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Beyond the greenwash: institutional forces driving university SDG reporting

Sabrina Chong, Irshad Ali, Anil Kumar Narayan and Ibrahim Mustafa Khudir
Department of Accounting, Auckland University of Technology, Auckland, New Zealand

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Abstract

Purpose – The purpose of this study is to examine the disclosures on Sustainable Development Goals (SDGs) by the New Zealand (NZ) university sector, with the aim of analysing the extent, content and quality of reporting.

Design/methodology/approach – SDG reporting data for this study was collected from the websites and reports of all NZ universities. Content and thematic analysis methods were used to analyse the data. The findings were interpreted using an integration of institutional and legitimacy theories.

Findings – The findings show that all NZ universities are under a combination of isomorphic pressures to provide disclosure on SDGs. While all universities provide SDG-specific disclosures, there are significant differences in the extent and quality of these disclosures. A significant proportion of the disclosures, ranging from 62% to 87% across the 17 SDGs, are symbolic in nature, indicating a stronger emphasis on reputation management and institutional legitimacy. This highlights a pressing need for more substantive disclosures that reflect impactful and measurable actions undertaken by universities to advance the SDGs.

Research limitations/implications – This study advances the existing literature by providing rare empirical evidence of SDG reporting practices within the university sector.

Practical implications – This study identifies areas of improvement required in university reporting practices and has the potential to assist preparers towards improving the quality of SDG reporting.

Originality/value – This study uses institutional theory to highlight the isomorphic pressures driving SDG reporting. It moves beyond descriptive analysis to critically evaluate whether the SDG disclosures are symbolic or substantive.

Keywords Sustainable development, Sustainability reporting, SDGs, Universities, Institutional theory

Paper type Research paper

1. Introduction

Since the adoption of the Sustainable Development Goals (SDGs) by the United Nations, there is global acceptance of the need to implement the SDG agenda (Abhayawansa *et al.*, 2021). It has been suggested that organisations can highlight their contributions to the SDGs

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through their reporting (Adams *et al.*, 2020). Bebbington and Unerman (2018) argued that it is important that accounting researchers explore the measurement and reporting of SDGs to investigate how organisations are responding to and addressing sustainability issues. Accordingly, there has been an increase in research on the reporting on SDGs by private sector organisations (KPMG, 2020). However, calls have been made for more research on SDG reporting by organisations operating in the public, non-governmental and hybrid sectors, collectively referred to as the "other" sector (Guarini *et al.*, 2022). A key group of organisations from the "other" sector are universities as they have important roles and responsibilities in helping implement the SDG agenda (Rosen, 2020).

Universities have pivotal roles as educators of future leaders and policy makers to enable change towards a more sustainable future for all (Ceulemans *et al.*, 2015). With growing interest in what universities are doing to promote sustainable development (Klußmann *et al.*, 2019), there is increasing pressure on universities to provide accountability of their SDG activities to stakeholders. As observed by Caputo *et al.* (2021), the most effective way for universities to publicise their commitment and contributions to the SDGs is through their reporting. However, not much is known about reporting on the SDGs by the university sector (Chankseliani and McCowan, 2021). It is therefore pertinent and timely to investigate SDG disclosures by the university sector.

The aim of this paper is to examine reporting on SDGs by the New Zealand (NZ) university sector to seek deeper insights into the extent, content and quality of the disclosures. University SDG disclosure is still at an early stage, lacking maturity and standardisation compared to corporate sectors, raising concerns about the credibility and comparability of such reports. Recent studies have highlighted a fragmented landscape of SDG reporting among universities, with significant variation in the extent and quality of disclosures (Nikolaou *et al.*, 2023). There is growing concern that in their efforts to demonstrate societal relevance and attract funding, universities may use SDG reporting as a performative exercise, prioritising visibility over genuine impact, rather than embracing it as a catalyst for transformative change. This study responds to calls for more nuanced analyses that assesses the consistency and quality of SDG disclosures (Bebbington and Unerman, 2020).

We have specifically focused on SDG reporting by NZ universities as we recognise that each country operates within a distinct institutional environment that shapes its sustainability reporting practices. The NZ institutional environment is different to that of Spain, for example, due to different internal priorities, stakeholder expectations and contextual factors (Andrades *et al.*, 2025). In NZ, there is government pressure as the government and its agencies are committed to achieving the SDGs (Ministry of Foreign Affairs and Trade, 2019). All NZ universities receive the bulk of their funding from the government-controlled Tertiary Education Commission (TEC) (Tertiary Education Commission, 2023), so are expected to play significant roles in helping achieve the SDGs. In addition, all NZ universities are members of Universities New Zealand (UNZ) and have collectively committed to show leadership in the implementation of the SDGs [Universities NZ (UNZ), 2019]. Furthermore, most NZ universities have signed up for membership of Sustainability Development Solutions Network (SDSN) whose aim is to mobilise universities to help address the SDGs through education, engagement and solutions [SDSN Australia, New Zealand and Pacific, 2022].

This study enhances the literature on SDG reporting by providing empirical evidence on university disclosure practices – an area that remains underexplored. Our findings can inform policymakers, academic institutions and sustainability practitioners, offering insights into the content, quality and extent of SDG reporting. By highlighting the need

for substantive, action-driven disclosures, the research encourages universities to move beyond symbolic commitments, fostering greater transparency and measurable sustainability impact.

The next section of our paper provides a review of the literature on sustainability and SDG reporting by the university sector. This is followed by Section 3, which outlines the theoretical lens used to interpret the findings of this study. Section 4 describes the research method used in this study, and Section 5 provides the findings of the study. A discussion of the findings in provided in the penultimate section. The final section provides the conclusion, limitations of the study and suggestions for future research.

2. Literature review

Sustainability issues are impacting societies worldwide, and universities have significant roles in helping achieve sustainable development (Filho, 2011). Thus, there is growing demand for universities to have active sustainability policies (Lozano *et al.*, 2015) and play a significant role in advancing the sustainable development agenda (Klußmann *et al.*, 2019). By assuming the "role of change agents", universities can play a pivotal part in searching for solutions to sustainability issues the world faces (Hesselbarth and Schaltegger, 2014). Universities can help address sustainable development by setting up strategic goals and vision (Lozano *et al.*, 2015). Given their role in stimulating societal awareness of sustainability through research and education, universities could stand out as models of sustainability (Collins, 2017), by implementing active policies and encouraging other actors to participate (Owens, 2017).

To meet growing stakeholder demands for greater accountability and transparency, universities have progressively embraced sustainability reporting (Larrán Jorge *et al.*, 2019). Sustainability reports are deemed important for universities as they provide information to stakeholders on the institution's sustainability strategies (Yanez *et al.*, 2019). These reports could help in engaging multiple stakeholders towards the paramount goal of sustainable development (Brusca *et al.*, 2018). Sustainability reports are considered a vital tool for universities to enhance the university's reputation and visibility (Del Mar Alonso-Almeida *et al.*, 2015). They help universities strengthen their sustainability position compared to their competitors, thus attracting more funds, students and better researchers (Moggi *et al.*, 2015).

Despite the numerous benefits of sustainability reporting, previous literature has identified several challenges and barriers in university sustainability reporting (Ceulemans *et al.*, 2015; Moggi *et al.*, 2015). For example, there is a lack of university sector-specific indicators and guidelines for sustainability reporting (Othman and Othman, 2014). Current sustainability reporting guidelines are designed for businesses and may not fully capture the unique sustainability issues and impacts of universities (Trireksani *et al.*, 2021). Also, limited stakeholder engagement in university sustainability reporting can result in a lack of accountability and transparency in sustainability practices (Son-Turan and Lambrechts, 2019). Another important challenge is assessment of sustainability performance (Lozano, 2011). Sustainability performance measurement is a vital part of the reporting process (Lozano, 2006). Therefore, it is important to implement quantitative metrics for outputs and outcomes, rather than providing narrative descriptions of university sustainability performance (Hsiao *et al.*, 2024).

The challenges in university sustainability reporting are likely to be exacerbated due to the requirements for reporting on sustainable development performance (Moggi, 2023). The UN has suggested that progress towards addressing global sustainability issues requires cooperation from all sectors of society and has developed 17 SDGs [United Nations (UN), 2015].

These SDGs cover critical sustainability issues the world faces (Lodhia *et al.*, 2022) and provide a vision for organisations to contribute to sustainable development that can be highlighted through reporting (Adams *et al.*, 2020). Hence, calls have been made for more investigations into how organisations are responding to and addressing the SDGs (Bebbington and Unerman, 2020). This has resulted in increased research on SDG reporting by companies (KPMG, 2020), but calls have been made for more research on SDG reporting by organisations such as universities (Guarini *et al.*, 2022; Chankseliani and McCowan, 2021). Scholars advocate the use of complementary theoretical frameworks such as institutional and legitimacy theories to better understand SDG reporting practices (De Iorio *et al.*, 2022).

3. Theoretical framework

Embedding the legitimacy theory within the institutional theory provides a robust framework to elucidate SDG adoption and reporting by universities. Reporting behaviour of organisations such as universities is influenced by the need to conform to pressures from the institutional environment (Lounsbury and Zhao, 2013). According to the institutional theory, organisations such as universities will respond to societal pressures to adopt new practices, such as reporting on SDGs, due to pressure from their institutional environment (Fernando and Lawrence, 2014). The institutional theory also posits that organisations within the same organisational fields, e.g. universities within the university sector, will adopt similar practices through the process of coercive, mimetic and normative isomorphism to become homogenised with their institutional environment (DiMaggio and Powell, 1983).

Coercive isomorphism results from formal or informal pressure applied on organisations by dominant organisations upon which they are dependent (Scott, 2003). In the context of NZ universities, such pressure could come from TEC, the primary funder for NZ universities. Mimetic isomorphism occurs when organisations model or imitate actions of similar successful organisations to enhance their own legitimacy (DiMaggio and Powell, 1983). Mimetic pressure forces organisations to emulate the practices of those organisations perceived as successful (Tolbert and Zucker, 1983) such as other NZ universities. Normative isomorphism is composed of social pressures on organisations to conform to practices supported by professional associations (Meyer and Rowan, 1977). For universities, such pressure could come from professional bodies such as Times Higher Education (THE), which provides world rankings based on SDG contributions (Times Higher Education, 2023).

By conforming to the norms and expectations of their institutional environment, organisations will then be able to gain legitimacy and reputation among their stakeholders (Scott, 1987; Scott and Meyer, 1991). The stakeholder theory underscores the importance of engaging with diverse groups that influence or are affected by an organisation's activities (Kuruppu *et al.*, 2019). Silva (2021) observed that changes in societal expectations on SDG adoption have resulted in increased pressure from stakeholders for organisations to support and contribute to the 17 SDGs. Hence, within the university context, adopting and reporting on SDGs can signal to stakeholders the university's commitment in helping implement the SDG agenda (Chankseliani and McCowan, 2021). Thus, disclosure on the universities' SDG performance through the issuance of relevant reports can be an effective tool for appeasing stakeholders and gaining legitimacy (Chatelain-Ponroy and Morin-Delerm, 2016).

The legitimacy theory posits that organisations seek to align their actions with societal norms and expectations to maintain their legitimacy (Kuruppu *et al.*, 2019). In the context of SDG reporting, universities could garner legitimacy through substantive or symbolic

approaches (Milne and Patten, 2002; Savage *et al.*, 2002). A substantive approach requires disclosing substantive actions undertaken to address a particular sustainability issue (Rodrigue *et al.*, 2013). On the other hand, a symbolic approach involves producing rhetorical disclosures aimed at creating an impression of being congruent with the value system of society (Lodhia *et al.*, 2020). Universities could engage in substantive approaches in their SDG disclosures to highlight concrete changes or may seek to manage perceptions using symbolic approaches without bringing about material changes. However, attaining legitimacy through symbolic strategies may pose greater challenges within a robust institutional environment where objective metrics are publicly available and institutional pressures remain constant (Berrone and Gómez-Mejía, 2009).

4. Research method

To better understand how SDG reporting has evolved in a particular country, we adopted a case study approach as proposed by Moggi (2019) and chose to focus on NZ universities. A form of content analysis, which is a common tool in analysing non-financial disclosures (Unerman and Bennett, 2004), was used to analyse the collected data. Content analysis is a systematic method to analyse the overall content of disclosures (Krippendorff, 2013), as well as understand the qualitative characteristics of the disclosed content (Beck *et al.*, 2010). To analyse the content of disclosures further, thematic analysis was conducted. Thematic analysis is a method for identifying, analysing and reporting patterns or themes within the data (Braun and Clarke, 2006).

4.1 Data collection

Data for the study was obtained from various media used by each university, including the universities' websites, annual reports and sustainability or SDG reports. If a university had SDG disclosures in more than one medium, then any repeated information was not included in our data. While all eight NZ universities have reported on "sustainability" in their annual reports for over a decade, SDG-specific disclosures were first provided in 2018 by two universities. However, we did not collect data from 2018 to 2020 as only some of the universities were providing SDG specific disclosure for these periods. All universities only started providing SDG-specific disclosures from 2021 onwards. Hence, for a more meaningful comparative analysis, this study focuses on data from 2021.

Given the focus of our study was on SDG reporting, only distinct and direct references to SDGs were considered, consistent with the study of Lodhia *et al.* (2022). The websites and downloaded reports were searched for the terms "sustainable development goals" or "SDGs". This was to help delineate between generic sustainability disclosures and those that specifically addressed the SDGs. All SDG-specific disclosures for each of the eight universities were downloaded to a separate MS Word document for each university for further analysis, described in more detail later in this section.

4.2 Data analysis

Content analysis of the collected SDG disclosure data was conducted in two stages. In the first stage, a count of the number of words used by each university to disclose SDG-specific information was carried out to measure the extent. The number of words used for reporting on each of the 17 SDGs by each of the universities was then recorded and summarised in an Excel spreadsheet for the two periods. As SDG-specific data for all the universities has only been available for a short period of time (from 2021), a longitudinal analysis was not possible, so we sought to examine changes to reporting by comparing the 2021 data

(as shown in Table 2) with data from 2022, shown in Table 3. The summarised data is presented in the tables in the findings section.

In the second stage of the content analysis, we proceeded to classify all the SDG-specific disclosures into two categories – substantive versus symbolic. Those disclosures that contained both qualitative and quantitative information with details of resources, activities and outputs or outcomes were deemed to be substantive. An example is provided below:

> Researchers at the University of Auckland have generated encouraging results from a clinical trial of a mobile-phone-based therapy to treat tinnitus […] On average, the group with the polytherapeutic (31 people) showed clinically significant improvements at 12 weeks, while the other group (30 people) did not. "This is more significant than some of our earlier work and is likely to have a direct impact on future treatment of tinnitus," says Grant Searchfield, Associate Professor in Audiology […] Sixty-five percent of participants reported an improvement, he says […] [University of Auckland (UoA), 2021, p. 10].

Those disclosures that provided minimum coverage in purely descriptive terms with few details and lacked any measurable elements were classified as being symbolic in nature (Rodrigue *et al.*, 2013; Lodhia *et al.*, 2020). An example is provided below:

> Lincoln University provides equal opportunity to all staff regardless of a person's sex, gender, marital status, religious belief, ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment status, family status or sexual orientation [Lincoln University (LU), 2021, p. 20].

We also conducted thematic analysis to determine the common themes relating to the SDG disclosures. Thematic analysis aligns well with the research approach adopted in this study as it is mainly inductive and grounds the investigation on topics or themes (Braun and Clarke, 2006). To conduct thematic analysis, the collected data was imported into NVivo for inductive coding, consistent with a subjective idealist epistemology. This approach emphasises the interpretive nature of knowledge construction, where understanding is shaped through iterative engagement with the data during both coding and synthesis stages (Elliot-Mainwaring, 2021). We began with no *a priori* expectations and allowed the themes to emerge organically from the data (Graneheim *et al.*, 2017; Krippendorff, 2013). The coding process involved a close, line-by-line reading of the data, during which we created initial codes to capture recurring themes. As coding progressed, we continuously refined and merged codes, grouping them into broader thematic categories through constant comparison and reflection. Once the initial coding was complete, we used NVivo's query and visualisation features to examine the frequency and distribution of codes across the data set. This helped us identify which themes were most prevalent and significant (Mortelmans, 2025). Although many themes emerged, we proceeded to derive the ten most common themes based on their frequency in the reporting.

We followed the usual protocols to ensure reliability and validity of the analysed data. Two researchers carefully read and applied the defined criteria to analyse the first 20% of the SDG disclosure data independently. The other two researchers then checked the accuracy and consistency of the data as suggested by Bell (2001). Any differences were arbitrated by the researchers and any inconsistencies were rectified accordingly. Reliability of the data was achieved when all the researcher's reached agreement, working independently of each other (Krippendorff, 2018). The two researchers then proceeded to analyse the remaining 80% of the SDG disclosure data. Once again, all data was systematically checked by the other two researchers independently to ensure reliability and validity of the analysis. The results were discussed among all the four researchers, and any differences were resolved.

5. Findings

5.1 Extent of Sustainable Development Goals disclosures

There is homogeneity, in that all NZ universities are providing disclosure for all the 17 SDGs, as shown by Table 1. This homogeneity is likely influenced by multiple factors, including pressure from the government-controlled TEC, the primary funder for NZ universities. This is an example of coercive isomorphism. NZ has signed up to support the SDGs, so TEC would be expecting NZ universities to play key roles in helping implement the SDG agenda. In addition, only some universities were initially providing SDG disclosures, but by 2021, all of them have started reporting on SDGs so that they could be imitating other universities. This is an example of mimetic pressure. Furthermore, NZ universities are members of SDSN Australia, New Zealand, and Pacific whose aim is to mobilise universities to play leading roles in addressing SDGs. So, pressure could be coming from accords and membership obligations, which is an example of normative isomorphism.

The pressure to report on all 17 SDGs appears to have become a performative exercise rather than a transformative one. Although all the NZ universities provided SDG disclosures for all the 17 SDGs in 2021, the extent of disclosures varied significantly. A closer examination of the data shows a strong relationship between the medium used for disclosure and the quantity of words. Those universities that reported in standalone SDG or sustainability reports (UoA, LU, UoC, UoW, AUT) provided the greatest quantity of disclosure compared to universities that provided disclosures in only their annual report (MU) or only on their website (VU, UoO). There are also significant variances in the extent of disclosure for each of the SDGs. For example, LU had 1,147 words for disclosure for SDG 1 compared to other universities such as MU (111 words) and VU (157 words). Such variances apply to the other SDGs across the universities indicating a lack of any meaningful standardised reporting frameworks for better consistency in reporting.

Table 1. Extent of SDG disclosure by NZ universities in 2021

	Number of words of disclosure – 2021								
SDGs	UoA	LU	UoC	UoW	AUT	VU	MU	UoO	Total
SDG 1	703	1,147	451	206	312	157	111	167	3,254
SDG 2	792	1,211	551	902	386	80	180	87	4,189
SDG 3	1,424	1,563	806	1,051	412	272	160	145	5,833
SDG 4	809	654	946	904	472	200	124	101	4,210
SDG 5	760	891	1,122	571	43	151	216	130	3,884
SDG 6	787	1,049	687	437	204	167	93	131	3,555
SDG 7	773	680	866	474	252	233	135	117	3,530
SDG 8	847	942	554	724	85	176	160	114	3,602
SDG 9	690	553	711	1,061	27	207	237	52	3,538
SDG 10	1,037	740	913	542	157	236	162	133	3,920
SDG 11	726	663	526	369	706	259	199	156	3,604
SDG 12	833	732	735	605	712	199	72	119	4,007
SDG 13	551	1,173	916	379	790	312	194	148	4,463
SDG 14	1,041	450	907	825	342	125	187	106	3,983
SDG 15	1,109	977	616	937	405	150	188	201	4,583
SDG 16	1,098	960	456	1,221	136	142	136	147	4,296
SDG 17	1,425	955	744	497	451	232	137	94	4,535
Total	15,405	15,340	12,507	11,705	5,892	3,298	2,691	2,148	68,986

Source(s): Authors' own creation

We sought to examine changes to the extent of SDG reporting by comparing the 2021 data with data from 2022 (shown in Table 2). A comparison shows that the extent of disclosures declined by 8.5% in 2022. One reason for this decline is that in 2022, one university (UoW) did not provide any disclosures for SDG 1 (No Poverty) and SDG 2 (Zero Hunger) and other universities such as UoA and LU significantly reduced the quantity of words of disclosure for SDG 1 (No Poverty) and SDG 2 (Zero Hunger). It appears that universities may be reporting on several SDGs such as SDG 1 (No Poverty), SDG 2 (Zero Hunger) and SDG 7 (Affordable and Clean Energy) where their role is limited. Addressing issues such as poverty eradication, hunger elimination or the provision of affordable and clean energy typically falls within the responsibilities of central or local government. As a result, universities may have limited direct involvement in these areas and often provide only generic, surface-level disclosures, with little substance due to institutional pressures.

5.2 Thematic analysis

From our thematic analysis, we derived ten common themes of SDG reporting: research; publication; teaching and learning; activities, projects and initiatives; recognition and awards; collaboration, partnership and integration; staff and/or students' achievement; grants and funding; services or facilities; and sustainability strategy or plan. The three most common themes used in the reporting relate to research, publications and teaching and learning. It appears that universities may be attempting to influence or shape the perception of society towards them by reporting on these themes that relate to their core functions to garner legitimacy. A deeper analysis of the reporting on these themes shows disclosure that could be construed as being self-promotional as they emphasised and promoted the universities success or commitment to the various SDGs. Below are some typical examples:

Table 2. Extent of SDG disclosure by NZ universities in 2022

	Number of words of disclosure – 2022								
SDGs	UoA	LU	UoC	UoW	AUT	VU*	MU	UoO*	Total
SDG 1	544	526	560	0	233	157	101	167	2,288
SDG 2	628	809	693	0	267	80	116	87	2,680
SDG 3	1,770	541	749	1,236	601	272	350	145	5,664
SDG 4	1,464	676	632	694	808	200	228	101	4,803
SDG 5	922	527	656	708	214	151	165	130	3,473
SDG 6	582	800	531	103	237	167	120	131	2,671
SDG 7	761	435	793	114	310	233	94	117	2,857
SDG 8	1,035	397	726	351	268	176	144	114	3,211
SDG 9	774	689	725	976	330	207	337	52	4,090
SDG 10	1,168	573	499	368	233	236	279	133	3,489
SDG 11	1,001	624	669	58	1,018	259	241	156	4,026
SDG 12	928	996	501	139	745	199	100	119	3,727
SDG 13	1,365	880	711	638	1,089	312	199	148	5,342
SDG 14	1,048	513	636	300	403	125	156	106	3,287
SDG 15	1,081	671	641	105	647	150	220	201	3,716
SDG 16	1,372	540	714	561	203	142	159	147	3,838
SDG 17	1,317	654	532	101	1,109	232	178	94	4,217
Total	17,760	10,851	10,668	6,452	8,715	3,298	3,187	2,148	63,079

Note(s): We found the extent of SDG-specific information on the university's website for 2022 unchanged from 2021
Source(s): Authors' own creation

> We are the first New Zealand university to release a comprehensive emissions management plan towards a net carbon zero future by 2030, integrated with teaching, learning and research opportunities [Victoria University (VU), 2022].
>
> […] Home of world-leading researchers in climate change and action […] [University of Waikato (UoW), 2021, p. 40].

Given that funding for the NZ universities is linked to research outputs, it is unsurprising that all universities prioritize reporting on research and scholarly work as a central component of their SDG disclosures. Most universities emphasised their volume of publications on the various SDGs in their disclosures. Universities may be using the number of publications as a tool to enhance their performance in a particular or in all the SDGs to impress upon the stakeholders that their commitment to the SDG was producing positive results to gain legitimacy.

5.3 Quality of Sustainable Development Goal disclosures

All the SDG-specific disclosures for the 17 SDGs in 2021 were classified as either substantive or symbolic based on the criteria described in the research methods section. A summary of the results is shown in Table 3. Most of the disclosures were symbolic in nature, as they were predominantly descriptive, offering minimal detail on tangible outputs or measurable outcomes. The disclosures using a symbolic approach mostly contain rhetorical statements aimed at creating an impression of being congruent with the value system of society to appease stakeholders and gain legitimacy.

Two universities, namely, UoA and UoC, provided more substantive disclosures. These included both qualitative and quantitative information, with details of resources, activities and outputs. Both universities explicitly presented measurable outcomes for each of the SGDs, demonstrating a clear commitment to impact. Both universities also hold the highest

Table 3. Quality of SDG disclosures

	Disclosure of substantive nature disclosures		Disclosure of symbolic nature	
SDGs	NZ universities	%	NZ universities	%
SDG 1	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 2	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 3	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 4	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 5	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 6	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 7	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 8	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 9	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 10	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 11	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 12	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 13	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 14	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 15	UoA, UoC, AUT	37.5	LU, VU, UoW, UoO, MU	62.5
SDG 16	UoA, UoC	25	AUT, LU, VU, UoW, UoO, MU	75
SDG 17	UoA	12.5	UoC, AUT, LU, VU, UoW, UoO, MU	87.5

Source(s): Authors' own creation

THE global ranking among NZ universities, with UoA currently ranked sixth and UoC ranked 50th. This suggests that demonstrating outcomes or impact in SDG reporting generally results in higher global ranking, which in turn can enhance legitimacy and institutional reputation and thus help attract more students and funding.

6. Discussion

Our findings reveal that all NZ universities are actively reporting on their SDG-related activities, underscoring their institutional commitments. This widespread engagement is not occurring in isolation but is shaped by a combination of isomorphic pressures, as theorized by DiMaggio and Powell (1983). The behaviour of the universities appears to be affected by the simultaneous operations of coercive, mimetic and normative pressures (De Villers *et al.*, 2014; Higgins and Larrinaga, 2014; Tuttle and Dillard, 2007). Coercive pressure is evident through the role of TEC, the government-controlled primary funding body for all NZ universities, which expects institutions to contribute meaningfully to the SDG agenda. Mimetic pressure is reflected in the collective decision by all NZ universities to collaborate on SDG implementation through the UNZ initiative [Universities NZ (UNZ), 2019], suggesting a tendency to emulate sector-wide practices. Normative pressure arises from the influence of global performance metrics, particularly THE impact rankings (Times Higher Education, 2023), which incentivise universities to align with the SDG agenda to enhance their visibility, reputation and competitiveness that helps attract students and funding.

Universities are likely to be conforming to the norms and expectations of their institutional environment to gain legitimacy (Meyer and Rowan, 1977; Scott, 1987; Scott and Meyer, 1991). It appears that all universities are under increasing pressure to contribute to the SDGs (Silva, 2021) and judging by the significant extent of disclosure and the themes, universities could be attempting to establish legitimacy by showcasing their commitment to SDGs through their reporting. The findings reveal that the most frequently reported themes in SDG reporting by universities are research, publication and teaching and learning. This is not surprising given that these themes represent the core functions of universities and are therefore central to their SDG reporting. Disclosure on these themes can be an effective tool for appeasing stakeholders and gaining legitimacy (Chatelain-Ponroy and Morin-Delerm, 2016).

The findings reveal a dominant pattern of symbolic SDG disclosures across New Zealand universities, with symbolic content comprising between 62.5% and 87.5% of total disclosures across the 17 SDGs. These disclosures tend to be largely descriptive, offering minimal detail and lacking measurable indicators of progress or impact. This broad-based yet superficial reporting suggests that many universities are prioritising surface-level engagement rather than pursuing meaningful transformation and substantive actions. In many cases, universities highlight their commitment to the SDGs through rhetorical and self-promotional language designed to align with societal values and expectations (Lodhia *et al.*, 2020). Such symbolic practices raise critical questions about the authenticity of institutional commitments to sustainable development and whether these disclosures reflect genuine efforts or are primarily aimed at enhancing legitimacy and reputation.

Our findings align with recent studies that highlight the fragmented nature of SDG reporting within the universities sector (Nikolaou *et al.*, 2023), showing that such reporting has increasingly become a performative exercise rather than a transformative one. This trend is not unique to New Zealand as universities globally have been found to adopt SDG-related language without meaningfully embedding it into their governance structures, curricula or operational practices (De Iorio *et al.*, 2022). The absence of standardised reporting frameworks and external verification mechanisms further facilitates symbolic disclosure

practices, making it difficult to assess the credibility, comparability and actual impact of reported information. Relying on symbolic disclosures as a means of attaining legitimacy may pose significant challenges, particularly within a robust institutional environment (Berrone and Gómez-Mejía, 2009). As stakeholders become increasingly aware of the dissonances between the universities stated commitments and their tangible actions, the effectiveness of such symbolic strategies in building and maintaining legitimacy is likely to diminish.

7. Conclusion

The key aim of our research was to examine the extent, content and quality of SDG reporting by the NZ university sector. Our findings show that all NZ universities are providing disclosures on the SDGs, although the extent and quality of disclosure varied among the universities. These findings suggest that all NZ universities are under a combination of isomorphic pressures to provide disclosure on SDGs to comply with requirements of funders and other accords or membership obligations. Judging by the significant extent of disclosure and the themes, universities could be attempting to gain legitimacy, support and reputation among stakeholders, which could help attract more funding, students and researchers. However, our findings show that most of the disclosures are of a symbolic nature, which raises the question whether universities are merely conforming to social norms without taking substantive actions to achieve the SDGs. The superficial nature of many SDG disclosures calls into question the depth and authenticity of institutional engagement with sustainable development.

To drive meaningful change, universities must focus on substantive commitments that lead to real impact rather than relying on symbolic efforts. Future SDG reporting should adopt structured formats that clearly presents outputs and outcomes, supported by explicit performance measures and data. SDG reporting should not be primarily driven by the pursuit of legitimacy or rankings. Given resource constraints and the limited capacity of universities to contribute to all 17 SDGs, it will be more effective for universities to focus their resources on goals that align closely with their core functions such as SDG 4 (Quality Education), SDG 10 (Reduced Inequalities), SDG 17 (Partnership for the Goals) and any other goal/s more specific to their specific roles and responsibilities. By concentrating on these areas, universities can move away from superficial reporting across all 17 SDGs and instead provide impactful, measurable disclosures that genuinely help advance sustainable development.

Our study contributes towards SDG literature, as well as reporting practice. It contributes to literature on SDG reporting by providing empirical evidence of SDG reporting by the university sector, an area with scant literature. The study has the potential to inform and benefit a wide range of stakeholders including universities, government and other organisations involved in promoting and achieving sustainable development at the local, national and global levels. The study also has practical implications in terms of helping identify areas of improvement in university reporting practice that has the potential to assist preparers improve the quality of SDG disclosures. There is a need for better SDG reporting practices that ensures meaningful and impactful actions over mere symbolic gestures.

Our study has some limitations that also provide opportunities for future research. The first limitation is that that our study focused on NZ universities. Future research involving cross-national comparisons, longitudinal studies or qualitative stakeholder interviews could provide deeper insights into the motivations and impacts of SDG reporting. In addition, a complex interplay of diverse motivations, strategies and outcomes seem to be playing a crucial role in shaping sustainability practices of individual universities. Clearly, more research is required in understanding different motivations that drive universities' contributions to sustainable development and outcomes associated with SDGs. Furthermore,

the data for our study is for a relatively short period of time for reasons justified earlier, so future studies could investigate a longer period trend once more data is available.

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Corresponding author
Sabrina Chong can be contacted at: sabrina.chong@aut.ac.nz