

Strategic Framework for Embedding Sustainable Development Goals (Sdgs) In Business Schools

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KEYWORDS <i>sustainability, sustainable development, sustainable development goals, strategic framework, business school sustainability scorecard</i>	ABSTRACT The Sustainable development goals (SDGs) were rolled out by the United Nations (UN) in the year 2015 as the replacement of Millennium Development Goals (MDGs), 195 countries were the witness for the new sustainable development journey. Even after completing eight years' journey SDGs are still the biggest challenge for the businesses and business academics. This paper is an effort to reduce this challenge by developing a strategic framework; business school sustainability scorecard (BSSSC) for SDGs-Stakeholder action. The content analysis was used to identify the five key pillars; institutional sustainability indicators (ISIs), SDGs, operating principles (OPs), critical success factors (CSFs), and stakeholders (SKTHs). The BSSSC framework will help the business schools in integration of SDGs and will also minimise the gap between academia and business.
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1. INTRODUCTION

Over the period of more than five decades, starting from 1970 onwards, the sustainability and sustainable development has completed the different mile stones in the education sector. The entire journey is divided into five phases; conceptualization phase (1970-80), introduction phase (1980-90), early adaptation phase (1990-2000), action phase (2000-2010), implementation phase (2010 -till date).

Conceptualization Phase (1970-80): Sustainability conceptualized during the first phase through summits, meeting, declarations, forums, reports etc. (Griebeler et al. 2022). The major discussions and outcomes emerged from Human Environment (Stockholm, 1972), then with the Brundtland Report (1987) and the Earth Summit on Environment and Development (Rio de Janeiro, 1992) until the present. The inclusion of sustainable development in the universities started in the 1970 and gone through different stages over a period of time (Soini et al. 2018).

Introduction Phase (1980-90): During second phase i.e. 1980 onwards sustainability emerged as more solid concept with focus on engineering and physical sciences.

Early Adaptation (1990-2000): From 1990 onwards sustainable development adaptation becomes faster in universities study plan and activities. Important declarations announced in that phase; Taillors (1990), Declaration of Halifax (1991), Rio Declaration on Environment and Development (1992), Declaration of Kyoto (International Association of Universities, 1993), Declaration of Swansea (1993), Copernicus - The University Charter for Sustainable Development (1994), and Declaration of Thessalonica (1997), among the most relevant.

Action Phase (2000-2010): During fourth phase, universities started to integrate sustainable development in the structure and mission statements. In this stage some major declarations were announced such as; Lüneburg (2000); the official presentation of the Earth Charter (2000); The Johannesburg Plan of Implementation (2002), sustainability (UE4SD, 2015); Declaration of Barcelona (2004); Declaration of Lübeck (2005); Declaration of Gratz (2005); UNECE strategy for ESD (2005), Declaration of Sapporo (2008); Declaration of Turin (2009).

Implementation Phase (2010 onwards): For effective execution, sustainable development translated in the form of Millennium Development Goals, that further reshaped as Sustainable Development Goals (SDGs) in 2015. The major



declarations in the education were; Universities for Sustainable Development Declaration (2010); Higher Education Declaration for Rio + 20 (2012); The People's Treaty on Sustainability for Higher Education (2012); Nagoya Declaration on Higher Education for Sustainable Development (2014); IAU Iquitos Statement on Higher Education for Sustainable Development (2014).

Despite long journey of declarations, summits, reports and treaty, no clear path was visible for the integration of SDGs in the institutions. For effective adaptation and integration of SDGs in business schools this paper explores the two question;

Q 1: Business school's sustainable development goals adaptation (SDGs)

Q 2: Business school's Stakeholder-SDG action framework

Kolb et al. 2017, suggested the SDGs prioritization and integration in business schools as it is almost impossible to address all SDGs at the same time. The suggested framework was in the form of pyramid; the top layer mentioned the SDG 4, i.e. quality education, its execution required contribution and action from major stakeholders such as students, faculty, staff, companies, researchers etc. Second layer mentioned, Quality education has direct impact on decent work and economic growth (SDG 8), industry innovation and infrastructure (SDG 9), responsible consumption and production (SDG 12), partnership for the goals (SDG 17). Third layer talked about, innovation fosters; clean water and sanitation (SDG 6), affordable and clean energy (SDG 7), life below water (SDG 14), and life on land (SDG 15). The fourth and bottom layer shows the impact in the form of outcome; no poverty (SDG 1), zero hunger (SDG 2), good health and wellbeing (SDG 3), gender equality (SDG 5), reduced inequalities (SDG 10), sustainable cities and communities (SDG 11), climate action (SDG 13) and peace justice and strong institutions (SDG 16).

The stakeholders action has to begin from the top layer of quality education and its impact will move to the next layers. The Question number 2 of this study will explore the identification of business school stakeholders and their action for SDGs execution at every level of operational activity.

2. THEORETICAL PERSPECTIVE

Back to the nineteenth century after 1929 economic crisis Harvard Business School introduced business ethics as part of the curriculum. Thinkers Chester Barnard (Barnard, 1938), and Howard Bowen (Bowen, 1953) theorized the need for teaching ethics courses in the business schools. Social responsibility emerged as an important dimension for businesses over the period of time (Pierson, 1959), business schools were created to produce the managers, for running the businesses and contributing to the wealth of nations (Chandler, 1977). In 1967 International accreditation body AACSB (Association to Advance Collegiate Schools of Business) started to emphasize on business ethics as cross functional integrated course for business schools. Over the period of time ethics and social responsibility has taken the shape of effective strategic initiative for addressing the challenges emerged due to economic and financial crisis.

United Nations started to integrate sustainability and sustainable development dimension as part of education since 1948, since then the journey has passed through the mile stone of Millennium Development Goals (2000), and the Sustainable Development Goals (SDGs, 2015), (King, 2016). In the year 2007, Principles of Responsible Management Education (PRME) were introduced as a specific action point for business schools to integrate suitable development as part of central theme. Freeman (1984), suggested the stakeholder theory for effective integration and execution of sustainable development across the business ecosystem. A strong integration is required among internal and external stakeholders such as; employees, customers, subcontractors, government organization, non-government organization and society.

EFMD principles (EFMD Manifesto of January 24th, 2012) has suggested the framework for identification of stakeholders and different literature identified seven key stakeholders; students, companies, employees, scholar-practitioner, local and national territory, society, natural environment. Within this backdrop the paper conceptualized the SDGs- stakeholders action framework for business schools.

3. METHODOLOGY

This study is based on content analysis approach, we used qualitative perspective for suggesting the business school sustainability scorecard (BSSSC) framework. The study followed the three steps procedure for conducting the research, as shown in figure 1, step I, literature review and framing the research questions. Step II, content analysis is used for identifying the five key pillars of the study, institutional sustainability indicators (ISIs), sustainable development goals (SDGs), operating principles (OPs), critical success factors (CSFs), stakeholders (STKHs).

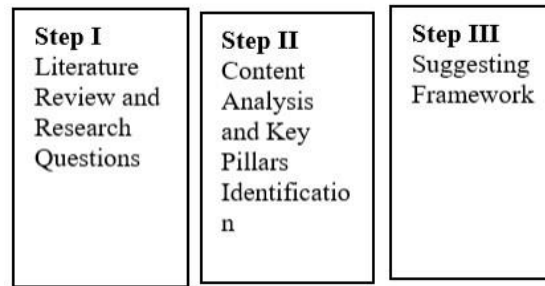


Figure 1: Research Flow

Source: Author Compilation

Step III, the BSSSC framework suggested for capturing the SDGs-stakeholders action framework for integrating the SDGs in business schools. The sustainable development goals were derived from united nations literature available in the public domain and were further explored with the help of literature published in the reputed journals.

4. SUSTAINABILITY TO SUSTAINABLE DEVELOPMENT GOALS (SDGS): BUSINESS SCHOOL PERSPECTIVE

The year 1987 witnessed the sustainable development (SD) definition given by ‘Brundtland Report’, meet the needs of present without compromising the future generation needs (Brundtland 1987, p. 16). This definition opened the path for different stakeholders to interpret and explore their journey towards sustainable development. The social, economic and environmental dimension had evolved over a period of time as another perspective of SD. According to a survey conducted by International Association of Universities (IAU) in 2019, 53% of the respondents considered SD as a holistic topic covering all three dimensions. This perspective had provided the new horizon for the contribution of governments, businesses, civil societies and other stakeholders to take their stand towards SD. Business Schools also emerged as an important actor to contribute towards SD as they are associated with governments, businesses, civil societies and other stakeholders, directly or indirectly.

Principles for Responsible Management Education (PRME) was introduced by United Nations (UN) in the year 2007 for the effective contribution of business schools towards SD. The role of the universities and business schools was defined as drivers of social change through curriculum, pedagogy, research and institutional strategies. This could have direct impact on businesses, societies via educators and managers. The PRME initiatives transformed the business leaders and thinker’s contribution in the form SD; ideas, research and action (Doh & Tashman, 2012; Sunley & Leigh, 2016).

The SD action plan outlined as Millennium Development Goals (2000) and further streamlined as UN’s seventeen Sustainable Development Goals (UN, 2015). The individuals, leaders and managers required the new set of competencies and skills for achieving the UN, SDGs. For addressing the gap of the new skill set and competencies, the universities and business schools had to grasp the situation as an opportunity for being game changer. A well planned steps and strategies are required for rolling out the action plan; such as present stage of SDG adaptation, Activity-SDG mapping, identification of stakeholders, Stakeholders-SDG action. According to Amaral et al. (2020) there are few studies focusing on empirical analysis and implementation of SDGs.

Leal Filho (2019), explored, how universities integrating SDGs in teaching. According to Lucía Alcántara-Rubio et. al (2022) universities action for addressing SDGs revolving around education and learning, and research. Governance is another important action point identified in that study. Therefore, Governance and management is identified as an important action point for incorporation and implementation of SDGs in institutions. Becerra et al. (2020), emphasized on academic-civic engagement for integration among private sector, civil society and academic institutions for SDGs implementation. Owens (2017) suggested the collaboration among governments, multilateral agencies, and universities for the execution of SDGs. Lazzarini and Pérez (2018) suggested the top to bottom (institutional level) and bottom to top (university community) approach for SD integration.

For full-fledged SDGs integration, universities and business schools had to look all major areas such as teaching, training, research, institution activities, and also involvement of all stakeholders. According to (UNESCO. 2017; Priyadarshini and Abhilash 2020), education is essential as recognised in the form of SDG4, and is linked to the realisation of other 16 SDGs. A strategic orientation is required for the attainment of SDGs due to non-binding legal nature.

4.1 Business School Stakeholders

Over the period of time businesses, society, governments and individuals are witnessing different types of crisis such as financial, economic, political and environmental. In some crisis, human beings are directly involved and affected in other cases they are indirect victims. The business schools can equip the future managers and individuals with required skills sets



and competencies to minimise the impact of crisis. The steps required for the execution is identification of business school activities, SDGs mapping, stakeholder's identification and action.

Giselle Weybrecht (2017), identified key stakeholders as management, students, faculty, staff, government, recruiters, society, alumni, business partners etc. The key activities mentioned are academics, research, operations etc. The study also suggested the integrated strategic framework for SDGs execution. According to (Hommel and Thomas, 2014), identification of key stakeholders and their role in development of business schools is the most important initiative for SDGs execution, the international accreditation as European Foundation for Management Development (EFMD) also stated the same approach in its principles.

The government bodies include the regulatory organizations for the teaching standards and quality of education in the respective country, accreditation and ranking organizations are also an important player in the quality of education. The regulatory environment varies from country to country and region to region. But over the period of time the globalization had changed the scenario of education including business school education. The international accreditation organizations such as; The Association to Advance Collegiate Schools of Business (AACSB), The Association of MBAs (AMBA), European Foundation for Management Development (EFMD), had created the equal standards across the globe. These organizations are emphasizing on incorporation of sustainability and sustainable development goals.

The governing body, includes the board of governors, councils, top leadership such as chancellors, vice chancellors, directors, deans and other important functionaries of the institutions has an important role in reshaping the organization. According to Kolb et al. (2017), the vision, mission statement is first step towards the integration of sustainability and sustainable development goals as part of any organization.

The creation and dissemination of knowledge is the function of course curriculum in any academic institutions, this role performed by faculty and students with the support from other staff members. The teaching, training, research etc. are the catalysts in generating the effective outcomes towards any specific task. The effective integration of sustainability and sustainable development goals are must across these functions for achieving the ultimate purpose of united nations SDGs.

Companies and organizations are the recruiters for providing the job opportunities to the business school students and are the ultimate beneficiaries of the student's skills and competencies. The responsible business leaders could help the organization in streamlining their role towards the achievement and integration of SDGs.

The ultimate beneficiary of the responsible leaders and managers is the civil society; they can help in addressing the concern towards any of the SDGs. They can also be the game changer by creating an integration among different SDGs.

5. DISCUSSION

Business School Sustainability Scorecard (BSSSC): SDGs- Stakeholders Action Framework

Christ & Burritt (2019) conducted a study on implementation of SDGs: the role for business academics, and mentioned that business academics have a responsibility to work with businesses. The study also mentioned about the insider-outsider perspective for reducing the gap between the academics and practitioners. Our study proposed a stakeholder's action framework; business school sustainability scorecard (BSSSC) for integrating SDGs in the business schools shown in figure 2. The BSSSC parameters derived from in-depth content analysis and also cross verified from different stakeholders as an expert opinion. The framework comprises with five criteria's having multiple sub-criteria's. The main criteria are institutional sustainability indicators (ISIs), sustainable development goals (SDGs), operating principles (OPs), critical success factors (CSFs), stakeholders (STKHs).

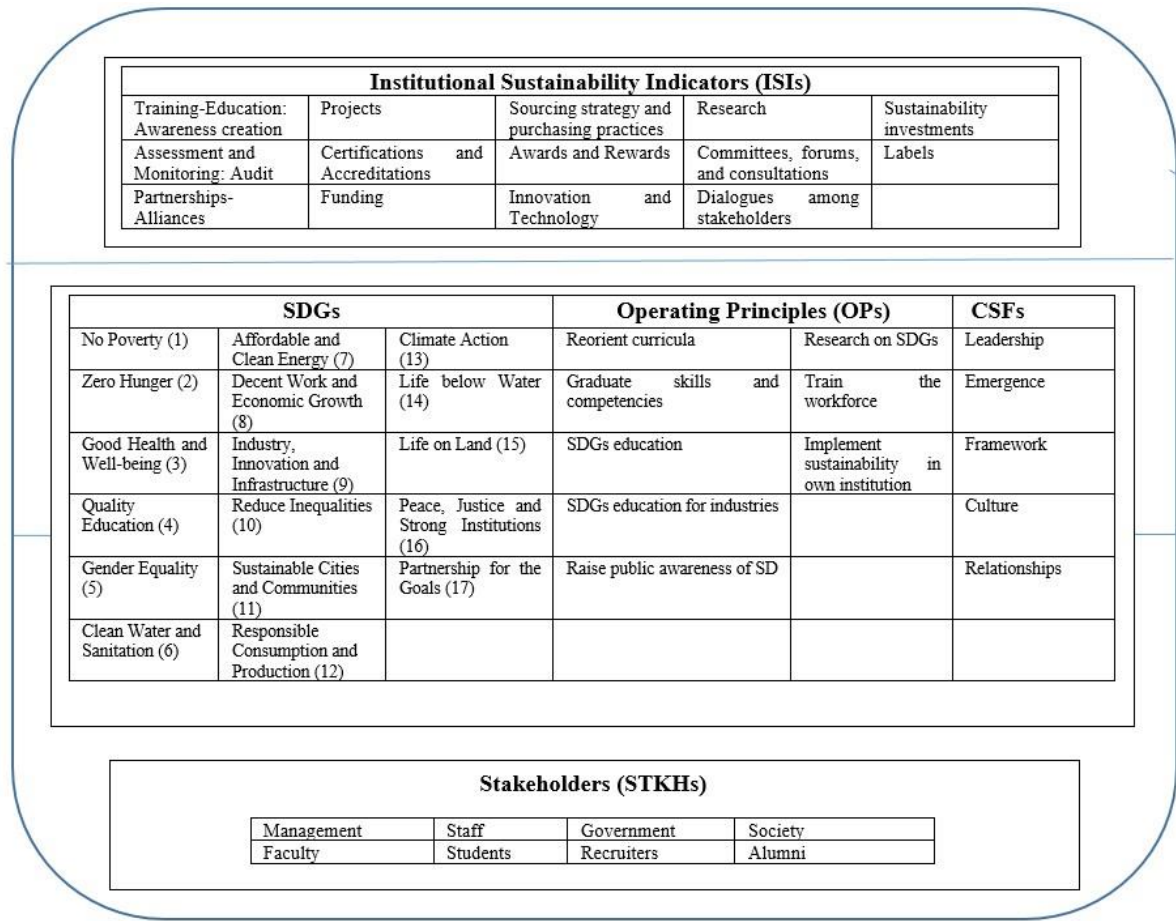


Figure 2. Business School Sustainability Score Card (BSSSC)

Source: Adapted and modified from Garcia et al. (2017)

a. Institutional Sustainability Indicators (ISIs): ISIs includes main activities of a business school which can accelerate the sustainability and sustainable development for SDGs integration. Garcia et al. (2019) suggested fourteen activities considering textile case study as an exemplar of business to monitor the SDGs. Hays et al. (2020), mapped the similar activities in context of a business school for incorporating the SDGs across the business school activities. The activities considered in our study are;

- Training-Education: Awareness creation
- Assessment and Monitoring: Audit
- Partnerships- Alliances
- Projects: Research reports, presentations, publications
- Certifications and Accreditations: NAAC, AACSB, PRME, AMBA, EQUIS, NBA, UN Global Compact
- Funding: NGO activities, CSR, Incubation
- Sourcing strategy and purchasing practices: Government e Marketplace
- Awards and Rewards: Grants, Scholarships through company collaborations on SDG projects
- Innovation and Technology: Entrepreneurship and incubation, Patents
- Research: Publications, project reports
- Committees, forums, and consultations: on the panel of different boards internal and external
- Dialogues among different stakeholders: Conferences, seminars, workshops, guest sessions
- Sustainability investments: Solar energy, rainwater harvesting, recycling, green infrastructure, Net-Zero, waste management
- Labels: Sustainable branding, rankings



b. Sustainable Development Goals (SDGs): Muff et al. (2017) mentioned in their study that the biggest challenge the world facing is SDGs achievement, integration and better understanding in context of the business. Christ & Burritt (2019) suggested that business academics could play an important role in reducing the academics-business gap in context of SDGs integration. Kolb et al. (2017) mentioned the SDGs pyramid for business school's actions as all seventeen SDGs are not equally relevant for business school stakeholders. Garcia et al. (2019) also prioritized SDGs for business and categorized as critical relevance-top priority, priority-proactivity, and ensure compliance-hygiene factors. Our study prioritize SDGs based on the stakeholder's response on interest, action and future aspiration.

c. Operating Principles (OPs): Operating principles are the foundation for integrating SDGs in business schools based on four pillars; education, research, institute operations, and external community according to Cortese (2003). The eight OPs identified in our study are based on the content analysis (several researchers also captured same; Læssøe et al., 2009; Wals, 2009; Matten & Moon, 2004; Kolb, 2016) and further cross verified through expert opinion. For deeper exploration, the respondents were asked to prioritized OPs based on present adaptation and future action.

- Reorient curricula
- Develop graduates with appropriate skills and competencies
- Supply SDGs education for practitioners
- Develop specialist SDGs education for industries
- Raise public awareness of sustainable development
- Conduct research to advance knowledge on SDGs
- Train the workforce
- Implement sustainability within one's own institution

d. Critical Success Factors (CSFs): Critical success factors are the drivers for executing the OPs and ISIs are monitoring indicators for SDGs effective adaptation in a business school. Hays et al. (2020) identified five CSFs in context of business schools; leadership, emergence, framework, culture and relationships. Our study also built-up around the same five CSFs and respondent's opinion were captured from SDGs implementation perspective.

e. Stakeholders (STKHs): Stakeholders are the most important actor's and the strongest force for linking the ISIs, SDGs, OPs, and CSFs for developing an effective BSSSC. Giselle Weybrecht (2017) & (Hommel and Thomas, 2014) and other researchers identified key stakeholders as; management, students, faculty, staff, government, recruiters, society, alumni, and business partners etc. The responses in this study captured from students, faculty and staff.

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