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Editorial

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In the more than 25 years since sustainability reporting first became a topic of broader interest in academia, business, governments, standard setting institutions and various organizations, sustainability reporting has rapidly grown to a field of increasing relevance for various reporting entities and for their respective stakeholders. This development is no less important for higher education institutions (HEIs) as well, particularly for universities and their interested parties.

Against the background of the broader international context of sustainable transition management and specifically powered by the UN Decade for Education for Sustainable Development (ESD) in the period 2005-2014 and the Global Action Program as its follow-up after 2014, sustainability has become one of the most noticeable developments in the education sector and for HEIs' development in the past years. While more and more universities have taken up ESD and are implementing other forms to make sustainability actually happen in academic curricula and students' day life – perhaps as an integral part of a “whole institutional approach” – forward-looking universities have begun reporting on their sustainability actions and future plans. Compared to other reporting entities – in particular companies in various industries and institutions in the public sector – the level of sustainability reporting however is still in its infancy and at an overall early stage worldwide, in quantitative and in qualitative terms. According to current trends observed, the level seems to be growing, but in total there is just little research available yet. Universities are still seeking help for guidance on how to develop sustainability reporting.

This Special Issue addresses this gap. It is the first of its kind explicitly addressing sustainability reporting in HEIs. As such it contributes to the existing literature on sustainability reporting in HEIs both, in terms of basic concepts and the body of theory as well as to the pool of empirical insights providing case studies. In particular, the special issue brings together two perspectives that have been discussed rather isolated and quite separately, yet:

- In a sustainability reporting perspective, universities are emerging as new sustainability reporting entities. Following this issue-driven perspective focused on sustainability reporting, it is interesting to investigate how universities are actually organizing and implementing this overall process.
- In a universities' perspective, HEIs are recognizing sustainability reporting as a part of institutional management and governance and hence as a new field of action. According to such an agent-based perspective, it is interesting to investigate how universities are actually communicating their sustainability activities and plans.

The subjects covered in this special issue illustrate the various efforts universities have made so far. Closely linked to the overall dynamics and development of the whole field, the subjects are also setting the scene for forward-looking approaches, in both perspectives mentioned above.

Responding to the call for papers launched and circulated in 2015, the guest editors got more than 73 proposals with interesting topical areas. As the result of a carefully conducted full

academic peer-review-procedure, this special issue covers nine subjects describing latest issues in sustainability reporting in HEIs:

- Sassen and Azizi provide a current empirical study. They assessed sustainability reports of US universities, finally to provide findings on the relative importance of disclosure topics. The authors used content analysis and they used a university-specific catalog of indicators to cover the characteristics of sustainability issues in this sector. Their findings show a clear focus on the environmental dimension, whereas the economic dimensions see lower levels of reporting. The social dimension is rarely addressed. Future research could use the results of this study as a basis for investigating stakeholder expectations and for developing university-specific sustainability reporting standards.
- Schaffhauser-Linzatti and Ossmann investigated sustainability in universities' annual reports. They deliver an empirical study of Australian and Austrian universities, with the goal to identify their information policy on sustainability. They screened annual reports of selected universities in Australia and Austria qualitative text analysis by Mayring. The results reveal that universities still focus in economic information, preferably in accounting, whereas social aspects are of second importance. Environmental activities are mostly unattended. The results reveal the gaps that standard setters should fill by enforcing sustainability content in universities' annual reports.
- Zorio-Grima *et al.* analyze the sustainability reporting experience of Spanish public universities applying a causal configuration approach. They identified drivers and influencing factors on innovation profile, political and internal factors that explain the different degree in reporting experience with fuzzy-set qualitative comparative analysis. The findings provide new characteristics of sustainable development strategies by universities, and it opens up the window for research on sustainability experience using fuzzy-set qualitative comparative analyses as a new methodology that helps obtaining a more detailed picture of sustainability reporting, in Spanish public universities and elsewhere.
- Ferrero-Ferrero *et al.* shed light to stakeholder engagement in sustainability reporting in higher education. They analyzed internal key stakeholders' expectations. In an exploratory approach based on content analysis, they describe a case study while providing also descriptive and inferential statistics. Findings indicate that universities use diverse criteria to group stakeholders and that stakeholder engagement is a heterogeneous process, in particular expectations among internal stakeholders may vary. The results helps to improve stakeholder engagement, to encourage stakeholder dialogue and hence to enhance the quality of sustainability reporting.
- Schoeps and Hemmer deal with the participation of student authors in the production of sustainability reports at the Roman Catholic University of Eichstaett-Ingolstadt. They use an explorative, qualitative approach. Students who have been involved in writing the university's report on sustainability were interviewed, using in-depth, semi-structured interviews. Findings reveal that there are no general barriers which are hindering students from participating in writing the reports. Specific students' motivation can be gained from work-related experiences and sustainability-related university classes. Positive effects included an increased awareness of sustainability-related activities at the university and increased competences regarding research and writing.

- Scholtz *et al.* propose a business intelligence (BI) framework for sustainability information management in HEIs. Such a sophisticated IT-System helps in effectively managing and reporting on sustainability information. The authors applied the design science research methodology whilst using a South African HEI as a case study. In addition, a practical BI software tool was developed as proof of concept, and the proposed sustainability BI tool was evaluated through heuristic and usability evaluations with senior management. The results indicated that the usability of the BI tool was positively rated and that the framework can assist in overcoming the constraints that universities face in effectively managing sustainability information.
- Calitz *et al.* investigated the role of BI in sustainability reporting for South African HEIs. They show that BI could be a key component of a sustainability-reporting framework for HEIs (HEIs). A set of questionnaires were administered to registrars and managers at 21 South African HEIs and at selected international HEIs. The data analysis entailed both descriptive and inferential statistics. The study confirmed that factors such as management buy-in, the availability of BI reports and the provision of reporting guidelines were positively related to effective strategic planning. The study shows that the use of BI by South African HEIs is still at a low maturity level. HEIs may invest in technological tools, including BI to provide information in understandable and usable formats for management and other relevant stakeholders.
- Kräusche and Pilz provide a case-study with first hand insights on integrated sustainability reporting at the University for Sustainable Development (HNE) Eberswalde. They deliver hands-on practical experience that the university of applied sciences has made since the launch and implementation of an integrated sustainability reporting – in terms of content, project management, reporting processes - like data collection, data analysis and text editing -, and organizational issues. The case study might be seen as a good practice example, highlighting characteristic challenges and possible solutions when actually engaging in sustainability reporting in universities.
- Huber and Bassen address the lack of a globally established and widely recognized sustainability reporting framework for HEIs. And they describe developments towards a standardized sustainability reporting guideline. In a more detailed fashion, they evaluate the modification of the sustainability code for the use in the higher education context, recently developed in Germany, from an academic point of view. The evaluation of the sustainability code is based on selected reporting principles drawn from frameworks of sustainability and financial reporting. The evaluation shows that to a large extent the modification of the sustainability code for HEIs contributes to the fulfillment of the selected reporting principles.

As the overall aim, this special issue attempts to bridge the gap between the field of sustainability reporting and its different facets on the one hand and on the other the specific area of the education systems in particular HEIs resp. universities. Although research in both domains is still quite disparate, recent progress in both domains enables an array of unique capabilities to be employed for closing this gap, finally to the benefit of all groups involved in or affected by sustainability reporting, be they universities' presidents and governors, administration departments, sustainability managers and other experts specialized in sustainability issues, professors, lecturers, students and other employees, ministries of education, suppliers, local

authorities, non-governmental institutions, pressure groups and any further organizations focused on standard-setting, benchmarking, rating and ranking.

Last but not least, the guest editors are very thankful to all the authors, contributing to this special issue, and to the reviewers for critical but helpful comments to elevate the quality of the initial submissions. Further, the guest editors would like to thank Jayne Edge from Emerald Publisher and IJSHE Editorial Office for her patience and valuable assistance along the editorial process.