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## **Sustainability reporting in the higher education sector – Case study of Lithuania**

*higher education; public sector; social responsibility, sustainability reporting*

*The subject of sustainability reporting in higher education is relevant in multiple areas: employment, education, organisational change, responsibility. However, there is a lack of such research in emerging markets, as sustainability reporting is typically voluntary and funding is constrained in these countries. This paper presents research on sustainability reporting in Lithuanian higher education institutions (eleven universities, six higher university schools, and 23 colleges).*

*The research methodology employed utilised analysis of disclosure sources and Global Reporting Initiative (GRI) indicators analysis. Research results showed that higher education institutions disclose sustainability information mainly for promotional and marketing reasons, targeted at the main stakeholder – current and future students. It was found that sustainability information is usually integrated in websites and performance reports; only one institution issues a separate sustainability report. Thus, sustainability reporting is not utilised as a separate theme within a communication strategy, and the opportunity of disclosing the social responsibility of higher education institutions in Lithuania is currently not exercised.*

### **I. Introduction**

In the 1970 s, international environmental education declarations, such as The Belgrade Charter (UNESCO-UNEP 1975) and the Tbilisi Declaration (UNESCO-UNEP 1977), emphasised the role of education in promoting sustainability (Fonseca et al. 2011). But declarations specifically created to target the higher education sector only started to emerge in the early 1990 s (Wright 2004). The report of the Higher Education Associations Sustainability Consortium (HEASC) – an informal network of higher education associations promoting sustainability – highlighted numerous examples of such efforts worldwide (HEASC 2008). The outcomes from the United Nations (UN) Conference on Environment and Development in Rio de Janeiro in 1992 and the UN Decade of Education for Sustainable Development (2005-2014) support the view that the drive for sustainability and education plays a crucial role in facilitating the social learning that is needed (Pigozzi 2010; Barth 2013).

There is little research about sustainability reporting in the public sector (Adams/Muir/Hoque 2014). The research is fragmented (Alonso-Almeida 2014; Guthrie/Farnetti 2008; Farnetti/Guthrie 2009; Shriberg 2002; Dagilienė/Mykolaitienė 2013). Although there are good ex-

amples of sustainability reporting in the health sector and public agencies, there is still missing information about other functions of the state.

This paper investigates sustainability reporting of education institutions as one of the structural parts of the public sector. Education is the area where innovative social changes often take place first. One of the most important roles of the public education sector is the guarantee of society's development, which also means the guarantee of economic development (Stiglitz 2004). At the same time modern higher education institutions must integrate sustainability issues into teaching and the learning process (Wals/Jickling 2002; Naeem/Neal 2012; Dahan/Senol 2012; Wright 2002; Brown/Cloke 2009; Barth 2013; Krizek et al. 2012) and to disclose and report on this information for their stakeholders (Fonseca et al. 2011; Lozano 2011; Djordjevic/Cotton 2011). Sustainability reporting is more popular in universities of Western European countries and other developed countries of liberal economies (Alonso-Almeida et al. 2014; Littledyke/Manolas/Littledyke 2013). However, there is a lack of such research in the emerging market, as sustainability reporting is voluntary.

The objective of this article is to investigate how the Lithuanian higher education institutions implement the concept of social responsibility and disclose sustainable information.

The paper is structured as follows. Section II. presents research questions and describes the research methodology employed. Section III. presents the literature review on sustainability reporting in higher education institutions. Section IV. presents the research results and discussion and section V. offers concluding remarks.

## II. Research questions and methodology

To address the scope of this paper – sustainability reporting in the higher education sector within Lithuania – two research questions have been raised:

- What are the theoretical arguments for why the education sector needs to report on sustainability?
- Empirically what sustainable information is disclosed by higher education institutions in the emerging market?

Regarding the first research question, it is crucial to establish why it is so important that the education sector reports on sustainability. Firstly, in general the public sector is unlikely to adopt comprehensive sustainability performance measures whilst they remain voluntary, and whilst there is no perceived need to be competitive in these areas (Adams et al. 2014). Secondly, thousands of universities and other education institutions are addressing sustainability issues by creating academic programs, research centres and other initiatives promoting sustainability or corporate social responsibility (Barth 2013; Fonseca 2011). However, different authors (Littledyke/Manolas/Littledyke 2013; Wals 2014; Wals/Jickling 2002) usually analyse sustainability issues from a study process (how are learning and teaching processes integrated with sustainable development?). Despite the current progress, the question whether these initiatives of sustainable development have been effective in the education sector remains unanswered. In this way it is important both to assess the current state of an institution's economic, environmental dimensions and to report on sustainability progress to their stakeholders (Lozano

2011). Growing competition in the higher education sector may be one more reason to assess and report on sustainability issues.

Regarding the theoretical framework, it is grounded within the theory of stakeholders. Stakeholder theory statements are important for the formation of sustainability reporting, since they emphasise that companies and organisations are inseparable from various stakeholders, and therefore have to be managed in accordance with them (Freeman 1984; Gray/Kouhy/Lavers 1995; van Wensen et al. 2011).

Regarding the second research question, the aim of this empirical research is to investigate the disclosed information (activities and disclosure sources) of social responsibility performed by Lithuanian higher education institutions according to worldwide Global Reporting Initiative (GRI) guidelines. Since the majority of studies on sustainability reporting are conducted in the Western European countries (van Wensen et al. 2011), higher education institutions in Lithuania, which is a developing Eastern European country, were examined in this article. Moreover, Lithuania is one of the countries where mandatory institutional factors regulating sustainability reporting do not operate, which makes it possible to clearly identify the effect of normative institutional factors on the development of sustainability reporting in higher education (Dagilienė 2014).

The most frequent sources of sustainable information disclosure are social responsibility reports, performance reports, information on the website, in booklets or periodicals, university's statute and other documents. The analysis of means of reporting information, i.e. in which sources of social information about specific institutions of the public sector could be found, was performed by reviewing public sources of information related to specific educational institutions.

In this research the method of GRI indicators analysis was applied in order to identify sustainable information disclosed by the higher education institutions. This approach was derived from Callan/Thomas (2009) and Romolini/Fissi/Gori (2012).

The empirical research was executed partly according to GRI indicators, i.e. by determining the areas of sustainable information disclosure and key indicators. Three areas were chosen (GRI G3 2013): environmental performance; economic performance; social performance (which is divided into four parts: labour practices and decent work, human rights, society, product responsibility).

It was not possible to adapt the GRI G3 methodology fully in the research. Lithuanian institutions of higher education do not disclose the majority of GRI indicators. Nevertheless, it was not possible to calculate them because of the restrictions on the availability of the data.

The research sample was chosen to be Lithuanian higher education institutions: universities and colleges (<http://www.aikos.smm.lt/aikos/institutions.htm>). In the period since November, 1<sup>st</sup> 2013 till February, 28<sup>th</sup> 2014 publically available sustainable information of eleven public universities, six higher university schools, and 23 colleges (13 state-sponsored and ten private) has been analysed.

### III. Literature review on sustainability reporting in higher education institutions

Activities to implement sustainability as a principle in higher education institutions take place on at least three different levels (Barth 2013): 1) research on sustainability issues; 2) learning and teaching activities to educate future decision-makers; 3) organisational change as self-reflective praxis, encompassing management processes and operational parameters (Stensaker 2007).

Most of the existing research is orientated towards the second level – delivering education on the sustainability topic in higher education. Littlebury, Manolas and Littlebury (2013) investigate education for sustainable practice and perception in three university contexts in England, Australia and Greece. Asemah, Okpanachi and Olumuji (2013) examine the need for universities to carry out programmes of corporate social responsibility in universities' learning process, based on stakeholder's theory and uncertainty reduction theory. Furthermore findings show that corporate social responsibility may help for universities to improve their image. The main conclusion that can be drawn is that higher education institutions are beginning to make more systemic changes towards sustainability by re-orientating their education, research, operations and community outreach activities simultaneously, or, which is more often the case, a subset thereof. Some universities see in sustainability a new way of organising and profiling themselves (Wals 2014). Even though the question of social responsibility has always been a part of the educational mission of institutions of higher education. Now, they often use this method as part of their competitive strategy during the implementation of their social responsibility strategy.

However, only a few studies address the perspectives of sustainability reporting of the education sector. Analysing the reasons for such little reporting in the education sector it is possible to distinguish two main reasons: 1) sustainability reporting is voluntary both in private and public sector (Dagiliene 2014; Lozano 2011; Farneti/Guthrie 2009). 2) There is no need to be competitive in the areas of public services and to apply effective measures of sustainability performance (Adams et al. 2014).

Changing market conditions and growing competition have gradually started to find new ways of evaluating sustainability progress, including reporting, in education sector.

Some existing research is orientated to a comparison of the different methodology guidelines developed for sustainable reporting in universities: Sustainability Assessment Questionnaire, higher education 21's Sustainability Indicators, auditing Instrument for Sustainable Higher Education (AISHE) (Shriberg 2002); GRI guidelines (Hussey et al. 2001; Lozano 2006, 2011; Alonso-Almeida et al. 2014); GASU (2006). It is necessary to emphasise that the GRI guidelines were not developed for universities (Cole 2003). At first, they were created just for the private sector. Four sets of guidelines have been published to date, the first released in 2000 and 2002. The G3 guidelines were created in March 2006 and the latest G4 guidelines were released in 2013. In 2005, GRI also published a pilot version of the sector supplement for public agencies (GRI Sector Supplement for Public Agencies 2005). This most recent supplement requires public organisations to describe their relationship to other governments or public authorities and to identify who is served by the public sector. Comparing with general GRI

Guidelines there are no additions for environmental performance. With reference to social indicators, the public sector supplement deals with service quality standards and quality assurance system. Administrative efficiency is introduced as a new social indicator. However, a literature review carried out by GRI (2010) showed that some concepts and GRI indicators used in the private sector might not be meaningful in the public sector, e.g. disclosures on a supply chain. Fonseca et al. (2011) analysed social responsibility of the Canadian universities focusing on GRI indicators. The results argue that social responsibility is in an early stage and such sustainability reports have a limited value and are potentially misleading, moreover only a few universities (less than 30 %) disclosed sustainability performance by emphasising eco-efficiency and green architecture.

Alonso-Almeida et al. (2014) use in their study a combination of qualitative and quantitative methods to explain the worldwide diffusion of sustainability reporting in universities. The results show 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 of young people and other university stakeholders. Some European universities, which are the most active universities in providing sustainability reports, have improved their visibility by adopting the GRI and increasing their endowments and facilitating their ability to raise funds for future sustainability activities. However, there is no research performed in this area in Lithuanian higher education sector.

In spite of the criticism on GRI guidelines (mostly because a too broad scope and too little attention to specific indicators of education sector), GRI guidelines are attractive because of their standardisation and comparability.

#### **IV. Research results**

Figure 1 presents disclosure sources of social responsibility in all higher education institutions in Lithuania. Figure 2 presents the results of sustainable information disclosure according to GRI G3 guidelines.

	Website	Performance reports	Booklet	Periodics	Social responsibility report
<b>Universities</b>					
Kaunas University of Technology (KTU),	+	+			
Vytautas Magnus University (VMU),	+	+	+		
Lithuanian University of Health Sciences (LSMU),		+			
Aleksandras Stulginskis University (ASU),	+	+			
Lithuanian Sports University (LSU),		+			
Vilnius University (VU),	+	+			
Lithuanian University of Educational Sciences (LEU),	+	+			
Mykolas Romeris University (MRU),	+	+			
Vilnius Gediminas Technical University (VGTU),	+	+			
Klaipėda University (KU),	+	+		+	
Šiauliai University (SU).	+	+			
<b>State-sponsored institutions of higher learning</b>					
<i>Public</i>					
General Jonas Žemaitis Military Academy of Lithuania	+				
Vilnius Academy of Arts	+	+			
Lithuanian Academy of Music and Theatre	+	+			
<i>Private</i>					
ISM University of Management and Economics	+				
Kazimieras Simonavičius University	+	+			
International Business School at Vilnius University or VU IBS	+	+		+	
<b>Total:</b>	<b>15</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>0</b>
<b>Colleges</b>					
<i>Public</i>					
Kaunas College	+	+	+		
Vilnius College	+				
Utena College,	+		+		
Kaunas College of Forestry and Environmental Engineering,	+				
Žemaitija College,	+				
Vilnius College of Technologies and Design,					
Klaipėda State College,	+				
Kaunas Technical College,	+				
Alytus College,	+		+		

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	Website	Performance reports	Booklet	Periodics	Social responsibility report
Lithuanian Maritime Academy,	+				
Šiauliai State College,	+				
Marijampolė College,					
Panevėžys College	+				
<i>Private</i>					
International School of Law and Business	+	+		+	
Social Sciences College	+	+			
West Lithuania Business College	+		+		
Vilnius Business College	+				
Vilnius Co-operative College	+	+			+
North Lithuania College	+				
Vilnius College of Design	+			+	
V. A. Graičiūnas Higher School of Management	+			+	
Kolping College	+			+	
St. Ignatius of Loyola College	+			+	
<b>Total:</b>	<b>21</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>1</b>

*Figure 1: Disclosure sources of SR in higher education institutions in Lithuania*

*Source: Author's compilation*

REPORTING AREAS	KTU	VMU	VU	VG TU	MRU	LEU	LSMU	LSU	ASU	KU	SU	
<b>ENVIRONMENTAL</b>	<b>7</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>3</b>	
Material		+			+	+						3
Energy	+	+		+	+	+		+			+	7
Water					+				+			2
Biodiversity	+	+			+	+			+		+	6
Emissions, effluents and wastes	+	+				+						3
Compliance with environmental legislation	+											1
Products and services	+								+			2
Transportation	+	+										2
Environmental expenditures	+	+	+	+	+	+	+	+	+		+	10
<b>ECONOMICS</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	
Economic performance	+	+			+		+	+			+	6
Market presence	+				+	+		+	+	+	+	7
Indirect economic impacts	+	+	+	+	+	+	+	+		+	+	10
<b>SOCIAL</b>	<b>15</b>	<b>16</b>	<b>13</b>	<b>14</b>	<b>16</b>	<b>11</b>	<b>7</b>	<b>12</b>	<b>14</b>	<b>8</b>	<b>12</b>	
<i>Labour practices and decent work</i>												
Employment	+	+	+	+		+				+	+	7
Industrial relations	+	+	+	+	+	+	+				+	8
Health and safety at work		+			+				+			3
Training and education	+	+	+	+	+			+	+		+	8
Diversity and equal opportunity	+							+		+	+	4
<i>Human rights</i>												
Investment and procurement practices	+	+	+	+	+	+	+	+	+	+	+	11
Non-discrimination	+	+		+	+	+		+				6
Freedom of association and collective bargaining	+	+	+	+		+	+		+	+	+	9
Child labour												-
Forced and compulsory labour												-
Security practices	+	+			+				+			4
Indigenous rights	+	+	+	+	+	+	+	+	+	+	+	11
<i>Society</i>												
Community		+	+	+	+	+		+	+			7
Corruption	+	+	+	+	+			+	+			7
Public policy	+	+	+	+	+	+			+			7
Anti-competitive behaviour			+		+						+	3
Compliance												-
<i>Product responsibility</i>												
Customer health and safety		+			+			+	+			4
Product and service labelling	+	+	+	+	+	+	+	+	+	+	+	11

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REPORTING AREAS	KTU	VMU	VU	VG TU	MRU	LEU	LSMU	LSU	ASU	KU	SU	
Marketing communications	+	+	+	+	+	+	+	+	+	+	+	11
Customer privacy	+	+	+	+	+		+	+	+	+	+	10
Compliance	+			+	+	+		+	+		+	7
<b>Total:</b>	<b>25</b>	<b>24</b>	<b>15</b>	<b>17</b>	<b>24</b>	<b>18</b>	<b>10</b>	<b>17</b>	<b>19</b>	<b>10</b>	<b>18</b>	

*Figure 2: Results of sustainability reporting in performance reports*

*Source: Author's compilation*

The analysis of sustainability information which is disclosed by universities and higher university schools showed that the most popular disclosure source is websites (15) and performance reports (15). Booklets (1) and periodicals (2) are little used in sustainability reporting. Meanwhile, the results of research performed in colleges showed that the most popular disclosure source is only websites (21). Performance reports (4), booklets (4), periodicals (5) and social responsibility reports (1) are less utilised as a means of sustainability reporting. Only one Lithuanian college issues a separate social responsibility report. These results show that the practice of separate social sustainability reports is not widespread amongst Lithuanian higher education institutions.

Each institution of higher education owns its own website containing information about itself, study programmes, faculties, research, contacts, means of passing free time, projects etc. Activities related to social responsibility conception are mentioned in every website. But this information is more related with general declarations and aims rather than disclosed indicators measuring this activity. However, a separate section dedicated to social responsibility related activities is still missing on all of the websites.

Social responsibility is briefly presented in the performance reports of higher education institutions. Universities that disclose most information regarding implementation of social responsibility in their performance reports are: KTU (25), VMU (24), MRU (24). Least information is presented by these universities: LSMU (10), KU (10), four state-sponsored institutions of higher learning and four colleges.

The most widely disclosed aspect in performance reports is social. Lithuanian higher education institutions present the information regarding ongoing campaigns, efforts in making university environment friendlier for disabled students and improving the abilities of the personnel and etc. Disclosed social performance is predominantly orientated towards product (studies) responsibility (43) (mostly product and service labelling (11) and marketing communications (11)) and human rights (40) (including investment and procurement practice (11), indigenous rights (11)), label practices and decent working conditions as well as society aspects are also addressed (30 and 24 respectively).

Disclosed environmental information is mostly orientated towards environmental expenditure (10), energy (7) and biodiversity (6). Environmental protection is also becoming more topical in the activities of universities: waste sorting and energy saving is being endorsed, "green university" concepts are being promoted, workshops on environmental subjects are being arranged, and environmentally friendlier cars are being used.

Disclosed economic performance is mostly directed to indirect economic impacts (10) and market presence (7). Great attention is paid to contracts with other higher education institutions in Lithuania and abroad, connections with companies in areas such as employment and research. On the websites and performance reports the information regarding social responsibility is presented rather briefly. Although more of it is presented in the public press such as booklets or periodicals. This may show a declarative attitude to implementation of social responsibility.

## V. Discussion and concluding remarks

The following observations were formed while surveying the Lithuanian higher education sector in implementation sustainability reporting to the stakeholders.

The majority of higher education institutions disclose information about their social responsibility activities within their websites and performance reports; other disclosure sources are not popular. Whilst performance reports are mandatory, websites provide a more efficient way to quickly reach the stakeholder, and data can be swiftly updated. It is not common to prepare separate social responsibility reports in higher education institutions in Lithuania, as there are no institutional requirements and no traditions of such voluntary initiatives. It is possible to ascertain that sustainability reporting is not spread as a separate strategy of implementing the social responsibility in higher education institutions of emerging markets. At the same time, it should be noticed that a great number of Lithuanian higher education institutions belongs to Global Compact network (13) and have their commitments to implement socially responsible principles and report on their progress (UN Global Compact 2014). With regard to the quality of sustainability reporting, the balance of positive and negative data was not preserved: most frequently only positive information was included in the reports and other disclosure channels, whereas negative information was excluded. Sustainability reporting is perceived rather as a marketing tool than an assessment instrument of sustainable progress.

Three dimensions (environmental, economic, social) of education institutions in accordance to GRI G3 methodology were investigated. Higher education institutions mostly disclose information to address: product responsibility (for students) and human rights (social area), indirect economic impacts (economic area); environmental expenditures and energy (environmental area). It is recommended to use more measures, concretely related to education. Additionally, quantitative ratios and indices should be applied to assess the sustainable activity. Therefore, GRI guidelines need to be modified and complemented to include the core competence of universities, the educational dimension, as proposed by Lozano (2006).

Higher education institutions should not avoid experimenting, searching for the disclosure way of sustainability reporting, which would be the most suitable and effective for them. It is recommended to create a separate section within the website of the educational institution about the socially responsible policy implemented by the institution, where information on relevant initiatives implemented by the institution and sustainability reporting would be published.

## Zusammenfassung

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*Hochschulbereich; Öffentlicher Sektor; Soziale Verantwortung; Nachhaltigkeitsberichterstattung*

*Das Thema Nachhaltigkeitsberichterstattung im Hochschulbereich ist für verschiedene Bereiche relevant: Beschäftigung, Bildung, organisatorische Veränderungen, Verantwortung. Es besteht jedoch ein Mangel an diesbezüglicher Forschung in Schwellenländern, da Nachhaltigkeitsberichterstattung typischerweise freiwillig und die Finanzierung in diesen Ländern beschränkt ist. Der Beitrag stellt Forschungen zur Nachhaltigkeitsberichterstattung in litauischen Hochschulen dar (11 Universitäten, 6 Fachhochschulen und 23 Kollegs).*

*Die hierbei angewandte Forschungsmethode bediente sich der Analyse von öffentlich zugänglichen Informationsquellen und den GRI-Indikatoren. Die Forschungsergebnisse zeigten, dass Hochschuleinrichtungen Informationen zur Nachhaltigkeit hauptsächlich zu Werbe- und Marketingzwecken offen legen, welche sich an die wichtigsten Stakeholder, d. h. derzeitige und zukünftige Studierende, richten. Es wurde festgestellt, dass Informationen zur Nachhaltigkeit normalerweise Bestandteil von Webseiten und Leistungsberichten sind. Nur eine Institution gibt einen separaten Nachhaltigkeitsbericht heraus. Nachhaltigkeitsberichterstattung wird also nicht als eigenes Thema innerhalb einer Kommunikationsstrategie genutzt und die Gelegenheit, die soziale Verantwortung litauischer Hochschuleinrichtungen darzustellen, wird zu Zeit nicht ergriffen.*

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