

IS THE GLOBAL REPORTING INITIATIVE SUITABLE TO ACCOUNT FOR UNIVERSITY SOCIAL RESPONSIBILITY? EVIDENCE FROM EUROPEAN INSTITUTIONS

Iratxe Amiano Bonatxea, Jorge Gutiérrez-Goiria, María José Vazquez-De Francisco, Antonio Sianes

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Purpose: Recognising the importance of universities in the achievement of social and global objectives, this article studies the relevance of the Global Reporting Initiative (GRI) methodology for reporting University Social Responsibility activities, taking into account the specificity of Higher Education Institutions (HEI).

Design/methodology/approach: After a review of the literature and background, the European HEI reports prepared according to the latest version of GRI standards are selected and a comparative study carried out. The analysis focuses on comparing to what extent the standards are responding to the information needs generated in the field of higher education.

Findings: General issues, common to all types of organisations, are adequately reported by HEIs, but difficulties are encountered in integrating a vision that incorporates the role of their missions in standards related to economic, social and environmental aspects.

Originality: This is, to the authors' knowledge, the first comparative study on the application of GRI to sustainability reports at a European level, focusing on the adequacy between disclosures and missions.

Research limitations/implications: There are few GRI reports with this format and further research is encouraged as the number of reports increase. So far, major limitations have been found by HEIs to account for their societal missions when using the GRI.

Practical implications: The debates on USR are promoting an increase in the number of reports on sustainability. This paper provides some examples of the use of disclosures that can be adapted in this context, to move towards the systematisation of these practices.

Keywords: University Social Responsibility, GRI standards, Sustainability reports, Higher Education Institutions, Sustainable Development Goals, 2030 Agenda.

Article classification: research paper

1. INTRODUCTION

In a context in which global problems require responses from different areas and agents, society calls for universities to apply their social function in tackling major local and global challenges, such as those of the 2030 Agenda and the Sustainable Development Goals (SDGs).

References with the topic "University Social Responsibility" in the Web of Science increased from 29 to 62 between 2015 and 2019. However, although the academic literature has begun to identify the components of a new way of approaching university activity, the evolution of these debates show a diversity of criteria. While some understand USR as an extension of Corporate Social Responsibility, others insist on the particularities of Higher Education Institutions (HEIs) as a distinctive social agent which requires a different approach.

UNESCO's approach to *societal relevance* urges that USR goes hand in hand with all the university's missions - teaching, research and transfer – in focusing on responding to the demands of society and, in particular, of major global challenges. This approach seems to underlie recent studies on the concept, focused on European universities (Dima, 2015, Wallace and Resch, 2017).

Universities deploy Social Responsibility policies and demonstrate their scope through the publication of the so-called Social Responsibility Reports or Sustainability Reports. To this end, they use standards that were initially designed for other types of entities, such as those of Global Reporting Initiative (GRI).

This paper aims to test whether the model proposed by the GRI for the preparation of Sustainability Reports is suitable for reflecting and communicating the socially responsible policies of HEIs, in particular with regard to the idiosyncrasies of the sector.

In a framework in which knowledge is key, HEIs are studying the part they should play in responding to global challenges in economic, social and environmental fields. This concern is not new; authors such as Bhiday (1979), Nevile (1994) or Bonnen (1998) have incorporated reflections on the necessary implication of the university in social problems and challenges. Even then, they indicated that new teaching and learning paradigms could strengthen the leadership of HEIs in the future and promote human development as a central point in their contribution to society. Building upon previous literature regarding the role of HEIs, our study raises the following questions: Do the sustainability reports include variables related to the specific missions of universities in their analyses? Is the GRI model appropriate as an instrument in this framework?

To answer these questions, we begin by reviewing the debates associated with the social responsibility of universities, and the different perspectives raised. We then review the studies that address the application of the GRI in HEIs and the issues detected. After explaining the methodology and how the sample is selected, we analyse the GRI reports of European universities compiled in line with the GRI standards (the latest version implemented). The paper ends with a discussion of the results and conclusions.

2. THE SOCIAL RESPONSIBILITY OF UNIVERSITIES AND ITS REPORTING

Institutional Framework

On this path towards the recognition of HEIs' social commitment, the role of UNESCO is key. Indeed, the *1998 World Conference on Higher Education* raised the debate on the societal relevance of the work carried out by universities. In this framework, issues such as dialogue with other social agents, the capacity of the university to transform society, the independence and criticism of academic discourse, or the presence of solidarity and other universal values in the missions of the university are studied. In the *World Declaration on Higher Education in the XXI century: Vision and Action* (UNESCO, 1998), a continuous allusion was made towards the need for institutions to become more committed to society and sustainable development.

In the same vein, the 2009 World Conference on Higher Education emphasized social responsibility in higher education, relating it specifically to the concept of relevance. Along these lines, a vision of higher education as a public good was framed, with a social leadership role to address environmental or health challenges, and a responsibility to shape a critical citizenship committed to democratic and ethical values. This call to the social responsibility of higher education referred to the missions of research, teaching and transfer of knowledge (UNESCO, 2009).

HEIs for their part respond to these sustainability concerns through declarations, charters, networks, and initiatives, which have already been widely reported in the literature (Amaral et al, 2015; Lozano et al., 2015).

Main approaches to the concept of USR

Subsequently, numerous authors related the emergence of USR to the development or adaptation of Corporate Social Responsibility (CSR), applied to the context of HEIs (Larrán and Andrades, 2017; Vallaeys, 2014, Vasilescu et al., 2010). It was thought that, if CSR served as a useful instrument for companies to meet the needs of society and its relationship with its stakeholders, it could also be useful in the realm of universities (Adams, 2013).

Other authors (Giuffré and Ratto, 2014; Montes, 2015; Vila, 2012) refer to the responsibility and commitment of universities, to the society of which they are a part, as an intrinsic function of them. This point of view implies that USR will have been implicitly present throughout the history of the university.

We also find approaches that touch on the social utility of knowledge, which should contribute to human development and sustainability in different areas and at different levels (Herrera, 2008; Boni and Gasper, 2011; Giuffré and Ratto, 2014; UNESCO, 2017). From this perspective, the main objective of USR would be to promote the social utility of knowledge, contributing to an improvement in the quality of life. This is a two-way relationship between the university and society, where USR is the space that links knowledge with local, national and global needs. Thus, a socially responsible university will be one that guides its fundamental work, that of the transmission and generation of knowledge, through interaction with society (Naidorf et al., 2007).

The Global University Network for Innovation Report (GUNI, 2017) reflects this approach, addressing the responsibilities of universities at a local and global scale, exploring the potential conflict or intrinsic difficulties in addressing demands at both

these levels to promote a more equitable and sustainable society, from a theoretical and practical perspective.

The EU-USR project on USR in Europe seeks to develop a Community Reference Framework for USR, starting with best practices based on four standards that include university's missions, governance, environmental and social sustainability, and fair practices (Dima, 2015).

This shows the existence in Europe of a trend that understands that USR policies should cover all activities, becoming a central aspect in the operation of universities, inescapably incorporating the great social challenges.

With this approach, the UNIBILITY Project has facilitated reflection and discussion around the development of USR in European universities and, although part of the idea of USR stems from CSR, this concept is broadened, defining USR in general terms as a strategic commitment to considering society as a stakeholder of the university. In this process of accountability, maintaining a fluid dialogue with stakeholders, or "multi-stakeholders", is key and evaluation and transparency must hold a prominent place (Wallace and Resch, 2017).

The need to report on university social engagement

In the midst of these ongoing debates, universities are progressively taking on board this sentiment to show their commitment to social responsibility (Richardson and Kachler, 2017; Huber and Bassen, 2018 ; Klussman et al, 20 19; Alghamdi, 2020). Although this reporting may still be in its early stages (Lozano, 2011; Sassen and Azizi, 2018), its interest is reflected in the growing number of sustainability reports or papers. Universities structure these reports using their own models, or those used by other types of organisations with the advantage that these have already obtained standardisation and recognition (Sepasi et al., 2019). Among them are the United Nations Global Compact or the ISO 26000, being GRI the most widely implemented (Alonso-Almeida, 2015).

The Global Reporting Initiative (GRI) was established in 1997 as a joint project between CERES (Coalition for Environmentally Responsible Economies) and UNEP (United Nations Environment Program). It is currently an independent institution with headquarters in Amsterdam.

Its objective is to create a global standard for preparing sustainability reports which are comparable, rigorous and verifiable, based on the style of typical company financial reports.

Although the initial focus was on environmental sustainability, its scope has since been extended to social, economic and governance issues.

It is not surprising, therefore, that more and more universities are publishing their reports using the methodology proposed by the GRI since it requires dialogue with stakeholders. In the sections that follow, we present how this model has been incorporated into the dynamics of accountability in the field of higher education.

3. APPLICATION OF THE GLOBAL REPORTING INITIATIVE IN HIGHER EDUCATION INSTITUTIONS

Academic literature on the use of the Global Reporting Initiative (GRI) in HEIs has increased in recent years, as already predicted by seminal systematic reviews on the topic (Ceulemans et al., 2105a). One of the reasons for such growth is that GRI has been (Brown et al. 2009), and still is (Bullock and Wilder, 2016), considered the global benchmark on how reporting on sustainability issues should be done. Thanks to this prominence, GRI has become the most widely used set of guidelines by companies (Moggi, 2019), favoured also by the 'Big Four' accounting firms offering GRI assurance (Bice and Coates, 2016). This diffusion of the GRI standards has prompted the publication of several supplements to make its guidelines more applicable to specific sectors (Bullock and Wilder, 2016). However, most formats are focused on the private and business sector (Herzner and Stucken, 2020), and an official GRI supplement for HEIs is still lacking.

This lack of adaptation partly explains why the GRI Standards have not yet sufficiently permeated HEIs' accountability. The diffusion of sustainability reporting is still at an early stage in universities, and the rate of growth experienced in recent years in the sector is lower than predicted (Alonso-Almeida et al., 2015). In fact, the number of university reports that use the GRI guidelines is increasing comparatively slower than those for other public agencies, despite having significant room for improvement (Son-Turan and Lambrechts, 2019; Moggi, 2019). Even among the HEIs most engaged in sustainability reporting practices, considered by Alonso-Almeida et al. (2015) as innovators, Gamage and Sciulli (2017) reveal that the reporting is still fragmented and intermittent.

Debates persist on the reasons why sustainability reporting is still nascent in HEIs, both at a theoretical and practical level (Herzner and Stucken, 2020). By looking specifically at the debate related to the application of GRI, a number of reasons can be highlighted.

Firstly, GRI Standards are not adapted to the reality and core activities of HEIs. To properly apply these guidelines to the universities' activities, some adjustments are needed (Hinson et al., 2015; Moggi, 2019). Today, GRI Standards focus on the environmental dimension of sustainability, favoured by the centrality given by university managers to this topic (Wright and Wilton, 2012). Although Ceulemans et al.(2015a), in his systematic review of more than 200 papers, foresee a possibility of translating the sustainability-focused approach in management to research and teaching endeavours, more significant improvements are needed. Some proposals for adaptation of the GRI framework are already on the table (Lozano, 2006; Fonseca et al., 2011), but the debate continues at the academic level.

Secondly, it is not compulsory to fulfil all topics covered by the GRI standards (Romolini et al., 2015). Reporting is done in a non-binding basis (Herzner and Stucken, 2020), and HEIs can choose to which extent they use the framework (Bice and Coates, 2016). This makes comparison across institutions problematic, hindering the development of a public ranking in the field that could encourage accountability processes (Coates and Richardson, 2012).

Thirdly, maybe because of this lack of comparability, most research studies on the sustainability performance of HEIs are focused on in-country assessments. In their

review of studies on the application of GRI in HEIs, Son-Turan and Lambrechts (2019) identify 19 papers, almost 90% of which focused on one single country. There is also a concentration of studies on European countries, a tendency already noticed by previous authors (Marimon et al., 2012; Alonso-Almeida et al., 2015). Nonetheless, focusing on a single country might reveal other explanations, as authors are highlighting how contextual institutions and norms influence the organisational attitude of HEIs towards sustainability reporting (De Lima et al., 2016; Moggi, 2019).

Last, but not least, the literature providing practical advice on how to involve HEIs' stakeholders is scarce. Involvement of stakeholders, such as students, is crucial in supporting the reporting progress (Herzner and Stucken, 2020). As a result, application of the GRI remains fragmentary and dependent on certain key employees who act out of motivation (Ceulemans et al., 2015b), which makes the reports very different from one another and without continuity over time.

Despite these difficulties, GRI reports are still the most widely used standards for measuring the performance of HEIs, as has been empirically proven not only worldwide (Alonso-Almeida et al., 2015) but also in key selected countries, such as Spain (Guijarro et al., 2016) and China (Yalin et al., 2019). Some factors that explain this support include: the consideration of GRI as a proper system by university management to account for the university's mission, values and performance regarding sustainability issues (Zorio-Grima et al., 2017); the utility of indicators as the basis for comparison among status and progress reports with other HEIs (Moggi, 2019); the awareness that HEIs adopting the GRI share a distinct conceptualisation of their role in society (Bice and Coates, 2016); and the belief of the potential of this reporting process to enhance HEIs' performance by creating virtuous circles (Moggi, 2019).

However, there are still some issues pending, which are partially addressed in this paper.

Firstly, it is not clear whether the GRI reporting system is a useful tool to report USR. So far, most studies have focused on the application of GRI in selected HEIs, mainly concentrating on developing assessment tools to evaluate the institutions' sustainability performance. However, as already observed by Fonseca et al. (2011:34), "in the context of higher education, it is the 'visible' curriculum and research that have a significant impact on the world".

Secondly, most attempts to adapt the GRI system to the HEIs have a generalist approach, by dividing the Standards into three sections depending on whether they offer economic, environmental or social indicators. The one exception to this is Lozano's (2006) seminal article developing the Graphical Assessment of Sustainability in Universities (GASU), which provides a rigorous and authoritative assessment framework developed through a broad-based stakeholder process. However, Lozano's measure is based on a very early version of the GRI (G2), which has since been superseded by several revisions. There remains the necessity to transcend a framework of accountability focused on sustainability in the management of the institution, towards a framework of accountability in the triple mission of HEIs.

Thirdly, despite some efforts already being made in this regard, in the majority of cases the adaptations have been designed for a single university or, at most, with the aspiration of being useful in a specific country (Guijarro, et al., 2016; Corretgé and Miret, 2018; Herzner and Stucken, 2020). These valuable efforts must be complemented from

a multi-country perspective in order to favour comparative analyses and to highlight possible differences in the centrality given by each HEI and each country to the different missions of the university (Fonseca et al., 2011).

And finally, an analysis as to whether the GRI methodology meets the needs for information on the contribution made to progress on the major global challenges.

With these objectives in mind, the methodology reviews the institutions' reports and see what dimensions of the University's mission they report on, inductively.

4. METHODOLOGY

After reviewing the literature on the main debates on USR, and particularly on the application of the GRI in HEIs, insights into the application of the theoretical framework by universities have been gathered by comparing their Sustainability Reports.

To do so, authors rely on the methodology of a comparative case study, which involves the analysis and synthesis of the similarities, differences and patterns across two or more cases that share a common focus or goal. Comparative studies allow the extrapolation of key themes and results, providing insights for a deeper understanding of the research problem (Bartlett and Vavrus, 2016).

A sample of reports was taken from the GRI database (<https://database.globalreporting.org/>). Filters were applied by Sector (Universities), Region (Europe) and Report Type (GRI-Standards, currently in force), leaving 10 universities in Switzerland, Italy, United Kingdom and Spain. From these, the reports related to the last available year were selected (search updated in March 2021, see Table 1). One search result (Sola-Stafette) was discarded because it corresponded to a sporting event, and not a HEI.

Once the sustainability reports have been read, and in order to systematise the search and classification of their contents, we start by reviewing the content index of each report. The GRI Sustainability Reporting Standard Content Index clearly states which GRI standards and content are included in the report, and on which pages this information is reported. Each author analysed two to three reports. Evidences were checked for accuracy by another author and finally contrasted and discussed over two focus group sessions. During these sessions, the authors agreed on the most relevant issues to be discussed in the paper.

To compile the tables and classifications of the analysis, the current GRI-Standards reporting model is used, which has evolved from previous models (GRI 1 to GRI 4). It includes 4 main standards with the following structure:

GRI-100 Universal Standards: this covers 101 (Foundation), 102 (General Disclosures) and 103 (Management Approach). General identification or profile issues are defined in this block, as well as others related to strategy, ethics, governance or the analysis of the stakeholders, which includes their listing, identification process, etc. Within material topics (disclosure 102-47), standards 103 give an explanation of the main topics that the university addresses (103-1), its management approach to them (103-2), and the evaluation of this management approach (103-3).

GRI-200 Economic: this covers classification from 201 to 206 of standards on aspects related to direct and indirect economic impacts, contracting practices, anti-corruption and competition.

GRI-300 Environmental: this covers classification from 301 to 309 of standards on a variety of impacts related to materials, energy, water, biodiversity, emissions, waste, etc.

GRI-400 Social: this covers classification from 401 to 419 of standards on issues related to working conditions, health and safety, diversity and equal opportunities, transparency, etc.

Based on this classification of standards (which are broken down into a maximum 148 possible disclosures) the content of the reports is analysed. Particular attention is paid to whether the GRI disclosures reported include, along with the necessary management aspects, teaching, research or transfer of knowledge aspects.

In this way, comparison of the sustainability reports should reveal whether variables related to the mission of HEIs are included, and whether the GRI model is an appropriate instrument for reporting on this.

5. RESULTS AND DISCUSSION

5.1 DESCRIPTIVE RESULTS

The reports from European institutions were prepared according to the latest version of the GRI standards and published between 2018 and 2020. Generally, the data reported refers to events in the years immediately prior to the year of publication. However, in two cases there is a lag of two years between the date of publication and the events reported.

Table 1. Characterisation of Institutions and the sustainability reports analysed

As shown in Table 1, the scope of the reports, the number of pages and the percentage that refers to GRI content is highly variable. In half of the cases, 50% or more of the pages fall outside the GRI disclosures, which gives an idea of the difficulties of adaptation already indicated in previous studies. Only University of Cádiz opts for the “comprehensive” format.

Most institutions include an extensive explanation of their activities in all areas and missions, with the exception of Manchester, which has a strong focus on environmental sustainability and impacts.

5.2 THE USE OF THE GRI MODEL IN THE SAMPLE OF HEIs

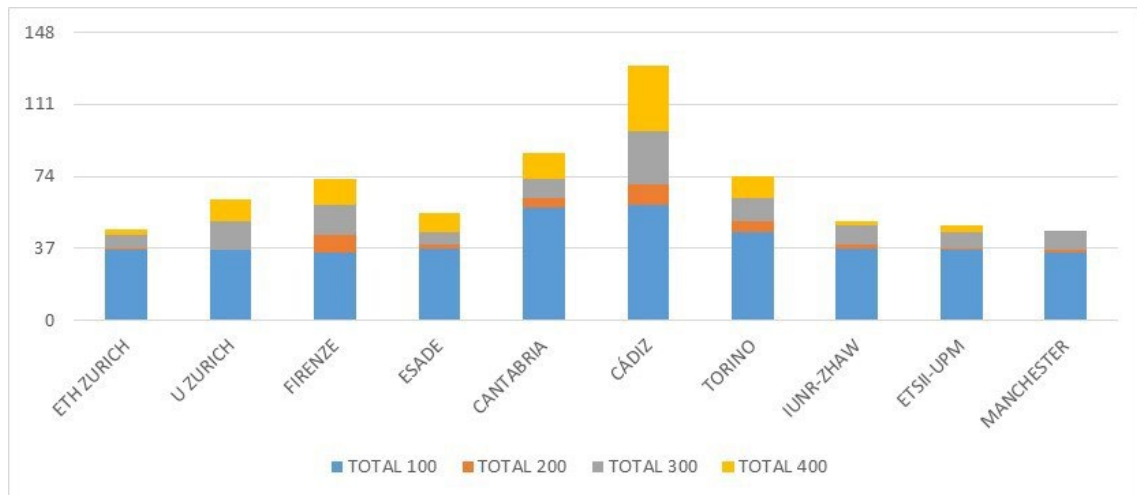
To determine the potential usability of the GRI model by HEIs, we start with a descriptive characterisation, beginning with the usage of the different GRI standards by the sample. As noted in the methodology section, the 148 GRI disclosures are grouped in 4 standards

in the GRI model: GRI-100 (universal standards), GRI-200 (economic), GRI-300 (environmental) and GRI-400 (social).

Most HEIs make extensive use of the Universal Standards (70.2% of them are used for reporting activity), as they characterise the institution in general terms. Outside of the Universal Standards, an initial result highlights how barely 22.4% of the economic standards and 25.5% of the social ones are found suitable by HEIs to account for their activity, and while the environmental standards are more diverse, even their usage is less than 38%. Globally, institutions reported 45.5% of the total disclosures.

To look more closely at these results, Figure 1 provides an analysis of the use distribution by standard type by each HEI in the sample.

Figure 1. Number of GRI disclosures used in each report, according to the type of standards



As Figure 1 shows, Cádiz stands out as the HEI making a more thorough usage of GRI standards. This is linked with their intention to embrace the Comprehensive option instead of limiting it to the Core GRI option. However, it does not explain the internal differences between the remaining HEIs, which show weaknesses in accounting for university activities related to the Economic, Environmental and Social Standards.

Most universities refer to policy documents related to sustainability or social responsibility, such as sustainability strategies or referrals within their own strategic plans, incorporating additional indicators in the report outside of the GRI content, which allows them to follow up on them. This is the case for ETH Zurich, Cantabria, Torino, IUNR-ZHAW, ETSII-UPM and Manchester.

5.3 USE OF THE GRI TO REPORT THE ACTIVITY ASSOCIATED WITH THE MISSION OF THE HEIS.

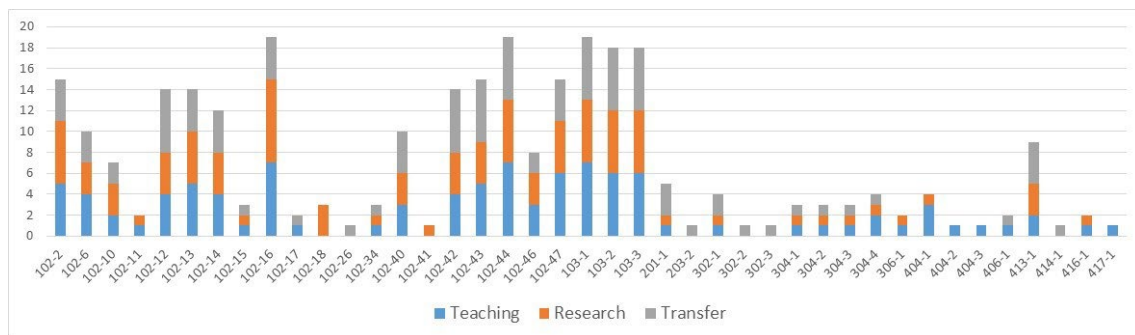
The location of the material topics or key questions through dialogue with stakeholders is one of the bases of the GRI methodology. The list of material topics is included in

disclosure 102-47, and the management of these material topics is covered in standards 103.

In most of the reports studied (8), there is a clear, reasoned and disaggregated explanation of the material topics, indicating how they have been determined with the participation of the stakeholders. In 2 cases, the location and processing of the material topics according to the GRI format is more limited. In the case of Manchester, there is less detail, although it does refer to Environmental Sustainability Policy Areas as material topics, which would include aspects of “education for sustainable development” related to the missions of the university. In Firenze, reference is made to a methodological note without this issue being clearly reported.

In all cases, in addition to aspects related to management, reporting information related to the Institutions' own missions - that of teaching, research and transfer - is recognised as fundamental. These aspects are set out in Figure 2, and cover the following areas as described below.

Figure 2. Total HEIs that use each GRI disclosure to report on their 3 missions



5.3.1 Teaching

This is traditionally the main mission of HEIs. Through this mission, universities aspire to transform society by increasing people's capabilities. As a fundamental activity within their “production process”, institutions report their teaching activity within the GRI standards, although not all of them do so with the same intensity. Figure 2 shows the number of institutions that use each GRI disclosure to report on their teaching activity.

Figure 2 shows a use highly biased towards the group of general contents, in which some activity related to teaching is reported. The GRI disclosures most used for this purpose are: values, principles, standards and norms of behaviour; key topics and concerns raised; and explanation of the material topics and its coverage. These aspects are used by seven universities to introduce and explain questions related to teaching.

Given how little they are used, it seems that thematic standards are not very useful when reporting information related to teaching. However, some standards highlight certain interests; disclosure 304-4, related to biodiversity, is one of the central themes in teaching in the case of IUNR-ZHAW, while teaching in Cádiz features the Plan for the Promotion of Sustainability. Overall, use is made of disclosure 404-1, where initiatives

related to open training, and programmes for evaluation and accreditation of quality in teaching, are reported.

5.3.2 Research

Research, along with teaching, is another of the university's traditional missions. Whether associated with teaching, or to generate knowledge through basic or applied research, HEIs currently play a leading role in this field.

In the case of research, we find, following the general trend, that the disclosures that reflect these questions correspond mainly to the general contents (21 out of 31 cases, Figure 2), in which all the institutions make some reference to this mission. This contrasts with the use of a single economic disclosure, 6 environmental and 3 social. These 10 thematic disclosures are used with reference to research in 5 different entities, but in a very isolated way, with the exception of Cádiz (7 of the 10).

Beyond merely identifying issues, up to 8 entities take advantage of disclosure 102-16 to report on values, principles and norms of behaviour related to research, which is also mostly included among the material topics. Disclosures with reference to stakeholders are commonly used too.

Among the thematic disclosures, only IUNR-ZHAW includes an economic one, on the value generated based on the missions. Among the environmental disclosures, Cádiz stands out with research contributions in relation to energy consumption, biodiversity or waste. Finally, on social issues, 3 entities incorporate research issues in disclosure 413-1 (Operations with local community engagement, impact assessments, and development programmes).

5.3.3 Transfer of knowledge

The transfer, also known as the third mission, is what ensures the knowledge generated in the HEIs is at the service of the economic and social development of their environment on a local and global scale.

As shown in Figure 2, the transfer of knowledge is reported mainly through the general disclosures of the GRI. The most referenced in this group are: 102-12, external Initiatives, such as their participation in networks or international initiatives that promote sustainable development; 102-42, 102-43 and 102-44, where information is reported on identification and interaction with stakeholders; and 102-47, which covers the material topics, among which transfer is included.

IUNR-ZHAW, Torino and Firenze use 201-1 to describe, within the framework of their social accounting, the economic value generated by the institution and how it is distributed among social agents.

Disclosure 302-1, related to energy consumption, has been used by two universities: Cantabria, to report the activity of a University lecture related to energy; and Manchester, to describe awareness campaigns aimed at reducing energy consumption.

In the case of social impacts, the use of 413-1 (already mentioned) stands out. Through it, institutions reflect projects or facilities through which they provide services, for example, laboratory and experimentation, to the social fabric.

Although its use is not frequent, the University of Cádiz uses up to five thematic standards related to transfer and environmental and social impacts.

5.4 DISCUSSION: ASSESSMENT OF THE APPLICABILITY OF GRI TO REPORT ON MISSIONS.

Despite the many difficulties already identified in the previous analyses (Lozano, 2006; Lozano, 2011; Sassen and Azizi, 2018; Alonso-Almeida et al., 2015), HEIs are adapting the GRI disclosures and finding ways to account for activities related to their missions. Our results show how 27.7% (41 out of 148) of the GRI disclosures are actually used to account for at least one of the HEIs’ societal missions. The global distribution of GRI disclosures’ usability to report for HEIs’ missions is shown in Figure 2.

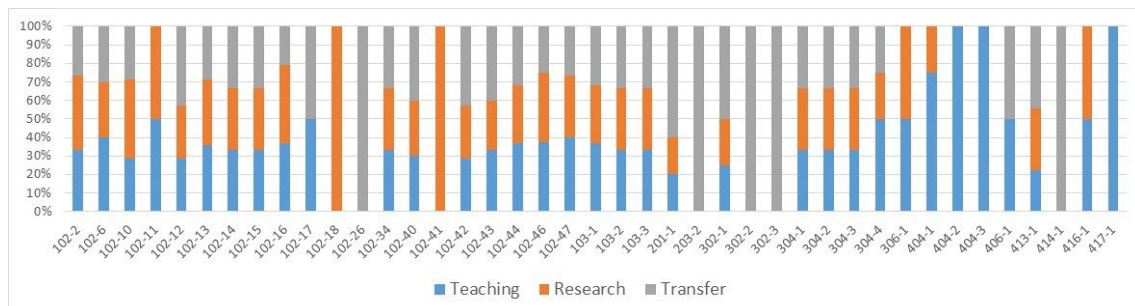
Disclosure 102-16 on “Values, principles, standards, and norms of behaviour” and disclosure 102-44 on “Key topics and concerns raised”, together with disclosures 103-1, 103-2 and 103-3, on explanation of the material topics, the management approach and its evaluation, are found by HEIs to be the most suitable disclosures to account for their three pivotal missions.

Other disclosures commonly used are 102-42 on “Identifying and selecting stakeholders” and 102-43 on “Approach to stakeholder engagement”, as well as 102-13 on “Membership of associations”. These disclosures are used to report the value gained from the linkages of HEIs with local communities and stakeholders, in line with the concerns already pointed out by authors such as Wallace and Resch (2017). Some reports even introduce under these disclosures a social balance, highlighting how their activity generates and distributes social value among key stakeholders.

As already revealed, disclosures from Economic, Environmental and Social Standards are not found consistently suitable by HEIs to account for their missions. Only GRI 413-1 (mentioned above) is commonly used to report on operations with local community involvement. Under this disclosure, HEIs share their development education and awareness-raising activities, the commitment of their research activities to social transformation and similar activities.

To complement these results on usability, an analysis of the potential of GRI disclosures to report about HEIs missions is carried out.

Figure 3. Potential of GRI disclosures to report on missions (percentage of total use)



The analysis on potentiality offers an interesting point of view regarding each standard (see Figure 3). Again, universal standards (GRI 100) appear to be the most versatile to

account for the different dimensions of HEIs' mission. Most of them show a balanced distribution in their usability in accounting for each of the three aforementioned missions. Regarding the Economic standards, not only are they hardly used but, when they are, their application is limited to accounting for transfer activities. There are only a couple of exceptions in the whole sample, already identified in previous paragraphs. The remarkably equitable distribution of the Environmental Standards is a good indicator of their potential as drivers for HEIs to account for their societal missions. However, this potential must be viewed with caution due to their relatively scarce usage. In the same vein, social standards represent another potentiality in the possibility of GRI becoming a proper accountability standard for HEIs. The rich and diverse nature of GRI-400 disclosures could be regarded as a source of opportunity but, given their lack of prominence in the analysed reports, they should still be considered more as a potentiality than a reality.

Despite the potential of GRI, and the efforts of HEIs to adapt its disclosures, when HEIs try to report their USR based on an overall approach of societal relevance (Naidorf, 2007; UNESCO, 2009), and especially when they try to reflect not only their local commitment but their concern about global challenges, GRI standards do not seem to be enough.

These limitations explain why, in their sustainability reports, many HEIs need to complete the accountability processes by using complementary systems of indicators, to provide a wider view of their activity and impact (Guijarro et al., 2016; Corretgé and Miret, 2018; Herzner and Stucken, 2020). An example of this is that entities, except for ESADE (Ramón Llull University), report information regarding their contribution to society referencing the SDGs in a transversal way in the GRI contents of the report. Universität Zürich, Cantabria and Cádiz report it in a very comprehensive and exhaustive way, while ETH Zurich, Torino, Manchester or IUNR-ZHAW mention some good practices. However, the GRI content does not seem to be sufficient, and universities such as Cantabria and Firenze report additional information on the SDGs in sections that are not reported as GRI content. In addition to the SDGs, the three Spanish universities make mention of their participation in the Global Compact through GRI content, showing their commitment to the greater social challenges.

6. CONCLUSIONS

A USR that is truly committed to society implies the application of intentional policies that affect all of HEIs' missions in a balanced way, promoting a transformation in both teaching, research, transfer and the governance of institutions, and maintaining permanent communication channels with other social agents. This reflects the way the GRI model is being used by European HEIs.

The use of the GRI standards represents a challenge for HEIs as they have historically been used as company standards and, as such, reflect certain idiosyncrasies of this sector. As a result of this lack of clarity, already highlighted in the literature, significant differences are seen between the reports analysed from different European universities.

The range of capacity for adaptation and use of the model is reflected, for example, in the number of GRI disclosures reported, which varies from between 46 and 131

depending on the institution, or in the existence in some cases of large parts of the report that do not correspond to the GRI standards as defined by the indices.

Although there is a broad use of the universal standards and general disclosures in the reports, there are problems of adaptation in the thematic standards which reflect economic, social and environmental impacts. This difficulty is exacerbated when reporting aspects related to the missions of the universities, with GRI disclosures that in many cases are not used, or are only reported by one institution in the sample.

Such limitations confirm previous doubts about the usefulness of the GRI methodology for reporting on social responsibility in higher education. These limitations could be partially overcome through three axes of practical action. Firstly, a more comprehensive use of the GRI Standards is possible, as many disclosures are deeply misused by institutions. Cross-learning spaces and a certain benchmarking in the use of GRI by leading HEIs could certainly contribute. Secondly, HEIs should incorporate additional indicators to account for their activity, in line with a trend already highlighted in the literature review. More than half of the analysed institutions are already doing so. Thirdly, reporting must transit from their dominant focus on local issues to the consideration of global issues. The onset of such a trend is visible in the constant references to the SDGs on reporting. However, the use of proprietary or non-GRI indicators to do so shows once again the difficulties of adapting this methodology in the sector. Future lines of research could look in more detail at these and other potential sources of opportunity.

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Table 1. Characterisation of Institutions and the sustainability reports analysed

Institution	Country	Number of students	Number of employees	Ownership	Commitments to sustainability	Date of publication	Reported period	Option	Total number of pages of the report	Pages with GRI content (%)
ETH Zürich	Switzerland	21,397	12,151	Public	International Alliance of Research Universities (IARU), International Sustainable Campus Network (ISCN), Global University Leaders Forum (GULF) of the World Economic Forum (WEF),	2019	2017/18	Core	111	97 (87%)
Universität Zürich	Switzerland	25,827	9,246	Public	Commission for sustainability, Sustainability Policy, ISCN-GULF Sustainable Campus Charter, Charta «Familie in der Hochschule», United Nations Academic Impact	2019	2018	Core	86	49 (57%)
Università di Firenze	Italy	54,726	3,250	Public	Green office	2019	2018	Core	118	94 (80%)
Fundación Esade (Universidad Ramón Llull)	Spain	10,209	729	Private	The Academy of Business in Society, The Global Compact, Beyond Grey Pinstripes, Sekn, PRME, Net impact, GRI, -dhesión a Declaración Río+20, HeforShe, Observatorio ODS, #Dónde están ellas,	2020	2018/19	Core	143	76 (53%)
Universidad de Cantabria	Spain	12,061 11,683	2,203 2,165	Public	Global Compact (Red por la Responsabilidad Social Global: Empresas Cántabras en el Pacto Mundial), Fair Trade (Universidad por el Comercio Justo)	2018	2015/16 2016/17	Core	108	54 (50%)
University of Cádiz	Spain	20,744	1,986	Public	Global Compact	2020	2018/19	Comprehensive	295	120 (41%)
Università degli Studi di Torino	Italy	75,815	3,762	Public	Rete delle Università per lo Sviluppo Sostenibile (RUS)	2018	2018/19	Core	189	123 (65%)

IUNR Institut für Umwelt und Natürliche Ressourcen (IUNR-ZHAW)	Switzerland	600	188	Public	Green Impact Book	2019	2017/2018	Core	61	25 (41%)
Universidad Politécnica de Madrid (ETSII-UPM)	Spain	4,686	429	Public	Principles for Responsible Management Education (PRME), United Nations Global Compact for Higher Education, TRIGGER (Proyecto Europeo de Igualdad De Género), International Sustainable Campus Network (ISCN), Sustainable Development Solutions Network (SDSN), Red Española para el Desarrollo Sostenible (REDS)	2019	2016/17	Core	142	54 (38%)
Manchester Metropolitan University	United Kingdom	38,000	3,995	Public	BREEAM (Building design standard), EcoCampus, Environmental Association for Universities and Colleges, Equality Challenge Unit, Fairtrade University Status, Fossil Free UK, Inter-University Sustainable Development Research Programme (IUSDRP), ISO 14001:2015, PRIME, NUS Responsible Futures, SKA (Building refurbishment standard), Sustainable Restaurant Association, Transport for Greater Manchester	2019	2017/18	Core	67	33 (49%)

Source: compiled by the authors