THE STATE OF SUSTAINABILITY REPORTING IN EUROPEAN UNIVERSITIES

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Abstract

Although there have been calls for universities to report their Sustainability performance, currently a limited number of universities provide Sustainability reports, and an even lesser number base their reports on the Global Reporting Initiative (GRI) Sustainability Guidelines.

This article assesses the sustainability reports from six European universities that follow the GRI guidelines. The comparison was made using the Graphical Assessment of Sustainability in Universities (GASU) tool, which allows a relatively easy comparison of Sustainability performance of reports.

The results show that sustainability reporting in universities is still in its early stages (both in numbers of institutions reporting and in level of reporting) when compared to sustainability reporting in corporations. Universities could learn from the experiences of corporate sustainability reporting efforts, and incorporate them into their efforts as learning organisations to better align their systems with sustainability.

Keywords

Sustainability reporting, Global Reporting Initiative (GRI) guidelines, Graphical Assessment of Sustainability in Universities (GASU)

1. Introduction

During the last decade an increasing number of higher education institutions (HEIs) have been engaged in incorporating and institutionalizing sustainability into their curricula, research, operations, outreach, and assessment and reporting (Calder & Clugston, 2003;

Cortese, 2003; Lozano-Ros, 2003). This paper focuses on a comparative analysis of twelve universities that are reporting their sustainability efforts.

Sustainability reporting is a voluntary activity with two general purposes: (1) to assess the current state of an organisation's economic, environmental and social dimensions, and (2) to communicate a company's efforts and Sustainability progress to their stakeholders (Dalal-Clayton & Bass, 2002; Hamann, 2003). In the last ten years there has been an increase on companies publishing sustainability reports (ACCA, 2004; GRI, 2009; Morhardt, Baird, & Freeman, 2002), mainly trans-national corporations (ACCA, 2004; Ball, Owen, & Gray, 2000).

Dalal-Clayton and Bass (2002), and Cole (2003) offer a comprehensive list of sustainability reporting guidelines, with their advantages and disadvantages. The most widely used guidelines include: the ISO 14000 series (especially ISO 14031) and EMAS; the Social Accountability 8000 standard (SAI, 2007); and the GRI Sustainability Guidelines (GRI, 2002b, 2006).

In the particular case of universities Shriberg (2002) offers a comparison of the different guidelines developed. Some examples include the National Wildlife Federation's State of the Campus Environment, the Sustainability Assessment Questionnaire, Higher Education 21's Sustainability Indicators, and the Auditing Instrument for Sustainable Higher Education (AISHE).

Among the different guidelines the GRI Sustainability Guidelines offers one of the best options (Hussey, Kirsop, & Meissen, 2001; Lozano, 2006; Morhardt, et al., 2002). However, the GRI guidelines were not developed for universities (Cole, 2003). Therefore, they need to be modified and complemented to include the core competence of universities, the Educational Dimension; as proposed by Lozano (2006).

2 Methodology

The author searched for those institutions that had published sustainability reports, preferably following the GRI guidelines. The sources included were universities websites, the GRI corporate register website (UNCG, 2003), and the list provided by Lozano (2006). Only six European universities (see Table 1) were found that publish sustainability reports as standalone documents addressing the economic, environmental, and social dimensions.

Table 1 Universities that have published full sustainability reports

Institution	***Date of publication***	***Number of pages***	***Reference***
University of Birmingham, UK	2008	18	(University of Birmingham, 2009)
*University of Natural Resources and Applied Life Sciences (BOKU), Vienna, Austria**	2005	194	(BOKU, 2005)
Florida University, Spain	2009	63	(Florida Universitària, 2009)
Gothenburg University, Sweden	2009	34	(Göteborgs universitet, 2009)
University of Leuphana, Lüneburg, Germany	2007	60	(Leuphana University, 2007)
*University of Santiago de Compostela (USC), Spain***	2006	220	(USC, 2007)

* BOKU published sustainability reports from 2005 to 2007 (GRI, 2009)

** USC published sustainability reports from 2004 to 2006 (GRI, 2009)

Table 1 shows the large variation in the number of pages of the reports, with an average of 98 pages. To help assess them more systematically, the Graphical Assessment of Sustainability in Universities (GASU) tool was used (see Lozano, 2006). GASU[1] allows an easy comparison of Sustainability performance of reports, which can help university leaders, sustainability champions, and other individuals to compare and benchmark their sustainability performance with relative ease.

GASU is based on the GRI 2002 guidelines (GRI, 2002a), with an additional Educational dimension, as shown in Table 2. This results in 126 indicators: 10 core and 3 additional economic indicators, 16 core and 19 additional environmental indicators, 24 core and 24 additional social[2] indicators, and 10 core and 20 additional educational indicators.

Table 2 The modified GRI Guidelines for Universities

	Category	**Aspect**

[1] GASU is based upon the data available. Its results reflect the performance of the report, which may differ from the actual sustainability activities in the university.

[2] The product responsibility category in the social performance indicators is not considered to be of great importance for universities.

Economic	Direct Economic Impacts	Customers Suppliers Employees Providers of capital Public sector
Environmental	Environmental	Materials Energy Water Biodiversity Emissions, effluents, and waste Suppliers Products and services Compliance Transport Overall
Social	Labour Practices and Decent Work	Employment Labour/management relations Health and safety Training and education Diversity and opportunity

	Human rights	Strategy and management Non-discrimination Freedom of association and collective bargaining Child labour Forced and compulsory labour Disciplinary practices Security practices Indigenous rights
	Society	Community Bribery and corruption Political contributions Competition and pricing
	Product responsibility	Customer health and safety Products and services Advertising Respect for privacy
Educational	Curriculum	SD incorporation in the curricula SD capacity building SD monitoring in curricula Administrative support
	Research	Research in general Grants Publications and products Programs and centres
	Service	Community activity and service Service learning

Source: Lozano (2006)

Each indictor is graded using the following range:

0. There is a total lack of information for the indicator;
1. The information presented is of poor performance, equivalent to around 25% of the required full information;
2. The information presented is of regular performance, equivalent of around 50% of the full information required by the indicator;
3. The information presented is considered to be of good performance, equivalent of around 75%;
4. The information has an excellent performance; this grade totally fulfils what the indicator asks for.

Once all the indicators in the report have been graded, they are added and divided by the maximum grade achievable for each dimension (44 for economic, 45 for environmental, 134 for social, and 83 for educational). This gives the relative performance in each of the dimensions, e.g. if the economic dimension would have had a 22, then itss relative performance would be 50%.

The results are presented in nine charts: one general chart, which presents the performance of economic, environmental, social and educational dimensions; one for the economic dimension; one for the environmental dimension; five for the social dimension (one overall, one for the labour practices and decent work, one for human rights, one for society, and one for product responsibility); and one for the educational dimension.

3 Methodology

The reports from the selected universities were graded according to the aforementioned range. The results from the analysis are presented in Tables 3 to 7. To maintain the size of this paper reasonable, the results for the social and educational dimensions are presented in a condensed form, *i.e.* only their sub-categories.

Table 3 presents the results of the Economic dimension, where it can be seen that there is an emphasis on customers and suppliers. Since universities do not report directly for customer and supplier, in the analysis the respective equivalents were considered to be income and expenditure. In general there is a similar percentage of reporting in both. Only one university (Florida) reports on the Employees indicator, which refers to the total payroll

and benefits. One university (Florida) reports on its providers of capital, focusing primarily on their debt and borrowings.

Table 3 Results from the GASU analysis: Economic dimension

Institution	**Customers**	**Suppliers**	**Employees**	**Providers of capital**	**Public sector**	**Indirect econ. impacts**
Birmingham	25%	21%	0%	0%	0%	0%
BOKU	38%	32%	0%	0%	0%	0%
Florida	38%	32%	75%	50%	0%	0%
Gothenburg	38%	32%	0%	0%	0%	0%
Leuphana	50%	43%	0%	0%	0%	0%
USC	50%	43%	0%	0%	0%	0%
Averages	39.83%	33.83%	12.50%	8.33%	0.00%	0.00%

Table 4 presents the results of the Environmental dimension. The results show that there is a strong emphasis on energy, and water usage, as well as on green house gases and waste generation. All the universities report on their material use and recycling, while three universities on their activities towards sustainability in transportation. There is limited reporting on biodiversity (usually under campus' land use), suppliers, products and services, and compliance[3].

Table 4 Results from the GASU analysis: Environmental dimension

Institution	**Materials**	**Energy**	**Water**	**Biod.**	**Emissions, etc.**	**Suppliers**	**Products and services**	**Compliance**	**Transport**	**Overall**
Birmingham	0%	11%	0%	13%	11%	0%	0%	25%	0%	0%
BOKU	38%	25%	50%	8%	28%	0%	0%	25%	100%	0%
Florida	0%	28%	50%	17%	11%	0%	0%	0%	0%	0%
Gothenburg	0%	33%	38%	0%	21%	0%	0%	0%	0%	0%
Leuphana	63%	31%	50%	6%	7%	0%	0%	0%	75%	0%
USC	0%	39%	50%	0%	45%	0%	0%	0%	100%	0%
Averages	16.83%	27.83	39.67	7.33	20.50	0.00%	0.00%	8.33%	45.83%	0.00%

[3] According to the GRI 2002 guidelines (GRI, 2002) the compliance indicator is defined as: "Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues."

Table 5 presents the results of the Social dimension, where it can be observed that there is a stronger emphasis on labour practices and decent work, mainly on employment and diversity and opportunity. Gothenburg University provides some coverage of human rights through the policies indicators. UBC provides some coverage of the society aspects, mainly through its engagement with communities. Birmingham has limited coverage of the social dimension in their reports. None of the universities report on product responsibility, but as noted by Lozano (2006) the category might not be relevant for universities.

Table 5 Results from the GASU analysis: Social dimension

Institution	**Labour Practices and Decent Work**	**Human rights**	**Society**	**Product responsibility**
Birmingham	9.76%	0.00%	3.75%	0.00%
BOKU	32.93%	1.50%	0.00%	0.00%
Florida	23.78%	0.00%	1.25%	0.00%
Gothenburg	29.27%	9.00%	2.50%	0.00%
Leuphana	24.39%	0.00%	3.75%	0.00%
USC	68.90%	4.00%	0.00%	0.00%
Averages	31.51%	2.42%	1.88%	0.00%

Table 6 shows that the coverage of the educational aspects is quite varied. This may be because they are not included in the GRI guidelines (GRI, 2002a). Birmingham and USC have some coverage of the curriculum, whilst BOKU, Gothenburg, Leuphana, and USC address the service category. There is a limited coverage in the research category. A reason for this may be that the universities focus more on curricula than on research.

Table 6 Results from the GASU analysis: Educational dimension

Institution	**Curriculum**	**Research**	**Service**
Birmingham	8.06%	2.34%	0.00%
BOKU	1.61%	2.34%	10.00%
Florida	0.00%	0.00%	0.00%
Gothenburg	1.61%	0.00%	10.00%
Leuphana	1.61%	0.00%	25.00%
USC	9.68%	2.34%	30.00%
Averages	3.76%	1.17%	12.50%

Finally, Table 7 presents the overall results of the four dimensions of the universities analysed. It can be observed that there is a varied coverage of the sustainability dimensions. In general, the strongest focus is on the economic and environmental dimensions, followed by the social dimension (with a considerable variation). The educational dimension is the least addressed (with the exception of USC). In general the level of coverage against the GRI guidelines is low.

Table 7 Results from the GASU analysis: The four Higher Education for Sustainable Development (HESD)'s dimensions. The maximum score attainable in each dimension is 100%.

Institution	**Economic**	**Environmental**	**Social**	**Educational**
Birmingham	7.95%	7.22%	3.54%	3.92%
BOKU	11.93%	28.89%	10.63%	3.92%
Florida	27.84%	5.00%	7.46%	0.00%
Gothenburg	11.93%	10.00%	12.69%	3.01%
Leuphana	15.90%	10.00%	8.02%	6.63%
USC	15.91%	30.00%	22.57%	11.75%
Averages	15.24%	15.19%	10.82%	4.87%

4 Discussion on the GASU results

The results show that currently universities tend to focus on the economic and environmental dimensions in their sustainability reports. The economic dimension might be as a result of utilising the information available in their annual reports. The focus on the environmental dimension may be from sustainability having primarily environmental connotations (see for example Atkinson, 2000; Costanza, 1991; Diesendorf, 2000; Fadeeva, 2004; Goldin & Winters, 1995; Hart, 2000; Reinhardt, 2004). It may also be, as Dresner (2002) posits, that in developed countries there is a tendency to be more concerned with environmental issues rather than with social ones. Yet another possible explanation is that environmental issues are easier to measure, while social issues tend to be less matured (Salzmann, Ionescu-Somers, & Steger, 2003), making them difficult to monitor, assess, and analyse.

Within the environmental dimension universities seem to be doing a relatively good job on their campus operations (see the proceedings of E.M.S.U., 2004, 2006, 2008), especially when focusing on material use and recycling, energy, water, transport, and emissions,

effluents, and waste. However, there is still work to be done on the biodiversity, suppliers (*e.g.* on purchasing), products and services, and compliance indicators.

For the social dimension the emphasis is being given to the indicators in the labour practices and decent work category. More explicit emphasis could be given to reporting explicitly the efforts and activities contributing to the human rights and society categories

Surprisingly, the reports on the educational dimension tend to be uneven. This may be due to the dimension not being included in the GRI guidelines (GRI, 2002a), but as discussed in the Introduction section, there have been efforts to address this.

The reports from the universities show that even the modified version of the GRI for universities could be improved. For example, on the social part a new category could be added specific for students, where the following indicators could be included: Student demographics (diversity and gender); student mobility (referring to student exchanges to other universities); work creation; and alumni relations. In the educational dimension, within the curriculum category a 'Continuing education' could be added.

5 Conclusions

Sustainability reporting offers universities a way to assess their current state in regards to economic, environmental, social, and educational dimensions. It also helps to communicate such efforts to their stakeholders (*e.g.* new students, parents, funding bodies, government departments, alumni, current students, academics, and staff).

From the different tools available the GRI guidelines provide a systematic framework that helps to depart from an environmentally biased view of sustainability. However, the original 2002 guidelines and Lozano's (2006) modification for universities could still be improved to better capture the processes and dynamics of sustainability efforts in higher education institutions.

The GASU tool has the potential to analyse universities' sustainability reports in a quick and easy manner. The results from GASU help to detect the categories and aspects where the university excels and those that could be improved.

It is surprising that, although the GRI is based in Europe, European universities have not really engaged in reporting their initiatives towards sustainability. They could learn from the experiences of corporate sustainability reporting efforts, and incorporate them into their efforts as learning organisations to better align their systems with sustainability.

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