silva

We begin our webinar with this shorter initial presentation and share the stage of this webinar with Professor Riccardo and Professor Pasquale to continue the topics.

Good morning or good afternoon to everyone, welcome to our webinar, and this is our fourth of our plan of six webinars. In this webinar we will be focus on the concept of accountability, and this topic applied in higher education institutions. Today, the webinar has two speakers that are two members of this project, Professor Riccardo Mussari, and Professor Pasquale Ruggiero from the University of Siena and also the professor Nazar Haddad from Iraq, coordinator of this working plan and this particular webinar.

So, I introduce a small presentation from our two speakers. Riccardo Mussari, Ph.D. in Business Administration, is Full Professor in Public Financial Management at the University of Siena, Italy. He is the coordinator of the Erasmus+ project INsPIRE (our project). His main research interests are in the areas of public sector accounting, management control in public administrations, program evaluation, international public management, and public governance. He is currently editor of the Italian academic leading journal in the area of public management (Azienda Pubblica). He is a member of the Editorial Board of various national and international journals. He works as a consultant for local and central public administrations. Our colleague is Professor Pasquale Ruggiero, PhD. in Public Management and Accounting, is Associate Professor of and Public Management at the University of Siena (Italy). He is the Delegate of the Rector to the Budget at the University of Siena. His research is focused mainly on public management accounting and control. He is currently a member of the Editorial Board of the Italian academic leading journal in the area of public management (Azienda Pubblica) and is a member of the Editorial Advisory Board of Management Decision and a member of the Editorial Board of Journal of Public Budgeting, Accounting & Financial Management.

Good morning, Professor Riccardo and Professor Pasquale, for coming here today in our webinar. This webinar areas are two different moments. We have two presentations; we will go to begin with Professor Riccardo Mussari and that will present for us with the topic of accountability issues in the Higher Educations, and after then we have a second presentations with Professor Pasquale Ruggiero, with the title of financial accountability in Higher Educations with the same process. So, at the end, we have a moment from questions and some comments. So, Professor Riccardo, it's your stage.

Prof. Riccardo Mussari

Thank you very much. Good morning, everybody. I'm trying to show my slides. First of all, thank you for being here. This is a very strange situation for me, because I have two jackets, first jacket is the most important one in this project is to be the coordinator of INsPIRE but I'm really very happy to give also my contribution today and also, I hopefully another occasion as a speaker. So as provider of a service to our colleagues and friends from European University and Iraq universities.

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The title of my presentation has been already introduced, accountability issues in Higher education. The first thing I say to do in my view, ways to show you and to share with you their interpretation of this concept, the notion or a possible notion that why I put because I do not believe that we can hear generally as Professor to dispense truth is only on course my personal opinion based on my experience and my research. This perspective, I believe that it could be much more useful for us to look at accountability in terms of coordination mechanism. That is like something that can help us to work better with other main subjects. So, this entails the necessity to have a perspective of university and generally of an organization like a system and that cannot stay in the environment by itself. So, that needs to work and to talk and to mean receive information, goods, services, money also from other subjects. So, a coordination make help it that take forms of social relationships, why social relation to stress, because much of the content or accountability relationship can be interpreted in terms of two sub subjects that communicate to each other.

This is something that can be interpreted management in a social perspective. Generally, in the literature methods in the practice these two subjects take these names, accountor who recognize the necessity to explain it to justify his conduct. So, the one who gives account, and another subject is called accountee which is the one who received their information, is not a one way relationship, that why Social, also, is a two way relationship, because someone gave information explained, and some other received the information but also react, formulating an opinion, a judgment before going on, is necessary for me to stress also the word necessity. Because very often, accountability is proposed, in terms of obligation, I would not like to propose you this perspective, the perspective of obligation. I prefer to use the word necessity, as something that the accountor believes also is useful. Sometimes this necessity derives from an obligation. But often and, frankly, I'm much more interested in this second option, there are account ones make the decision to as the necessity to consider an opportunity to explain and justify its conduct, why? because these allows accountor to establish a social relationship and so to gain confidence to acquire their opinion, to know the judgment of an acccountor.

Frankly, accountability is also an opportunity. Normally, accountability can be exposed as a process that generally can be articulated in three phases. The first one is to provide information then to generate debate and the third is to accept the consequences of this debate. So again, I want to stress is social relationship. So, accountability is a way to learn and in order to learn we have to accept that other persons, other institution, other subjects can give us an opinion that we don't like particularly. It is important again, to stress, is accountability for higher educational institution and university wherever in the world can be a great opportunity for learning, establish and maintain and nurturing new but in a better way, social relationship. Of course, going to more practical approach is a necessity to spend world on some questions that need answers, so accountable for what, accountable to whom and accountable by what means.

As you see in this very simple slide, means are in my view strictly connected to the first two questions. So, we should first establish what and whom, and then we should try to find the best means in order to achieve and to build and to maintain that social relationship and the coordination mechanism I already into that. Let me give you some examples. Why these are very simple example but useful in my view, why? because they show that the accountor or accountee can be persons, can be institution, can be small institution, can be large institution, can be also environment. So, for example, when there are professors and students, the objects can be punctuality, but you can imagine that the language and the channel, we choose when we have to talk with the students cannot be the same that we have to use when we talk to local firms. Another example, department central administration, very often department as, there is an obligation to answer to central administration to show to demonstrate to central administration of the university, of course, how department use the resource in this case, of course, the language is necessary a managerial language cannot be certainly the same language we use when we speak with the students. The vocabulary is different. The kind of content is different, and so the channel is different. Normally, with students, we have a meeting, online meeting, when we talk with the central administration, for example, we have to use report, we have to use figures, we have to use financial reports, we have to explain in a written word, for example, with a specific vocabulary that is consistent with the object for which we are accountable.

Another example I put in this slide regarding the relationship between university and local firms. I don't want to mention what have been already very well explained the last webinar we have together about quality but if you use some another

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person are here also attended the previous webinar. Our colleague insisted on the necessity of dialogue with the environment. we know that all University have also to consider a termination, but to speak with a local firm or interplanar for example, is different with speak with the bureaucracy at central administration or to speak with students not only because of the object, but because of the quality and the characteristics or features of the interlocutors. So, this means that we must be ready to use different channels, different languages, according to the subjects with whom we have, or we want to speak.

As I mentioned, language is absolutely very important. I already mentioned what is written in this slide. I don't want to insist very much. The only thing perhaps I can add, to what already mentioned is that languages and channels condition each other. This is an interesting part. This is an intelligent point because we understood in this pandemic period that we're up, we'll be over as soon as possible. We perfectly realize as Professor for example, in the relationship with students, we personally realize that one thing is to give lectures normally in person and in the traditional way, where we use sometimes technology, machines, computer, internet, etc. But a completely different things is to give a lecture when the channel is internet, when the channels is technology, when people don't see you, when you don't know what other subjects are doing, like in this moment for me, I don't know if people who attended the seminar are really listening to me or doing other things, but someone is reading the newspaper or is looking at his email messages. For example, this show us what are the consequences of the in terms of relationship between channels and language. We should have to adapt the language views to the channel. When we use internet, when we use a Zoom, model platform to do lectures, to propose a lecture to students or to do seminars or to do the office hours with students, our language must be different. For example, faces must be shorter; we have to verify if the students or the interlocutors listened and we cannot use the language of body because often people stay with the camera down, and so on. You know there to make very clear that certainly subjects and objects are important or fundamental, but not less important our languages and channels. The three are connected.

But please consider that if you're not able to adapt channels and languages to the object and the subjects, accountability relationship does not work. If it does not work, your coordination mechanism does not work. This is a caveat that means pay attention; pay attention to a circumstance that we cannot ever forget. The behavior has not its opposite. I hope it is correct to say whatever the set about accountability relationship, accountor or accountee, subjects, objects, channels, and language. But don't forget that even though we don't do anything. As a matter of fact, we are proposing and communicating something. why insist on that? It is convenient to establish for a university admin, for a department, for a professor to establish accountability relationship, because this is a way to communicate explicitly. It is not only a way to take responsibility for something, but certainly a way to show what we do to motivate our choices to communicate our objectives and results. If we don't do it, is not true that we don't communicate, we come by not communicating, we are communicating in negative terms. So, to not communicate is impossible. This is something that I really would like to be very clear. Accountability relationship, or larger accountability is a coordination mechanism that allows us to communicate and to establish social relationship. The alternative to not communicate is practically impossible because when we stay silent, when we don't justify how be happier, when we don't explain what happens, we are in any case communicate negatively, but we are still communicating.

I will present to you some additional concepts focusing still more on higher education institution, it is necessary I already tried to make a link with a previous webinar. Now, let me go to another webinar, we did the one about autonomy and accountability are strictly connected, because autonomy generate and increase the possibility of establishing social relationship. So, perhaps autonomy in some sense, in some perspectives can use or reduce the quantity of mandatory accountability relationship, but it increased enormously the opportunity of accountability relationship, because you have to justify much more, you need the support and you have to explain your results and behavior to a larger number of subjects and institution, and you need the approval and support of them. What will listen what we learned in the first seminar about autonomy is strictly connected with accountability. The last concept is related to potential issue that we have to consider, even looking at the very simple example, I showed you, it's quite clear that there are numbers of accountability relationships, the kind of accountability relationship in terms of subjects, objects, channels, language can be very different. When the numbers of something increase, in organization need a job of coordination. So, what is important is to understand that there is a clear link between culture of an organization, strategy of an organization,

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planning of an organization and the content, the kind, the language, the channels of accountability relationship. So, we cannot look at accountability relationship like something isolated, if we want to establish social relationships by means of this coordination mechanism, these must be coherent and consistent with strategic orientation. The University must know who it is department must know exactly what they want to communicate, what the results they want to achieve or are obliged to achieve in some sets. Otherwise, these accountability relationships reduce their importance, their support, their usefulness. So, clearly there is a web of accountability relationship and every time we are in front of a great number of a phenomenon, we need the coordination means to have a managerial approach to the management of this relationship. And so, my conclusion before giving you the possibility of giving comments or to propose answer is to consider that we need to develop everywhere and is necessary to develop managerial competencies to address what is both about power. So, thank you for your attention.

Prof. Paulo Resende da Silva

Thank you, Professor Riccardo. I wish to emphasize a special aspect about the accountability and make a link also with Professor Funda Şerifoğlu. Last week, she said without data and information It is not possible management anything (university, our lectures, our planning, and the plan from our lectures during a semester. The accountability is the area in management, that focus on that and insert and define the process and the procedures to organize and analyze particular data in management. Rafa Albaldawi said that if there exists an effect of the number of students in the class for the implementation of accountability terms in the lectures in this field. I think its focus on teaching process, and in the learning process.

Prof. Riccardo Mussari

I think that I can give a double side the answer to this question. Certainly, we all here are different person. We are Professor, expert, management in public sector, and university, but when we personally teach, we express this concept, we try to teach all students what they have a right to know. Our obligation is always in terms of opportunity to learn and to know respectively, but I believe that this kind of content (the second side of the answer) is not strictly or cannot be exclusively reduced to a managerial interpretation. I put into the slide social relationship, that is a very broad relation and a very large concept that means essentially, that we need in order to survive as an organization we really need to establish to know it, we exchange information, even when we are not obliged to that, and when to accept to receive feedback, a judgement. It's not a one-way relationship. It's the point. There is a social relationship where there is not a one-way.

Prof. Paulo Resende da Silva

Thank you. So, anyone who wish to add some additional comments or questions you.

Prof. Riccardo Mussari

I see a question in the chat about responsibility of individuals. I think that first of all, not to be a matter of culture of organization. There are some accountability relationships that are mandatory. When we say mandatory, it is the law or a regulation or norms that establish subjects, content and sometimes also channels and sometimes also language but I really wish to go to overcome this perspective. There is also this perspective, I'm not saying that mandatory is not important. Mandatory is particularly important. But in the culture of an organization and in the culture of university, they should be the value of accountability. So, accountability can be like a value, but the term means that contributes to determine the culture of an organization.

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Prof. Paulo Resende da Silva

We'll go for the next presentation. And in the end, if exist additional questions, we can give the answer and have discussion. Professor Pasquale, go to present presentation with the topic of financial accountability in Higher Education.

Prof. Pasquale Ruggiero

First of all, thanks a lot for the older participant in the webinar for the time that you give us the listening, what we are going to say Professor Mussari, before, and now I'm going to speak about financial accountability in higher education. Before starting I want to say and I want to be really precise, that about the idea that in my presentation, following and using the framework adopted by Prof. Riccardo before, what am I going to discuss is what, why, for who and for whom is financial accountability used in higher education. I try to start with another concept.

If we think about the word "accountability" is made by account and ability. If we consider these, there is another aspect that it's really relevant is the ability to do what so the concept of accountability, there is an assumption underlying the case, we should know since the beginning, which is the objective that we need to reach, because we need to be accountable for demonstrating our capacity to pursue and to reach the certain objectives. So, this should be quite clear in our mind, when we speak about accountability, and also speaking about the concept of autonomy, we should be autonomous, in organizing our activity to pursue a certain objective. In that case, we can be accountable.

Moving on the financial accountability, what we should clarify is, for what we are accountable, and we are accountable for the financial resources, we are accountable in using the financial resources. But as you can see, in this slide, we need to make a big distinction when we speak about the financial resources, because in general, when we speak about accountability, we have the perception that the accountability is something that exists afterward. That means I make an action and then I'm accountable in reporting what I did know. When you speak about financial resources, especially in the public sector, and also in the higher education institutions, what is relevant that we need to understand here is that we are accountable since the beginning of the spending process. That means we are accountable also about the decisions and the location of the financial resources. As you can see from the slides, when we speak about the accountability for work, in terms of financial resources, there is an ex-ante that means before the spending, the money that we will spend in the future, and ex-post afterwards the process of spending about how for what we spend the money that we had available.

When we speak about financial accountability, we need to make a big distinction because we have an ex-ante and ex-post ability. They are exactly the opposite. They are perfectly linked. Because in the public sector, you can spend something if you have the power, the authority and the money has been allocated to you to be able to spend that money for something. If we accept this distinction, we need to make another clarification.

Another distinction that it's important, why we need to be accountable. As Professor Mussari said before, we can be accountable, and we are accountable in the public sector. for compliance purposes. What do I want to stress is, when we say we are accountable for compliance purposes, the compliance, it's something that exists, not only in front of external actors, but could be something that we define internally, could be an internal regulation? . For example, I gave you an example of my university in Siena, in our accounting regulation, there is written that we should produce a mid-term report in May, where we declare how the university is going on, from the financial point of view. It's not the external actor that is asking us to give the account, but we are accountable in front of ourselves, because we need to know how the process are going on. So, we should really beside the idea that the accountability is just something that exists in front of third parties, If we accept this is quite clear that the objective of the accountability processes are not the compliance are the control and the coordination purposes. These are much more relevant than the compliance, because if I accept the idea that I'm accountable in front of myself, the main idea is, I don't want to be complying with what I decided, I want to coordinate my activity internally. This is the main aspects that we need to take into consideration when we speak about accountability in higher education, other aspects, and these make clear what I said before, we are accountable externally, in front of the ministry, in front of the other funders, in front of the students, in

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front of the parents of the students that potentially pay the fee in order to enroll their children in university and we are accountable in front of the citizens, because most of the finance of the university is funded through the taxation. We are accountable externally in front of many different people. Just to say, because in the previous presentation, there was an example, we could be accountable, also in front of the local firms, just because of the total mission of the university. We are responsible in fostering the capacity of the local economy to increase to grow. There are different aspects because we are accountable in front of external actors.

There are other aspects that are much more related to the coordination purposes, we are accountable internally. Because internally, we are accountable in in front of the different departments, and we are accountable in front of the different autonomous center of responsibility that have the power to spend the money that they have available. Why we are accountable. We are accountable, not because I want to know, for example, I don't want to know how the money is spent by the Department of Economics. But I want to know how the Department of Economics spend the money, because that information could give me the idea that we could make something together with the Department of Economics. If the Department of Economics spend the money for some infrastructure, instead of duplicating the infrastructure, I can make an agreement with them in order to share the amount of money that we should spend and this means a save of money for both of us. This is not compliance. This is of course coordination. We can coordinate since the beginning are locating properly the money that we should spend. So, this is the idea and I totally agree with Professor Mussari that when we speak about the accountability, and the compliance, it's only one part of the story, maybe the most important part of this story is related to the coordination.

Another aspect that we need to take into consideration is when we speak about accountability, and if we accept the idea that the ex-ante and the ex-post are related to each other, through the accountability processes, we are linking the tie. This is another aspect that we need to take into consideration. Because otherwise we consider the accountability as something that exists itself in a certain moment. If we accept the distinction, excellent exposed accountability means that the process of accountability is able to link the time the past with the future, or the present with a future that will be afterward that do not exist yet. But it's very relevant and this is quite a good example, in order to understand why we say that this is coordination.

Another aspect, Professor Mussari, before spoke about the means in terms of language and in terms of channel of communication. I give you some examples. Because we speak about financial accountability, of course, language, which is the language, it's financial accountability. This is quite important. why I'm saying this because if we remember, the second part of the word of accountability, we speak about ability. This ability could be related also about the possibility to speak, and to understand the language that we use in order to be accountable. For example, when I have to speak with my Rector, and we speak about financial resources, the rector is a professor in biology and could be difficult for him to participate in the process, because it's not really aware of the financial accounting language. The language is quite relevant, because make different the ability of the people to be accountable which is the channel of communication.

The channel of communication related to the financial accountability and is the accounting system, the accounting reporting. I want to stress reporting, not reports, because it's not an object, is a channel and the channel give you the idea of the movement. It's not the accounting system and reports, is the accounting system related to reporting process. In terms of different possibilities, because if we look to the previous slide, the language is financial accountability. There is only one choice for the financial accounting that is the language. But it's different, because, for example, we could use different bases in order to have a specific language and this is much more technical. But just to give you the idea why, Professor Mussari before said, we need to customize the language according to the object and the objective, I would have done of the accountability process. When you say financial accounting, you can speak about accounting health, according to the cash basis, the obligation basis, the accrual basis, three different languages within the general language of financial accounting, and you need to explain which one you're using. Because different is the object that you're looking if you're on a different basis, which is the situation in the Italian system, of course, there is a mixture because at the same time, you're interested in understanding how you use the resources, but also how much you have

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available in terms of money. So, it's not only a problem of using the resources, but it's also worth the problem of having the money available in the future, not depending on the use of that resources, okay.

So, initially, for example, we have at the same time, the accrual-based accounting, as I show you in some minutes, and we have also the obligation basis, and we have also a document that speak about the cash of the university. Why all these and this is another idea because Professor Mussari was speaking before about the social relationship. This is a social relationship because the accounting system of my university is functional, to the result of the governmental accounting, and of the national accounting. If we want to exchange information with the other two system, how we should use the same language. It's a problem of coordination, even not between the people, but even between the systems and in order to coordinate the system, you need to coordinate the language. The accountability is quite complex. This means that the people that is accountable should change the language according to the party that we are speaking with. This is the accountability, ability in order to be accountable. Because if I speak something, saying something with the wrong language, I'm not accountable, because I'm not giving the account. In terms of budget, I give you an example the budget. In terms of language, we use the accrual-based accounting. So, we focus on the use of the financial resources. In terms of period of reference, we have nearly budget, but we have to move to your budget. This means that we are thinking about the future, not the future that the financially. But, for example, now, I'm managing the process for the approval of the budget for the 2024. I'm looking to the future, and I'm linking my actual situation with the future, and I'm accountable, not for the result. But I'm accountable for the idea of the future that I have in mind that I translate in my documents. It's not the document, it is the idea behind the documents that are accountable, because the judgment is on the idea not on the result.

Going back to the previous if you remember, Professor Riccardo showed you something related to the judgment, what you judge, in principle, you do not judge the number you judge the idea. In terms of financial statement, the language used is the accrual-based accounting, and what we produce is a balance sheet and income statement, but also a cash flow statement. So, we are interested to the object that the financial resources, but we are interested in terms of spending the resources, the cash flow, and using the resources, the balance sheet, and the income statement. For in general, even if we have a balance sheet and income statement, we need to produce we need in terms of obligation, we have to we must produce to the Ministry of Education, a financial based accounting reports, because we need to participate to the national accounting and to the government accounting that are mainly based today financial based accounting when our government need to be accountable in front of the EU.

As you can see, a specific accountability relationship that exists in a single University is related to an accountability process that is oversold condition and these make everything much more complicated. In terms of this is my last slides. I think, just to give you some idea about the process. In general, we are already in the process of the budget. We are preparing a document that is really third to the 2022. financial year. But we are already in the new process of producing the budget. What happened in general in July, August, we have a meeting between director of the university, the accounting department, and with me at that time, the delegates to the budget, and the other delegates of the rector, because the main idea is, we should provide an idea about the allocation of the resources in the future, how we decide, it's not like we decide itself without any idea. We're a ministry plan, but we have also a strategic plan and we have already a multi-year plan from the previous year. This means that we have to link the past with the future. We are accountable in this in the capacity to be able to make this then we formulate some hypothesis, some proposals, and we speak with the academic departments and the administrative center of responsibility. Why? Because what we think need to be affordable. What is in the university is done by the department that the center of responsibility. It's not the rector that make the lecture, the lecture made by the department is not director that make research is made by the department is not director that purchase books or pay the fee for the online journal are the center of responsibility to make the job. These days, you already see a coordination, a coordination that is related to the translation of what is the strategy in what is the operation to carry out in the future.

As you can see, there are two circles on these subjects. Because it's a let me say, a recurring cycle, because we have some idea, then we test how much is doable, then we go back, because potentially, something is not doable this year, will be doable in the next year. So we rephrase our ideas, then we have, as you can see, a budget proposal, the project

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proposal should be validated, first of all, by the external auditors, and then is communicated for the discussion with the academics in it, and also with the students council. At the end, what we do, and all these happen between October and December, early December, because at the end, everything should be approved by the board of directors. This is more or less the process, then we go on, because at the beginning of January of the next year, we start preparing the reports, the financial reports that should be approved in Italy by the end of April and that one is the time for comparing our forecast with the result that we had for the previous year and this is the reason why we decided to have a mid-term statement in May, because at that time, we have the result of the previous year, the first five months of managing the budget in the new here, and we can start doing some judgment. What is relevant that you see from this slide is that in the process in the channel, as Professor Mussari said before, there are many people with different culture, with different ideas and with different objective. If you agree on this, the channel need to coordinate all these people. That means to have a budget, that is a good compromise that satisfy everybody, even the ministry that receive the accounts externally.

As you can see, accountability is something much more than to be compliant. If you use the accountability for compliance purposes, you are wasting an opportunity, because you do not understand that you link people, you link time and your link the interest of the people together in order to reach the same objective. So, you need to understand that to start in order to be accountable, you need to define an objective, and you are responsible for that objective, because otherwise you are responsible just for the process, not for the result. Thanks a lot.

Prof. Paulo Resende da Silva

Thank you, Pasquale. We have some comments and important information that you will receive from two colleagues from Iraq and the second is with Ali A. Aldhalemi that is very similar with the comments that have been sending to me. It's about the resource funds that are coming to the university and the higher education institution in Iraq. Firstly, the second comment means that the only funding for the education purpose not for the research and its public funding and Rafa identifies something that they are crucial that in some way. It's not allowed to receive money from the private sector or from the citizens in public universities, but it's only public funds. This is not mean that we don't need accountability. So, accountability is not connected to source of the funds, and it is connected to management and improve the quality of the management and the applications of the funds and all the resources that university. Pasquale identified something very interesting that I will go to remember ex- ante and ex-post, this is very important to look to this process. Pasquale and Riccardo, do you wish to give some comments about the reason of resources?

Prof. Riccardo Mussari

If I'm quite known professor, if I want to do research, using funds, I have to gain them. I mean, University of Siena does not give me funds, simply because I asked for funds. I cannot say you're right, please give me funds, because I want to do this research. There is always competition for funds and contain the funds that comes from University of Siena direct to single professor. Other is department to single Professor are not so much. We try to find funds outside the university. So, we have competition for funds that are given by the Minister of Education. But even those funds are not so large considering the number of university and the number of professors and teams, let's assume that we have in Italy. We compete at European level, very often building, I'm in cooperation with many other university departments, colleagues, and these project, what is this project? This project is the result of a competition that we run all together in order to receive funds, in order to do what we promised to do is the classical example. These are specific projects, not exactly what we have in mind for a research project. That is the classical example of what happens in practice with a manual in the university of Siena. I would never add the possibility to stay with you and to do what we are doing together.

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Prof. Pasquale Ruggiero

I want to add something related to the comments, but from a different perspective. In my idea of reading the comments, we could summarize saying. This is not downloadable in our system, and therefore we can't. I want to give a different idea about the tools. Because this is an idea where we accept that a tool is neutral. I invite you to think that any tool is not neutral. When you adopt something, that tool is part of the social relation, and is able to affect the behavior of the people. So even if you can do something, to adopt a tool that could be an "accountability tool", could be the way through which you can force the change in the social relationship. Don't think that the tool is neutral is part of the story. Because otherwise without internet, we can do the job today. So, the tool is not neutral, influence our behavior because without zoom, we cannot stay together today and to speak about accountability. So, it's not a new term. We could have the tool but if it doesn't work, it affects us and do not depend for us depends on the tool. I answered to change also only same please the way of thinking that they are not neutral. They are part of humans. We comply all the time, there is too much technology in our life. This means that we are giving to the technology role. Because otherwise we should say, if it is just neutral, that we can decide easily to avoid the use of technology, we can't. So, it's not neutral anymore.

Prof. Paulo Resende da Silva

Thank you, Pasquale. In the last webinar, we will be focusing management models and we focus on this particular situation. But every organization's need to develop the strategy and also to develop and implement some orientations to give a load in between commerce and the market; and this is a marketing process to sell our service and our product and features. It is a service and a product that you can sell in the market. But it's something that we need to develop and to implement, to enlarge our capacity to improve the financial funding resource of the institution, and other kinds of possibilities to our institutions.

I go to only to share one thing to remember to all of the participants, we have our webpage, and we are now the until the last webinar here and you can watch it again. We have some additional information in all these three webinars that we have in the past.

So, thank you again, to all of you. Thank you again, Professor Riccardo and Professor Pasquale for your involvement and for your engagement in this webinar. Next week, we go to have the fifth webinar about the main topic" trends on higher education and the internationalization of the higher education" that will be presented by Bologna University.

See you next week and take care.

Bye.

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