SECTION: MANAGEMENT.

SEKCJA: KIEROWNICTWO.

How to cite: Rodrigues, R. (2023). Sustainability Reports in Higher Education Institutions in Portugal and Spain. *Global Innovations and Collaborative Solutions in Contemporary Science* (pp. 110-112). Futurity Research Publishing. https://futurity-publishing.com/international_conference_3/

SUSTAINABILITY REPORTS IN HIGHER EDUCATION INSTITUTIONS IN PORTUGAL AND SPAIN

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. **Accepted:** October 28, 2023 | **Published**: November 14, 2023 | **Language:** English

Abstract: According to the United Nations in 2018, higher education institutions play a fundamental role in promoting sustainable development, influencing society and contributing to the solution of national and global problems. The results of the study by the International Association of Universities (IAU) show that Higher Education and partnerships are essential to face the global challenges identified in the Sustainable Development Goals (SDGs) in building a more sustainable future. This study is based on the concept of sustainability and its relevance in Higher Education Institutions (HEIs). The concept is influenced by new challenges and strategies with a view to ensuring better performance and response from HEIs to their stakeholders.

Keywords: Higher Education Institutions, Shared Value Creation, Sustainable Development Goals, Sustainability Reports.

Introduction

The 2030 Agenda is based on 17 Sustainable Development Goals (SDGs) and 169 goals to be implemented in all countries, arising from the Millennium Development Goals, established between 2000 and 2015, which were intended to support only developing countries. The SDGs should be used by HEIs as a critical instrument to introduce and incorporate sustainable development into their activities and strategies (Bayas Aldaz et al., 2019; Junior et al., 2019; Leal Filho et al. 2018). These play a leading role in the creation and dissemination of knowledge, driving global, national and local innovation, as well as economic development and social well-being (SDSN Australia/Pacific, 2017). In this way, universities have a high positive impact as drivers in the implementation of the SDGs (Körfgen et al., 2018). According to SDSN Australia/Pacific (2017), institutions commitment to the SDGs is reflected in their teaching activities; in research production; in interaction with society; and in the operations and management of the institution.

Purpose

Sustainability reports are a tool that HEIs adopt to publish their economic, social and environmental performance. HEI sustainability reports are far from being harmonized to allow reading and comparison between different HEIs. Based on the theory of Shared Value Creation by Michael Porter and Mark Kramer, this exploratory study aims to compare the sustainability reports of a sample of ten HEIs in Portugal and Spain in the year 2022. The purpose of this article is to analyze how the HEIs adapted the principles of that theory to their activities and how they disclose it in their reports.

Methodology

Qualitative research, the analysis presented in this article is based on a review of literature and official sustainability reports from Higher Education Institutions.

Results and conclusions

From the perspective of the authors of shared value theory, Michael Porter and Mark Kramer, it is possible to create and measure the impacts of the organization from an economic and social point of view:

1. Recognize new market demands
2. Redefine productivity in the production chain
3. Develop the local cluster

Analyzing the reports, it is suggested that each Higher Education Institution adapts and disseminates the assumptions of the theory to its teaching and research activities and mission through the reconfiguration of products and services based on society's demands, of operations based on identity values and development of communities and preservation of the planet.

The fact that HEIs do not have a legal requirement to disclose sustainability reports means that this communication occurs voluntarily, contributing to researchers' lack of interest in analyzing the dissemination of sustainability reporting within HEIs (Alonso-Almeida et al., 2014; Fonseca et al., 2011; Romolini et al., 2015). Additionally, HEIs reveal that they are unaware of the information they should disclose in sustainability reports, as well as how they should be structured (Davis & Searcy, 2010), in addition to other studies revealing that few HEI reports are externally verified, consequently presenting a limited value (Walton et al., 1997).

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