

# Sustainability reporting, institutional pressures and universities: evidence from the Spanish setting

Sustainability  
reporting

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## Abstract

**Purpose** – Relying on institutional theory and Oliver’s (1991) strategic responses framework, the purpose of this paper is to investigate the different strategies adopted by Spanish public universities to respond to institutional pressures for sustainability reporting.

**Design/methodology/approach** – Data were collected from a variety of sources, such as a series of email-structured interviews with key personnel from universities, a qualitative analysis of sustainability reports and a consultation of the website of each Spanish public university.

**Findings** – The findings reveal that Spanish public universities have responded to institutional pressures for sustainability reporting by adopting acquiescence, compromise, avoidance and defiance strategies. The variety of strategic responses adopted by Spanish public universities suggests that these organizations have not fully adhered to institutional pressures.

**Practical implications** – The results of this paper would be useful for practitioners since it tries to demonstrate whether universities, which are facing increasing institutional pressures and demands from stakeholders, have been developing sustainability reporting practices.

**Social implications** – Universities have a remarkable social impact that could be used to promote sustainability practices. This paper investigates how these organizations can contribute to sustainability reporting as they should reproduce social norms.

**Originality/value** – The sustainability reporting context is in a phase of change. This paper tries to contribute to the accounting research by analyzing the extent to which universities are engaged in sustainability reporting. Relying on these premises, Oliver’s (1991) framework might be an insightful theoretical perspective to examine the responses provided by universities to institutional pressures.

**Keywords** Sustainability reporting, Strategic responses framework, Institutional pressures, Spanish public universities

**Paper type** Research paper

## 1. Introduction

Sustainability reporting is an activity undertaken by the majority of large companies around the world and it has been recognized as an institutionalized practice among these

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companies (Shabana *et al.*, 2017; Higgins *et al.*, 2018). There is an extensive academic literature on sustainability reporting focused on the private corporate sector (Tarquinio and Xhindole, 2022).

Nevertheless, it is still uncertain how the notion of sustainability is being captured in the public sector (Ball *et al.*, 2014; Cohen, 2022). It remains an under-researched topic in spite of public sector organizations (PSOs) have a role more explicitly connected to the sustainable development agenda since they work to promote the common good (Ball and Bebbington, 2008). Accordingly, sustainability reporting could be a relevant instrument of accountability to society for these organizations (Fusco and Ricci, 2019). In particular, the university setting deserves special attention since they have a prominent role in society as they are responsible for training future professionals as well as they have to generate and transfer knowledge to the society (Adams, 2013; Larran *et al.*, 2019). Since their mission is clearly linked to providing a common good, universities are called to participate in the process of change towards a more sustainable society and to solve the main problems facing by the community (Godemann *et al.*, 2014; Moggi, 2019; Yañez *et al.*, 2019). Parallel to this, the governance and management of universities has undergone a process of change in the last 20 years to meet stakeholder demands to be more transparent and accountable to society (Chatelain-Ponroy and Morin-Delerm, 2016; Andrades *et al.*, 2021). Therefore, the role that sustainability reporting could potentially play in disclosing their accountabilities is considerable given that universities have a close relationship with the community they serve (Zorio-Grima *et al.*, 2018; Moggi, 2023).

Nowadays, the sustainability reporting context is in a phase of change with organizations required to be accountable to meet the societal demands (Cohen, 2022). The growing currency of international concerns over social and environmental issues has been materialized in different initiatives, such as the recent approval of the renewed European Directive on sustainability reporting or the process of harmonization of reporting standards (Adams and Abhayawansa, 2022; Giner and Luque-Vilchez, 2022). The launch of the United Nations (UN) sustainable development goals (SDGs) has placed universities as relevant actors in the progress towards sustainable development (Moggi, 2023). Consequently, they are facing increasing institutional pressures for the development of sustainability reporting practices (Chatelain-Ponroy and Morin-Delerm, 2016; Larran *et al.*, 2019).

According to institutional theory, organizations become isomorphic since their survival depends on adherence to socially desired norms of behaviour (Chatelain-Ponroy and Morin-Delerm, 2016). However, organizations may have varying degrees of compliance and they may respond differently when faced with institutional pressures (Albu *et al.*, 2014; Haraldsson and Tagesson, 2014). Consequently, Oliver's (1991) strategic responses framework might be an insightful theoretical perspective to examine whether universities are conforming or resisting to institutional pressures.

Therefore, this paper investigates the different strategies adopted by Spanish public universities to respond to institutional pressures using the sustainability reporting activity. In particular, this study aims to address the following two research questions:

- RQ1. What sources of institutional pressures can influence the practice of sustainability reporting in universities? To respond this research question, we use the three main sources of institutional pressure defined by DiMaggio and Powell (1983): coercive, normative and mimetic forces.
- RQ2. How did universities respond to institutional pressures for sustainability reporting? To fill this research question, we use the strategies proposed by Oliver (1991) in her framework: acquiescence, compromise, avoidance, defiance and manipulation.

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Data were collected from a variety of sources, such as a series of email-structured interviews with key personnel from universities, a qualitative analysis of sustainability reports and a consultation of the website of each Spanish public university. In particular, the Spanish university setting is relevant because the central government along with the Conference of Rectors of Spanish Universities (CRUE in Spanish) have adopted some initiatives to promote the commitment of universities to sustainability.

The article makes the following contributions to the accounting research. Firstly, it fills a research gap in the literature by analyzing the extent to which universities are engaged in sustainability reporting. To the current date, the theme of sustainability reporting in universities is in its early stages of development when compared to the vast body of empirical work in the corporate sector (Larran *et al.*, 2019; Moggi, 2023). Universities have a distinct purpose than private enterprises, so they have different motivations to adopt sustainability reporting practices (Adams, 2013; Moggi, 2019). The “business case” has been commonly used to explain why private enterprises adopt sustainability reporting practices (Tregidga and Milne, 2006; Bebbington *et al.*, 2009). Meanwhile, universities, as they have an implicit social responsibility, could use the sustainability reporting activity to reveal how they contribute to the change towards a sustainable society (Zorio-Grima *et al.*, 2018; Yañez *et al.*, 2019). Accordingly, we call for exploring the role of universities in pursuing sustainability through their reporting practices, as their interests are associated with achieving the common good (Godemann *et al.*, 2014; Moggi, 2023). Secondly, the current social and institutional context is evolving and this change is promoting greater accountability for social and environmental impacts around the world (Cohen, 2022; Giner and Luque-Vilchez, 2022). In this scenario, sustainability reporting may be emerging within the public sector and calls for investigating how institutional forces can affect the sustainability reporting activity among universities (Larran *et al.*, 2019; Moggi, 2023). Relying on Oliver’s (1991) framework, our study contributes to the literature by investigating how universities are conforming or resisting to institutional pressures by producing sustainability reporting practices. Recent research in the Spanish setting used Oliver’s (1991) framework to examine how private enterprises have responded to sustainability reporting regulation (Esteban-Arrea and Garcia-Torea, 2022). Our paper differs from this study in a double sense. Firstly, our sample is composed of Spanish public universities instead of private enterprises. Secondly, our approach considers the three main sources of institutional pressure, namely, coercive, normative and mimetic forces. Meanwhile, Esteban-Arrea and Garcia-Torea (2022) examined the impact of coercive forces derived from regulation on sustainability reporting to determine the companies’ behaviour.

The remainder of the paper is structured as follows. Firstly, the institutional background is explained (Section 2), followed by the theoretical framework (Section 3). Next, we discuss the sample and methods (Section 4). Then, we report the findings, followed by the discussion (Section 5), conclusions and limitations, and finally suggestions for future research are proposed (Section 6).

## 2. Description of the institutional context for sustainability reporting in the university setting

Over the last 30 years, different initiatives have been launched to promote the adoption of sustainability reporting practices, including the global reporting initiative (GRI) or the UN global compact (UNGC) (Larrinaga and Bebbington, 2021). Although the GRI guidelines are the most recognized standards for the production of sustainability reports worldwide (Vinnari and Laine, 2013), universities have adapted them to their specific purposes because these standards did not provide any supplement for these organizations (Moggi, 2023).

More recently, the UN SDGs have emphasized the role that universities should play in the achievement of a sustainable society (Yañez *et al.*, 2019). The SDG 4, through the target

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4.7, establishes that all learners have to acquire the skills needed to promote sustainable development by 2030. The SDG 12, named as “responsible consumption and production” is comprised of several targets that emphasize how accounting can contribute to achieving sustainability (Bebbington and Unerman, 2020). In particular, the target 12.6 is aimed at encouraging organizations to adopt sustainability reporting practices. In the university setting, the Agenda 2030 has been accompanied with the development of some initiatives to promote the practice of sustainability reporting. Among these, we can note the impact rankings score elaborated by The Times Higher Education or the publication made by the sustainable development solutions network (SDSN) [1], titled “how to start with the SDG”. A Spanish version of this report has been elaborated by the SDSN Spain.

On the regulatory side, the European Union (EU) has regulated the practice of sustainability reporting as a part of its corporate social responsibility (CSR) strategy for the period 2011–2014 (Luque and Larrinaga, 2016). The European Commission launched the Directive 2014/95 establishing a set of minimum requirements on social and environmental reporting and has recently issued the new European Directive on Sustainability Reporting (Cinquini and De Luca, 2022). This renewed Directive expands the number of companies required to produce sustainability reports, including listed small and medium-sized enterprises (Cuomo *et al.*, 2022). However, European universities are not required until the moment to produce these reports.

In Spain, the government has launched different initiatives to promote the production of sustainability reports in line with the EU policy (Zorio-Grima *et al.*, 2018). The central government approved the Spanish CSR strategy 2014–2020, which recommended the elaboration and publication of annual sustainability reports by public and private sector organizations. The 2015 University Strategy promoted the contribution of universities towards a more sustainable society. From a regulatory perspective, the Spanish Government has approved two main laws requiring the production of sustainability reports: The Law 2/2011 on Sustainable Economy and the Law 11/2018 on non-financial information (Luque and Larrinaga, 2016). However, these regulations do not require the undertaking of sustainability reports by Spanish universities (Andrades *et al.*, 2021). In line with these regulations, the Spanish Association of Accounting and Management (AECA in Spanish) has designed an online tool for the preparation and examination of sustainability and integrated reports and is specifically aimed at private enterprises.

In response to the UN SDGs, the Spanish Government approved its action plan for the implementation of the 2030 agenda: towards a Spanish strategy for sustainable development. It reveals that public administrations at all levels should contribute to the achievement of SDGs. At university level, the Spanish Government approved the Royal Decree 822/2021 to promote the incorporation of the SDGs in university curricula since future graduates must be leaders in the change towards a sustainable society. Meanwhile, the CRUE has been working for the commitment of universities to sustainable development since its sustainability committee was established in 2009. Since 2018 to date, this committee has published an annual statement emphasizing the role that universities must play towards achieving the SDGs. In March 2019, CRUE created its own SDG committee to coordinate the set of actions related to the contribution of universities towards the achievement of these goals.

Table 1 summarizes the main sources of institutional pressure divided into regulations, policies, strategies and standards according to their geographical origin. The heterogeneity in the sources of institutional pressure could suppose that Spanish public universities adopt different behaviours to deal with the institutional complexity that they have to face (Vejaratnam *et al.*, 2023).

### 3. Theoretical framework

#### 3.1 Background

From a neo-institutional thinking, some studies have explored the institutionalization of sustainability reporting in the private corporate sector (Higgins *et al.*, 2018). Drawing on the notion of normativity, Bebbington *et al.* (2012) explored the dynamics and actors involved in the process of building a norm in sustainability reporting in two different settings, Spain and the UK. Relying on old institutional economics and new institutional sociology perspectives, Contrafatto (2014) analysed the institutionalization of sustainability reporting based on a dynamic process composed of three main phases: the construction of a common meaning around the term sustainability, put into practice through the adoption of rules and routines and, reinforcement through the implementation of procedures and structures. At individual level, Tarquinio and Xhindole (2022) used the lens of institutional work to examine why a particular company voluntarily engages in the process of sustainability reporting and how it has become an institutionalized activity.

Other accounting scholars have used Oliver's (1991) framework to understand how organizations respond to accounting regulation (Haraldsson and Tagesson, 2014), financial accounting standards (Albu *et al.*, 2014) and sustainability reporting regulation (Criado-Jiménez *et al.*, 2008; Esteban-Arrea and Garcia-Torea, 2022). However, very limited attention has been devoted to examining how organizations respond to a wide range of sources of institutional pressure rather than to one source, such as regulations or standards. To fill this research gap, we use Oliver's (1991) framework to decipher whether Spanish public universities are responding to institutional pressures for sustainability reporting by adopting one or more of the following strategies: acquiescence, compromise, avoidance, defiance and manipulation. Under such premises, we try to determine how the three main institutional forces identified by DiMaggio and Powell (1983), namely, coercive, normative and mimetic forces, can influence the adoption of sustainability reporting practices in universities.

#### 3.2 Sources of institutional pressure

Institutional theory is a relevant theoretical perspective to explain how organizational survival is influenced by the need to adhere to social norms of acceptable behaviour (Pedersen *et al.*, 2013; Wijethilake *et al.*, 2017). Three main institutional forces can determine the extent to which organizations become isomorphic: coercive, normative and mimetic pressures (DiMaggio and Powell, 1983).

Coercive pressures stem from formal and informal regulatory forces and they can be materialized in two main sources: (1) the enforcing mechanisms of laws and (2) the power

Geographical context	Regulations	Policies and strategies	Standards
International initiatives	Directive 2014/95 on Non-financial reporting	UN SDGs	GRI
	Renewed directive on Corporate sustainability reporting	UN DESD PRME	UNGC
	National initiatives	Law 2/2011 on Sustainable economy	Spanish strategy on CSR Conceptual framework on CSR
	Law 11/2018 on Non-financial reporting	2015 University Strategy SDG-CRUE committee	

Source: Authors' own creation

**Table 1.**  
Summarize of the institutional framework for sustainability reporting

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exerted by governmental or non-governmental organizations through policies and declarations (Bebbington *et al.*, 2009; Zhao and Patten, 2016). On the one hand, the European regulation of sustainability reporting is a clear source of coercive pressure since it incorporates mandatory reporting requirements for a wide range of organizations (Esteban-Arrea and Garcia-Torea, 2022). On the other hand, the launch of the 2030 Agenda and its 17 SDGs, together with other policies and declarations, such as the Spanish Strategy for CSR or the 2015 University Strategy, are other sources of coercive pressure (Zorio-Grima *et al.*, 2018). Consequently, Spanish public universities could be “coerced” to comply with the previous initiatives since they have incentives to signal that they are conforming to governmental pressures to be legitimate (Andrades *et al.*, 2021).

Normative forces stemming from the need that organizations have to behave in a socially acceptable manner following certain norms and values (Esteban-Arrea and Garcia-Torea, 2022). These normative sources emanate from standard-setters, networks, professional bodies or consultants (Higgins *et al.*, 2018; Montecalvo *et al.*, 2018). In such a way, the compliance with a generally accepted standard, such as GRI, is a sign of normative pressure as it helps to configure the sustainability reporting activity as a taken-for-granted practice (Larrinaga and Bebbington, 2021). Another sign of normative pressure stems from becoming a signatory of the UNGC as it represents an evidence of professionalization (Higgins and Larrinaga, 2014; Zhao and Patten, 2016).

Mimetic pressures derive from the imitation among peer organizations (Esteban-Arrea and Garcia-Torea, 2022). In a context of uncertainty, some organizations tend to copy successful practices previously adopted by their peers since they are sensitive to what other organizations are doing to achieve legitimacy (Higgins and Larrinaga, 2014). In this scenario, some Spanish public universities acting as later reporters and following a sustainability hype, could have imitated the pioneering universities in publishing sustainability reports to appear legitimate (Chatelain-Ponroy and Morin-Delerm, 2016; Zorio-Grima *et al.*, 2018).

### 3.3 Strategic responses framework

Within the broader field of institutional theory, Oliver’s (1991) framework is appropriate when organizations are faced with institutional complexity and may respond to external pressures by adopting different strategies (Haraldsson and Tagesson, 2014; Vejaratnam *et al.*, 2023). In particular, this theoretical framework explains that “organizational behaviour may vary from passive conformity to active resistance in response to institutional pressures, depending on the nature and context of the pressures themselves” (Oliver, 1991, p. 146). Thus, institutional pressures do not have to produce isomorphism and convert a practice into a taken-for-granted activity (Criado-Jiménez *et al.*, 2008; Albu *et al.*, 2014). Oliver’s (1991) framework identifies a continuum of five strategies to respond to institutional pressures: acquiescence, compromise, avoidance, defiance and manipulation. Extracted from Esteban-Arrea and Garcia-Torea (2022, p. 605), the drivers that might predict how organizations respond to institutional pressures are the following ones:

- the cause giving rise to institutional pressures;
- the quantity and capacity of stakeholders to exert pressure;
- the congruence of the pressure with the rationale of the organization;
- the enforcement mechanisms used to promote compliance; and
- the environmental context in which the institutional pressures unfold.

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The acquiescence strategy is materialized in three main tactics: habit, imitation and compliance, and it proposes that organizations conform to institutional pressures to enhance legitimacy and social support (Vejaratnam *et al.*, 2023). The compromise strategy demonstrates how organizations respond to conflicting or inconsistent institutional pressures through the tactics of balancing, pacifying or bargaining (Haraldsson and Tagesson, 2014; Wijethilake *et al.*, 2017). This strategy involves partial conformity to institutional pressures since the organization have to meet multiple demands (Esteban-Arrea and Garcia-Torea, 2022). The avoidance strategy is the “organizational attempt to preclude the necessity of conformity” (Oliver, 1991, p. 154) and it is manifested by concealing, buffering and escape tactics. The defiance strategy is an active form of resistance to institutional pressures through the adoption of tactics related to dismissing, challenging and attacking (Oliver, 1991). Manipulation is the most active form of resistance to institutional pressures, where organizations might use the following tactics: co-opt, influence or control pressures (Wijethilake *et al.*, 2017).

### 3.4 Expected behaviours among Spanish public universities

We expect the presence of two broad groups of Spanish public universities depending on whether or not they publish sustainability reports.

For the group of reporting universities, we expect the following behaviours according to the number of sustainability reports published and the persistence in publishing reports:

- Relying on normative forces, sustainability reporting would be a taken for granted practice for those Spanish public universities that have persistently published a sustainability report over the last years. Drawing on Oliver’s (1991) strategic responses framework, these universities would have adopted the tactic of habit by following invisible and taken-for granted norms (Oliver, 1991; Larrinaga and Bebbington, 2021).
- Drawing on coercive pressures, two types of behaviour are expected depending on how universities have complied with institutional pressures. On the one hand, the launch of the UN SDGs could have stimulated some universities to adopt sustainability reporting because the nature of these goals are coherent with the social mission of universities (Godemann *et al.*, 2014; Moggi, 2023). Accordingly, these universities could have used the tactic of compliance to reveal that they are conforming to the external pressure exerted by the UN SDGs (Oliver, 1991; Wijethilake *et al.*, 2017). On the other hand, according to previous research, some universities could have responded to coercive pressures by adopting sustainability reporting practices to symbolically manage public impressions of compliance with such pressures (Criado-Jiménez *et al.*, 2008). Relying on Oliver’s (1991) framework, they might have adopted a concealment tactic (avoidance strategy) by “disguising nonconformity behind a façade of acquiescence” (Oliver, 1991, p. 154). These universities could have used the sustainability report to project an appearance consistent with society expectations (Vinnari and Laine, 2013; Ruiz-Lozano *et al.*, 2022).
- Based on mimetic forces and Oliver’s (1991, p. 152) framework, some universities could have responded to institutional pressures adopting the tactic of imitation, “whereby organizational decision makers, under conditions of uncertainty, imitated the behaviour of other actors in their environment, particularly those actors whom they knew and trusted”. Following Vinnari and Laine (2013), the initial diffusion of sustainability reporting in these universities might be connected with the

appearance of a fad. Subsequently, these universities could have declined the adoption of sustainability reporting because they have no incentives to maintain this activity when the fad has disappeared.

For the group of non-reporters, we expect two main behaviours according to the influence exerted by coercive forces:

- Some universities could have prioritized meeting the demands of their most influential stakeholders (Andrades *et al.*, 2021; Esteban-Arrea and Garcia-Torea, 2022). In the Spanish university setting, the central government and the CRUE have aligned themselves with the achievement of the UN SDGs (Zorio-Grima *et al.*, 2018). Consequently, some universities could have used the compromise strategy to adopt sustainability-related practices to meet the demands of a particular stakeholder (Canning and O'Dwyer, 2013; Esteban-Arrea and Garcia-Torea, 2022).
- Other universities could have opted for a defiance strategy because the degree of legal coercion behind institutional pressures is limited (Oliver, 1991). Consistent with previous studies, the lack of enforcing mechanisms to promote the adoption of sustainability reporting practices might suppose that some universities have ignored norms and rules and they have not adopted sustainability related-practices (Albu *et al.*, 2014; Andrades *et al.*, 2021).

Table 2 summarises the previous expected behaviours of Spanish public universities according to Oliver's strategic responses framework.

#### 4. Research methodology

##### 4.1 Sample and data sources

Although the total number of Spanish universities is currently 83 (Ministry of Universities, 2021), we selected the 50 public universities within the Spanish university system because they belong to the same organizational field. According to institutional theorists, an organizational field is composed of those organizations that share common elements, including industry or geographical area (Higgins and Larrinaga, 2014, p. 3). Accordingly, all

Type of university	Source of institutional pressure	Strategy/tactic	Expected behaviour
Reporting universities	Normative forces	Acquiescence/habit	Persistence publication of sustainability reports
	Coercive forces	Acquiescence/ compliance Avoidance/concealment	Adoption of sustainability reports driven by the UN SDGs Sustainability reporting to manage public impressions
	Mimetic forces	From acquiescence/ imitation to avoidance/ concealment	Initial diffusion and subsequent decline of sustainability reporting
Non-reporting universities	Coercive forces	Compromise/balance	Alignment with SDGs achievement
		Defiance/dismiss	Lack of commitment to adopt sustainability actions

**Table 2.**  
Expected behaviour of Spanish public universities according to Oliver's (1991) strategic responses framework

**Source:** Authors' own creation

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Spanish public universities form part of an organizational field and they could respond differently to the same institutional pressures that they have to face (Pedersen *et al.*, 2013; Wijethilake *et al.*, 2017).

We have used a qualitative method approach to respond to the aims of our paper. Our qualitative research spanning 2003–2021 involving a combination of three main sources to collect data, namely, (1) interviews with key personnel from universities, (2) stand-alone sustainability reports and (3) websites and other relevant documents, such as strategic plans. Then, we applied a thematic content analysis to examine the data collected from these sources. The combination of different data sources is useful to triangulate the information and to reach convergence between the findings obtained through these sources (Berg and Lune, 2012). It offers advantages in dealing with validity threats stemming from the biases associated with the use of a single method (Creswell, 2009). For reporting universities, interviews and sustainability reports were used interchangeably as primary and secondary sources of data to examine the influence of institutional forces on the sustainability reporting activity. The Chancellor letter of the sustainability report shows the message provided by the management team of the university and can reveal the institutional forces that affect the practice of sustainability reporting. Meanwhile, managers or people participated in the process of sustainability reporting are able to know the reasons of why its university has adopted this type of activity. Therefore, both data sources are complementary in examining the strategic responses provided by universities to institutional pressures for sustainability reporting. For non-reporting universities, the website and other documents were used as the primary sources of data while the interview findings supplemented and corroborated the website/documents data. The period of data collection and analysis was performed from mid-January 2022 to early-May 2023.

#### 4.2 Interviews

Interviews are an extremely effective data collection method in qualitative accounting research because it enables the researcher to gain invaluable knowledge of interviewees' opinions (Farneti *et al.*, 2019; Feldermann and Hiebl, 2020). Although semi-structured interviews are commonly used in qualitative research (Montecalvo *et al.*, 2018), a structured interview is a useful method for our research purposes because “they are based on a rigid set of pre-established questions from which neither the interviewer nor the interviewee can deviate”. (Farneti *et al.*, 2019, p. 566). In addition, structured interviews by email are of interest for other reasons (Hawkins, 2018), like cost reduction (no payment to transcript data or no travel costs), sample diversity (it facilitates data gathering from interviewees from different regions), clarity and concise data (written responses in an email are typically shorter than oral responses and this might help to interpret data).

Consistent with previous studies based on structured email interviews (Meho, 2006), we developed an interview protocol composed of three main phases to allow us to obtain reliable findings: sample selection, interview questions and deadlines.

Firstly, Table 3 describes the profile of each interviewee and the length of the interview measured by the number of words. Two types of participants were interviewed: (1) 15 university managers and (2) six people who have been working in the preparation of sustainability reports. University managers have responsibilities in managing the administrative and economic services of the University. Among other tasks, they have to prepare the multi-year programming proposal, the budget or promote transparency measures in university management. Thus, they have the necessary skills to provide a professional opinion regarding how their universities are responding to institutional pressures for sustainability reporting. On the other hand, people who have responsibilities in the production

Interviewee code	Position	Date	Length
University 1	Manager from a mid-size university located on the south	15/01/2022	590 words
University 2	Manager from a mid-size university located on the east	16/01/2022	465 words
University 3	Technician responsible for preparing RS report of a polytechnic and mid-size eastern university	27/01/2023	362 words
	Manager from a polytechnic and smaller university located on the east	17/01/2022	591 words
University 4	Manager from a large southern university	17/01/2022	529 words
	Chief of social responsibility chair from a large southern university	02/05/2023	303 words
University 5	Manager from a polytechnic and mid-size eastern university	18/01/2022	559 words
University 6	Manager from a mid-size central university	19/01/2022	976 words
University 7	Manager from a large northern university	19/01/2022	547 words
University 8	Manager from a mid-size eastern university	24/01/2022	961 words
University 9	Manager from a mid-size southern university	29/01/2021	1,319 words
University 10	Manager from a smaller university located on the middle	02/02/2022	528 words
University 11	Manager from a smaller southern university	03/02/2022	629 words
University 12	Manager from a smaller central state university	03/02/2022	942 words
University 13	Manager from a mid-size northern university	04/02/2022	479 words
University 14	Manager from a polytechnic and mid-size northeast university	05/02/2022	443 words
University 15	Manager from a smaller northern university	07/02/2022	635 words
University 16	Rector's delegate for sustainability from a large northeast university	09/02/2022	1,236 words
University 17	Technician of the social commitment area of a medium north-east university	16/06/2022	417 words
University 18	Vice-chancellor of social responsibility of smaller northern university	21/06/2022	347 words
University 19	Vice-chancellor of strategic planning of medium-high southern university	31/01/2023	414 words

**Table 3.** Profile of the respondents, length of interviews and number of reports published

**Source:** Authors' own creation

of sustainability reports were selected because they have the appropriate background to be interviewed. They know the different sources that motivated the adoption of sustainability reports in their universities. The profile of the participating universities was varied according to the following variables: size, location and number of reports published. This reduces the bias in the responses provided by the interviewees based on these characteristics.

Secondly, based on previous research (Dahlin, 2021), the authors developed an interview guide composed of different open-ended questions to encourage participants to express their opinion about how different aspects can impact the sustainability reporting activity. Initially, the questions were written by one author. The other two authors revised the questions to improve their readability. Accordingly, the questions were mainly oriented to shed light on the following themes:

- why universities adopt or not sustainability reporting practices? Responses from participants may determine whether some sources of institutional pressure have motivated the adoption of sustainability reporting.

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- what can explain the persistence of sustainability reporting practices over time or their no adoption? It is aimed at determining whether normative forces of institutional pressure explain the extent to which sustainability reporting has become a taken-for-granted activity.
  - what role could sustainability reports play in the commitment of universities toward sustainability? It could be indicating the extent to which the sustainability report has been infused into the routines and habits of university management.
  - are benchmarking strategies a valuable method to initiate annual sustainability reports? Responses from this question can indicate whether mimetic forces have influenced the adoption of sustainability reporting;
  - what role do you think the leadership factor plays in the commitment to sustainability reporting? It can reveal whether normative forces stemming from top management values are influential in the adoption of sustainability reporting; and
  - does your university the intention of maintaining persistently the production of sustainability reports on an annual or biannual basis? It tries to decipher whether the sustainability reporting activity would be a habitual practice in universities.

Thirdly, the data collection process lasted for several months since this type of interview has not time constraints (Hawkins, 2018). In a first email, we received responses from nine participants from 15 January to 27 January 2022. To improve the response rate, we sent a reminder to those interviewees who did not reply to the initial email. As a result, we received eight new responses from 27 January to 9 February 2022. Finally, we contacted with personnel of other universities who were directly involved in the process of sustainability reporting. We obtained four additional responses from January 2023 to May 2023. In total, we conducted structured interviews with 21 university workers from 19 Spanish public universities during the entire period of data collection. We have introduced in parenthesis the code number of the university who participated according to the time sequence of the response made by each participant.

#### 4.3 Sustainability reports

Sustainability reports published by Spanish public universities from 2003 to 2021 were used to determine the extent to which sustainability is a matter of concern to these organizations (Narayanan and Adams, 2017). Some previous studies adopted a holistic form of analysis by examining all the text contained in reports (Tregidga and Milne, 2006). Consistent with Beattie *et al.* (2004), our approach was restricted to a specific section of the sustainability report, the chairman's statement. It involved analyzing the Chancellor letters from the 179 stand-alone sustainability reports of the 50 Spanish public universities during 2003–2021. Previous longitudinal accounting research has used the CEO letter because it is perhaps the most powerful section of a corporate report (Amernic *et al.*, 2010). In agreement with Mäkelä and Laine (2011, p. 220), Chancellor letters “are an important focus of scrutiny because they can be perceived to mirror the corporate culture”. The letter is usually positioned at the beginning of the report and it is widely considered to be top management's account of the state of affairs (Palmer *et al.*, 2004). Accordingly, this is the most widely read part of a corporate report (Mäkelä and Laine, 2011).

#### 4.4 Other sources: websites and relevant documents

The previous data sources were complemented by the examination of some relevant documents. The documents analysed included strategic plans, sustainability policies and

sustainability plans. They were examined to find out sections of text relating to sustainability issues in which we can capture how Spanish public universities address their social and environmental concerns (Narayanan and Adams, 2017). Then, we obtained information from the university websites by focusing on those sections related to sustainability to identify the presence of institutional forces that drive the adoption of sustainability-related practices.

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#### 4.5 Thematic content analysis

Content analysis has been widely used in social and environmental accounting research (Deegan *et al.*, 2002; Beattie *et al.*, 2004). Methodologically, it can be grouped into mechanistic and interpretative studies (Beck *et al.*, 2010). Mechanistic content analysis attempts to quantify the volume or frequency of information disclosed by counting the number of words, sentences or pages (Campbell, 2004). They tend to use an index to measure the amount of disclosure on the basis of a set of informational items defined in a coding framework (Beattie *et al.*, 2004). Conversely, interpretative content analysis emphasises the qualitative character of the information by interpreting text rather than to record the mechanics of its disclosure (Beck *et al.*, 2010). Among all types, thematic content analysis is a “technique whereby categories for analysis are identified in a predetermined coding scheme” (Campopiano and De Massis, 2015).

For our purposes, we performed a thematic content analysis to examine the data from the different sources: interviews, sustainability reports, websites and other documents. Based on previous research (Deegan *et al.*, 2002), we followed a coding scheme to draw valid and reliable inferences from the measurement process. Firstly, we defined the theme as a recording unit to respond to our research purposes. Secondly, we defined the categories in which the different themes could be classified. This involved the consideration of mutually exclusive categories to avoid confusions in the analysis. Relying on our theoretical framework, we identified three main categories to code the information: coercive, normative and mimetic pressures. For each category, we identified a list of themes according to previous studies that use institutional theory to examine sustainability reporting (Zhao and Patten, 2016; Montecalvo *et al.*, 2018). These themes represent the set of elements that represent the three main sources of institutional pressure. Thirdly, one researcher coded a sample of the texts to check the accuracy and reliability of the coding. Since no ambiguities were detected, the fourth and last step was the codification of all the texts. One researcher completed all the coding process to avoid inter-coder variability and to ensure consistency (Kansal *et al.*, 2018). The accuracy and validity of the thematic content analysis is supported by the use of themes and categories extracted from widely recognized previous literature on institutional theory (Larrinaga *et al.*, 2018). Table 4 summarizes the list of themes and categories used in our coding scheme.

Following previous research, the different data sources were analysed as follows (Berg and Lune, 2012; Larrinaga *et al.*, 2018). Initially, they were carefully read by one author and he took some notes about significant features of the interviews, Chancellor letters in sustainability reports, websites and other documents. Then, he made a second reading of these sources to extract the information which illustrated how universities have responded to institutional pressures. Next, the findings from these data sources were grouped into themes and categories according to our coding scheme derived from our theoretical framework. In this way, we selected quotations from some interviews and messages provided by Chancellors in the letters of some stand-alone sustainability reports. In line with prior empirical research (Contrafatto, 2014), quotations from these sources were translated from Spanish to English by one author. Consistent with Feldermann and Hiebl (2020), the

Categories	Themes
Coercive	Rules Regulations Laws Declarations Policies Enforcement State
Normative	Power Values Norms Professionalization Network Formal education Standard Culture Accountability Socially expected behaviour
Mimetic	Imitation Copy Benchmarking

**Table 4.**  
List of categories and themes for content analysis

**Source:** Authors' own creation

researchers had some content adapted in the translation to make sense of it and reconstruct meanings to ensure its credibility. The thematic content analysis of the different data sources was performed from June 2022 to May 2023.

## 5. Analysis and discussion of results

### 5.1 Evolution of sustainability reporting activity in the Spanish public university setting

**Table 5** shows how the sustainability reporting activity has evolved in the Spanish public university setting from 2003 to 2021 according to the social, historical and organizational context. In the first five years (2003–2008), the practice of sustainability reporting was practically missing among Spanish public universities. Around that time, there was a general lack of misunderstanding of the notion of sustainability in the university sector as well as a general lack of academic research on the topic (Larran *et al.*, 2019). Since then, there was a gradual increase in the number of Spanish public universities publishing stand-alone sustainability reports from 2009 to 2012, in the aftermath of the UN decade of education for sustainable development (UN DESD 2005–2014). At that time, the GRI G3 guide was launched and represented the first movement towards the production of sustainability reports within the university setting (Yañez *et al.*, 2019). Moreover, the UN launched the Principles for Responsible Management Education in 2007 to raise the profile of sustainability in business and management schools through six principles related to serve to society and safeguard our planet. In Spain, two research teams carried out projects aimed at proposing a reporting framework for the production of sustainability reports around that time. A research project was carried out by a group of researchers from Andalusian universities in collaboration with the Forum for Social Councils of Andalusian universities. They developed a reporting framework in line with the GRI guidelines which has been used by universities from the Andalusia region. Meanwhile, researchers from the only public

Year	No. of reporters	Proportion of reporters %	Context
2003	1	2	General misunderstanding of the sustainability reporting activity in the university setting
2004	1	2	
2005	1	2	
2006	0	0	
2007	2	4	
2008	3	6	
2009	7	14	Creation of a discourse around the practice of sustainability reporting emerged from the societal context
2010	12	24	
2011	13	26	
2012	13	26	
2013	9	18	
2014	9	18	Decline of sustainability reporting
2015	12	24	
2016	11	22	Appearance of the UN SDGs has a relevant actor in the production of sustainability reports in universities
2017	13	26	
2018	14	28	
2019	19	38	
2020	20	40	
2021	19	38	
Total	179	18.84	

**Table 5.**  
Evolution of sustainability reporting activity in the Spanish public university field

**Source:** Authors' own creation

university of the region of Aragon [2] participated in a research project aimed at proposing a list of social, economic and environmental indicators to elaborate sustainability reports. The university from this region has elaborated their sustainability reports according to this framework. Both research teams had the collaboration of their regional governments. Interviewee from University 7 stated that “a key motivating force to adopt sustainability-related practices was the support provided by our regional government”. Public universities, as they are mostly funded by their regional government, have to conform to governmental pressures to have access to resources (Marquis and Qian, 2014). The previous statements suggest that some Spanish public universities began publishing sustainability reports benefiting from this hype (Larrinaga and Bebbington, 2021).

The trend during the period 2013–2016 shows a certain decline of sustainability reporting in the Spanish public university system. In agreement with Vinnari and Laine (2013), sustainability reporting for some universities may have been a passing fad. Meanwhile, the trend in the number of reporting universities has grown since 2017 to the present and this might be connected with the approval of the UN SDGs in 2015. In line with previous research, the UN SDGs recognizes the responsibility that universities have towards the achievement of a sustainable society (Moggi, 2023).

The arguments outlined above show that all organizations in the same environment do not have to conform to institutional pressures, which emphasizes the complexity of organizational responses to these pressures (Esteban-Arrea and Garcia-Torea, 2022). During the period analysed, the average number of universities that have prepared annual sustainability reports is less than 20% of the entire population of Spanish public universities.

The longitudinal analysis has allowed us to classify the universities in two main groups [3]: reporting and non-reporting universities (Table 6). On the one hand, 40 of the Spanish public universities have published one or more reports from 2003 to 2021. Among

Sustainability reporting

Classification	Code	Type of university	Respondent	No. reports	Behaviour (tactic/strategy)
Reporting universities	University 7	Large northern university	Yes	10	Habit
	University 9	Mid-size southern university	Yes	14	Habit
	University 16	Large northeast university	Yes	13	Habit
	University 19	Mid-size southern university	Yes	6	Habit
	University 24	Smaller southern university	No	12	Habit
	University 27	Mid-size northern university	No	14	Habit
	University 45	Mid-size northern university	No	9	Habit
	University 46	Mid-size northern university	No	10	Habit
	University 47	Mid-size northern university	No	12	Habit
	University 1	Mid-size university located on the south	Yes	1	Compliance
	University 2	Mid-size university located on the east	Yes	1	Compliance
	University 5	Polytechnic and mid-size eastern university	Yes	1	Compliance
	University 6	Mid-size central university	Yes	2	Compliance
	University 8	Mid-size eastern university	Yes	5	Compliance
	University 10	Smaller university located on the middle	Yes	3	Compliance
	University 12	Smaller central state university	Yes	5	Compliance
	University 13	Mid-size northern university	Yes	4	Compliance
	University 17	Mid-size north-east university	Yes	1	Compliance
	University 18	Smaller northern university	Yes	1	Compliance
	University 22	Smaller southern university	No	4	Compliance
	University 26	Mid-size university located on the south	No	3	Compliance
	University 30	Mid-size northern university	No	1	Compliance
	University 31	Mid-size southern university	No	1	Compliance
	University 35	Mid-size northern university	No	2	Compliance
	University 41	Mid-size eastern university	No	4	Compliance
	University 23	Smaller southern university	No	1	Concealment

(continued)

**Table 6.**  
List of Spanish public universities classified by type of response provided to institutional pressures

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Classification	Code	Type of university	Respondent	No. reports	Behaviour (tactic/strategy)
	University 15	Smaller northern university	Yes	1	Concealment
	University 29	Large northern university	No	1	Concealment
	University 33	Mid-size northern university	No	1	Concealment
	University 34	Mid-size northern university	No	1	Concealment
	University 38	Large central university	No	1	Concealment
	University 39	Mid-size central university	No	3	Concealment
	University 42	Large eastern university	No	1	Concealment
	University 50	Large northern university	No	7	Concealment
	University 3	Manager from a polytechnic and smaller university located on the east	Yes	3	Imitation and concealment
	University 4	Large southern university	Yes	2	Imitation and concealment
	University 11	Smaller southern university	Yes	5	Imitation and concealment
	University 14	Polytechnic and mid-size northeast university	Yes	4	Imitation and concealment
	University 20	Mid-size southern university	No	3	Imitation and concealment
	University 40	Mid-size eastern university	No	6	Imitation and concealment
Non-reporting universities	University 21	Large southern university	No	0	Compromise
	University 32	Large northeast university	No	0	Compromise
	University 36	Mid-size central university	No	0	Compromise
	University 37	Large central university	No	0	Compromise
	University 25	Smaller southern university	No	0	Dismiss
	University 28	Smaller northern university	No	0	Dismiss
	University 43	Smaller central state university	No	0	Dismiss
	University 44	Mid-size southern university	No	0	Dismiss
	University 48	Mid-size eastern university	No	0	Dismiss
	University 49	Smaller northern university	No	0	Dismiss

**Table 6.**

Source: Authors' own creation

these universities, we have identified four main behaviors based on the number and persistence of published sustainability reports:

- The first group is composed of nine universities that have published more than six consecutive reports over the period analysed.

- The second group is composed of 16 universities that have published between one and five reports. Mostly, they have started or resumed the preparation of reports after the launch of the SDGs.
- The third group is integrated by nine universities that have published some sustainability reports to symbolically manage public impressions of compliance (Criado-Jiménez *et al.*, 2008).
- The fourth group is made up of six universities that started to publish sustainability reports some time ago but they stopped publishing them.

Meanwhile, the other 10 Spanish public universities have not elaborated a sustainability report during the period considered. In line with the initial classification, we identify two main behaviors among non-reporting universities:

- (1) a group of four universities that have aligned their behavior with the achievement of SDGs; and
- (2) a group of six universities that have showed a lack of commitment to adopt sustainability-related initiatives.

### 5.2 Strategic responses among Spanish public universities

Table 7 shows how different sources of institutional pressure have influenced the strategic response provided by Spanish public universities.

#### 5.2.1 Behaviour adopted by reporting universities

5.2.1.1 Sustainability reporting as a taken for granted practice. We have found that 9 of the 50 Spanish public universities have persistently produced a sustainability report from 2010 to the current date. Linking to Oliver's strategic responses framework, these nine universities have adopted the tactic of habit, which refers to "unconscious or blind adherence to preconscious or taken-for-granted rules or values" (Oliver, 1991, p. 152). Data collected from interviews and sustainability reports reveal the presence of four main normative forces that explain why sustainability reporting has become a taken-for-granted practice in these nine universities: (1) standards; (2) networks; (3) top management values; and (4) professionalization.

Firstly, consistent with Larrinaga and Bebbington (2021), the GRI is an influential actor in the process of institutionalizing sustainability reporting. The guidelines launched by the GRI have become the most internationally accepted standards for the production of sustainability reports (Montecalvo *et al.*, 2018). Consequently, these guidelines provide legitimacy to the sustainability reporting activity (Larrinaga *et al.*, 2018). The nine Spanish public universities classified in this group have used the guidelines launched by the GRI to publish their sustainability reports. Interviewee from University 20 manifested that "our sustainability reports have been prepared following the GRI reporting standards". The Chancellor of University 47 declared in its second sustainability report that "this report is more structured and standardized since we have followed the indications and principles of the GRI guidelines". The Chancellor letter of the first sustainability report of University 24 states that "our report has been prepared in line with the international standards established by the GRI in an effort to adapt our daily management to sustainability principles".

Secondly, consistent with previous literature, becoming a signatory to the UNGC is the result of normative pressures derived from, among others, professional networks (Higgins and Larrinaga, 2014; Zhao and Patten, 2016). Mostly, these nine universities have adhered to or signed the principles established by the UNGC. Interviewee from University 20 declared

Type of university (No.)	Institutional forces	Strategy/tactic (no.)	Behaviour
Reporting universities (40)	Normative forces <ul style="list-style-type: none"> <li>Standards</li> <li>Networks</li> <li>Top management values</li> <li>Professionalization</li> </ul>	Acquiescence/habit (9)	Sustainability reporting as a taken for granted activity (publication of more than eight consecutive reports)
	Coercive forces <ul style="list-style-type: none"> <li>Policies and declarations (UN SDGs)</li> </ul>	Acquiescence/compliance (16)	Sustainability reporting driven by the UN SDGs (universities that have published between one and five reports)
	Mimetic forces <ul style="list-style-type: none"> <li>Imitating fashion-setters</li> </ul>	Avoidance/concealment (9) From acquiescence/imitation to avoidance/concealment (6)	Sustainability reporting to manage public impressions Initial diffusion and subsequent decline of sustainability reporting
Non-reporting universities (10)	Coercive forces <ul style="list-style-type: none"> <li>Policies and declarations (CRUE)</li> <li>State and power (Spanish Government)</li> </ul>	Compromise/balance (4) Defiance/dismiss (6)	Sustainability-related practices to meet demands of powerful stakeholders Lack of commitment to adopt sustainability actions

**Table 7.** Strategic response adopted by Spanish public universities to institutional pressures for sustainability reporting

**Source:** Authors' own creation

that “our university uses the annual sustainability report as a transparency and accountability activity to meet the demands of our stakeholders, the UNGC, the PRME, the university community and society in general”. The chancellor of University 24 declared in its second sustainability report that “our university formalized its adhesion to the UNGC in 2010 and has formally associated itself with the Spanish Network of the Global Compact, thereby acquiring the commitment to adopt the ten universal principles associated with human rights, labour standards, the environment and anti-corruption”.

Thirdly, consistent with [Bebbington et al. \(2009\)](#), another indication of normative pressure is values, conceived as what is desirable and socially acceptable to pursue. Relying on these premises, managers take some choices due to society’s expectations and they might perceive that sustainability reporting is the right thing to do according to the societal context ([Vinnari and Laine 2013](#); [Montecalvo et al., 2018](#)). In the university setting, managers can have a moral sensitive towards social and environmental issues since the university’s interest is focused on promoting the public good by providing services that benefit society ([Godemann et al., 2014](#); [Moggi, 2023](#)). Thus, universities can demonstrate their contribution to sustainability by persistently producing sustainability reports because this activity is coherent with their social purpose ([Larran et al., 2019](#); [Moggi, 2019](#)). This is reflected in the opinion manifested by interviewee from University 9, who manifested that “our university, for many years, assumed their responsibility with society, and it required to acquire a commitment to sustainability that should translate into an improvement in efficiency and performance [ . . . ] the persistent adoption of sustainability reporting has created a culture in the university community of being socially responsible and it has allowed the integration of sustainability into our mission, vision, and strategic goals”. He/she declared that “our

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different management teams have played a relevant role in inspiring this culture”. Also, the Chancellor of University 16 declared in its first sustainability report that “our management team was convinced of the need to develop a culture of sustainability that permeated the organization from top to bottom”. He/she also manifested that “universities have the responsibility to undertake initiatives related to sustainability in their missions, so this commitment must be maintained and periodically updated in their strategic plans and annual sustainability reports”. The Chancellor of University 19 manifested in the 2013–2014 sustainability report of its university that “I declared our university as a socially responsible organization, proclaiming the institution’s commitments to society in the following terms: governance and management, formulation of strategies, compliance with its legal obligations, contribution to sustainability”.

Fourthly, in line with previous research (Montecalvo *et al.*, 2018), seeking assistance from professional bodies is an indication of normative pressure. Our results have revealed that some universities created their own CSR committees as expert units in charge of producing sustainability reports. The 2010–2011 sustainability report of University 27, in its section “letter from the Vice-Chancellor”, states that this university created its own CSR committee “to favour the involvement of a broad range of stakeholders in the sustainability reporting process as well as the institutionalization of sustainability within the university management”. The manager letter of the first sustainability report of University 45 states that “an agreement signed between our university and a relevant company from the textile sector allowed to coordinate and funding the preparation of our first sustainability report”. Meanwhile, Interviewee from University 19 manifested that “we have persistently adopted annual sustainability reports by the influence exerted by the Quality Service, Strategic Planning and Social Responsibility of our university”.

5.2.1.2 Adoption of sustainability reports driven by the United Nations sustainable development goals. Sixteen of the Spanish public universities have moved from defiance (dismiss tactic) to acquiescence strategy (compliance tactic) to respond to institutional pressures over the last 10 years. Before the appearance of the UN SDGs, most of these universities did not produce sustainability reports in spite of other sources of institutional pressure existed, such as the GRI standards or the UNGC. Consistent with Oliver’s framework, they might have initially adopted a defiance strategy by ignoring norms, values and rules. Evidence from our data has shown that the adoption of sustainability reports in these 16 universities has been influenced by the launch of the 2030 Agenda and its 17 UN SDGs. Interviewee from University 18 stated that “one of the main drivers that have prompted the drafting, approval and publication of our first sustainability report was to identify and demonstrate the contribution of our university to the SDGs and the fulfilment of the 2030 Agenda”. Another interviewee (University 12) stated that “our recent sustainability reports are aligned with the 2030 Agenda and the SDGs”. Interviewee coded as University 3 declared that “our university, as a public sector organization, cannot ignore the commitment and alignment with the 2030 Agenda and its 17 SDGs”. Similar messages can be found in the letters from Chancellors of some universities. For example, the Chancellor of University 13 stated in its 2017 sustainability report that “this report is a document organized as a way to disseminate the contribution we make to the SDGs...and hence, our university has adhered to the National Declaration on the Sustainable Development Goals from July 2018”. The Chancellor from University 12 declared in its sustainability report for the period 2019–2020 that “this sustainability report shows the great efforts and progress made by the entire university community to make our university more sustainable in accordance with the United Nations 2030 Agenda”. Finally, the Chancellor from University 10 manifested that

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“our report tries to contribute to promoting the process of integration of the SDGs in our university”.

Drawing on Oliver’s (1991) strategic responses framework, these 16 universities might have adopted a compliance tactic that involves consciously obeying institutional norms and rules. Relying on this theoretical perspective, these universities have complied with the UN SDGs because they need the approbation of stakeholders to enhance their legitimacy (Canning and O’Dwyer, 2013; Wijethilake *et al.*, 2017).

5.2.1.3 Sustainability reporting and impression management. Other nine universities have prepared reports to address their social and environmental concerns. However, a quick reading of the reports of these universities shows that they have not used the structure and format of a traditional sustainability report. In particular, these reports have not been prepared according to a widely accepted international reporting standard. Consequently, the content provided in these reports prioritizes the disclosure of qualitative information instead of measuring the sustainability performance of these universities. Also, these reports have not included a section of text aimed at revealing the discourse provided by the management team in regard to their commitment to sustainability.

In line with previous literature, these universities have produced sustainability reports for legitimizing motives rather than to be accountable to their stakeholders (Zhao and Patten, 2016). Relying on Oliver’s strategic responses framework, these five universities have used the tactic of concealment by using the sustainability report to symbolically manage public impressions of compliance with institutional pressures (Criado-Jiménez *et al.*, 2008; Vinnari and Laine, 2013). Then, sustainability reporting becomes as a decoupling strategy to be legitimate through the reporting of symbolic information rather than providing transparent information to stakeholders (Ruiz-Lozano *et al.*, 2022).

5.2.1.4 Initial diffusion and subsequent decline of sustainability reporting. We have found that six universities published some sustainability reports since time ago and then they stopped producing these reports. Based on previous research, the initial diffusion of sustainability reporting in these universities is mainly explained from a fad perspective, by imitating other organizations to appear legitimate (Vinnari and Laine, 2013; Chatelain-Ponroy and Morin-Delerm, 2016). In this way, the Chancellor from University 3 declared in its first sustainability report that “this report [...] is an inalienable commitment of contributing to create a more just and cohesive model of society, a knowledge society with a more dynamic economy, internationally competitive and sustainable, capable of creating more and better jobs”. These statements are extracted from the definition of sustainable economy included in the article 2 of the 2/2011 Law on sustainable economy. The Chancellor of University 20 declared in its first sustainability report that “our university has adopted a new type of relationship with society in line with the recommendations proposed by the Forum of Social Councils of our region [...] To prepare our first sustainability report, we have followed the guidelines proposed by the Forum of Social Councils”.

Similar findings can be obtained from the opinion manifested by some interviewees. For example, interviewee from University 10 stated that “benchmarking strategies are necessary because they allow us to know what other universities are doing in order to find out whether certain practices have been useful for these organizations”. One of the interviewees from University 4 manifested that “we started to adopt sustainability reporting practices following the path initiated by other universities from their region”. He also declared that “the president of the Social Council of our university was convinced that we could not be left behind compared to the rest of the universities from our region”.

Relying on Oliver’s strategic responses framework, these universities adopted the tactic of imitation through the “conscious or unconscious mimicry of institutional models,

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including, for example, the imitation of successful organizations and the acceptance of advice from consulting firms or professional associations" (Oliver, 1991, p. 152). In a context of uncertainty, these universities responded to this situation by copying other fashion-setting organizations since they are capable of inspiring trust among imitating organizations in their choices (DiMaggio and Powell, 1983; Vinnari and Laine, 2013).

Subsequently, these universities did not maintain the elaboration of these sustainability reports. Once the fashion wears off, sustainability reporting is of little help and they could have adopted practices (e.g. including environmental policies or sustainability plans) to managing the impression of compliance with institutional pressures (Criado-Jiménez *et al.*, 2008; Vinnari and Laine, 2013). Consistent with Oliver (1991), they seem to have moved from a tactic of imitation to a concealment tactic by precluding the necessity of conformity to institutional pressures.

### 5.2.2 Behaviours among non-reporters

5.2.2.1 The alignment with the achievement of sustainable development goals to respond to conference of rectors of Spanish universities demands. Four of the 50 Spanish public universities have not produced a sustainability report during the period analysed. However, they have recently developed other sustainability-related practices, including strategic plans aligned with the achievement of SDGs. From a longitudinal perspective, drawing on Oliver's (1991) framework, these universities appear to have moved from a defiance to a compromise strategy to respond to institutional pressures. Initially, they seemed to have ignored the norms and rules associated with sustainability reporting. Subsequently, the launch of the SDGs could have prompted these universities to begin adopting sustainability-related practices to partially conform to institutional pressures.

Based on coercive sources of institutional pressure, the behaviour of these Spanish public universities could be explained by the need to align with the efforts of the CRUE in achieving the SDGs (Criado-Jiménez *et al.*, 2008; Esteban-Arrea and Garcia-Torea, 2022). The CRUE, as the main interlocutor between universities and the central government, has traditionally been a relevant actor in the promotion of sustainability-related practices in universities (Zorio-Grima *et al.*, 2018). The examination of the website of a large university from the centre of Spain has revealed that this organization is performing sustainability-related indicators developed by CRUE. In addition, data from the website of a large southern university states the relevant role exerted by CRUE in developing its strategic plan aligned with the achievement of SDGs. This is corroborated by the opinion manifested by interviewee from University 11, who stated that "CRUE disseminates the necessary information to publicize the progress toward sustainability that universities are carrying out".

5.2.2.2 Lack of commitment to adopt sustainability-related initiatives. Our study has revealed that six universities have had a low level of commitment to adopt sustainability-related practices. Relying on Oliver's framework, these universities have used an active resistance in response to institutional pressures which is represented through the defiance strategy (Oliver, 1991). In particular, they seem to have adopted the tactic of dismiss by ignoring institutional norms and rules given that, in addition to not having prepared sustainability reports, they have not adopted other sustainability-related practices. Extracted from Oliver (1991, p. 156), this strategic option is more likely to be carried out when "the potential for external enforcement of institutional rules is perceived to be low or when internal objectives diverge or conflict very dramatically with institutional values or requirements". On the one hand, the Spanish sustainability reporting regulation does not establish that universities are required to undertake sustainability reporting practices. Based on coercive sources of institutional pressure, the lack of enforcing mechanisms could explain why these universities have not adopted sustainability reports (Andrades *et al.*, 2021). On the other hand, the adoption of sustainability-related practices could be explained

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by the sensitivity of the management team with regard to social and environmental values (Yañez *et al.*, 2019). Drawing on normative sources of institutional theory, some interviewees (Universities 10 and 15) manifested that a potential explanation of why universities do not produce sustainability reports is the low sensitivity to social and environmental values by senior management teams. In line with Oliver (1991), it evidences that internal objectives of management teams of these universities diverge with institutional norms and values associated with sustainability reporting (Oliver, 1991).

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## 6. Conclusions

This paper finds that 25% of Spanish public universities (10 out of 50) have not produced a sustainability reporting from 2003 to 2021. During this period of time, according to Oliver's (1991) strategic responses framework, Spanish public universities have responded to institutional pressures for sustainability reporting adopting acquiescence, compromise, avoidance and defiance strategies. Mostly, they have combined responses, moving from acquiescence to defiance or varying from defiance to compromise or compliance strategies. The variety and combination of strategic responses adopted by Spanish public universities reveals that these organizations have not fully adhered to coercive, normative and mimetic pressures. Consequently, sustainability reporting in the Spanish public university setting has not become an institutionalized practice because only a limited number of these organizations have been persistently producing sustainability reports. Consistent with previous research, these results indicate that sustainability reporting in universities is still in an initial stage of development (Adams, 2013; Moggi, 2019). This differs from the situation in the private sector in which multiple actors (GRI entrepreneurship, academics, consultants, auditors, etc.) and different mechanisms (social context) have supported the institutionalization of the sustainability reporting activity (Larrinaga and Bebbington, 2021).

In spite of the above, the tendency seems to indicate that an initial acquiescence strategy is being applied by universities. The sustainability reporting landscape in the Spanish public university system seems to be changing since the appearance of the 2030 Agenda and its 17 SDGs. Since then, the number of Spanish public universities that have adopted sustainability reports has increased. The 2030 Agenda and its 17 SDGs may have renewed the discourse around the notion of sustainability and how organizations can contribute to the achievement of social and environmental goals (Bebbington and Unerman, 2020). In line with previous research (Gray, 2010; Antonini and Larrinaga, 2017), the UN SDGs focus their attention on sustainability concerns that transcend the boundaries of the organization, such as ending poverty, working to preserve our oceans or mitigating climate change. Hence, it might be an appropriate framework to improve how organizations can be accountable to stakeholders for their social and environmental impacts (Vinnari and Laine, 2013). In the university setting, the purposes of the UN SDGs are consistent with the university's goals of providing a service that benefits the community it serves (Zorio-Grima *et al.*, 2018; Moggi, 2023).

At a theoretical level, this paper enriches the academic debate on the influence of institutional pressures on sustainability reporting and how organizations can respond differently to such pressures. At a practical level, our results suggest that other actors, beyond the UN through the 2030 Agenda and its SDGs, should be involved in institutionalizing the practice of sustainability reporting in the university setting. Some actors (e.g. THE Impact Rankings or SDSN) have worked for promoting the commitment of universities toward sustainability. However, standard-setters or professional bodies have not developed a standard to measure and report on sustainability impacts in the university setting. The International Public Sector Accounting Standards Board is working in the preparation of a reporting framework to encourage the provision of sustainability

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information in the public sector. This guide could be a good starting point for non-reporting universities. Academics, through its knowledge, can disseminate the research on sustainability reporting and universities to different stakeholders. This could provide the necessary skills to university managers to be able to adopt sustainability-related practices. Regulators can affect the practice of sustainability reporting by extending the mandatory requirements for public universities. In Spain, the current Spanish sustainability reporting regulation is not mandatory for public universities.

This study has also its limitations. Firstly, this paper is focused on the Spanish public university system and our findings have to be examined within this setting. The responses to institutional pressures for sustainability reporting may differ according to the region of origin. In the future, this study could be extended to other European countries to examine how the cultural, social, historical and organizational context can affect the responses provided by universities to institutional pressures. Also, we can compare the situation of Spanish public universities with other top-100 universities from THE Impact Ranking. Secondly, the use of structured interviews may lead to biased responses as the interviewees had time to think about their responses. Semi-structured interviews can capture visual cues, tone, hesitation and silence and these aspects are useful to have a better understanding of their opinion. Thirdly, the questions included in the structured interviews could be insufficient to know the relationship between universities and stakeholders. Future research could benefit for answering about some aspects that have not been examined in our paper, such as funding or auditing bodies. They can have some effect in the propensity of producing sustainability reports. Fourthly, the number of respondents is relatively low (21) compared to the number of Spanish public universities sampled (50). According to previous research (Meho, 2006), interviews by email can have some obstacles to the potential participant, such as the lack of a strong interest in responding. For our paper, this lack of interest could be connected with the lack of involvement by some Spanish public universities in adopting sustainability-related practices. Particularly, most of non-responding universities are those organizations that have resisted to institutional pressures to adopt sustainability reporting practices. Meanwhile, responding universities are those organizations that have responded to institutional pressures by acquiescence or compromise strategies.

## Notes

1. This Guide is an initiative of SDSN Australia/Pacific in collaboration with the Australasian Campuses Towards Sustainability (ACTS), the global SDSN, and Australian and New Zealand universities.
2. This university belongs to the Group 9 of Universities, which is a non-profit association formed by Spanish public universities that are the only public universities in their respective regions.
3. The code assigned to each university has followed the order established in the list of universities that participated in the interviews. Thus, universities coded from 1 to 19 are respondents and universities coded from 20 to 50 are non-respondents.

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### Further reading

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