

Article

Joint Sustainability Reports (JSRs) to Promote the Third Mission of Universities

Roberto Biloslavo * and Daniel Simon Schaebs

Euro-Mediterranean University EMUNI, 6330 Piran, Slovenia; daniel.schaebs@emuni.si

* Correspondence: roberto.biloslavo@emuni.si

Abstract

Higher Education Institutions (HEI) face increasing expectations to engage in sustainability reporting despite limited resources and heterogeneous practices. This study explores how Joint Sustainability Reports (JSR), built on the EU Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), can serve as a cooperative and digitally supported framework to enhance transparency, comparability, and efficiency while strengthening universities' third mission of societal engagement and knowledge transfer. Qualitative interviews with six sustainability experts from German and Austrian universities of applied sciences (UAS) highlight persistent challenges such as data gaps, staffing shortages, and weak strategic anchoring. The findings show that VSME-based JSRs, through shared data collection, centralised coordination, and modular reporting, enable resource and data pooling, standardised indicators, and cross-university synergies. By making social contributions more visible and credible, JSRs reinforce accountability and advance universities' third mission in fostering community outreach and sustainable development.

Keywords: universities; higher education institutions (HEI); sustainability reporting; CSR; ESG; joint sustainability reports (JSRs)

Academic Editors: Hannu Schadewitz, Andrea Falegnami, Andrea Tomassi and Riccardo Valentini

Received: 31 August 2025

Revised: 12 October 2025

Accepted: 24 October 2025

Published: 28 October 2025

Citation: Biloslavo, R.; Schaebs, D.S. Joint Sustainability Reports (JSRs) to Promote the Third Mission of Universities. *Sustainability* **2025**, *17*, 9587. <https://doi.org/10.3390/su17219587>

Copyright: © 2025 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

Universities have expanded sustainability reporting (SR) over the past decade, yet the literature consistently depicts fragmented practices, uneven indicator coverage across their core missions, and limited comparability, which undermines benchmarking and weakens societal accountability tied to the third mission [1,2]. Conceptual foundations of sustainability remain multifaceted: ecological perspectives emphasize planetary limits and resource preservation [3], functional perspectives stress durability of structures and processes [4], distinctions between weak and strong sustainability refine substitution assumptions of natural capital [5], and the triple bottom line foregrounds ecology, economy, and society [6]; these strands inform SR's mix of impact- and risk-oriented disclosures in all organisations but interact differently in universities due to their service-dominant value chains, diffuse impacts, and resource constraints [7]. Foundational HEI reviews show an operational and environmental tilt with weaker integration of pedagogy, research, outreach, and governance, limiting internal learning and external legitimacy, while early and subsequent methodological contributions argue for structured indicator frameworks to improve quality and usability of HEI reports [8–10]. In parallel, scholarship on the third mission documents universities' societal role beyond teaching and

research—e.g., knowledge transfer, regional development, and social innovation—and calls for operational mechanisms that link SR to transparency, social legitimacy, and stakeholder dialogue, warning that absent or superficial reporting diminishes visibility and public accountability [2,11–14].

Within Europe, evolving sustainability policy strengthens the case for proportionate, comparable reporting architectures. Even where universities sit outside direct CSRD scope, value-chain expectations and partnerships with CSRD-reporting entities increase demands for structured and interoperable disclosures [15,16]. The European Commission’s Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) offers a modular, proportionate scaffold—basic and comprehensive modules—aligned with ESRS logic and sustainable finance datapoints, designed to streamline essential metrics and narratives while allowing sector-specific additions; this architecture is directly relevant to universities that share SMEs’ constraints in data, tooling, and specialist capacity [17,18]. Stakeholder feedback further advocates explicit avenues to report positive impacts and to strengthen governance transparency in VSME, aligning with third-mission aims to enhance visibility, comparability, and credibility of social contributions [19]. Together, these developments suggest that adapting VSME to HEIs—particularly through cooperative approaches—could address known barriers of fragmentation and burden while better linking SR to third-mission outcomes [15,17].

Reviews document a diverse but still-maturing HEI SR landscape with methodological heterogeneity and non-standardised indicators across environmental and social domains, which constrains comparability and dilutes the accountability dividends of reporting [1,8]. Evidence from university cases indicates that structured reporting processes can catalyse organizational learning and integration across operations, education, and research; however, absent sector-sensitive and resource-proportionate frameworks, uptake remains uneven and comparability weak, limiting the broader societal value and policy relevance of SR for third-mission purposes [2,13,14]. Conceptually, the field lacks a widely accepted mechanism to operationalize universities’ positive societal impacts within proportionate reporting while safeguarding efficiency and interoperability; practically, many HEIs face capacity constraints that hinder alignment with comprehensive standards [4,9]. These gaps motivate testing frameworks that deliver essential comparability at lower cost, while explicitly connecting SR to transparency, legitimacy, and stakeholder dialogue foundational to the third mission [11,12,16].

The VSME’s core features—modularity, proportionate datapoints, and reconciliation with sustainable finance indicators—make it an attractive candidate for adaptation to HEIs, with scope to add education- and engagement-specific content where appropriate [17,18]. A complement to this represents a Joint Sustainability Report (JSR) model—co-authored by multiple universities in a consortium, region, or system—that can create economies of scale in data collection and assurance-readiness, reduce duplication, and raise indicator consistency, thereby improving visibility and comparability across institutions [10,15]. If aligned with recommendations to recognize positive impacts and strengthen governance transparency, a VSME-based JSR could further enhance perceived credibility and social legitimacy, reinforcing third-mission outcomes through clearer stakeholder communication and engagement channels [2,14,19].

A Joint Sustainability Report (JSR) should be understood as a collaborative reporting format in which several universities pool their sustainability data and activities into a single, centrally coordinated report. Instead of each institution preparing separate documents, JSRs enable resource efficiency, standardization, and comparability by combining contributions from all participating universities. A key feature of JSRs is their digital orientation: data collection, management, and processing are increasingly supported through digital platforms, shared databases, and automated reporting tools. This allows

universities to reduce administrative effort, ensure consistent indicator tracking, and re-use data flexibly for multiple purposes such as accreditation, funding applications, or public communication. Digital JSR platforms can also facilitate real-time access, benchmarking across institutions, and interactive dashboards for stakeholders, thereby strengthening transparency and stakeholder dialogue. So JSRs provide a cooperative and digitally supported mechanism for sustainability reporting that addresses the resource constraints of universities while enhancing visibility, comparability, and alignment with proportionate reporting standards such as the VSME. Based on the mentioned literature, it can be assumed that JSRs will also offer advantages for the first (i.e., teaching) and the second (i.e., research) universities' mission the same way single sustainability reports do. For example, contribution to teaching, as they provide practice-oriented data and examples for courses, thus enabling project-based work and fostering interdisciplinary formats that help students develop key skills such as systems thinking and stakeholder communication. Also, there will be contribution to research by generating cross-university datasets for empirical studies and comparative analyses, facilitating benchmarking and strengthening the evidence base for third-party funding and policy advice. However, JSR are not only accountability tools but also platforms for teaching and research that promote exchange between universities and make sustainable development more visible overall—especially if this enables universities that previously lacked the resources or opportunities to implement SR. However, while JSRs support teaching and research, their greatest transformative power lies in the third mission (often described as *societal engagement* or *community outreach*): they provide a collective platform for universities to engage society, share knowledge, and drive sustainable change far beyond the own campus.

This study has two main objectives: first, to evaluate whether VSME-based JSRs can provide visible, comparable, and efficient documentation of universities' sustainability activities (RQ1); and second, to examine how VSME-based JSRs can strengthen the third mission via enhanced transparency, social legitimacy, and stakeholder dialogue [16,17] (RQ2). Conceptually, the study integrates ecological, functional, and triple-bottom-line conceptions with a proportionate EU reporting scaffold, operationalizing a sector-sensitive approach that addresses fragmentation and burden while preserving mission-relevant breadth [3–7]. Empirically, it investigates whether joint processes and VSME data-points reduce duplication, standardize indicators, and improve disclosure quality in ways stakeholders perceive as credible and useful for engagement, echoing EUA's priorities on strategic sustainability and transparency [2,13,15]. Policy-wise, it connects a voluntary EU standard and stakeholder guidance to a practical, scalable pathway for universities, aligning practice with European sustainability aims and sustainable finance interfaces even beyond mandatory CSRD scope [17,18].

The study employs a qualitative design using semi-structured interviews with sustainability leaders and administrators from six universities of applied science to assess feasibility, benefits, and challenges of VSME-based JSRs; documentary analysis of EU VSME materials ensures fidelity to policy and framework requirements and its impact on the third-mission outcomes [15,17,18].

The paper proceeds as follows: a literature review synthesizing university SR and third-mission linkages; methods detailing sampling, interview protocol, and analysis; findings on the suitability and perceived effects of VSME-based JSRs; discussion connecting results to academic discourse and EU policy; and conclusions outlining implications for practice, limitations, and directions for future research [10,16].

2. Theory—Literature Review

2.1. Sustainability Reporting by Universities

Prior sustainability reporting (SR) research concentrates on large, listed private-sector firms subject to regulatory mandates [20]. In parallel, scholarship examines comprehensive sustainability management in universities, including resource optimization and consumption reduction [21]. Numerous studies evaluate such initiatives and their outcomes [22–28]. However, the regulatory implications of the CSRD for universities across EU legal contexts remain under-researched, reflecting the framework’s novelty, diverse institutional legal forms, and limited case law. Empirical work on implementation, resourcing, formats, and data challenges is also scarce, and joint sustainability reports have not yet been examined systematically [1,29,30].

Although the university strand of sustainability reporting (SR) remains comparatively under-examined, available evidence indicates that social expectations and external funding exert measurable influence on disclosure decisions, with studies finding that reputational pressures from stakeholders and the availability of targeted financial support can trigger initial reporting and shape its scope, thereby suggesting that SR in higher education is often motivated more by legitimacy and resource acquisition than by fully institutionalized accountability systems [31]. On the other hand, sustainability has long been recognized as multifaceted and dynamic in higher education, shaping responsible teaching, sustainable research, equitable governance, and social engagement [32]. Building on this, comparative and methodological contributions show that disclosure practices have expanded across both universities and firms, yet the maturity of reporting varies markedly; for example, assessments of reporting quality point to uneven indicator coverage, limited assurance, and weak integration with governance and strategy, and reviews of determinants reveal that organisation size, governance structures, and contextual pressures explain part of the variance, underscoring the need for sector-sensitive frameworks and capacity building to improve completeness, comparability, and decision-usefulness of university SR [1,8,9,33]. Consistent with these findings, cross-national HEI studies document that SR in universities is frequently nascent and heterogeneous, with disclosures concentrated on operational environmental data and ad hoc narratives, which limits benchmarking and weakens the link between reporting and mission-specific domains such as teaching, research, and societal engagement; this pattern invites future research on the mechanisms through which universities can professionalize data systems and align disclosures with governance, curricula, and outreach in a cost-effective manner [34,35].

To address conceptual fragmentation, scholars propose mapping CSR categories to SDGs as a unifying taxonomy, arguing that such alignment can standardize indicator selection, improve cross-study comparability, and clarify material linkages between traditional CSR disclosures and SDG targets; this integrative move sets a research agenda for developing validated mapping protocols, testing their reproducibility across institutional contexts, and evaluating whether SDG-aligned reporting enhances stakeholder comprehension and strategic utility in university settings [36]. An SDG-oriented content analysis of 37 university reports finds consistent emphasis on climate and environmental topics but limited comprehensive SDG coverage, which signals a tendency to report where data and tools are readily available and to underreport social and institutional dimensions; this imbalance implies that universities would benefit from proportionate, mission-aware templates that operationalize SDGs beyond environmental indicators and encourages future work on how to embed SDG-relevant metrics in education, research, and engagement portfolios without imposing prohibitive reporting burdens [37]. Given the resource constraints and methodological heterogeneity that characterize university SR, the literature recommends intensified cross-university and cross-sector collaboration to co-develop

common indicators, share data infrastructure, and pilot interoperable templates, with the expectation that networked approaches can reduce duplication, accelerate learning curves, and produce evidence on scalable governance and assurance mechanisms; future work should rigorously evaluate these collaborations through comparative designs to determine which consortia models most effectively translate reporting investments into improved transparency, legitimacy, and SDG progress for higher education institutions [38].

Table 1 is focused on European universities, emphasizing frameworks' scope, objectives, frequency, and contextual suitability.

Table 1. Comparative overview of sustainability reporting standards in European universities.

Reporting Standard/Framework & Main Objective	Scope & Structure	Use in European Universities
Global Reporting Initiative (GRI)—comprehensive, comparable ESG reporting for all stakeholders	Broad coverage (economic, environmental, social, governance); modular structure; focused on materiality and stakeholder engagement. Sometimes considered 'too corporate' for academia but adaptable; serves as the foundation for many hybrid models (e.g., GRI + SDG + AA1000).	Widely used in Spain, Ireland, the UK, Germany, and the Nordic countries. Mainly public and research-intensive universities [39–41].
SDG-linked reporting—demonstrating contribution to the UN Sustainable Development Goals	Cross-cutting approach linking research, teaching, campus operations, and outreach to the 17 SDGs. Used as a narrative and strategic framework, often combined with GRI indicators.	Almost all reporting universities apply SDG mapping; standard approach in European University Association (EUA) and national sustainability initiatives. All university types [39,40].
Integrated Reporting (<IR> Framework)—linking financial and non-financial value creation	Structure: strategy, governance, performance, and outlook; based on six 'capitals'. Complements GRI by emphasizing strategic and long-term value creation.	Selective adoption in the UK and Northern Europe; primarily large, research- and management-oriented universities [39,41].
AA1000 (AP/SES/AS)—reinsuring credible stakeholder engagement and assurance	Principles-based (inclusivity, materiality, responsiveness, impact). Not a topic-based framework but a process and quality tool to complement other standards.	Applied occasionally (Spain, UK) to strengthen quality assurance of GRI/SDG reports. Public universities with strong stakeholder engagement [39,41].
UN Global Compact (CoP)—reporting progress on 10 principles (human rights, labour, environment, anti-corruption)	Narrative progress reports; ethical and normative focus. Serves as a value-based complement to GRI.	Moderate use among European United Nations Global Compact (UNGC) member universities (mainly business and management schools) [41,42].
ISO 14001 (Environmental Management System)—environmental management and certified improvement	System-oriented (Plan-Do-Check-Act cycle); focuses on environmental performance, compliance, and continuous improvement. Not a reporting framework, but provides indicators for environmental sections in reports.	Common in the UK, Germany, and Nordic countries; applied by technical and public universities [40,43,44].
National and regional frameworks (e.g., EAUC UK, French CSR Charter, EUA Guidelines, AUHEP Australia, Hochschul-DNK)	Based on GRI/SDG indicators and adapted to HE-specific missions (education, research, governance). Promote comparability and accountability within national university networks. Includes the Hochschul-DNK (German Sustainability Code for Universities), structured around 20 criteria (strategy,	Implemented in the UK, France, Australia, and Germany. The Hochschul-DNK is widely used by German universities, universities of applied sciences, and colleges [45–49].

Germany)—sectoral harmonisation	process management, environment, society) plus higher education indicators. Compatible with GRI and SDGs.	
AASHE STARS (Sustainability Tracking, Assessment & Rating System)—performance benchmarking for higher education	HE-specific scoring system covering academics, engagement, operations, and planning & administration. Produces a public Bronze–Platinum rating; not a reporting standard but widely used for transparency and benchmarking.	Most popular in North America; increasing adoption in Australia and some European HEIs. Applicable to all types of institutions [41,47].
QS Sustainability Rankings Framework—comparative global index for HE sustainability performance	Weighted scorecard across environmental impact, social impact, and governance indicators. Data-driven assessment integrating SDG dimensions.	Rapidly expanding globally; mainly used for reputational benchmarking and international visibility [50].
PRME (Principles for Responsible Management Education)—business school-specific sustainability integration	Framework for integrating UNGC principles and SDGs into curricula, research, and operations. Designed for management and business schools; emphasizes ethics and responsible leadership.	Widely used globally; signatory schools publish annual Sharing Information on Progress (SIP) reports [41,51].
Times Higher Education (THE) Impact Ranking Metrics—global performance-based sustainability benchmarking	Ranking methodology measuring universities’ contribution to SDGs using research, teaching, and outreach indicators. Combines quantitative metrics with self-reported data.	Used globally by over 1500 universities; complement to reporting frameworks; not a standard per se [52].

As shown in Table 1, several reporting standards are commonly applied within universities, each differing in scope and suitability for higher-education institutions. The GRI Standards [53] provide a comprehensive framework for reporting an organisation’s significant economic, environmental and social impacts using an “impact materiality” approach. Numerous universities have adopted GRI because it supports stakeholder engagement and aligns with the public-interest missions of higher education [13]. However, no dedicated higher-education sector standard exists, so institutions must tailor indicators. GRI, without higher-education related adaptations, insufficiently covers teaching, research, and the third mission [42]. On the other hand, the Sustainability Tracking, Assessment and Rating System (STARS) is designed specifically for higher education, covering academics, engagement, operations, and planning/administration with a transparent scoring system [54,55]. It enables benchmarking across universities and is widely used internationally [56]. Because it is an assessment and rating system, STARS is most effective when paired with a narrative framework such as GRI. Evidence from systematic reviews suggests that a combined approach is the most effective (i.e., GRI for broad sustainability narrative and STARS for higher-education-specific benchmarking) [57,58]. The literature repeatedly calls for higher-education-specific extensions and greater comparability; approaches remain diverse and priority-driven, and sector-wide consensus standards are still lacking [13,34,59,60]. Institutional initiatives—formal sustainability policies and practices—are increasing, but fragmented projects, personnel turnover, and limited continuity impair reporting quality [61]. These capacity constraints echo prior findings on resource limitations and integration challenges in higher education [62–65]. External assurance of university SR remains uncommon [33]. Dedicated roles (e.g., sustainability managers/ambassadors) support implementation [66], and reporting outcomes depend on the interplay

of institutional innovation profiles, political context, and internal structures [67]. Digital tools and information systems further automate and facilitate SR processes [68,69].

The Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), developed by EFRAG and endorsed via Commission Recommendation, provides a proportionate, modular scaffold—basic and Comprehensive modules—aligned with ESRS logic and sustainable-finance datapoints to streamline essential metrics and narratives while allowing sector-specific additions [17,18,70]. Although designed for non-listed SMEs, VSME might improve university practice in three ways: first, by reducing reporting burden through standardised core datapoints that address frequent value-chain information requests from CSRD-reporting partners; second, by improving comparability across institutions via common metrics and an “if-applicable” principle that clarifies when disclosures are expected; and third, by enabling incremental enhancement from the Basic to the Comprehensive module as data systems mature, which suits universities with constrained resources [17,71,72]. The Omnibus simplification package and the associated “value-chain cap” are expected to reinforce reliance on VSME datapoints for upstream data requests, further lowering duplication and ad hoc questionnaires [17,18]. For universities exploring JSRs, VSME’s harmonized datapoints could facilitate cross-institutional data aggregation, improve indicator consistency, and enhance the visibility and credibility of disclosures with stakeholders while leaving space to append higher-education-specific content on teaching, research, and the third mission [17,71].

2.2. Between In-House Implementation and Outsourcing

Universities can outsource all or part of their sustainability reporting to external service providers. In practice, this is often done in cases involving more complex requirements in order to obtain specialist knowledge and save internal resources. At the same time, many universities retain an in-house solution to ensure control, internal expertise and strategic relevance.

Table 2 below summarises some important criteria in favour of an in-house or outsourcing solution [10,33,73–75].

Table 2. In-house vs. Outsourcing: Advantages and Disadvantages.

Criterion	In-House Solution	Outsourcing Solution
Control & Governance	Full control over content, data, and strategic alignment	Less direct control; risk of communication issues
Organisational Issues	Builds internal know-how and learning, awareness, and embeds sustainability culturally with committee work and good institutionalisation	Learning and development processes partly ‘outsourced’
Resource Requirements	High staff and time investment; need to build expertise	Relieves internal resources; lower staff requirements, dependence on data flows/data transfer points
Costs	Potentially cheaper in the long term, but high fixed costs for staff & processes/IT	Clear cost calculation; often cheaper short term, but dependency on external providers
Expertise	Depends on internal know-how, which may be limited	Access to specialized knowledge, best practices, and reporting tools
Credibility	May be perceived as less independent externally	External providers or assurance can increase credibility
Flexibility & Scalability	Adjustments take time and require internal coordination	External providers can scale more quickly, with lean processes and offer additional services
Data Protection & Confidentiality	Data stays internal and under control	Risk of data protection issues or lack of customization

According to this, in-house is ideal if the goal is to use sustainability reporting as a tool for internal transformation and to gain control over content, data processing and strategic use. Outsourcing is recommended if resources are scarce, external expertise is required or increased credibility through external assurance is sought. Nevertheless, the necessary budgets must also be available for commissioning.

However, the decision between in-house implementation and outsourcing does not have to be so clear-cut. Many universities are now implementing hybrid models in which central control is carried out internally and external partners are involved on a selective basis for data collection, quality assurance or processing. This allows the advantages and disadvantages to be optimally combined.

2.3. Networks for Sustainability Reporting

Universities already cooperate with each other in networks. Some of the international networks in the field of sustainability reporting are briefly presented below (the list is not exhaustive):

Probably the most extensive network is called the Sustainable Development Solutions Network (SDSN), which comprises more than 2000 universities and is divided into regional and national sub-structures. The focus is not explicitly on reporting, but on promoting education and research for sustainable development and implementing the UN SDGs [74]. In this regard, the Higher Education Sustainability Initiative (HESI) is also worth mentioning. This is a UN network that aims to promote exchange on SDG topics, sustainability measures and reporting on these issues. Universities can exchange ideas via webinars and group forums [76].

The International Sustainable Campus Network (ISCN) is an international forum that supports universities in sharing experiences in areas such as sustainable campus management, integrating sustainability into teaching and research, and comprehensive reporting. It has its own Sustainability Reporting Working Group, which focuses specifically on best practice solutions for measurement, reporting and alignment with global standards [77].

The Association for the Advancement of Sustainability in Higher Education (AASHE) is a US non-profit organisation that supports universities through advocacy, training and resources in the field of sustainability. For example, it also assesses how sustainable universities are using the Sustainable Campus Index [78]. It also offers the STARS rating (Sustainability Tracking, Assessment & Rating System), which institutions can use to self-assess their sustainability progress [54].

In the field of reporting, the Centre for Social and Environmental Accounting Research (CSEAR) is also worth mentioning as an academic network with 600 members from over 30 countries. It organises conferences on social and environmental reporting, provides resources and publishes its own journal [55].

In German-speaking countries, the HOCH-N-network or DG HochN, which promotes sustainability development at German universities, is worth mentioning. The project develops guidelines with examples of good practice and case studies from the participating universities, which serve as a low-threshold introduction to sustainable reporting for other institutions [48].

Even though there are a number of international networks in which universities specifically exchange information on sustainability reporting and sustainable development, JSRs are not the focus. However, networks between universities have so far supported the further development of indicator sets and reporting standards for universities, for example the HS-DKN in Germany [47]. Among other things, this project aims to promote a common understanding of sustainability and develop guidelines for sustainability reporting. However, there are no examples in the literature of networks leading to a collectively produced sustainability report. They generally only provide support, coordination, and

standardisation, leaving decision-making to the universities. So to date, universities have mostly published individual reports, while joint reports are rather rare [59] as reporting is often fragmented [79].

For this reason, it is necessary to empirically determine the conditions and possibilities for such cooperation in the area of university reporting.

3. Materials and Methods

Given the incomplete theoretical and empirical bases, an exploratory qualitative design is appropriate because it prioritizes generating initial insights and detecting relationships in under-explored domains [80] (p. 467). This approach suits new, dynamic, or hard-to-access topics such as university sustainability reporting and the VSME standards, where constructs are still emerging [80] (p. 467). A descriptive strategy is not suitable here, as it emphasizes documenting established facts in status-report form to compare frequencies and trends, which presupposes a mature and well-mapped phenomenon [81] (p. 22). The present study does not aim to produce counts or quantitative measurements; rather, it seeks to interpret meanings, action rationales, and subjective perspectives that underpin reporting practices and standard adoption [82] (p. 13). Accordingly, a qualitative approach centered on expert interviews is warranted to elicit informed, practice-proximate accounts and to build grounded explanations that can guide subsequent, more structured inquiry [83] (p. 17).

3.1. Research Sample

The data set originates from a study [84] in which six state universities in Germany and Austria were examined qualitatively. All interviews were conducted via Microsoft Teams between 7 April 2025 and 7 May 2025 and lasted in average 60 min. While the study [84] focuses on the sustainability progress made by universities and derives a maturity model, the data sets allow us to gain insights about JSRs potential application and usefulness. A careful assessment and selection process was carried out to ensure that the experts involved met the required criteria [85] (p. 38). Interviewees were selected through purposive expert sampling of sustainability-reporting officers and comparable roles at the six case universities using the following criteria: professional role, knowledge and experience, institutional representativeness, and work experience. According to criteria proposed by Bogner, Littig & Menz [86] (p. 9) all experts had implicit knowledge and relevant experience on the research topic as they held prominent positions at universities in sustainability reporting at the time of the study (usually as management support units) [87] (p. 52). Furthermore, all participating institutions have had formal sustainability responsibilities for several years, typically established after 2010, when German and Austrian HEIs began to institutionalise sustainability management in response to national climate targets and the UN SDGs. Many began with a Sustainability Officer or Environmental Management function that later evolved into a dedicated sustainability centre or department. German institutions refer to sustainability or environmental management structures operating for roughly a decade (often linked to ISO 14001 [45] or EMAS certification cycles), while Austrian HEIs indicate sustainability offices or strategies established in the mid-2010s, aligning with the Austrian “Nachhaltige Entwicklung an Hochschulen” initiatives.

The following Table 3 shows the key facts of the universities and experts selected (as of semester 2024/2025):

Table 3. Overview of selected universities for interviews.

Expert	Name and Country	Legal Form	Key Data	Position
E1	Leipzig University of Applied Sciences (HTWK) [Germany]	Public	6431 students, 6 departments, 629 employees, 44 degree programmes	Vice-Rector for Research and Sustainability
E2	University of Applied Sciences Mittweida [Germany]	Public	6094 students, 5 departments, 495 employees, 58 degree programmes	Climate protection manager
E3	University of Applied Sciences Südwestfalen [Germany]	Public	10,479 students, 9 departments, 938 employees, 70 degree programmes	Head of the Sustainability Unit
E4	University of Applied Sciences Burgenland [Austria]	Public	2840 students + 5573 distance learning students, 4 departments, 973 employees, 70 degree programmes	Head of the Sustainability Unit
E5	University of Applied Sciences St. Pölten [Austria]	Public	3552 students + 459 distance learning students, 504 employees, 29 degree programmes	Sustainability Coordinator
E6	University of Applied Sciences Vienna (WKW) [Austria]	Public	2876 students + 500 distance learning students, 193 employees, 27 degree programmes	Head of Competence Center for Sustainability

In 2024, there were 249 universities of applied sciences in Germany, which were either privately or publicly funded. A total of 1.14 million students were enrolled at these institutions so far. State universities represent the largest group of these officially recognised institutions, accounting for approximately 64% of the total [88]. In 2024, there were a total of 21 recognised universities of applied sciences in Austria [89]. In the winter semester of 2023/2024, approximately 59,136 students were enrolled in regular degree programmes and a further 16,360 in so-called university courses [90].

German and Austrian higher-education laws explicitly distinguish “(Fach-) Hochschulen” from “Universitäten” as separate institutional categories. These universities are part of the newer, application-driven tier of higher education. They were founded to provide practice-oriented teaching and applied research for regional labour-market needs and so less follow the Humboldtian research-university tradition that defines the “traditional” university in the German-speaking context. Legally speaking Austrian universities are often organised in the legal form of a limited liability company (GmbH). This means that they fall under national implementation laws on CSRD and company size thresholds (similar to SMEs). German state-owned universities of applied sciences are corporations by public-law. Here, the legal form is not covered by the implementation laws on CSRD, but university laws and country-specific sustainability requirements apply.

The universities of applied sciences selected are representative of the landscape in Germany and Austria in terms of size and type, as they reflect medium-sized state universities of applied sciences and exhibit the strong regional ties and practical and knowledge transfer orientation typical of this type of university. All sampled HEIs run joint research projects, technology-transfer centres, and continuing-education programmes with nearby companies and municipal partners—activities documented in their public profiles and cited in the manuscript’s case descriptions. A large share of students is drawn from the surrounding federal state or province, and graduates predominantly enter the regional job market, reinforcing the local talent pipeline. In this way,

sustainability reporting serves not only compliance, but also the legitimization of public funding and the visibility of the third mission.

They thus reflect key structural and contextual characteristics that are relevant for the analysis of JSRs. Sustainability reporting often plays a greater role at these universities than at larger universities due to the engineering and economics courses they offer. So, universities have close ties to the business world. Companies that are themselves subject to CSRD requirements often expect ESG data from partner institutions. These universities are therefore indirectly subject to reporting pressure. As universities with strong regional roots, these institutions are particularly visible in their social functions (continuing education, transfer, innovation for regions). In both countries, their legal mandate, programme design, and day-to-day collaborations deliberately anchor them in their regional economic and social ecosystems, making them representative of the sector's defining regional connectedness. They are expected to maintain knowledge transfer and cooperation with local industry, SMEs and municipal actors, which sets them apart from most research-university models. Mandatory internships, dual study tracks and cooperative education schemes bind them to local firms and public institutions.

However, unlike traditional universities, they usually have fewer research resources and smaller administrative departments. This is a crucial factor in view of the model for JSR presented here. Some universities have already published sustainability strategies, while others are still in the early stages. This diversity is ideal for comparing experiences along a maturity model (from 'first steps' to 'institutionalised').

3.2. Interview-Guide

As the focus of the interview was on the current implementation of sustainability reporting at universities and the challenges that exist in terms of available resources, existing data and cooperation with other universities, a semi-structured approach was chosen for the interviews. This allows the RQs be approached openly, with reference to expert's individual experience, as the structure, questions and procedures are not completely predetermined by the interview guide [86] (p. 36) [91] (p. 472). It also allows for flexible adaptation of the interview and in-depth questioning as necessary depending on the context [91] (p. 472). Nevertheless, even in the case of the semi-structured variant, methodological comparability of the results is guaranteed due to the systemic survey [92] (p. 117).

The interview guide comprised seven main questions with sub-questions. In order to allow as much space as possible for answers, only the open-ended questions defined below were chosen [93] (p. 83):

- Q1: What challenges and problems (e.g., human resources, data availability, expertise) have you encountered in the area of sustainability reporting to date?
- Q2: How would you generally assess your resources in this regard?
- Q3: In which way and to what extent do other universities, networks and external companies work with you to implement sustainability reporting?
- Q4: How in your opinion the requirement for sustainability reporting impacted the exchange of information between universities and their business partners?
- Q5: In your view what guidance do private sector companies can offer you for sustainability reporting?
- Q6: What is your opinion on the requirement for all companies and other institutions in the country to use specific reporting formats for sustainability reporting?
- Q7: How can in your opinion a joint sustainability report, where each university can contribute to, improve sustainability reporting of universities?

These questions were, during the interviews, broken down into smaller units, such as sub-questions or key points, which enabled obtaining a comprehensive insight from

the interviewee into the topic under consideration [94] (p. 372). Q1 and Q2 shall identify current reporting practices, data gaps and resource constraints, directly addressing the feasibility and efficiency of VSME-based JSR (linked to RQ1). Q3 will explore existing collaborative structures and their potential for joint reporting, a core mechanism of the JSR model (linked to RQ1 and 2). Q4 is to capture stakeholder-dialogue dynamics and external drivers, testing whether JSRs could enhance transparency and comparability along value chains (linked to RQ2). Q5 will examine transfer of reporting know-how and benchmarks that could improve efficiency and credibility of JSRs (linked to RQ1). Q6 probes acceptance of proportionate standards (VSME logic) and perceptions of their usefulness for visibility and comparability (linked to RQ1 and 2). Finally, Q7 directly assesses perceived benefits and challenges of the JSR concept in promoting collective reporting and reinforcing the third mission (linked to RQ1 and 2)

3.3. Data Analysis

Mayring [95] (p. 66) basically provides three options for data analysis, namely summarisation with abstraction and reduction, explication with the inclusion of additional information, and defined structuring. A combination of these variants is permitted and often even beneficial to the research process. Obtained data was included in a summarising, structuring qualitative content analysis via transcription and using MaxQDA software version 2024 in order to extract meaning structures as well as overarching patterns [95] (p. 23). This allowed us to condense essential content on the one hand and filter out important aspects on the other. In a first step, the structure was searched for prominent content aspects using the deductive-inductive category system and corresponding classifications [83] (p. 71). The existing text material in each category was then reduced to its essentials through paraphrasing, generalisation or summarisation, without, however, diminishing the meaning of the content [83] (p. 67). In practice, structured summarising content analysis has proven itself many times over in semi-structured interviews [83] (p. 110).

The category system is the key tool for structuring the research material [95] (p. 96). A defined sequence of steps was followed. First, an initial category system had to be developed from the research design and the findings obtained in the literature. This was done by forming main categories that were deduced from the interview guide questions. So this context, deductive means that the categories did not arise from the interview material (transcripts) itself but were developed from the state of knowledge before the analysis begins [83] (p. 85). In addition, it is common in exploratory research for new insights to emerge from the content of the interviews, which must be incorporated into the analysis. In this way, further inductive sub-subcategories could be formed within the subcategories based on what had been said.

The next step was to review this original category system in order to reflect on its applicability to the entire material based on the findings from the initial text analysis. After various adjustments, such as differentiating, renaming or adding new categories, the entire data material was coded, i.e., the link between the appropriate text segment and category was established within the MaxQDA software (see example in the Appendix A). The following deductive subcategories emerged from the interview data:

- Q1—Challenges and problems in daily work,
- Q2—Assessment of existing resources,
- Q3—Cooperation with other HEIs, networks and external third parties,
- Q4—Supply chain information,
- Q5—Orientation towards the private sector,
- Q6—Specification of certain report formats,
- Q7—Common report for all HEIs.

Codes related to the above-mentioned categories are as follows:

Q1—Obligation vs. voluntary action; lack of expertise; lack of data availability; lack of personnel; limited time resources; lack of automation; lack of regular monitoring of KPIs; lack of financial resources; qualification requirements; learning by doing; communication barriers; non-ownership of property;

Q2—Insufficient resources; third-party funding; one-man/woman show;

Q3—External cooperation; internal cooperation; superregional cooperation;

Q4—Procurement processes; criteria for selection of suppliers; supplier evaluation;

Q5—Scope of reporting; relevant key figures; best practice, brainstorming ideas for the report; orientation data points; conformity criteria; benchmark; bookable service offerings; digital solutions;

Q6—Usefulness; automatic reporting; freedom of design; comparability; threshold and feasibility, exchange of information;

Q7—Support; recognition of universities of applied sciences; incentives; complexity.

All statements made by the interviewees were transcribed without alteration in order to incorporate a realistic picture of subjective meanings and contextual relationships into the research process [96] (p. 132). In addition, all survey steps (including transcription, interview conduct, analysis) were structured in sequence and described in a comprehensible manner [68] (p. 146). In particular, the evaluation after the qualitative content analysis was carried out according to a scientifically recognised procedure along clearly defined coding processes with category definitions and coding rules [97] (p. 75). Various data sources (primary and secondary data (i.e., policy papers, sector studies, and archival statistics)) were used to discuss the results in order to validate the qualitative findings [96] (p. 174). The needed quality criteria were further supported by presenting the interview guide, the transcripts and their evaluation openly and comprehensibly to the interviewees [83,84].

4. Results

The following results can be drawn from the summarising and structuring content analysis:

4.1. Current Challenges and Problems

Experts believe that they are not currently legally obliged to report in accordance with the applicable guidelines (CSRD, CSDDD) and national regulations as universities are not directly covered by the rules. [E1: "...at least with these activities, we are not obliged to prepare such sustainability reports, neither by information from the EU nor by the recommendation of the national rectors' conference"; E2: "...we are not obliged to do anything, these are all voluntary self-commitments that universities may choose to follow"; E3: "Sustainability reporting is currently not yet mandatory at university level"; E4: "...we are currently not obliged to prepare a sustainability report. [...] At present there is no legal obligation to prepare a sustainability report"; E5: "...there is nothing [...] that would oblige us to submit a sustainability report as a university"; E6: "...we as a university are not obliged to produce a sustainability report. This is mandatory for companies [...] but not for universities"].

Voluntary sustainability activities are more common. Only a few universities have already produced initial voluntary reports—usually when they see a USP for themselves in this area or conduct a lot of research. [E4: "...last year, 2024, we published our first voluntary sustainability report in line with the GRI standard"; E5: "...many universities say 'we are doing it anyway, even though we are not obliged, perhaps in a reduced or slower form'"].

Accordingly, the interviews reveal varying degrees of maturity with regard to sustainability reporting. Some universities have established regular, structured processes, while others are still in the planning or orientation phase and are gathering initial experience with data, formats and processes. The picture is heterogeneous, ranging from pilot reports to established reporting routines. [E1: "...therefore, we are actually in a kind of initial stage now, meaning that we are just starting.; E2: "...since sustainability reporting has not yet happened, I cannot say anything about its success, but we are starting it"; E3: "...our goal is, that at the beginning of next year we will publish the first report and start covering the status quo. ...there are indeed a few universities that have very much committed themselves to this, but it is still a niche topic"; E4: "...there are only a few universities of applied sciences that have already produced a voluntary report. I think we are quite far ahead. ...we produced the first report last year [...] much of it was learning by doing, we only set up the data flows then"; E5: "...we are still at the very beginning [...] we are also giving ourselves time because I really want it to be solid and my resources are limited" E6: "...we do not have any, there is not even preparation for it"].

Reporting is mostly seen as a learning process. Initially, there is often uncertainty about structure, scope and content. [E1: "...in addition, the topic is, to put it quite frankly, rather nebulous for us. So, what has to be done, how it has to be done, and to what extent it has to go"; E2: "...if we were to decide, for example, on CSRD reporting, there would be many data points that we currently do not collect regularly at all"; E3: "...at that time we already carried out a double materiality analysis for a test, of course not CSRD compliant, as we are not reporting yet—it is just being set up"; E5: "...I don't want to only produce a marketing brochure, that's not what I want to do"].

However, with increasing practice, better processes and greater clarity develop, and reporting becomes institutionally anchored.

Challenges in daily implementation and difficulties arise in particular with regard to data availability and data quality, coordination between departments, clarification of responsibilities and, in general, the availability of resources. [E1: "...it is not that simple, because finances—or rather staff—are generally lacking, meaning we do not have the personnel to handle the whole matter professionally"; E2: "...it starts with human resources. Our project actually only runs until the beginning of next year. That means there will basically no longer be a position officially responsible for sustainability and climate protection. ...data availability is the second major issue, because first we have to check what already exists and what the current data situation is"; E3: "...existing know-how is an issue, it is difficult to rely on expertise. ...data availability depends as many data sets you have to take care of yourself"; E4: "...know-how is less of an issue for us. [...] The real challenge is resources [...] staffing and, of course, budget [...] I am basically a one-woman show"; "...personally I do not have the resources for this, I have a 20-h position here. And it is neither part of my job description nor would I have the time to deal with it"].

It requires a great deal of effort to collect and analyse the relevant data in order to produce meaningful reports. Experts report a lack of strategic anchoring in the university's current governance instruments and preparation for reporting is often carried out by individuals (keyword: one-man show), which makes long-term continuity difficult. [E2: "...it is often simply a question of resources to implement and maintain something like this properly.; E3: "...in the current version of our vision, of our mission statement, sustainability is not yet a topic. ...that you first have to create initial indicators ... the structures are not yet properly established", E4: "...in every department [...] there are people who specifically have the mandate to advance sustainability. [...] We have sustainability ambassadors, meaning that there is a structure in place, as you say, governance"; E5: "...it is still very labour-intensive, [...] data must be laboriously gathered [...] and often further processed"].

It is therefore emphasised that success depends heavily on whether sustainability is institutionally anchored (e.g., through coordinators, vice-rectors, sustainability ambassadors). [E3: "...in the meantime we have a rectorate commission ... a vice-rector ... and sustainability officers in each faculty"].

The lack of expertise and the availability of sufficiently qualified personnel to prepare the reports is also highlighted as a challenge.

4.2. Available Resources

The resources available for sustainability reporting are considered insufficient. In particular, they are not sufficient to implement the required measures and produce high-quality, CSRD-compliant reports. [E2: "...there are very different influences, for example that we are dependent in terms of staff and finances on the budget we have, and if the budget is smaller, then we can only start something like this reporting to a limited extent. ...if we were to decide, for example, on CSRD reporting, there would be many data points that we currently do not collect regularly at all"; E3: "...I am of course doing it alone ... I really have to manage my resources very carefully"; E4: "...the challenge is, of course, the resourcing, [...] staffing and of course budget"].

More support and staff relief in order to be able to implement sustainability reporting effectively and efficiently is requested while there is often a lack of internal data and information required for reporting. [E4: "...data quality is an issue, because we naturally have to see where we get the information from"].

Universities have not yet created enough full-time equivalent positions or departments to address this issue in a more targeted manner. Only internal processes such as data collection and processing have been adapted to better prepare recording and communicating sustainability activities.

4.3. Cooperation with Universities, Networks and External Companies

Exchange with other universities and networks is considered very helpful. [E3: "...we are in a network with other universities, where we regularly exchange on sustainability topics"; E4: "...we are in close coordination with other universities in Austria, there are working groups where exchange takes place"; E5: "...I looked at what other universities are doing, also in Germany, and I took a lot from that].

Cooperation with other departments of the university and external third parties (e.g., external research projects with third-party funding) plays an important role in voluntary or mandatory sustainability reporting—especially in order to be able to implement sustainability reporting with personnel and expertise. [E1: "we are forming a commission that tries to generate know-how internally, to pass it on and to create networks. ...the topic of sustainability is always taken into account in our externally funded research projects, because it is often a prerequisite.; E2: "...we are in exchange with other universities through networks, to learn from each other how they are doing it. ...there are research projects where sustainability is considered, especially when third-party funders require it, and in those cases we also cooperate with other departments"; E3: "...through third-party funded projects we often cooperate with other departments, where sustainability plays a role if required by the funders"; E4: "...sustainability is also a topic in our externally funded research projects, where we cooperate with various departments"; E5: "...we have research projects that also involve third-party funding, and there sustainability is already a topic—as a result we automatically work with other departments"; E6: "...in our research projects we also have topics related to sustainability, where we cooperate with other departments and external partners"].

External consulting (e.g., by private companies) is very rarely used, for example to establish structures for the first time. They are also rarely involved in advancing and

supporting the sustainability reporting process to an advanced level, for example by conducting materiality analyses. By collaboration processes can be reflected by bringing in different perspectives and skills in order to finally report more holistically and effectively. However, the budgets for commissioning such companies are not available. [E1: "...so far we have not brought in external consultants; the budget for that simply is not available"; E2: "...we have not used external consulting so far; we simply do not have the budget for it"; E4: "...so far we have not used external consultants, financially that would not be feasible"; E6: "...I don't know of any university that hires external consultants for sustainability reports, financially that is not realistic"].

Rather, it is expected that a university has enough people with these skills due to its teaching activities of professors and lecturing staff. [E1: "...of course, we have professors who deal with this topic professionally, so it is assumed that the expertise is available within the institution"; E2: "...it is assumed that universities have enough expertise in-house, since we have professors who are specialized in exactly these fields"; E3: "...it is assumed that we have the expertise in-house, since we have lecturers and researchers who deal with sustainability"].

4.4. Exchange of Information Between Universities and Business Partners

Universities report very few experiences with information gathering and delivery along the value chain. [E1: "...so far we have not received any requests to provide data to our partners..."; E2: "...so far we have not received any request from partners to provide them with data; this has not played a role for us so far.; E5: "...that we had to pass data on to other companies, that has not happened with us yet"].

There have been cases in which previous business partners had to provide information to the university, for example in the context of material procurement (e.g., copy paper, laboratory equipment, work equipment). [E1: "...at most it comes up in tenders, for example for copy paper, where sustainability criteria are now requested"; E2: "...in tenders, for example for copy paper, sustainability criteria are now requested, which means that suppliers have to provide us with evidence"; E5: "...in tenders, for example for paper or laboratory equipment, suppliers have to provide evidence"; E6: "...in tenders for equipment, for example devices or paper, sustainability criteria are now being required"].

Conversely, universities have not previously had to provide their clients with any information, even if they were required to report it. [E2: "...conversely, we have not yet had to provide data, not even to companies that may be subject to reporting requirements"; E3: "...so far we have not received any requests from partners that we should provide data"; E5: "...conversely, no one has asked us for data yet, not even companies that are subject to reporting obligations"].

Difficulties arise when building data or consumption data is required (e.g., CO₂ data for heat supply, electricity and water consumption), but the universities do not own the properties themselves. [E1: "...we do not own our buildings; they belong to the state. Accordingly, we do not automatically receive consumption data but have to request them with considerable effort"; E2: "...one problem is the consumption data, because the buildings do not belong to us but to the state. We do not receive this data automatically but have to request it"; E4: "...we have problems with energy and consumption data, because we do not own the buildings ourselves. They belong to the state holding company, and we have to request this data separately"].

4.5. Guidance from Private Sector Companies

Private sector companies provide important guidance for HE experts. Organisations that are already subject to reporting requirements and implement them can serve as

references for their experiences and practices. [E1: "...we look at what large companies are doing, since they are already obliged to report, and try to learn from them"; E2: "...we look at how companies prepare their reports, because they are already further ahead and legally obliged"; E3: "...we do orient ourselves by looking at how large companies report, because they are obliged under CSRD and are much further ahead"; E4: "...when preparing our report, we also looked at how companies do it, because they are already much further ahead"; E5: "...there are many reports you can orient yourself by, for example how they collect and present data"; E6: "...I look at reports from companies that are already subject to CSRD, because there you can see how they do it in practice"].

Published reports provide valuable insights and guidance. This applies both to the content of the reports and to the practical implementation of data collection. [E1: "...of course, there are already many sustainability reports from companies that we look at. From these, one can take away a lot, both in terms of content and processes"; E2: "...there are many corporate reports that can be used as templates, both regarding the content and the processes of data collection"; E3: "...you can take inspiration from the content and procedures there, for example how data is collected and processed"; E6: "...you can learn a lot from them—which content they include, how they structure data, how the process works"].

However, these reports cannot be transferred to the specific circumstances of a university without adjustments. [E1: "...at the same time, it is clear that we cannot adopt this one-to-one, because our structures are quite different. Research, teaching, third-party funded projects—these are not reflected in a corporate report in the same way"; E2: "...but you cannot adopt this one-to-one, because the logic of a university is different, with teaching, research, and third-party funding"].

4.6. Use of Reporting Formats

With regard to the requirement for uniform reporting formats, it is stated that a standardised format would enable comparability, reduce costs and avoid isolated solutions. [E1: "...it would definitely make sense to have a standardised format, so that we don't have to come up with everything ourselves and everyone cooks up their own little soup"; E2: "...it would be helpful if there were a uniform format so that not every university has to develop its own model"; E3: "...it would be easier if there were a uniform format, then each university would not have to figure out on its own how to set it up"; E5: "...I would welcome it if there were a predefined format, then each university would not have to reinvent the wheel"].

This could also lead to a platform for publishing and comparing reports which would be advocated. This is seen as having advantages for transparency, benchmarking and peer learning. [E1: "...this would also allow the reports to be compared between universities and create a certain degree of transparency. ...if there were a platform where the reports were published collectively, we could learn from each other and also develop benchmarks"; E2: "...this would make it easier to compare reports and would save a lot of effort if the structure were predefined. ...a platform where all reports are collected would be very desirable, because then you could learn from each other and benchmarking would also be possible"].

4.7. Opportunities of a Joint Sustainability Report

There was interest in a joint sustainability report for all universities, in which each university could then incorporate its own content. [E1: "...I could well imagine that a joint report of all universities would be interesting, where each university contributes its part"; E2: "...I would find it exciting if there were a joint report in which each university could contribute its part"; E3: "...such joint initiatives and the exchange of best practices should

be more strongly supported, that would help us all. ...through a joint report, synergies could be harnessed and standards tested that could then apply to everyone”].

Concerns were expressed regarding reflecting the existing individuality of each university and uncertainties about coordinating the preparation of the report. [E1: “...the difficulty, of course, would be how to reflect the individuality of the universities and who ultimately takes on the coordination”; E2: “...the difficulty, of course, would be how to reflect the specific characteristics of each university and who would coordinate the whole thing in the end”; E5: “...the difficulty lies in making the characteristics of each university visible”].

According to the experts, cooperation, the exchange of best practice approaches and joint initiatives for sustainability reporting should be rewarded and promoted. [E1: “...joint initiatives or the exchange of best practices should be promoted much more strongly, as that helps us all move forward”; E2: “...it would be good if joint initiatives and the exchange of best practices were promoted more, that would help everyone”].

Joint reports could generate synergies and test comparative standards among universities. [E1: “...through such a joint report, synergies could be created and standards developed that could serve as points of reference”].

5. Discussion

As the results show, many universities—similar to SMEs—face the challenge of limited resources for ESG reporting. They reveal that all six universities experience significant shortages of staff and funding for sustainability reporting (e.g., E1, E3, E4), with several describing their efforts as a ‘one-woman show’. So, participants consistently reported insufficient human resources and the absence of permanent reporting positions (E2, E3, E4). These data support our interpretation that without coordinated governance, even simplified frameworks can overburden smaller institutions. This finding is consistent with earlier studies highlighting that higher education institutions (HEIs) often lack staff capacity, technical expertise and funding for systematic sustainability reporting [2,10,33]. From the perspective of stakeholder theory, the problem is exacerbated by uncoordinated ESG requests from different actors, including governments, accreditation bodies and business partners. Such fragmented demands undermine efficiency and create reporting fatigue, thereby weakening the strategic potential of sustainability reporting as an internal learning and external accountability tool [98,99]. In summary, this empirical evidence underlines earlier studies on resource constraints in higher-education institutions and provides a concrete rationale for applying a proportionate standard such as the VSME.

The analogy with SMEs is highly relevant: universities are increasingly embedded in supply chains and partnerships with companies that are themselves subject to CSRD requirements. Although fewer in number compared to corporations, these relationships illustrate how HEIs are indirectly drawn into sustainability value chains, that can be an example of institutional isomorphism [100]. In this context, the VSME standards—designed by EFRAG for small and medium-sized enterprises under the 2023 SME Relief Package—represent a transferable concept. Their proportionality (“think small first”), modularity (basic vs. comprehensive) and thematic consistency with the ESRs provide a pragmatic response to resource scarcity while maintaining stakeholder relevance [17,70].

Applying the VSME logic to HEIs offers several advantages. A basic module could ensure minimum transparency through a small set of indicators (e.g., energy use, diversity, social impact), while a comprehensive module allows more advanced institutions to disclose detailed information. This aligns with legitimacy theory: universities can demonstrate accountability and strengthen trust vis-à-vis funders, regulators and society [2,14]. However, as the literature stresses, the resource challenge remains critical. Without institutional support and coordinated governance, even simplified reporting frameworks risk

overburdening small institutions [10,38]. Future research should therefore examine how cooperation across universities—through joint sustainability reports (JSR)—could enable more efficient allocation of resources and create economies of scale [35,59]. Also, the VSME was designed for small and medium-sized enterprises (SMEs) that operate as suppliers or partners of CSRD-compliant companies. Universities are non-profit organisations with educational, research, and Third Mission responsibilities. But the VSME's focus on supply chains, investors, and banks only partially fits the accountability needs of universities. For them, the main stakeholders are government, funding agencies, society, and students, not capital markets. So, the capital market logic does not reflect the broader social accountability role of universities. SME indicators follow the ESRS themes (environment, social, governance). In this way many university-specific contributions (e.g., teaching, research, knowledge transfer, societal impact) are missing or only indirectly addressed. SME assumes clear corporate governance structures (board, management, supervisory bodies). Universities have more complex governance (rectorates, senates, faculties, state ownership).

However, the analogy with consolidated reporting in non-profit organisations illustrates this potential. Similarly to charities or foundations with multiple entities, universities can be conceptualised as “reporting entities” [101]. Joint reports would allow them to combine transparency about shared sustainability strategies with space for differentiated institutional profiles. This resonates with debates on integrated reporting [102,103], which emphasise not only compliance but also the representation of public value creation. This also allows us to comply with the recommendation to strengthen cross-university and cross-sectoral collaboration and intensify networking efforts [38]. The recurring difficulty of obtaining building-related consumption data because facilities are state-owned (E1, E2, E4) illustrates the structural barriers a JSR must address. By pooling data collection and providing centralised digital platforms, the proposed model responds to this empirically documented challenge. Interviewees frequently emphasized the value of inter-university exchange and expressed strong interest in a joint report format (E1–E3). These statements substantiate our proposal that Joint Sustainability Reports could create economies of scale and promote peer learning, thereby operationalising calls in the literature for intensified cross-university collaboration. So, the JSR model thus extends the discussion by proposing a collective, resource-sensitive and mission-oriented reporting practice that both addresses external stakeholder demands and strengthens the third mission of universities [11,14]. The analysis reveals a substantial thematic overlap between the internal sustainability report of the AUS Burgenland [104,105] and the examined research document. Both sources are guided by the principles of sustainable development and are aligned with the United Nations Sustainable Development Goals (SDGs), emphasizing ecological responsibility, social inclusion, and transparent governance structures. However, their purposes and analytical depths differ considerably. The UAS Burgenland's Sustainability Report serves primarily as a descriptive and accountability-oriented document based on GRI standards, highlighting achievements, institutional structures, and implemented measures such as audits, certifications, and stakeholder engagement. The Strategy 2025 of UAS Vienna (WKW) [106] also translates sustainability principles into an institutional framework guided by the UN Sustainable Development Goals (SDGs). It embeds sustainability in curricula, research priorities, and organizational self-reflection but remains descriptive rather than evaluative. It converge on the normative value of sustainability. Austria's Second Voluntary National Review [107] represents the national framework that coordinates and monitors SDG implementation across all policy areas. While the national strategy provides the macro-level policy context, the UAS's strategies exemplify operational application, and the results in this paper supply theoretical depth and reflection.

The “Integrated Climate Protection Concept” of UAS Mittweida [108] is primarily a technical and operational roadmap, emphasizing greenhouse gas reduction, energy efficiency, and concrete mitigation measures. In contrast, the sustainability paper provides a meta-level analysis, critically reflecting on governance, communication, and the cultural dimensions of sustainability implementation. While both acknowledge the necessity of stakeholder engagement and long-term institutional commitment, the Mittweida report focuses on measurable outcomes, whereas the research document emphasizes interpretative insight and systemic reflection. Together, they represent two complementary perspectives on higher education sustainability. In contrast, the Saxon Sustainability Strategy [109] represents a political and administrative framework that operationalizes the principles mentioned here through defined goals, indicators, and cross-ministerial responsibilities. While emphasizing education, participation, and long-term responsibility as key drivers of sustainable development, the results in this paper document focuses on evaluation and systemic learning, whereas the state strategy emphasizes coordination, monitoring, and policy execution. Also, the UAS Südwestfalen’s Sustainability Framework [110] operationalizes sustainability concepts through concrete structures, including a sustainability office, participatory governance mechanisms, and the curricular integration of the SDGs. The references to sustainability activities for the first, second and third missions are also explained. Findings also reflects the North Rhine-Westphalia Sustainability Strategy [111] which operationalizes these principles through a concrete political framework based on the UN Agenda 2030, structured implementation mechanisms, and measurable SDG targets.

6. Joint Sustainability Reports (JSR)

If the VSME-Standards and existing reporting of “reporting entities” were to be applied to universities, a joint sustainability report, referred to here as a Joint Sustainability Report (JSR), could be a concept for the future, enabling several universities with limited resources to report effectively on sustainability. It is designed to address previous gaps the empirical findings showed (lack of resources, lack of standards, heterogeneity) and consider institution’s needs regarding resource constraints, standardisation and comparability, joint initiatives and networking. So, it is not an empirical finding itself, but a model derived from the study’s qualitative results—a kind of conceptual synthesis: it operationalises the interview evidence (resource shortages, desire for comparability, openness to collaboration) into a VSME-based JSR framework aimed at promoting universities’ third mission. Central coordination with basic/comprehensive module reflects the call for a uniform but flexible format that reduces duplication yet allows each university to highlight its individuality. Pooling of data and digital platforms addresses the lack of personnel and automation reported in the interviews. Emphasis on third-mission visibility follows interviewees’ view that reporting should strengthen universities’ societal role, not just compliance. Figure 1 provides an overview of the report contents and modular structure.

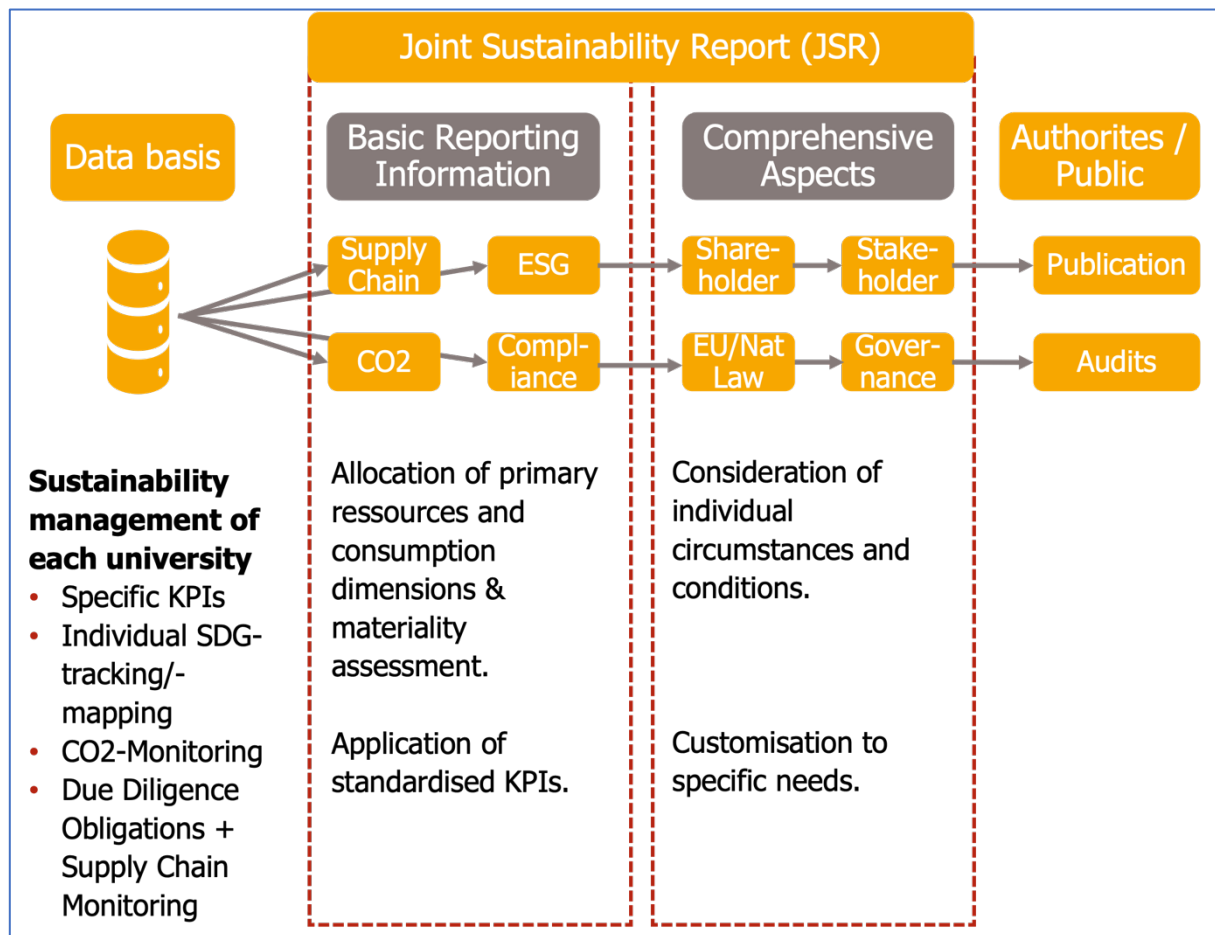


Figure 1. Model of Joint Sustainability Reports (JSR).

The JSRs are compiled and coordinated centrally by one body. All universities that wish to participate in the joint report work together with this body. Financial compensation (transfer prices) and the establishment of responsibilities and permissions for data transfer and use must be clarified in a contract.

The JSRs are clearly based on the VSME standard, which provides for a modular division into basic and comprehensive information. This allows each university to decide which information it needs to collect at its level and forward to the central office for the JSR. Basic information comprises the core elements (e.g., CO2 values, supply chain information, regulatory compliance) for reporting and the collection of basic information on the environment (e.g., greenhouse gas emissions), social issues (e.g., employee conditions) and business ethics (e.g., cases of corruption). These cover general information as well as environmental, social and governance indicators with reference to modules B1-B11 of the EFRAG's recommendations [70]. This basic data should be relatively low in resources and practical in order to facilitate entry into sustainability reporting. Comprehensive information builds on the basic information and allows for individualisation for each university as well as specification for more concrete requirements vis-à-vis individual shareholders or stakeholders (e.g., potential students, potential employees, banks, investors, business partners). This is necessary, for example, if universities are subject to different legal frameworks with higher requirements for sustainability reporting, are part of a corporate group, or simply recognise a particular unique selling point for themselves in this area. It supplements the basic data with additional disclosures according to C1–C9 of EFRAG's standard [70]. In practice, this could include descriptions of strategies and business models, key target groups, relationships in the value chain, climate strategies, detailed information in accordance with Scope 3, materiality assessments or risk analyses. It is

important that when using the Comprehensive Aspects, there is strict consistency with the Basis Reporting Information, i.e., there must be no contradictory information and the extensions must be traceable.

The core task of data collection, including KPI tracking and mapping, remains the responsibility of each university. In future, progressive digitisation and automation could help to save human resources in this area. Provided that the data or information from the respective university is available, data collection, data management and data processing are carried out by the central office. This requires competent individuals with the relevant expertise in sustainability reporting. At the university level, sustainability managers or sustainability ambassadors with basic knowledge would support JSR focus on digital orientation: data collection, management, and processing are increasingly supported through digital platforms, shared databases, and automated reporting tools in order to reduce administrative effort for universities and also ensure consistent indicator tracking, and reuse data. This creates a platform with real-time access, where benchmarking across institutions and interactive dashboards for stakeholders are possible. The central office thus provides a uniform reporting format that can be used for basic or comprehensive information. The uniformity of the reporting format makes it possible to request information in a more structured form and thus collect it in a uniform manner. At the same time, the information can be summarised in more comprehensive group reports. It is conceivable that such a JSR could then have a common cover for topics that affect all universities equally (e.g., cross-disciplinary teaching and research initiatives, participation in networks, general contributions to ESG fields). In addition, there would then be the option of differentiated mapping of the comprehensive aspects, in which each university could also reflect its individuality (e.g., student engagement, special degree programmes, renovations for climate protection, awards and grants, campus insights).

The relevant information can be accessed at any time by the university from the central office/platform and used for communication with authorities (e.g., ministries or supervisory authorities) or for external, public communication (e.g., on the university's website or with banks, investors and business partners).

The JSR model is consistent with existing models. It combines the consolidation concept from financial reporting and adopts the idea from accounting that several legally independent but organisationally linked entities can appear in a consolidated report. This can be compared to non-profit organisations with several subsidiaries; consolidated reporting is common practice in order to create transparency regarding resources and impact [103]. Similarly to the Higher Education DNK or the GRI adaptations for higher education institutions, the JSR attempts to take into account the specific conditions of the higher education sector (no production chains, focus on teaching, research, third mission). Studies show that standard frameworks such as GRI are often not a good fit without university-specific modifications [1,13]. The JSR expands on this idea by adapting VSME standards. Also, JSR corresponds to the idea of network-based reporting, in which universities consolidate data and practices together. Networks such as HOCH-N in Germany or ISCEN and AASHE internationally work with guidelines and benchmarking systems that often promote individual reports but structurally pave the way for common standards [60,77,78]. Studies on integrated reporting (IR) in the higher education context [35,101] show that elements such as resources, output and impact can be linked more closely. The JSR builds on this logic by providing basic and additional modules that incorporate economic, environmental and social dimensions—similar to the triple bottom line. International networks such as SDSN and HESI promote joint SDG orientation in universities, even though formal joint reports are rare. JSR would be a concrete manifestation of these network ideas, implementing not only exchange but also joint reports. JSR

thus positions itself as a hybrid, cooperative model designed to address previous gaps (lack of resources, lack of standards, heterogeneity).

In summary, the advantages and disadvantages of the model can be presented in the following Table 4:

Table 4. Advantages and Disadvantages of the JSR-Model.

Advantages	Disadvantages
Resource efficiency	Coordination efforts
Standardisation and comparability	Heterogeneity issues
Transparency and visibility	Data quality and availability
Flexibility and individuality	Dependency and sovereignty
Accessibility and peer learning	Basic resource requirements

As central coordination and joint data collection allow several universities to pool scarce financial and human resources, economies of scale will reduce the individual reporting burden and so contribute to resource efficiency. Also, the modular VSME-standard (basis and comprehensive module) supports a uniform format that will improve comparability across universities [112] and strengthens external communication (e.g., with ministries, funding bodies or corporate partners). JSR will highlight the overall societal contributions of universities and so reinforce the third mission by documenting impact. However, universities can provide basis information while also showcasing individual strengths in the comprehensive module (e.g., unique programmes, student engagement). Also, this centralised data pool can be reused for multiple purposes (e.g., accreditation, funding applications, public communication) and collaboration between universities for JSR-issues can foster peer learning and exchange of best practices.

On the other hand, JSR will create coordination effort after a central reporting body is established and funded (e.g., responsibilities, transfer prices, data rights). Furthermore, universities have very different legal forms, resource levels and a possible harmonisation can be difficult with regard to maturity stages. There might be a risk that individual institution's profile will not be highlighted enough in the JSR. Also, many universities face challenges in gathering reliable ESG data (e.g., energy, CO₂, supply chain data), which can lead to data gaps and inferior data [113]. In this regard universities could be concerned about data protection and data sovereignty while credibility is depending heavily on the professionalism and independence of the coordinating entity [114]. Finally, there is still the requirement that certain resources be made available at university level, e.g., trained staff (sustainability managers/ambassadors) to collect, prepare and evaluate the data at the basic level.

So, the JSR model offers universities a realistic opportunity to ensure structured sustainability reporting despite limited resources. It promotes standardisation, comparability, and visibility in line with the third mission. At the same time, issues of coordination, resource allocation, and data quality must be addressed to make the model work effectively in practice [115–118].

7. Conclusions

This article provided an overview of the current requirements arising from regulations in the area of sustainability reporting. A review of the available literature highlighted current research on sustainability reporting in the higher education context. It could be shown that there are opportunities for both in-house reporting and outsourced reporting. Many higher education institutions are already involved in networks and seeking

cooperation. However, no detailed studies have yet been conducted on joint sustainability reporting.

The empirical qualitative study provided insights into the current challenges and experiences with sustainability reporting. The six case institutions, each with approx. 2800–10,500 students fall squarely within the mid-size range of the UoAS sector. So, the UoAS in the study are not special cases (e.g., extremely small or large) but cover representative medium-size HE institutions. This increases the transferability of the results to the typical university of applied sciences context in both included countries. The findings reveal that sustainability reporting in universities remains largely voluntary and uneven, as higher education institutions are not yet legally obliged under CSRD or CSDDD frameworks. Most universities are in early or pilot stages, treating reporting as a learning process hindered by limited data availability, insufficient staff and financial resources, and unclear governance responsibilities. Implementation frequently relies on individual efforts rather than institutional structures, though progress improves with clearer procedures and committed leadership. Cooperation with peer institutions, networks, and third-party projects serves as a key enabler, while external consultancy remains uncommon due to cost constraints. Universities often draw methodological inspiration from corporate reports but recognize that direct transfer is impractical given their unique missions. Respondents favour standardized reporting formats and shared publication platforms to improve comparability, transparency, and efficiency, and many support exploring a joint national or sectoral sustainability report to harness synergies while maintaining institutional individuality.

The JSR presents a model that transfers the VSME standards to the context of universities. In this way, despite the lack of resources at universities, sustainability reporting can be ensured through centralised bodies and intensive cooperation. This makes it possible to achieve more standardised, comparable and effective sustainability reporting. At the same time, this can increase the number of universities that publish sustainability reports, ultimately promoting the third mission of universities, as described at the beginning of the article.

Universities—especially universities of applied sciences—often have limited human and financial resources and problems with data collection (e.g., energy, emissions, social issues). A JSR bundles these requirements across several institutions, resulting in efficiency gains. Alignment with the VSME standard enables a basic module for all (key figures, low-threshold entry) and a comprehensive module for differentiated presentations. This increases comparability and makes results easier to communicate. A common reporting structure also makes the sustainability performance of smaller universities visible, which would otherwise be unable to produce independent reports. JSR is thus a pragmatic, cooperative tool that allows universities with limited resources to report systematically but proportionally, without bearing the full cost of an individual ESG or CSRD-compliant report.

A JSR makes the social contributions of universities more visible (e.g., regional development, continuing education, social innovation). This enables institutions to fulfil their accountability obligations to politicians, the public and funding bodies. The model creates a basis for discussion for external stakeholders (companies, local authorities, NGOs). It promotes the connectivity of universities in networks and projects. Despite their common basis, universities can highlight their own strengths in the comprehensive module. This strengthens their social positioning and underlines their third mission. So, JSR supports the third mission by giving universities a collective voice to document their social impact, promote dialogue and secure legitimacy.

7.1. Research Limitations

Firstly, the methodological limitations of qualitative interviews with a small sample size should be mentioned. The results are not representative and are rather exploratory. In addition, there is the subjectivity of the assessments and dependence on the perceptions of the interviewees; possible distortions (e.g., institutional interests). There is also a lack of quantitative validation or statistical verification or a broader survey for generalisability.

In addition, there are contextual limitations because the focus was on Austria and Germany, and thus only these national legal and organisational forms are considered in the results. Transferability to other countries/regions is limited. At the same time, the specific features of the university of applied sciences (UAS) sector are analysed; universities or special types of higher education institutions were not included; whose situation may differ.

The model also has its limitations. A conceptual model has not yet been tested. It can therefore only be regarded as a proposal but should be implemented in practice or tested empirically. A certain degree of dependence on the further development of the VSME standards must be taken into account. Although it makes sense to use the VSME standard as a guide, VSME was originally designed for companies. Its transferability to universities is still theoretical and may require further adjustments. Such coordination and implementation issues remain open in the model. Similarly, the model does not provide any information on governance, i.e., coordination, financing, data sovereignty and quality assurance. Here, the model needs to be further refined on the basis of practical experience.

The time constraints must also be taken into account. The legal environment is currently dynamic. The CSRD and its national implementation are still undergoing change. The obligations for universities and reporting requirements could change as soon as specific implementation laws or standards (e.g., ESRS, VSME) are adapted. It is also not yet clear what simplifications the Omnibus Directive (Substance Proposal) will bring for companies and thus also for universities.

This article provides valuable exploratory insights, but is limited by its small sample size, its focus on two countries, and the lack of practical testing of the JSR model. Its strength lies in conceptual development and raising awareness of a research gap, rather than in generalisable empirical findings.

7.2. Directions for Future Research

For further scientific analysis, it would certainly also be interesting to examine the extent to which the importance of sustainability at universities, university governance, existing resources and target agreements will be adapted by the JSR, and which indicators (KPIs) and data points can validly and effectively measure sustainability at universities. Empirical validation and expansion of the study could be achieved through larger samples or broader surveys among universities in other countries, or through a quantitative review of JSR suitability. This should also include a comparison of different types of higher education institutions, e.g., universities, universities of applied sciences, private universities, with their different governance and resource structures, and the international perspective, in order to test the transferability of the model.

The VSME standards are still too new, so there are no studies on their applicability in the higher education sector. Future studies could investigate how often universities' sustainability reporting is already based on the VSME and why. The theoretical development of the model, in particular the adaptation of VSME, also requires an analysis of the extent to which VSME indicators need to be adapted for universities (e.g., integration of third mission, research, teaching). In this context, a link to integrated reporting (IR) could be explored, namely whether JSR should integrate elements of IR in order to achieve a

more holistic presentation (finance + sustainability) and which governance models (centralised vs. decentralised) are required.

Implementation and process research could focus on a pilot project, i.e., an investigation into how a joint sustainability report can be introduced in practice (governance structures, coordination, financing). It would also be desirable to conduct an impact and benefit analysis, i.e., to examine the impact on the third mission, for example, an empirical study of how JSR makes social responsibility (e.g., regional development, social innovation, further education) visible. This would involve capturing stakeholder perspectives by analysing how external actors (politics, business, civil society) perceive JSR and whether it improves legitimacy and dialogue. A cost–benefit analysis would also be conceivable as a comparison of the costs and benefits between individual sustainability reporting and a JSR model.

Digitalisation and automation tools could bring additional benefits to the JSR model. It would therefore be useful to investigate technological support, e.g., the development of AI tools or APIs for automatic data collection and processing for a JSR, or a comparison with existing digital platforms such as web-based, interactive dashboards as a form of cross-university collaboration.

Author Contributions: Conceptualization, R.B. and D.S.S.; Methodology, D.S.S.; Formal analysis, D.S.S.; Investigation, D.S.S.; Data curation, D.S.S.; Writing—original draft, D.S.S.; Writing—review & editing, R.B. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: This study was exempted from formal ethical review by the Euro-Mediterranean University, as it involved voluntary adult participants in a non-sensitive, non-clinical context.

Informed Consent Statement: Informed consent for participation was obtained from all subjects involved in the study.

Data Availability Statement: The original contributions presented in this study are included in the article. Further inquiries can be directed to the corresponding author.

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

Sub-Category	Codes	Illustrative Interview Statements
Challenges and Problems in Daily Work	Lack of expertise	“Existing know-how is an issue, it is difficult to rely on expertise.” (E3)
	Lack of data availability	“Data availability is the second major issue [...] we have to check what already exists.” (E2)
	Lack of personnel	“We do not have the personnel to handle the whole matter professionally.” (E1)
	Limited time resources	“Personally I do not have the resources for this; I have a 20-h position.” (E4)

Lack of automation	“It is still very labour-intensive; data must be laboriously gathered.” (E5)
Lack of financial resources	“The real challenge is resources, staffing and, of course, budget” (E4)
Qualification requirements	“A lot of learning by doing.” (E4)

References

1. Ceulemans, K.; Molderez, I.; Van Liedekerke, L. Sustainability reporting in higher education: A comprehensive review of the recent literature and paths for further research. *J. Clean. Prod.* **2015**, *106*, 127–143.
2. Lozano, R. The state of sustainability reporting in universities. *Int. J. Sustain. High. Educ.* **2011**, *12*, 67–78. <https://doi.org/10.1108/14676371111098311>.
3. Kahl, W.; Teichert, V.; Meier, T.; Schröder, J.; Huggins, B. Nachhaltigkeit. In *Umwelt Interdisziplinär*; Universitätsbibliothek: Heidelberg, Germany, 2024; Volume 1. <https://doi.org/10.11588/heidok.00032131>.
4. Ott, K.; Döring, R. *Theorie und Praxis Starker Nachhaltigkeit*; Metropolis: Marburg, Germany, 2004.
5. Döring, R. *Wie Stark ist Schwache, wie Schwach Starke Nachhaltigkeit? Wirtschaftswissenschaftliche Diskussionspapiere*; No. 08/2004; Universität Greifswald, Rechts- und Staatswissenschaftliche Fakultät: Greifswald, Germany, 2004.
6. Elkington, J. The triple bottom line. In *Environmental Management: Readings and Cases*; SAGE Publications: Thousand Oaks, CA, USA, 1997; Volume 2, pp. 49–66.
7. Borgwardt, A. Nachhaltigkeit an Hochschulen. In *Eine Stunde für die Wissenschaft*; Paper No. 12; Friedrich Ebert Stiftung: Berlin, Germany, 2024.
8. Daub, C.-H. Assessing the quality of sustainability reporting: An alternative methodological approach. *J. Clean. Prod.* **2007**, *15*, 75–85.
9. Dienes, D.; Sassen, R.; Fischer, J. What are the drivers of sustainability reporting? A systematic review. *Sustain. Account. Manag. Policy J. (SAMPJ)* **2016**, *7*, 154–189.
10. Ceulemans, K.; Lozano, R.; Alonso-Almeida, M.D.M. Sustainability Reporting in Higher Education: Interconnecting the Reporting Process and Organisational Change Management for Sustainability. *Sustainability* **2015**, *7*, 8881–8903. <https://doi.org/10.3390/su7078881>.
11. Haj Taieb, S. Measuring the third mission of European Universities: A systematic literature review. *Soc. Econ.* **2024**, *46*, 157–167. <https://doi.org/10.1556/204.2023.00030>.
12. CHE. Centrum für Hochschulentwicklung. Third Mission der Hochschulen. 2025. Available online: <https://www.che.de/third-mission/> (accessed on 25.10.2025).
13. Moggi, S. Sustainability reporting, universities and global reporting initiative applicability: A still open issue. *Sustain. Account. Manag. Policy J.* **2023**, *14*, 699–742.
14. Compagnucci, L.; Spigarelli, F. The Third Mission of the university: A systematic literature review on potentials and constraints. *Technol. Forecast. Soc. Change* **2020**, *161*, 120284.
15. European University Association [EUA]. *Universities and Innovation: Beyond the Third Mission*; EUA: Brussels, Belgium, 2019. Available online: <https://www.eua.eu/our-work/expert-voices/universities-and-innovation-beyond-the-third-mission.html> (accessed on 25 October 2025).
16. European University Association [EUA]. *A Green Deal Roadmap for Universities*; EUA: Brussels, Belgium, 2023. Available online: <https://eua.eu/publications/reports/a-green-deal-roadmap-for-universities2.html> (accessed on 25 October 2025).
17. European Commission. *Commission Recommendation on a Voluntary Sustainability Reporting Standard for Small and Medium-Sized Undertakings (C(2025) 4984 Final)*; European Commission: Brussels, Belgium, 2025.
18. European Commission. *Recommendation on a Voluntary Sustainability Reporting Standard for Small and Medium-Sized Undertakings: Questions and Answers. Directorate General for Financial Stability, Financial Services and Capital Markets Union*; European Commission: Brussels, Belgium, 2025.
19. Impact Europe, Global Alliance of Impact Lawyers, & Euclid Network. 2024. Available online: https://www.impact-europe.net/sites/www.evpa.ngo/files/publications/Joint_Statement_VSME_July2024.pdf (accessed on 25 October 2025).

20. Bannier, C. Nachhaltigkeitsberichterstattung—Aktuelle Herausforderungen und Chancen für Großunternehmen und Mittelständler. In *Mit Sustainable Finance die Transformation Dynamisieren. Wie Finanzwirtschaft Nachhaltiges Wirtschaften Ermöglicht*; Zwick, Y., Jeromin, K., Eds.; Springer: Hamburg, Germany, 2023. <https://doi.org/10.1007/978-3-658-38044-1>.
21. Ralph, M.; Stubbs, W. Integrating environmental sustainability into universities. *High. Educ.* **2014**, *67*, 71–90.
22. Fischer, D.; Jenssen, S.; Tappeser, V. Getting an empirical hold of the sustainable university: A comparative analysis of evaluation frameworks across 12 contemporary sustainability assessment tools. *Assess. Eval. High. Educ.* **2015**, *40*, 785–800.
23. Huber, S.; Bassen, A. Towards a sustainability reporting guideline in higher education. *Int. J. Sustain. High. Educ.* **2018**, *19*, 218–232. <https://doi.org/10.1108/IJSHE-06-2016-0108>.
24. Kamal, A.; Asmuss, M. Benchmarking tools for assessing and tracking sustainability in higher educational institutions. *Int. J. Sustain. High. Educ.* **2013**, *14*, 449–465.
25. Lozano, R.; Young, W. Assessing sustainability in university curricula: Exploring the influence of student numbers and course credits. *J. Clean. Prod.* **2013**, *49*, 134–141.
26. Vaughter, P.; Wright, T.; McKenzie, M.; Lidstone, L. Greening the ivory tower: A review of educational research on sustainability in post-secondary education. *Sustainability* **2013**, *5*, 2252–2271.
27. Yarime, M.; Tanaka, Y. The issues and methodologies in sustainability assessment tools for higher education institutions: A review of recent trends and future challenges. *J. Educ. Sustain. Dev.* **2012**, *6*, 63–77.
28. Sassen, R.; Azizi, L. Voluntary disclosure of sustainability reports by Canadian universities. *J. Bus. Econ.* **2018**, *88*, 79–103.
29. Bae, K.-H.; Shi, H.; Weaver, S. What are the motivations for and obstacles to disclosing voluntary sustainability reporting by U.S. universities? *J. Clean. Prod.* **2023**, *409*, 137232.
30. Sassen, R.; Azizi, L.; Mertins, L. What are the Motivations and Barriers to Disclosing Voluntary Sustainability Information by U.S. Universities in STARS Reports? *J. Clean. Prod.* **2022**, *359*, 131912. <https://doi.org/10.1016/j.jclepro.2022.131912>.
31. Albrecht, P. Nachhaltigkeitsberichterstattung an Hochschulen. Diskussion Möglicher Ansatzpunkte und Ihrer Konsequenzen für die Praxis. Universität Lüneburg. 2006. Available online: https://www.leuphana.de/fileadmin/user_upload/Forschungseinrichtungen/infu/files/infu-reihe/33_06.pdf (accessed on 25 October 2025).
32. Sepasi, S.; Braendle, U.; Rahdari, A.H. Comprehensive sustainability reporting in higher education institutions. *Soc. Responsib. J.* **2019**, *15*, 155–170.
33. Sassen, R.; Azizi, L. Strategien und Prozesse der Nachhaltigkeitsberichterstattung an Hochschulen in Deutschland. *Z. Für Umweltpolit. Umweltr.* **2018**, *2*, 185–219.
34. Lopatta, K.; Jaeschke, R. Sustainability reporting at German and Austrian universities. *Int. J. Educ. Econ. Dev.* **2014**, *5*, 66.
35. Siboni, B.; Del Sordo, C.; Pazzi, S. Sustainability Reporting in State Universities: An Investigation of Italian Pioneering Practices. *Int. J. Soc. Ecol. Sustain. Dev. (IJSESD)* **2013**, *4*, 1–15.
36. Leal Filho, W.; Salvia, A.L.; Eustachio, J.H.P.P. An overview of the engagement of higher education institutions in the implementation of the UN Sustainable Development Goals. *J. Clean. Prod.* **2023**, *386*, 135694. <https://doi.org/10.1016/j.jclepro.2022.135694>.
37. Fallah Shayan, N.; Mohabbati-Kalejahi, N.; Alavi, S.; Zahed, M.A. Sustainable Development Goals (SDGs) as a Framework for Corporate Social Responsibility (CSR). *Sustainability* **2022**, *14*, 1222. <https://doi.org/10.3390/su14031222>.
38. Alonso-Almeida, M.D.M.; Marimon, F.; Casani, F.; Rodríguez-Pomeda, J. Diffusion of sustainability reporting in universities: Current situation and future perspectives. *J. Clean. Prod.* **2015**, *106*, 144–154. <https://doi.org/10.1016/j.jclepro.2014.02.008>.
39. Sun, Y.; Zhao, D.; Cao, Y.; Xu, C. New trends in sustainability reporting: Exploring the online sustainability reporting practices by Irish universities. *J. Innov. Knowl.* **2024**, *9*, 100529. <https://doi.org/10.1016/j.jik.2024.100529>.
40. Bais, B.; Nassimbeni, G.; Orzes, G. Global Reporting Initiative: Literature review and research directions. *J. Clean. Prod.* **2024**, *471*, 143428. <https://doi.org/10.1016/j.jclepro.2024.143428>.
41. United Nations Global Compact Questionnaire Guidebook. Communication on Progress 2024. Available online: https://www.globalcompact.de/fileadmin/user_upload/UNGC_CoP_GuideBook_2023_Feb.pdf (accessed on 25 October 2025).
42. Sammalisto, K.; Brorson, T. Training and Communication in the Implementation of Environmental Management Systems (ISO 14001): A Case Study at the University of Gävle, Sweden. *J. Clean. Prod.* **2008**, *16*, 299–309. <https://doi.org/10.1016/j.jclepro.2006.07.029>.
43. Disterheft, A.; Ferreira da Silva Caeiro, S.; Rosario Ramos, M.; De Miranda Azeiteiro, U. Environmental Management Systems (EMS) implementation processes and practices in European higher education institutions—Top-down versus participatory approaches. *J. Clean. Prod.* **2012**, *31*, 80–90. <https://doi.org/10.1016/j.jclepro.2012.02.034>.

44. European University Association (EUA). Sustainability. 2023. Available online: <https://www.eua.eu/our-work/topics/sustainability.html> (accessed on 25 October 2025).
45. European University Association (EUA). Sustainability in Higher Education: A European Perspective. 2025. Available online: https://www.enqa.eu/wp-content/uploads/1.3-Plenary1_Sustainability-in-HE_EUA.pdf (accessed on 25 October 2025).
46. AASHE. Association for the Advancement of Sustainability in Higher Education. STARS Technical Manual Version 3.0. 2024. Available online: <https://stars.aashe.org/wp-content/uploads/2024/05/STARS-Technical-Manual-v3.0.pdf> (accessed on 25 October 2025).
47. Rat für Nachhaltige Entwicklung. Leitfaden zum Deutschen Nachhaltigkeitskodex. 2020. Available online: https://www.deutscher-nachhaltigkeitskodex.de/media/wxvchuff/rne_dnk_leitfaden_2020-1.pdf (accessed on 25 October 2025).
48. HochN. Operational Sustainability in Higher Education. 2022. Available online: https://cdn.website-editor.net/s/f4795048cae543459128751e5276a70c/files/uploaded/Operational%2520Sustainability%2520in%2520Higher%2520Education%2520-%2520HochN%2520Guide%25202022.pdf?Expires=1761470286&Signature=qldb7ysespUzE2Mm3xmKh4FwMb-kpa3N6h01WgdRONLbj2bLeOWPn-rykylzR~OH1jUy8JOk~SbLWF3jyQs~gXCgdqWdXEL32zXD5fj22JHb2tVk1zevGljUiF6KYAoj90cpiBUl8G6aZNY9hz2hY-aEA8LfG5eA-3zC6tci4l4xTo8MJxrkmw~kU~~464f3X9E1PJ422mi0KhFDtx1X97aWv9E1Eeq0gTwDkSTmCRmmDDdWMkXwx1WE3Mnw2h5jEetnYXkTGsTK3JXaicqjJ~WAVFavVV1MWVcB1XcVGA1P8TDD5c02pJn2tjAKkZtolhj5De0fc~rwa9qkjWktFBlg__&Key-Pair-Id=K2NXBXLf010TJW (accessed on 25 October 2025).
49. Quacquarelli Symonds. QS World University Rankings: Sustainability 2025. 2025. Available online: <https://www.topuniversities.com/sustainability-rankings> (accessed on 25 October 2025).
50. Principles for Responsible Management Education (PRME). PMRE Annual Report 2023. 2023. Available online: <https://www.unprme.org/resources/2023-prme-annual-report/> (accessed on 25 October 2025).
51. Times Higher Education. University Impact Rankings 2024. 2024. Available online: <https://www.timeshighereducation.com/rankings/impact/overall/2024> (accessed on 25 October 2025).
52. Ankareddy, S.; Dorfleitner, G.; Zhang, L.; Ok, Y. Embedding sustainability in higher education institutions: A review of practices and challenges. *Clean. Environ. Syst.* **2025**, *17*, 100279. <https://doi.org/10.1016/j.cesys.2025.100279>.
53. Rat für Nachhaltige Entwicklung. Der Hochschulspezifische Nachhaltigkeitskodex. 2018. Available online: <https://www.deutscher-nachhaltigkeitskodex.de/media/nampl4zr/2018-05-15-hs-dnk.pdf> (accessed on 25 October 2025).
54. STARS. The Sustainability Tracking, Assessment & Rating System. Available online: <https://stars.aashe.org/about-stars/> (accessed on 25 October 2025).
55. CSEAR. Creating a Sustainable World Through Accounting Research, Engagement and Education. Available online: <https://csear.co.uk> (accessed on 25 October 2025).
56. Brusca, I.; Labrador, M.; Larran, M. The challenge of sustainability and integrated reporting at universities: A case study. *J. Clean. Prod.* **2018**, *188*, 347–354. <https://doi.org/10.1016/j.jclepro.2018.03.292>.
57. Da Rosa, M.R.; Boscaroli, C.; Regina de Freitas Zara, K. A systematic review of the trends and patterns of sustainability reporting in universities. *Int. J. Sustain. High. Educ.* **2024**, *25*, 556–576. <https://doi.org/10.1108/IJSHE-12-2022-0399>.
58. Global Reporting Initiative. The Global Standards for Sustainability Impacts. 2025. Available online: <https://www.globalreporting.org/standards/> (accessed on 25 October 2025).
59. Nikolaou, I.E.; Tsalis, T.A.; Skouloudis, A.; Malesios, C. Sustainability reporting in universities: A content analysis of SDG orientation. *Stud. High. Educ.* **2023**, *48*, 2234–2252.
60. Rieckmann, M.; Giesenbauer, B.; Nölting, B.; Potthast, T.; Schmitt, C.T. *Nachhaltige Entwicklung von Hochschulen. Erkenntnisse und Perspektiven zur Gesamtinstitutionellen Transformation*; Verlag Barbara Budrich: Leverkusen, Germany, 2024.
61. Adams, C.A. Sustainability reporting and performance management in universities: Challenges and benefits. *Sustain. Account. Manag. Policy J.* **2013**, *4*, 384–392.
62. Lozano, R. A tool for a graphical assessment of sustainability in universities (GASU). *J. Clean. Prod.* **2006**, *14*, 963–972.
63. Lozano, R.; Llobet, J.; Tideswell, G. The process of assessing and reporting sustainability at universities: Preparing the report of the university of Leeds. *Rev. Int. Sostenibilidad. Tecnol. Humanismo* **2013**, *8*, 85–113.
64. Moudrak, N.; Clarke, A. Developing a first-time sustainability report for a higher education institution. In *Sustainable Development at Universities: New Horizons*; Filho, W.L., Ed.; Peter Lang Scientific Publishers: Frankfurt, Germany, 2012.

65. Del Sordo, C.; Farneti, F.; Guthrie, J.; Pazzi, S.; Siboni, B. Social reports in Italian universities: Disclosures and preparers' perspective. *Meditari Account. Res.* **2016**, *24*, 91–110.
66. Zorio-Grima, A.; Sierra-Garcia, L.; Garcia-Benau, M.A. Sustainability Reporting Experience by Universities: A Causal Configuration Approach. *Int. J. Sustain. High. Educ.* **2018**, *19*, 337–352.
67. Rodríguez Bolívar, M.P.; Garde Sánchez, R.; López Hernández, A.M. Online disclosure of corporate social responsibility information in leading Anglo-American universities. *J. Environ. Policy Plan.* **2013**, *15*, 551–575.
68. Isenmann, R.; Sassen, R.; Zinn, S. *Digitalisierung und IKT in der Nachhaltigkeitsberichterstattung von Hochschulen in Deutschland—Terra Incognita?* Lecture Notes in Informatics (LNI); Cunningham, D., Hofstedt, P., Meer, K., Schmitt, I., Eds.; Gesellschaft für Informatik: Bonn, Germany, 2015; pp. 469–482.
69. EFRAG 2024a Cover Letter. December. 2024. Available online: <https://www.efrag.org/system/files/sites/webpublishing/Project%20Documents/2309261112573240/EFrag%20Cover%20Letter%20for%20the%20VSME.pdf> (accessed on 25 October 2025).
70. EFRAG. *EFrag Releases the Voluntary Sustainability Reporting Standard for Nonlisted SMEs (VSME)*; EFRAG: Brussels, Belgium, 2024.
71. Linklaters. European Commission Adopts Recommendation on Voluntary Sustainability Reporting Standard for SMEs. Sustainable Futures 2025. Available online: <https://sustainablefutures.linklaters.com> (accessed on 25 October 2025).
72. Isip, A. Recent Perspectives on Outsourcing of Sustainability Reporting. 2023. Available online: <https://www.icesse.ase.ro/wp-content/uploads/2024/07/Recent-Perspectives-on-Outsourcing.pdf> (accessed on 25 October 2025).
73. Sayed, M.; Hendry, L.C.; Zorzini Bell, M. Sustainable procurement: Comparing inhouse and outsourcing implementation modes. *Prod. Plan. Control* **2021**, *32*, 145–168. <https://doi.org/10.1080/09537287.2020.1717661>.
74. SDSN. Our Networks. 2025. Available online: <https://www.unsdn.org/our-networks/> (accessed on 25 October 2025).
75. Urbanski, M.; Filho, W. *Measuring Sustainability at Universities by Means of the Sustainability Trackingm Assessment and Rating System (STARS): Early Findings from STARS Data*; Springer: Berlin/Heidelberg, Germany, 2015; Volume 17, pp. 209–220. <https://doi.org/10.1007/s10668-014-9564-3>.
76. United Nations. Higher Education Sustainability Initiative. 2025. Available online: <https://sdgs.un.org/HESI?> (accessed on 25 October 2025).
77. ISCN. Sustainable Reporting Working Group. 2021. Available online: <https://international-sustainable-campus-network.org/communities-of-practice/sustainability-reporting-working-group/> (accessed on 25 October 2025).
78. AASHE. Sustainable Campus Index. 2024. Available online: <https://www.aashe.org/wp-content/uploads/2025/08/2024-SCI.pdf> (accessed on 25 October 2025).
79. Hassan, M.; Ahmad, A. Systematic literature review on the sustainability of higher education institutions (HEIs): Dimensions, practices and research gaps. *Cogent Educ.* **2025**, *12*, 2549789. <https://doi.org/10.1080/2331186X.2025.2549789>.
80. Diekmann, A. *Empirische Sozialforschung: Grundlagen, Methoden, Anwendungen*, 13th ed.; Rowohlt Verlag: Reinbek, Germany, 2017.
81. Häder, M. *Empirische Sozialforschung: Eine Einführung*, 4th ed.; Springer VS: Wiesbaden, Germany, 2019.
82. Kirchmair, R. *Qualitative Forschungsmethoden: Anwendungsorientiert: Vom Insider aus der Marktforschung Lernen*; Springer: Berlin, Germany, 2022.
83. Mayring, P. *Qualitative Inhaltsanalyse: Grundlagen und Techniken*, 12th ed.; Verlagsgruppe Beltz: Weinheim, Germany; Basel, Switzerland, 2015.
84. Schaebs, D.S. *Nachhaltigkeitsberichterstattung an Staatlichen Hochschulen: Qualitative Untersuchung Eines Rechtlich und Freiwillig Motivierten Reportings*; Springer: Berlin/Heidelberg, Germany, 2025.
85. Kaiser, R. *Qualitative Experteninterviews: Konzeptionelle Grundlagen und Praktische Durchführung*; Springer VS: Weinheim, Germany, 2014.
86. Bogner, A.; Littig, B.; Menz, W. *Interviews mit Experten: Eine Praxisorientierte Einführung*; Springer VS: Weinheim, Germany, 2014.
87. Quast, C. *Was Sind Experten? Eine Begriffliche Grundlegung*; Campus Verlag GmbH: Frankfurt, Germany, 2021.
88. Hochschulrektorenkonferenz. Hochschulen in Zahlen 2024. 2024. Available online: https://www.hrk.de/fileadmin/redaktion/hrk/02-Dokumente/02-06-Hochschulsystem/Statistik/2024-08-28_HRK-Statistikfaltblatt-2024.pdf (accessed on 25 October 2025).
89. Bundeskanzleramt. Liste der Fachhochschulen in Österreich. 2025. Available online: https://www.oesterreich.gv.at/themen/bildung_und_ausbildung/hochschulen/fachhochschulen/Seite.810400.html#:~:text=Derzeit%20gibt%20es%20in%20%C3%96sterreich%2021%20Fachhochschulen (accessed on 25 October 2025).

90. Statistik Austria. Hochschulstatistik. 2025. Available online: <https://www.statistik.at/statistiken/bevoelkerung-und-soziales/bildung/studierende-belegte-studien?> (accessed on 25 October 2025).
91. Meuser, M.; Nagel, U. ExpertInneninterviews—Vielfach Erprobt, Wenig Bedacht. Ein Beitrag zur Qualitativen Methodendiskussion. In *Experteninterviews*, 2nd ed.; Bogner, A., Littig, B., Menz, W., Eds.; Verlag für Sozialwissenschaften: Wiesbaden, Germany, 2009; pp. 465–480.
92. Gläser, J.; Laudel, G. *Experteninterviews und Qualitative Inhaltsanalyse*, 4th ed.; VS Verlag: Wiesbaden, Germany, 2010.
93. Meyen, M.; Löblich, M.; Pfaff-Rüdiger, S.; Riesmeyer, C. *Qualitative Forschung in der Kommunikationswissenschaft: Eine Praxisorientierte Einführung*; VS Verlag für Sozialwissenschaften: Wiesbaden, Germany, 2011.
94. Döring, N.; Bortz, J. *Forschungsmethoden und Evaluation in den Sozial- und Humanwissenschaften*, 5th ed.; Springer: Heidelberg, Germany, 2016.
95. Mayring, P. *Qualitative Inhaltsanalyse. Grundlagen und Techniken*, 13th ed.; Verlagsgruppe Beltz: Weinheim, Germany; Basel, Switzerland, 2022.
96. Flick, U. *Qualitative Sozialforschung: Eine Einführung*; Rowohlt Verlag: Reinbek, Germany, 2020.
97. Kuckartz, U. *Qualitative Inhaltsanalyse: Methoden, Praxis, Computerunterstützung*; Beltz Juventa: Weinheim, Germany, 2016.
98. Abello-Romero, J.; Mancilla, C.; Restrepo, K.; Sáez, W.; Durán-Seguel, I.; Ganga-Contreras, F. Sustainability Reporting in the University Context—A Review and Analysis of the Literature. *Sustainability* **2024**, *16*, 10888. <https://doi.org/10.3390/su162410888>.
99. Yáñez, S.; Uruburu, A.; Moreno, A.; Lumbreras, J. The sustainability report as an essential tool for holistic approach in HEIs. *J. Clean. Prod.* **2019**, *207*, 57–66.
100. Nikolaou, I.I.; Tsalis, T.A.; Trevlopoulos, N.S.; Mathea, A.; Avlogiaris, G.; Vatalis, K.I. Exploring the sustainable reporting practices of universities in relation to the United Nations’ 2030 Agenda for sustainable development. *Discov. Sustain.* **2023**, *4*, 46.
101. Mauro, S.G.; Cinquini, L.; Simonini, E.; Tenucci, A. Moving from Social and Sustainability Reporting to Integrated Reporting: Exploring the Potential of Italian Public-Funded Universities’ Reports. *Sustainability* **2020**, *12*, 3172. <https://doi.org/10.3390/su12083172>.
102. Di Tullio, P.; La Torre, M. Sustainability reporting at a crossroads in universities: Is web-based media adoption deinstitutionalising sustainability reporting? *Adm. Sci.* **2022**, *12*, 34. <https://doi.org/10.3390/admsci12010034>.
103. PwC. Not-for-Profit Entities. 2025. Available online: https://viewpoint.pwc.com/dt/us/en/pwc/accounting_guides/not-for-profit-entities/assets/pwcnotforprofitguide0525.pdf (accessed on 25 October 2025).
104. Fachhochschule Burgenland GmbH. Der erste Bericht als Verpflichtung zur Nachhaltigkeit. 2024. Available online: https://hochschule-burgenland.at/fileadmin/user_upload/PDFs/Nachhaltigkeit/01_240057_Nachhaltigkeitsbericht_A4_V10_Screen.pdf (accessed on 25 October 2025).
105. Fachhochschule Burgenland GmbH. Nachhaltigkeitsstrategie Fachhochschule Burgenland-Gruppe. Kurzfassung. 2021. Available online: https://hochschule-burgenland.at/fileadmin/user_upload/PDFs/Nachhaltigkeit/Nachhaltigkeitsstrategie_2021_Kurzfassung.pdf (accessed on 25 October 2025).
106. FH Campus Wien University of Applied Sciences. Strategie 2025. 2025. Available online: <https://portal.fh-campus-wien.ac.at/webservices/portaltoenabler/enablergetdocument.aspx?id=2097> (accessed on 25 October 2025).
107. Republic of Austria. *Austria and the 2030 Agenda: Austrian Voluntary National Review—Report on the Implementation of the Sustainable Development Goals*, 2nd ed.; Sustainable Development Goals: New York, NY, USA, 2024; Implementation of the 2030 Agenda and the SDGs. Available online: <https://www.bundeskanzleramt.gv.at/dam/jcr:87c1e200-7bc5-4e2b-89d8-8367988a28ff/austria-second-vnr-2024.pdf> (accessed on 25 October 2025).
108. Hochschule Mittweida. Klima- und Umweltschutz an der Hochschule Mittweida. Integriertes Klimaschutzkonzept. 2022. Available online: https://www.hs-mittweida.de/hochschule/klima-und-umweltschutz/index.php?eID=tx_nawsecuredl&u=0&g=0&t=1760053169&hash=dc1b4836fd8724c27ad864b0656bc9ae4bd4dc73&file=fileadmin/verzeichnisfreigaben/klima-und-umwelt/dokumente/Integriertes_Klimaschutzkonzept_Hochschule_Mittweida.pdf (accessed on 25 October 2025).
109. Freistaat Sachsen. Nachhaltigkeitsstrategie für den Freistaat Sachsen. 2018. Available online: <https://publikationen.sachsen.de/bdb/artikel/33120/documents/57955> (accessed on 25 October 2025).
110. Fachhochschule Südwestfalen. University of Applied Sciences. Nachhaltigkeitsverständnis der Fachhochschule Südwestfalen. 2023. Available online: https://www.fh-swf.de/media/neu_np/hv_nachhaltigkeit/extern_6/Nachhaltigkeitsverstandnis_Fachhochschule_Suedwestfalen.pdf (accessed on 25 October 2025).

111. NRW. Die Globalen Nachhaltigkeitsziele Konsequenz Umsetzen. Weiterentwicklung der Strategie für ein Nachhaltiges Nordrhein-Westfalen. 2020. Available online: https://nachhaltigkeit.nrw.de/fileadmin/Dokumente/NRW_Nachhaltigkeitsstrategie_2020.pdf (accessed on 25 October 2025).
112. European Commission. SME Relief Package. 2023. Available online: https://single-market-economy.ec.europa.eu/document/download/8b64cc33-b9d9-4a73-b470-8fae8a59dba5_en?filename=COM_2023_535_1_EN_ACT_part1_v12.pdf (accessed on 25 October 2025).
113. Hamilton, S.N.; Waters, R.D. Mainstreaming Standardized Sustainability Reporting: Comparing Fortune 50 Corporations' and U.S. News & World Report's Top 50 Global Universities' Sustainability Reports. *Sustainability* **2022**, *14*, 3442. <https://doi.org/10.3390/su14063442>.
114. Sassen, R.; Dienes, D.; Beth, C.; Nachhaltigkeitsberichterstattung deutscher Hochschulen. *Z. Für Umweltpolit. Umweltr. (ZfU)* **2014**, *37*, 258–277.
115. Andrades, J.; Martinez-Martinez, D.; Larrán, M. Sustainability reporting, institutional pressures and universities: Evidence from the Spanish setting. *Sustain. Account. Manag. Policy J.* **2025**, *16*, 1045–1071. <https://doi.org/10.1108/SAMPJ-07-2023-0455>.
116. Castillo, E.; Roberts, R. Sustainability and impact reporting in US higher education anchor institutions. *J. Account. Lit.* **2024**. <https://doi.org/10.1108/JAL-01-2024-0003>.
117. Gutiérrez-Goiria, J.; Sianes, A. Reporting the social value generated by European universities for stakeholders: Applicability of the GRI model. *Front. Psychol.* **2021**, *12*, 787385.
118. Bertelsmann Stiftung. Sustainability Transformation Monitor 2024. 2024. Available online: https://www.bertelsmann-stiftung.de/fileadmin/files/PicturePark/2024-02/W_Studie_Sustainability_Transformation_Monitor_2024.pdf (accessed on 25 October 2025).

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.