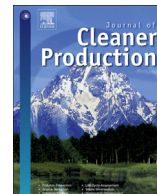




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Diffusion of sustainability reporting in universities: current situation and future perspectives

María del Mar Alonso-Almeida^{a,*}, Frederic Marimon^b, Fernando Casani^a,
Jesús Rodríguez-Pomeda^a

^a Universidad Autónoma de Madrid, Department of Business Organization, and Research Institute on Higher Education and Science (INAEUC), Madrid, Spain

^b Universitat Internacional de Catalunya, Facultat de Ciències Econòmiques i Socials, Departament d'Economia i Organització d'Empreses, Barcelona, Spain

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ABSTRACT

Universities play a key role in the development of society, and their involvement in sustainable development will be crucial in changing current practices in society towards sustainable development. Thus, information about the measures and actions taken towards sustainable development needs to be communicated to all university stakeholders. Sustainability reporting is a voluntary tool for disclosing efforts towards sustainable development, but little research has analysed the diffusion of sustainability reporting among universities. This study uses a combination of qualitative and quantitative methods to explain the worldwide diffusion of sustainability reporting in universities. At the macro level, regressions using logistic curves showed the stage of diffusion regarding sustainability reporting for different regions around the world. At the micro level, two types of data were analysed to assess the sustainable practices used among universities: (i) data from the Global Reporting Initiative (GRI) sustainability reporting database and (ii) sustainability reports from the GRI database. The results indicate that the diffusion of sustainability reporting is still at an early stage in universities, and no massive diffusion is expected based on the current data, despite the increasing concerns about sustainability in young people and other university stakeholders. Some actions need to be taken to persuade universities to adopt reporting standards and to highlight the benefits and necessity of sustainability reporting. Some European universities, which are the most active universities in providing sustainability reports, have improved their visibility by adopting the GRI, thus increasing their endowments and facilitating their ability to raise funds for future sustainability activities.

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1. Introduction

During the past decade, companies worldwide have adopted sustainability reporting (SR) in response to stakeholders' demands and in an effort to legitimize their business strategies, particularly in light of the on-going financial crisis (Lozano and Huisinigh, 2011; Alonso-Almeida et al., 2012; Lozano, 2013). Primary stakeholders are examining business activities in detail and are demanding more reliable information to evaluate firms (Prado-Lorenzo et al., 2009).

The Global Reporting Initiative (GRI) produces the most widely used global standards for sustainability reporting worldwide (e.g., Prado-Lorenzo et al., 2009; Tsang et al., 2009; Brown et al., 2009; Levy et al., 2010; Marimon et al., 2012). Research on the diffusion of the GRI reporting standards has shown that companies with

greater visibility and levels of pollution are the pioneers in the voluntary, open disclosure of company data (Outtes Wanderley et al., 2008; Alonso-Almeida et al., 2012).

Society is increasingly sensitive about issues related to sustainable development (SD) (Lozano et al., 2013) and there is no doubt that the university contributes to explaining the phenomenon (Ferrer-Balas et al., 2009). Thus, society is beginning to demand information from other organisations, such as public agencies and universities. Universities, in particular, play a key role in society by preparing future graduates who will manage companies and other organisations, create new companies and become future leaders (Cornelius et al., 2007). In light of the world's complex challenges, universities have a twofold mission: provide students with new competences to create a more sustainable society and reduce the environmental impact of their operations (Disterheft et al., 2012). In this way, SR provides a useful means of communicating universities' efforts and sustainable progress to the university community (Lozano, 2011). Nevertheless, as this author suggests, the diffusion

* Corresponding author.

E-mail address: mar.alonso@uam.es (M.delM. Alonso-Almeida).

of SR among universities is in an early stage, and more research is required to elucidate what SD entails and to promote SR in universities.

To address this research gap, this exploratory work uses a combination of qualitative and quantitative methods to achieve three main objectives. First, at the macro level, regressions of temporal series of available data adjusted to logistic curves are used to explain and predict the diffusion of the GRI reporting standards in universities on a global scale. Second, a descriptive analysis of the diffusion of the GRI reporting standards is used to describe different patterns regarding the current use of reporting standards. Finally, two case studies are analysed to identify the dimensions of SD and SR in the diffusion of the GRI reporting standards. This study focuses on the GRI reporting standards because they are the most prevalent standards for sustainability reporting and, after ISO 14001, are the most influential reporting standards with regard to social responsibility (Berman et al., 2003).

This study contributes to the extant research in three ways. First, it increases the understanding of the diffusion of SR in universities. Second, this research provides an exploratory descriptive analysis of the diffusion of the GRI reporting standards worldwide by analysing data on universities on both the macro and micro level. Finally, it identifies future trends in the diffusion of the GRI reporting standards in universities.

The remainder of the paper is organised as follows. First, a framework for SD in universities and a model for studying SD in universities are presented. The methodology and data analysis are then explained, including a presentation and analysis of the case studies. Next, a section is devoted to the study's results. Finally, the conclusions are presented, along with a discussion of the study's limitations and suggestions for future lines of research.

2. Framework for sustainable development in universities

The most accepted definition of SD is contained in the document "Our Common Future", by the World Commission on Environment and Development: "Sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987: 37). Over time, a vast body of literature has emerged that has addressed different aspects of this concept.

In the field of education, the concept of "education for sustainable development (ESD)" was established at the Summit on SD held in Johannesburg, South Africa, in 2002. In December of the same year, the United Nations General Assembly adopted a resolution to establish a United Nations Decade of EDS, spanning from 2005 to 2014. During this period of time and after multiple conferences, great efforts have been made to transform traditional environmental education into EDS (Jickling and Wals, 2008).

Since 2002, many higher education institutions have joined this process of expanding sustainability principles, but there is still much progress to be made. Owing to their institutional relevance, universities are well placed to deliver the message of SD to a wide audience (Filho, 2010). Universities, which aim to educate and prepare future decision makers, play a key role in creating new mental paradigms related to sustainability. Several initiatives are contributing to the development of the sustainability science through the collaboration of several prestigious universities, such as Alliance for Global Sustainability, Integrated Research for Science Sustainability and the International Network for Sustainability Science (Yarime et al., 2012).

Various national and international declarations concerning sustainable development in higher education have been developed over time, and numerous universities all over the world have signed them. The most important of these declarations have been

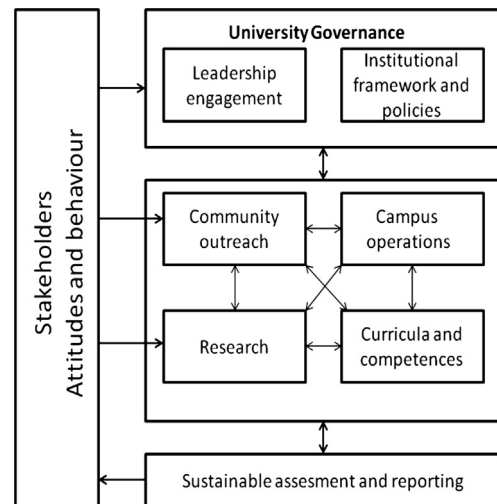


Fig. 1. Model for sustainable development in universities.
Source: Adapted from Lozano (2006) and Lozano et al. (2013).

the declarations of Tbilisi, Talloires, Halifax, and Lünenburg as well as the COPERNICUS charter (Wright, 2004). More recently, at the UN Conference on SD in 2012, known as Rio+20, the commitment of higher education institutions to the development of sustainable practices was discussed, and a Declaration¹, to be signed voluntarily by universities, was drafted. By signing the Declaration, an institution commits to teach concepts related to SD, encourage research on development issues, support sustainability efforts and engage with and share its results through international SR frameworks.

As shown in Fig. 1, higher education institutions promote SD by transforming their own missions, restructuring their curricula, modifying their research programs, introducing new ways to live on their campuses, promoting community engagement and outreach (Wals, 2014) and, finally, assessing and reporting these activities to stakeholders.

2.1. Sustainable development in universities

The Global University Network for Innovation has published a series of research compilations on the social commitment of universities (GUNI, 2014, 2012, 2008). The reports examine the sustainability activities in various regions and geographical areas and identify the main barriers that universities face in contributing to the sustainability paradigm. The reports show that sustainable development in higher education institutions requires not only making statements and preparing documents but also taking concrete actions.

Regarding institutions' curricula and competences, ESD seeks to shift the focus on both teaching and learning processes by integrating principles, values and practices related to SD. Although an increasing number of universities are incorporating topics related to SD into their curricula, teaching students about sustainability is considered to be a difficult task. Lozano (2010) analysed 5800 course descriptions from 19 of the 28 schools at Cardiff University and concluded that to better incorporate SD into education curricula, a more balanced, holistic and trans-disciplinary approach is needed. In this regard, the Sustainability Tool for Assessing Sustainability in UNiversities' Curricula Holistically (STAUNCH[®]) has

¹ <http://www.uncsd2012.org/index.php?page=view&nr=341&type=12&menu=35> Accessed September 13, 2013.

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