



## Review

## Sustainability reporting in higher education: a comprehensive review of the recent literature and paths for further research

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## ARTICLE INFO

## Article history:

Received 31 March 2014

Received in revised form

6 August 2014

Accepted 14 September 2014

Available online 30 September 2014

## Keywords:

Sustainability reporting

Higher education

Organisational change

Sustainability assessment

Sustainability indicators

Literature review

## ABSTRACT

Over the last decade, sustainability reporting (SR) has gained importance in both profit and non-profit environments. In spite of the slowly emerging trend of SR in higher education, it is still unclear for certain actors within this field what SR entails. This paper offers a comprehensive review of the existing literature on SR in higher education, aimed at providing guidance on the topic, uncovering gaps and inconsistencies in the literature, and finding new paths for research. The findings show that the topic of SR has been approached in a rather fragmented way in the literature, while the scientific field would benefit from more in-depth studies, preferably supplemented by empirical evidence. Important issues for future research are: the potential of SR for organisational change, the influence of stakeholder engagement processes on SR, the link between SR and general sustainability management, and the link between existing reporting indicators, tools, and management standards. Structuring and defining these topics can stimulate scholars to further study them in depth, leading to a better understanding of the dynamics of the reporting process, and in a broader sense of the process of sustainability integration in higher education.

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## 1. Introduction

Concerns about the impact of human activities on our natural, social, and economical environment have led to a worldwide claim towards organisations for accountability, transparency and stakeholder engagement (Daub, 2007). While internal and external stakeholders are increasingly asking organisations to demonstrate their contributions to a sustainable society (Perrini, 2005), the organisations themselves are also becoming more interested in voluntarily engaging with their stakeholders, and taking their concerns and demands into account (Cooper and Owen, 2007). The process of sustainability reporting (SR) provides ways to meet these changing needs, by offering organisations the possibility to transparently communicate their values, actions, and performance towards sustainable development (SD) to various stakeholders (Joseph, 2012).

Especially in the corporate world, there has been an upsurge of SR over the last decades (Daub, 2007). The increase in corporate SR can be seen when looking at the world's 250 largest companies: while in 1999, only 35% of them reported on their corporate social responsibility (CSR) activities, in 2013, 93% of these organisations compiled sustainability reports (KPMG, 2013). Crespy and Miller (2011) indicate that it is from the viewpoint of fairness that the private, public, and NGO sector should share a concern for increased disclosure of organisational activity. However, within the recent literature, only a few papers (partly) address SR by public authorities and non-governmental organisations (NGOs) (Hahn and Kühnen, 2013). The 2010 launch of an NGO sector supplement to the Global Reporting Initiative (GRI) Sustainability Guidelines, identifying issues and indicators specific to this sector, showed that not solely corporations are interested in reporting on their sustainability performance (K. R. Jones and Mucha, 2013). Nevertheless, a comparative study of SR between NGOs and multinational corporations (MNCs) showed that the NGO sector lags far behind the private sector when it comes to organising and governing for SD, e.g. in terms of reporting on SD activities, having a sustainability unit, or external verification of sustainability reports (Crespy and Miller, 2011).

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SD disclosure within the public sector mainly has to do with identifying “high level commitments” and re-defining public objectives through an SD lens, with the purpose of leading to good housekeeping and to the definition of SD policies and action plans (Ball and Grubnic, 2007). Although a whole array of education and research institutes belong to the public sector, the education sector, and more specifically higher education (HE), is often discussed separately in the SD debate. HE holds an important societal position as an educator of future leaders and policy makers, and therefore has a large potential for enabling change towards SD (De Lange, 2013).

Following the upsurge of SR in the corporate world (Aras and Crowther, 2008; Daub, 2007; Kolk, 2010), some higher education institutions (HEIs) have started reporting on their SD activities. However, Lozano (2011) showed that SR is still in its early stages in HEIs, both because of the lack of a substantial number of institutions reporting, and because of the low quality of the reporting outcomes. The GRI Disclosure Database included the first sustainability report from the university sector in 2001 (on a total number of 125 sustainability reports added). By the end of 2012, this number slowly increased to 33 reports (on a total number of 3546 reports added to the database). Parallel to the low numbers of HEIs publishing sustainability reports, only a low number of scientific studies are currently addressing the topic of SR in HE (Fonseca et al., 2011).

In order to facilitate further research on SR in HEIs, this paper presents a comprehensive literature review on the current state of the research on this emerging topic. It is aimed at uncovering gaps and inconsistencies in the literature and finding new paths for research. Karatzoglou (2013) provided a general, quantitative overview of the recent literature from the field of Higher Education for Sustainable Development (HESD). The author detected a need for in-depth studies with a large level of abstraction, so the results are transferable to other HEIs, and hence offer an added value to the field of HESD.

Concept-centric literature reviews aimed at structuring the literature around certain topics or concepts (Webster and Watson, 2002) from the field of HESD are rather rare. Recent examples include Wiek et al.'s (2011) review of key competencies for SD in HE, Vaughter et al.'s (2013) review of research on SD in post-secondary education, and Gräsel et al.'s (2013) “Outlook on Research in Education for SD”, discussing the topics of

competencies, steering and institutionalisation, and innovation transfer. Our paper aims at systematically collecting and critically analysing the existing contributions on the concept of SR in HE. The main research questions addressed in this review are:

- What are the basic elements of sustainability reporting in higher education?
- What are the emerging issues in research on sustainability reporting in higher education?
- What are the main paths for further research on sustainability reporting in higher education?

In the next sections, the following topics will be addressed: Section 2 covers the research methodology used within this paper; the findings and discussion on the different research streams will be outlined in Section 3, along with potential directions for further research; and Section 4 provides the conclusions.

## 2. Research methods

Effective literature reviews facilitate theory development, point out areas where research is needed, and close areas where a plethora of research exists (Webster and Watson, 2002). As a literature review consists of a systematic, explicit, and reproducible method (Fink, 2005), the properties of the method applied in this research will be discussed in this section. First, the SR terminology used in this review is introduced. Afterwards, the selection of databases, timing, and search terms, the selection and classification of the articles, and the method of analysis are presented, in order to provide guidance on the systematic approach and to increase reproducibility. Finally, before moving to the findings and discussion, the limitations of the research are discussed.

### 2.1. Basic terminology of sustainability reporting

According to the Global Reporting Initiative (GRI) (2011: 3), the process of SR can be defined as: “the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development”. This implies that, besides functioning as a tool for communication and stakeholder engagement, SR can also be

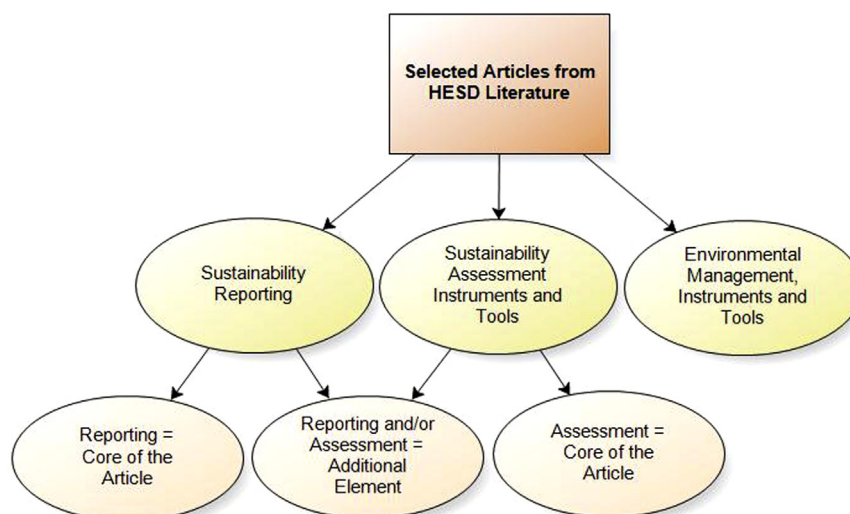


Fig. 1. Preliminary thematic classification of articles included in literature review.

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