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The sustainable development reporting : a new organizational practice in higher education institutions ?

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Submission to sub-theme 57: Designing Organizational Control: Paths and Stakes of a Practice-Based Perspective

Convenors: Yoann Bazin, Laurent Magne, Jérôme Méric

Abstract

Purpose : The main aim of the present article is to study the adoption and diffusion of a recent practice : sustainable development reporting by (and within) French universities.

Theoretical background, approach taken and methods of analysis : To better understand and analyse this organisational practice, we draw on contributions from three complementary theoretical frameworks: (1) stakeholder theory, (2) new institutionalism (DiMaggio & Powell, 1983) and legitimacy theory (Suchman, 1995), and (3) innovation diffusion theory (Rogers, 1962, 1995; Zaltman, Duncan, & Holbeck, 1973). Backed by these three frameworks, two common themes (adaptability and recursivity, Jarzabkowski, 2004) and two dimensions (fidelity and extensiveness (Ansari et al, 2010) allow us to analyze the adoption and diffusion of sustainable development reporting. We have conducted archival search both in the

establishments concerned and within their institutional field. Our empirical study is based on a comparative analysis (intergroup, intragroup and longitudinal) of the contents of the sustainable development reporting of pioneer universities.

Findings : The “pioneer” universities in terms of sustainable development reporting - consisting of the innovators and early adopters - appear to adopt and diffuse the practice faithfully but on a limited scale. Specifically, we observe that the “innovators” perform better in terms of fidelity than they do in terms of extensiveness. In the same time, the “early adopters” also perform well in fidelity but make less effort in extensiveness. This can probably be explained by the weak political congruence combined with an equally weak cultural congruence between the practice of sustainable development reporting and the universities.

Implications : Future research incorporating the study of sustainable development reporting among the “majority” and the “late adopters” should show how these “follower” universities implement this recent organisational practice.

Originality/value : To our knowledge, there is very little research that examines the adoption and diffusion of sustainable development reporting by (and within) French universities. Moreover, we have synthesised, for each institution and each period, the data that sum up the practice of sustainable development (extensiveness as well as fidelity) into grids of analysis. These grids, backed on the works of Ansari & al. (2010) and on those of Jarzabkowski (2004), allow comparison but also constitute a tool for analyzing the practice of sustainable development of the next studied institutions.

Keywords : organizational practice, sustainable development (SD), reporting, higher education institution, university

Introduction

In very recent years, higher education institutions (HEIs) and especially universities have made efforts to purposely institutionalize the practices of sustainability reporting for reasons of legitimacy and/or survival.

The main aim of this communication is to study the adoption and diffusion of this relatively recent organisational practice by (and within) French higher education institutions. The adoption and diffusion of this practice will be assessed through a study of the changes in two dimensions: the extensiveness and fidelity of reporting. These two dimensions are derived from the work of Ansari & al. (2010) who underline how practices vary as then diffuse. The *Plan Vert* (Green Plan) guidelines and the *Guide des Campus Responsables* (Responsible Campus Guide) that preceded it serve as study material to show how the adoption of the practice of sustainable development (SD) reporting by universities is evolving. In the background, we relied on the macro-institutional level.

We will show that these two dimensions – extensiveness and fidelity of reporting - could also be expressed by a coexistent tension between recursive and adaptive forms of strategic actions. To better understand this tension and the way universities put SD reporting strategy into SD reporting practice, we will observe the levels that are concerned - from macro-institutional to within-organization levels -.

In particular, we investigate the legal, economic, social and environmental criteria that are reported by pioneer universities as a means to demonstrate, both with and outside their organisation, the adoption and diffusion of sustainable development. Can institutionalisation, which increases not only coercion but also normative transmission and imitation, explain the evolution of SD reporting practice? Is the communication of sustainable development practices by “innovative” and “early adopter” universities contingent on potential technical, political and cultural fit?

In this paper, we have chosen to study the adoption of an organisational practice – and more precisely SD reporting – and its diffusion (over time and between organisations) by showing how the diffusion process is the result of a dynamic, rational and social adjustment between the practice and the organisation adopting it,

and how the particular form adopted is influenced by technical, cultural, legal and political factors.

This communication is in three sections. The first one draws upon the theoretical background. To explain our reasoning, we rely on three complementary theoretical frameworks : stakeholder theory, new institutionalism and innovation diffusion theory. At its level, each is nourished by the tension between recursive and adaptive forms of strategic actions (to both macro and micro scales). These two core elements (recursiveness and adaptiveness) of practice implicitly underpin much of the current strategic management literature and constitute one of the key tensions for strategy practitioners (Garud & Karnoe, 2001).

The second section underlines the methods of analysis. They are mainly based on literature reviews. We have conducted archival search both in the establishments concerned and within their institutional field. The aim of this article is to underline that the reporting of SD practices of French universities shows a specific rythm of adoption and diffusion and a proper nature of reporting. Adoption of the practice and particularity of its implementation are each interesting to study.

Finally, the third section develops the main findings before presenting a research agenda topics for discussion.

Theoretical background

To better understand and analyse this organisational practice (i.e. the practice of reporting), we draw on contributions from three complementary theoretical frameworks: stakeholder theory, legitimacy theory and innovation diffusion theory.

The stakeholder theory studies the organisation as a constellation of cooperative and competitive interests (Donaldson & Preston, 1995; Moore, 1999) and observes the individuals and groups that can influence the organisation (Freeman, 1984).

The works of Mitchell et al. (1997) define three criteria by which stakeholders are selected and organised into a hierarchy within organisations: power, legitimacy and urgency. These criteria are certainly interesting, but they are contingent on the question studied and on the perception of the managers. In practice, it is rare for all

the interests of the stakeholders to be exhaustively taken into account. So, in the higher education sector, the SD reports, based on five main themes – strategy and governance; social policy and territorial anchorage; environmental management; teaching and training; research – concern all the stakeholders, but may be of more direct interest to some more than others, depending on the subjects involved. In our research, and more particularly when we study the reporting of selected universities, we shall see the pressure of the institutional field and the role of different environmental players.

Stakeholder theory therefore sheds light on the conflicting and/or complementary interests that exert multiform pressure on organisations. However, notably because it is above all a contractualist approach that belongs within agency theory, stakeholder theory can appear insufficient for analysing and understanding the evolution of SD reporting in organisations like universities that are not really governed by the market. It is therefore necessary to examine the constraints faced by these organisations and which lead them to comply with external expectations. In this respect, new institutional theory (DiMaggio & Powell, 1983) and legitimacy theory (Suchman, 1995) provide a fruitful framework for interpretation and analysis.

Even if, empirically, coercive, normative and mimetic isomorphism are difficult to distinguish, the evolution of SD reporting in universities can be interpreted as a homogenization of practices developed and reproduced within the field (Scott, 2001; Collier, 2001), expressing a form of institutional isomorphism and driven by the search for legitimacy. This homogenization then acts as a signal of conformity to the systems of beliefs and rules of the field, thereby facilitating access to resources.

New institutional theory helps to explain how a consensus is built around the concept of sustainable development and how the ideas, their communication and possibly the practices associated with sustainability are developed and diffused within organisations. Legitimacy theory leads us to study reports on sustainable development as tools of the legitimacy of organisations, based essentially on a policy of communication (Dowling & Pfeffer, 1975; Richardson, 1987; Suchman, 1995).

Effectively, sustainable development obliges the university to reconsider its communication and actions so as to inform its stakeholders that it is not limited solely

to the transmission of knowledge but also plays a social role by participating in the economic, ecological and social evolution of society. Why, when an organisation speaks of sustainable development, does it arouse legitimate suspicion? Probably because it enters a small group of specialists, mixes with NGOs, etc. The search for legitimacy of sustainable development is generated by this original doubt. Ethical behaviour, communications and concrete actions of sustainable development promoted throughout the institution are the key instruments for the management of legitimacy, of the distinctive skills appreciated by the stakeholders and therefore, one might imagine, of performance (Castelnau & Noël, 2004; Capron & Quairel-Lanoizelée, 2004).

Lastly, because they lead universities to adopt new norms and new practices, the introduction and evolution of SD reporting in universities can be likened to the integration and diffusion of an innovation. The diffusion of SD reporting practices in higher education institutions is helped by a collective awareness conducive to the adoption of new rules and laws in this area, to the provision of tools (guidelines, self-evaluation systems, guides to good practice, etc.) and to ever more pressing demands on the part of the stakeholders. Thus, the reluctant, "laggard" universities, suffering the injunctions of other institutions that have undertaken to account for themselves through their activity reports, controlled by ratings or accreditation agencies, find themselves also obliged to communicate on the subject of sustainable development. This is a kind of vertical, top-down diffusion under coercion, which tends to accelerate the communication of the adoption of sustainable development in all universities and to make it *the* action and idea of the moment. This reflection echoes one of the most striking features of diffusion theory, according to which, for most of the members of a social system, the innovation decision is highly dependent in the innovation decisions of the other members of the system (Rogers, 1962, 1995; Zaltman, Duncan & Holbeck, 1973). In our case, whereas in 2007, only eight French universities had chosen to implement the "*Campus Responsable*" initiative and to show, through this action of communication, that they were adopting the principles of sustainable development, in November 2010, twenty universities had taken this step. From a broader point of view, the diffusion of sustainable development, its communication and its practices, firstly by visible and well-recognised institutions[i], which were gradually joined by the others, can be analysed from this perspective.

In order to better understand the new movement of the practice of SD reporting in universities, we demonstrate that it is useful to combine these three theories.

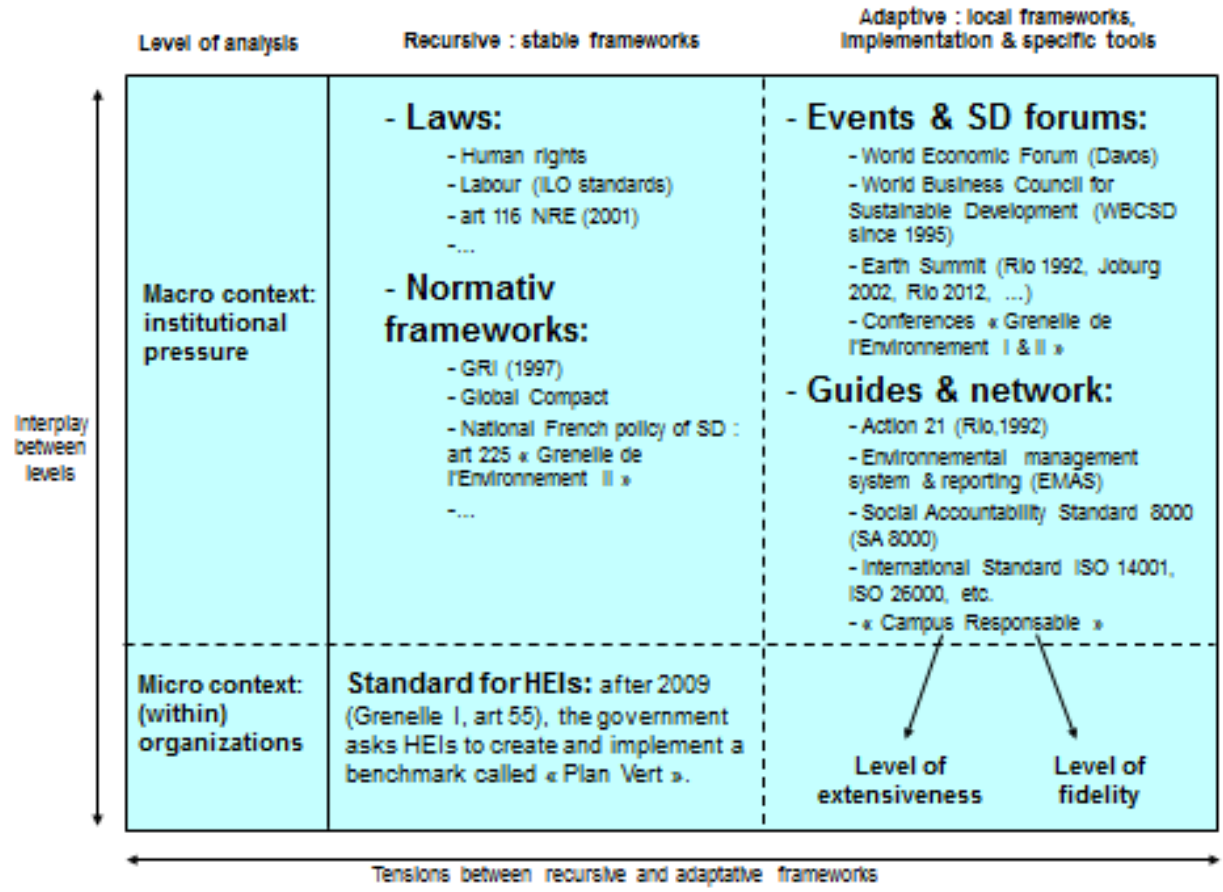
Methods of analysis

As the aim of this research is to examine the adoption and diffusion of a relatively recent organisational practice (SD reporting by (and within) French higher education institutions), we have conducted archival search both in the establishments concerned and within their institutional field, to understand the isomorphic pressures that are exerted on universities and which constitute the cornerstones in the process of creating institutions (Hasselbladh & Kallinikos, 2000, Phillips et al., 2004).

Backed by the three frameworks, two common themes in existing strategic management literature (recursiveness and adaptiveness (Jarzabkowski, 2004)) and two dimensions (fidelity and extensiveness (Ansari et al, 2010)) allow us to analyze how the practice of SD reporting is adopted and diffused.

The next table adapted from Jarzabkowski (2004) highlights both the pressure of the “contexts” and the influence of the frameworks (recursive or adaptive) on the way HEIs adapt the SD practice.

Table 1. Characteristics of micro and macro-contexts seen through the implementation of SD reporting practice by HEIs



In her article, Jarzabkowski (2004) illustrates the contexts of adaptive and recursive practices, and the weight of the levels (micro or macro) which may interact. We try to extend her analysis to our case of SD reporting practice in HEIs.

SD practices of reporting by and within HEIs hesitate between search of stability and innovation willing. Effectively, as every organization, HEIs have to put in place reporting practices and more especially, the SD reporting practice. These specific organizations are anchored in both a stable legal environment and have to adapt to regular and recurring changes. The practice of SD reporting of HEIs has to reconcile the concurrent but conflicting needs for change and stability (Jarzabkowski, 2004). The coexisting tensions between the recursive and adaptive properties of organizational and environmental contexts are presented in the previous table. They

determine how HEI's SD reporting could be implemented, with a certain degree of extensiveness and fidelity (Ansari & al., 2010).

Studying the institutional field means also seeking to identify the technical, cultural, legal and political congruencies that condition the adoption and diffusion of the SD reporting practice over the two dimensions of extensiveness and fidelity. Our empirical study is based on a comparative analysis (inter-group, intra-group and longitudinal) of the contents of the SD reporting of pioneer universities.

The 58 institutions taking part in the 2010 edition of the *Guide des Campus Responsables* comprise 20 universities, 22 business schools, 3 specialised colleges and 13 engineering colleges. We started by conducting an archival research on all these French institutions to examine the different strategies they pursue in communicating their SD practice. However, the variety of institutions involved led us to carry out a more detailed study of some of them to better observe the evolutions taking place. These particular cases have been chosen to illustrate the processes of institutionalization and diffusion of an organisational practice within the field of higher education institutions.

Table 2. The institutions studied

Innovators	**Early adopters**
Observatoire de Paris Université de Caen Université Nantes Université du Havre Université de Saint Etienne (Jean Monnet)	Université d'Angers Université de Bretagne Occidentale (UBO) Université de Sud Toulon-Var Université René Cassin Lyon (UPI)

This idea of focusing on certain cases led us to investigate the following empirical questions: Which of the "innovative" establishments, who took part in the first edition of the *Campus Responsables* guide (4 July 2007), were still present in the 3rd edition (2010)? Can one measure any evolution in the fidelity and extensiveness of their SD reporting practice, testifying to their commitment to sustainable development?

Next, we consider the institutions that immediately followed them, which we can qualify as “early adopters”, and study the evolution in their practice. Are there any differences between these two groups in terms of the degree of fidelity (evaluated through the existence of reporting on each of the dimensions that make up the five themes associated with sustainable development) and extensiveness (which indicates the degree of implementation of practices) at the moment of their entry into the process, on the one hand, or at the moment when they become anchored in the process, on the other?

Over three years and three months, out of the eight initial participants, three did not give any follow-up data and five remained active participants in the third edition of the guide. We qualify these institutions as “innovators”, in the sense of Rogers (1995), because they were the first to become involved on the issue of sustainable development, and well before the regulatory pressures started to make themselves felt. These five innovators were followed by five other higher education institutions of which only one gave no follow-up data. We have studied the remaining four in their quality as “early adopters”.

To bring to light the evolution of the reporting practice in the area of sustainable development, we analysed them from two perspectives:

- firstly a temporal perspective, whereby we distinguish between the period of entry (period 1) into the process and the period of confirmation (period 2) in the process. For the latter, we have chosen to study the most recent information available (2010), to facilitate our observation of any evolution that might have taken place between the two dates;

- the second perspective aims to qualify the nature of the reporting practice through the two dimensions proposed by Ansari et al. (2010): the extensiveness, which indicates the degree of implementation of the practice, and the fidelity of the practice (benchmark version). For each institution and each period, we have synthesised the data into grids of analysis so that they can be compared with each other.

Main findings and contributions

As regards the evolution of innovators' commitment between period 1 and period 2, we can see that overall, their fidelity increases (although with some variation) and their extensiveness decreases. In other words, this population, which pre-empted the dictates of law and norms, evolved towards more complete reporting in the dimensions that make up the themes associated with sustainable development. At the same time, the degree of implementation of reporting practices (the extensiveness) decreases for the universities in this group, except for one, which had been lagging behind and caught up with the other innovators in period 2.

These conclusions are not surprising. Looking at the reporting of these innovators in more detail, we can see a high divisibility (increase in the number of items, which may not all be reported). This results in what appears to be a lesser degree of implementation (lower extensiveness). But, in adopting the practice of SD reporting, the innovators must deal with greater complexity. Their adaptation is then very marked in terms of fidelity, but loses in terms of extensiveness. It is as if the group of innovators cannot, over a limited period of time, be pioneer and at the same time invests with equal force along both dimensions.

We believe that the low political congruence between the SD reporting practice and the university organizations implementing them is an explanatory factor. There is a shift in the focus of energy (more fidelity and less extensiveness), probably due to choices of political agenda. Moreover, the increase in fidelity combined with limited extensiveness can be interpreted as the expression of desire to communicate on a wider variety of subjects, but superficially rather than in depth.

As regards the evolution of the commitment of the "early adopters" group between the two periods, overall we can see a clear increase along the axis of fidelity, while there is no clear trend for extensiveness. It appears that SD reports highlight practices covering a greater number of dimensions (fidelity) without showing any clear improvement in their intensity (for two universities the extensiveness of their reporting increases, while for the two others it decreases).

These results could be interpreted as follows: the population of "early adopters", who benefit from an effect of vicarious experience through observation of the "innovators"

group who preceded them, produce reporting that is more complete for the dimensions that make up the three themes associated with sustainable development. Moreover, the degree of intensity of practices (extensiveness) is clearly similar for both periods, and overall it is lower than that of the “innovators”. Early adopters, well-versed in the exercise of reporting and not really novices in terms of SD reporting, succeed in exploiting the tool: they report items for each theme but only make a moderate effort in terms of extensiveness. As for the group of “innovators”, the “early adopters” have chosen to favour the axis of fidelity, easier to exploit and more directly image-enhancing.

By comparing our results, we can see that overall, the two groups behave differently.

The “innovators” perform better in terms of fidelity than they do in terms of extensiveness, with 10/12 as the highest score for fidelity and 11/12 for extensiveness. The “early adopters” also perform well in fidelity but make less effort in extensiveness. This can probably be explained by the weak political congruence (which does not improve for the “early adopters”) combined with an equally weak cultural congruence between the practice of SD reporting and the universities (see appendix (tables 2 & 3)). Higher education institutions are experiencing more and more constraints, pushing the issue of SD reporting towards the “back of the queue”. In addition, the increasing divisibility and complexity of the tool also help to explain the high levels of fidelity combined with more moderate levels of extensiveness.

In this context of constraint, universities confirm their SD reporting on themes that are visible and easy to transcribe, but they lack the means, over the short run, to deepen or improve the practice.

Limitations

Our research is marked by the limitations inherent to this field of study. We have only been able to observe a small number of universities, because we wanted to study institutions that have carried out sustainable development reporting on repeated occasions. As we have seen, there are only five universities in the group of innovators (those who participated from the start and are still reporting today) and

only four in the group of early adopters (those who started slightly later and are still reporting today).

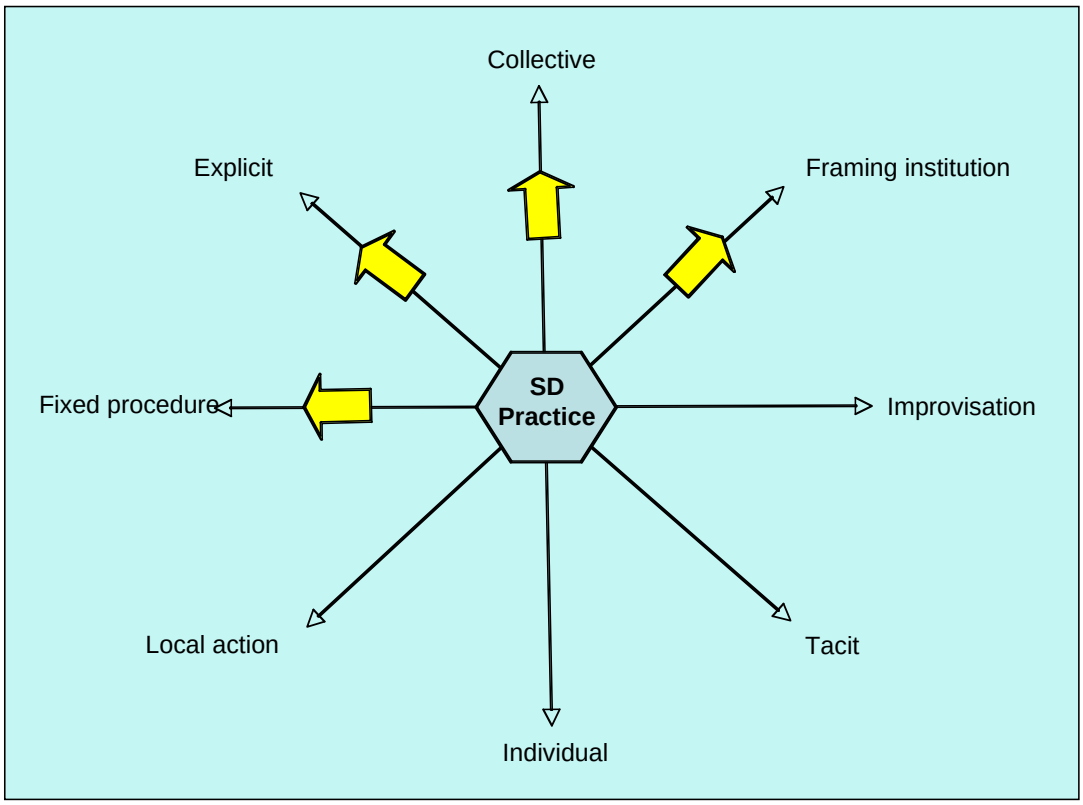
The novelty of the adoption of sustainable development reporting also explains the relative lack of distance we can take to draw conclusions about the future or to make recommendations.

Conclusion

In France, SD reporting practice is only emerging. It is interesting to study it for understanding the way it is created and maintained.

Worldwide, SD reporting is becoming a more and more important practice, as well for corporate communication and organizational legitimacy and reputation. HEIs are organizations where such practice are getting rooted. Presumably, the practice will evolve into a practice increasingly institutionalized, shared by the actors (collective), clearly expressed (explicit) and framed (fixed procedure). This tendency could be represented with the Bazin's diagram that shows "the practice as a point of tension".

Diagram 1. Evolution of SD Reporting Practice by HEIs (Source : adapted from Bazin, 2010)



But, reporting process is related to a restrictive view of control which supposes that implementing tools and setting up devices and processes is sufficient to ensure that organizational objectives are effectively and efficiently reached, and that the organization's actions are consistent with their goal. We want to discuss this assertion.

Finally, the study of SD reporting as a new organizational practice allows us to examine the roles of discourse (ostensible aspects of practices) and artifacts in the practice of control.

Research agenda topics

We currently pursue our comparative analysis (inter-group, intra-group and longitudinal) by including a larger number of universities, as and when the practice of reporting is adopted and diffused. In this way, we hope not only to increase the size of our sample, but also to improve our longitudinal approach (longer time horizon) and ultimately make up groups of entrants, following the terminology of Rogers (1995). With this in mind, we shall observe with the greatest interest the arrival on the scene of the “majority” group. How will this group behave with regard to the dimensions of extensiveness and fidelity?

Furthermore, the arrival of the universities of the majority group will raise the question of the “chasm” of Geoffrey Moore (1999). The interpretive viability, divisibility and complexity of the tool will probably decrease, resulting in the homogenization of the SD reporting practice among universities. Faced with the growing professionalization of this field, the normative pressures would then predominate.

These paths of research could be extended to the sample of engineering and business colleges, higher education institutions specific to France but very present (in both number and quality) in the landscape of French higher education.

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Appendix

Table 2. Fidelity and extensiveness of the sustainable development reporting practice of the innovators (synthesis)

1. Universite de Caen	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	2	2	2	3	--	+1
Social policy and territorial anchorage	2	1	2	2	--	+1
Environmental management	4	3	1	4	-3	+1
Total extens. / total fidelity	**8**	**6**	**5**	**9**	**-3**	**+3**
2. Observatoire astronomique de Paris	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	1	2	2	2	+1	--
Social policy and territorial anchorage	1	1	2	2	+1	+1
Environmental management	4	4	2	4	-2	--
Total extens. / total fidelity	**6**	**7**	**6**	**8**	**--**	**+1**
3. Universite de Nantes	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	4	3	3	2	-1	-1
Social policy and territorial anchorage	2	3	2	2	--	-1
Environmental management	3	4	2	3	-1	-1

Total extens. / total fidelity	**9**	**10**	**7**	**7**	**-2**	**-3**
4. Universite du Havre	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	4	3	3	2	-1	-1
Social policy and territorial anchorage	3	2	3	3	--	+1
Environmental management	4	4	3	4	-1	--
Total extens. / total fidelity	**11**	**9**	**9**	**9**	**-2**	**--**
5. Universite Jean Monnet de Saint-Etienne	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	1	1	2	3	+1	+2
Social policy and territorial anchorage	1	1	3	1	+2	--
Environmental management	1	1	2	3	+1	+2
Total extens. / total fidelity	**3**	**3**	**7**	**7**	**+4**	**+4**

Table 3. Fidelity and extensiveness of sustainable development reporting practice of early adopters (synthesis)

6. Universite de Bretagne occidentale	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	2	2	2	2	--	--
Social policy and territorial anchorage	1.5	2	3	3	+1.5	+1
Environmental management	3	2	2	2	-1	--
Total extens. / total fidelity	**6.5**	**6**	**7**	**7**	**+0.5**	**+1**
7. Universite d'Angers	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	3	3	3	3	--	--
Social policy and territorial anchorage	1.5	3	3	2	+1.5	-1
Environmental management	2	2	2	4	--	+2
Total extens. / total fidelity	**6.5**	**8**	**8**	**9**	**+1.5**	**+1**
8. Universite Sud Toulon - Var	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	2	2	1	2	-1	--
Social policy and territorial anchorage	1.5	3	2	3	+0.5	--
Environmental management	1	1	1	2	--	+1

Total extens. / total fidelity	**4.5**	**6**	**4**	**7**	**-0.5**	**+1**
9. Universite professionnelle Internationale Lyon René Cassin	P1 – Entry into the process		P2 – Confirmation in the process		Evolution	
Axis	Extens.	Fidelity	Extens.	Fidelity	Extens.	Fidelity
Strategy and governance	3	3	2	4	-1	+1
Social policy and territorial anchorage	2	3	2	3	--	--
Environmental management	3	4	2	3	-1	-1
Total extens. / total fidelity	**8**	**10**	**6**	**10**	**-2**	**--**

[i] The first institutions to adopt the *guide des campus responsables* were: Bordeaux EM, Euromed Marseille, HEC, UTT, Escem, ESCP-EAP, HEMA, ESC Rouen, ESC Brest, ESC Reims.