MAPPING CROATIAN HIGHER EDUCATION INSTITUTIONS SUSTAINABILITY REPORTING

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Abstract

The European Union has recently undertaken significant efforts in mandatory Environmental, Social and Governance (ESG) reporting for the European business sector due to the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) enacted. Therefore, the voluntary reporting research focus shifts from business to public sector institutions, with higher education as the significant, key role model representative in shaping the sustainable mindset of future business sector leaders. The paper aims to detect current policies and practices in the Croatian higher education system on sustainability reporting practices and initiatives. The research method used was content analysis of relevant web-based, publicly available documents encompassing all Croatian public and private universities. The research was conducted from November 2024 until January 2025. The results show a limited number of Croatian Universities reporting on sustainability with significant developmental potential in reporting standards model and metrics design construction, standardization and implementation.

Keywords

Sustainability, reporting, standards, model, metrics, higher education, Croatia.

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1. Introduction

The landscape of sustainability reporting has recently grown extensively worldwide while changing its mode from voluntary to mandatory in the European Union (EU) corporate reporting practice. Driven primarily by shifting societal needs and regulatory requirements, the EU Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS) are a significant step towards standardised environmental, social and governance (ESG) disclosures for the business sector (Moggi, 2019). While these directives primarily target the business sector, their spillover effects are increasingly reinterpreted in public institutions, significantly higher education institutions (HEIs).

As societal pillars for knowledge transfer and innovation HEIs, in individual capacities, shape the minds of tomorrow for sustainability. They are not just educating future policymakers but modelling the same behaviours they teach (Lozano *et al*., 2013). Their responsibility goes beyond the HEI system and extends to future policymakers'

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sustainability mindset, entrepreneurs and community leaders. Despite this vital role, most Croatian HEIs still have not established their ways into formalised sustainability reporting (Kadlec & Šimić, 2021). Their reporting is often siloed, with little integration of global metrics like the Sustainable Development Goals (SDGs) (Alfirević *et al.*, 2024). Charged with and oriented towards ensuring sustainability education promotion, their institutional reporting remains slow to catch up with advanced ESG standards.

By not adopting and applying good reporting models, Croatian HEIs cannot compete adequately with the broader international HEI community and demonstrate their commitment towards sustainability to their stakeholders (Ceulemans *et al.*, 2015). Croatian HEIs lag behind EU HEIs' agenda principles by lacking consistent, annual sustainability reporting practices.

Current practices, challenges and barriers towards achieving future improvement pathways are outlined by mapping the sustainability reporting of current practices in Croatian HEIs and contrasting their performances to both EU directives and other EU HEIs' sustainability reporting. By auditing publicly available records of all the Croatian universities, whose student population comprises 83% of all national student population (Croatian Bureau of Statistics, 2023), we consider Universities being the representative sample of the Croatian HEIs framework. In mapping Croatian universities sustainability reporting, we try to respond to the following two most significant research questions:

1. How many Croatian universities report on sustainability and which regulatory frameworks are most frequently implemented?
2. How far behind EU universities are Croatian universities in sustainability reporting?

The paper aims to provide an overview of Croatian universities sustainability reporting practices and issues and suggest the necessary policy changes in the field. It examines formality in regulation compliance and provides directions towards leadership in addressing the existing challenges and creating future trajectories of sustainability.

2. Literature Review

Sustainability reporting by HEIs has turned into a strategic necessity instead of a voluntary tradition, influenced by international benchmarking schemes and global sustainability-related targets (Ceulemans *et al.*, 2015; Moggi, 2019). As universities strive to rapidly conform to challenging, fast-changing environments with their prospects to create the leaders of the future, they increasingly adopt and integrate reporting frameworks like the Global Reporting Initiative (GRI) to inform their stakeholders about the environmental effects, social justice endeavours and their governance structures (Sepasi *et al.*, 2018). Emphasising openness, stakeholder engagement and continuous improvement, they redesign and reshape their contributions in a cycle of sustainability.

Still, as Kadlec and Šimić (2021) note, public sector organisations in Croatia tend to look inward to their primary stakeholders - i.e., students and employees - without linking to broader community engagement. Such myopia can result in insufficient sustainability narratives. Literature review analysis discovers that 53,23% of Croatian public sector entities have published non-financial reports, 47% of the total sample representing educational institutions. Notably, less than half align their disclosures with global frameworks like GRI (Dragija Kostić *et al.*, 2023). Several major obstacles are revealed: first one is related to the lack of centralised reporting frameworks, which forces universities to take ad hoc approaches, rendering performance comparison and stakeholder trust-building challenging. Additionally, sustainability tends to be equated with operational efficiency at the cost of other factors, such as community impact or climatic resilience. Further on, while efforts to streamline regulations have been forthcoming, universities remain in a bewildering array of demands from numerous acts and directives. Such fragmentation of regulation particularly affects smaller universities that lack specialised sustainability offices (Kadlec & Šimić, 2021).

There is a move towards converged reporting frameworks linking sustainability metrics to strategic planning and quality control processes (Ceulemans *et al*., 2015). The University of Split's model, with its integration of multiple databases along with tools for stakeholder involvement, may be a model for other Croatian universities to follow (Alfirević *et al*., 2024). There is a strong movement demanding "whole-institution approaches" that integrate sustainability into every area of university activity - from academic programs to campus administration (Lozano *et al*., 2013). Yet, the application of such models proves extremely difficult. It entails aligning internal procedures with external criteria, as noted by Alfirević et al. (2024) in their review of Croatia's use of manual data gathering.

New technologies such as artificial intelligence-supported analytics and blockchain can facilitate effective compliance with newly established reporting guidelines (Moggi, 2019). However, according to Kadlec and Šimić (2021), such technical advancements should be accompanied by capacity development to address prevailing knowledge gaps among university managers. Although there has been ample research on corporate sustainability reporting, questions regarding accommodations in the public sector and more specifically in the context of higher education, are quite limited (Ceulemans *et al*., 2015). In Croatia, most of the research has been case studies of single cases and not systemic research (Alfirević *et al*., 2024).

This study aims to fill that void by comprehensively charting sustainability reporting across all Croatian universities. Building on EU experience and local innovations, we aim to spur policy changes that place Croatian universities at the leading edge of sustainability education, reporting and governance.

3. Research Methodology

In the present study, the content analysis method was employed, which enabled the systematic analysis of written texts and their thematic inclinations. To gain an understanding of the frequency and mode of sustainability reporting, a study of the websites of Croatian universities was carried out. Web reporting enables stakeholders to communicate and facilitates the transparency and accountability of HEIs, which are fundamental components of sustainability reporting (Amey *et al*., 2020; Lahko, 2024; Leah Filho *et al*., 2022). Therefore, the study was carried out through content analysis of publicly available documents and data regarding sustainability reporting published on the official university websites in Croatia.

The sample comprised all Croatian public universities (10) and private universities (4) (MSEY, 2025). Website analysis considered four principal domains:

1. Availability of sustainability reports,
2. Adherence to standards (e.g., GRI, ESRS, SDG),
3. Existence of policies, strategic documents and sustainability objectives and
4. Degree of transparency in disclosure.

A table outlining the key areas and indicators is provided in Table 1.

Table 1. Area and indicator matrix

Area	Indicator	Indicator details
Availability of Sustainability Reports	The sustainability report is available on the website	- Yes - No
	Frequency of sustainability report publication	- Yearly - Biyearly - Others
	Sustainability reporting has been published since	- Year - Unclear
	Type of sustainability report	- Dedicated - Integrated
Compliance with Standards	United Nations Global Compact (UNGC) European Sustainability Reporting Standards (ESRS) Global Reporting Initiative (GRI) UN Sustainable Development Goals (SDG) IIRC/ISSB Integrated Reporting (IR) ISO 26000 Sustainability Tracking, Assessment & Rating System (STARS) QS World University Rankings: Sustainability Times Higher Education (THE) Impact Ranking UI GreenMetric Other	- Yes - No
Existence of Policies, Strategic Documents and Goals Related to Sustainability	Published policies related to sustainability	- No - Yes - Partially
	Strategic documents include sustainability	- No - Yes - Partially
	Clearly defined sustainability goals	- No - Yes - Partially
Level of Transparency in Reporting	Sustainability is a separate category on the website	- No - Yes

Data was gathered through systematic manual searching of the websites from November 2024 to January 2025. The websites were reviewed against predetermined criteria and indicators and the findings were noted in a tabular format to enable the review of the prevalence and level of sustainability reporting.

Evidence that was collected was examined using quantitative and qualitative approaches. Quantitative analysis focused on the assessment of the frequency of various categories of reporting and the degree of transparency. Qualitative analysis, meanwhile, provided insights that were more in-depth regarding the content, enabling one to determine the main thematic patterns in sustainability reporting. Results are presented using descriptive statistics and categorical analysis.

4. Results

Research results consisted of an in-depth analysis of publicly available data on sustainability reporting for all Croatian universities to analyse the extent of reporting, the level of adherence to prescribed standards and the transparency of the information released.

4.1. Prevalence and Characteristics of Sustainability Reporting

The findings reveal that merely 3 of 14 institutions (21%) are involved in official sustainability reporting, whereas the other 11 institutions (79%) do not make publicly available data regarding their sustainability reporting activities. All the universities that publicly disclose sustainability reports belong to the public sector, reflecting a greater institutional commitment to transparency and sustainability when compared to private Croatian universities. Conversely, none of the private universities in Croatia disclose sustainability reports, a factor that might be explained by heterogeneity in the availability of resources or strategic orientation within the private higher education landscape in Croatia. Because none of the Croatian legislations compel either public or private universities to disclose non-financial data (Vašiček *et al*., 2024), sustainability reporting is voluntary.

The same applies to most of the European nations in which there is no mandatory requirement for sustainability reports. Empirical evidence from Italian and Spanish public universities indicates that 42% of Italian public universities draw up reports on their economic, social and environmental performance (Fiorani, 2022), compared to 19% in Spain (Andreas, 2024).

All the Croatian universities that publish sustainability reports do so annually. The starting year of reporting was 2020, with the most recent example being a university that started reporting in the academic year 2022/23. The results indicate that the application of sustainability reporting at Croatian universities is a relatively new practice, which suggests a delay in the development of institutional reporting models compared to international trends, where leading European and international universities have been practicing sustainability reporting for over two decades (Leah Filho *et al*., 2022).

Sustainability reports are separate reports and are not included in a broader reporting system used by universities. Searching the websites of Croatian universities resulted in no integrated reports, which can be attributed to the fact that there is no such requirement in the Croatian public sector. South African, United Kingdom, Japanese, Turkish (Altinay *et al*., 2022) and Indonesian (Rachmawati *et al*., 2024) examples demonstrate that combined reporting facilitates a very structured and clear expression of sustainability actions. Utilising similar frameworks can play an important role in achieving advancement in sustainability reporting by Croatian institutions of higher education.

4.2. Integration of Sustainability Reporting into University Institutional Strategies

A review of the publicly available reports shows that only three universities map their reporting frameworks onto the United Nations' Sustainable Development Goals (SDGs). The reports establish connections between research and teaching activities, community involvement, social contributions and other institutional activities in support of all 17 SDGs. Nevertheless, an examination of the reports indicates that, although SDGs are encompassed within the reporting framework, no systematic link to international non-financial reporting standards like the Global Reporting Initiative (GRI) and the European Sustainability Reporting Standards (ESRS) exists. The absence of these standardised frameworks can undermine transparency, comparability and overall credibility of the reports, therefore calling for more institutional adherence to broadly accepted sustainability reporting approaches is required.

Research by Leah Filho et al. (2022) on 30 universities across six countries (Canada, Germany, the Netherlands, Sweden, the UK and the USA) found that 70% of universities do not mention SDGs, while only two universities explicitly reference them in a dedicated SDG section. There is no universal consensus on the best tool for sustainability reporting. Still, it has been observed that North American universities frequently use the STARS framework, whereas European universities do not follow a specific format but often incorporate elements of GRI.

A detailed examination of Croatian university websites that publish sustainability reports reveals that they are linked to their participation in the Times Higher Education (THE) Impact Ranking (University of Split; University of Rijeka; University North, 2024). THE Impact Ranking is a global performance table assessing universities against SDGs, using indicators that provide a comprehensive and balanced comparison across four key areas: research, stewardship, outreach and teaching (Times Higher Education, 2024). Studies indicate that effective sustainability reporting enhances university visibility and reputation, improving ranking potential (Shan *et al*., 2021; Alfirević *et al*., 2024).

The University of Split additionally connects sustainability reporting with goals of knowledge exchange and promoting sustainable activities, developed through participation in the sustainability working group within the SEA-EU alliance (SEA-EU Alliance, 2022). It is the only Croatian university that explicitly states the composition of its sustainability reporting team. The committee responsible for monitoring SDG-related activities consists of academic and administrative staff tasked with systematically tracking activities and achievements of the university and its faculties, promoting SDG-related initiatives and compiling sustainability reports that are then used for THE Impact Ranking submission. Alfirević et al. (2024) highlight the active engagement of all stakeholders in sustainability reporting (university management, faculty members, administrative staff, students and external partners) as crucial for continuously collecting and reviewing sustainability data.

The analysis of available data shows that only two universities formally publish sustainability policies. In comparison, nine universities have partially defined policies primarily related to gender equality and open, transparent recruitment policies for researchers. No private university in Croatia has published sustainability policies. These findings suggest an insufficient integration of sustainability into university strategic documents despite growing global trends and increasing demands for systematic sustainability reporting.

Gender equality and transparent recruitment practices are essential to social sustainability. International initiatives and regulatory frameworks often encourage them, such as the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers (https://euraxess.ec.europa.eu/jobs/charter/code). However, the lack of broader sustainability policies covering environmental, social and economic dimensions may limit universities' ability to position themselves as sustainability leaders and enhance their visibility on international rankings such as THE Impact Rankings, QS Sustainability Rankings and UI GreenMetric.

As higher education institutions, universities play crucial role in promoting sustainability through teaching and research, managing their resources and long-term strategic objectives. In this context, sustainability should be integral to strategic planning to ensure a structured and goal-oriented approach to implementing sustainability policies. Strategic planning is essential for sustainability reporting at universities, as it establishes clear objectives, responsibilities and timeframes, enables effective progress tracking and evaluation and demonstrates a commitment to achieving SDGs (Leal Filho *et al*., 2019; Di Nauta *et al*., 2020).

The analysis of Croatian university strategic documents reveals that only two universities have systematically integrated sustainability into their strategic plans. In comparison, nine universities have partially implemented sustainability elements within specific documents. Sustainability is most frequently incorporated into development and research strategies. Still, at some institutions, it is also present in strategic plans related to digital transformation, human resources, studies and student affairs, spatial and functional development and international and inter-institutional cooperation.

Beyond strategic documents, sustainability components are also evident in university mission statements, vision and core values, reflecting institutional awareness of sustainability's importance. However, the limited integration of sustainability into overall strategic planning may lead to inconsistent implementation of sustainability policies and hinder the adoption of concrete measures and progress-tracking mechanisms.

The examination of Croatian universities' strategic documents, plans and reports reveals the absence of distinctly set sustainability objectives. Although in numerous strategic documents sustainability is put down, because of the undefined indicators, timeline and monitoring systems, the systematic follow-up of advancements, as well as the assessment of impacts, currently proves to be impossible.

Only four Croatian universities partially outline sustainability-related objectives in their strategic plans, mentioning environmental, social and governance (ESG) factors. They are outlined as general suggestions rather than as well-constructed objectives with clear implementation steps. Examples of identified strategic objectives include enhancing the quality of education consistent with SDGs, creating scientific research to advance global SDGs, ensuring sustainable management of research infrastructure, encouraging more sustainable business and supporting digital, green and sustainable scientific research.

Though these objectives demonstrate a realisation of the importance of sustainability, their ambiguity and failure to have explicit plans for implementation narrow their practicability of use and utility.

4.3. Transparency and Communication of Sustainability Initiatives

Research conducted indicates that university websites are an important vehicle for the dissemination of sustainability-related information, thus facilitating greater stakeholder engagement and enhancing the transparency and accountability of universities (Amey *et al*., 2020; An *et al*., 2019). A review of Croatian university websites revealed significant differences in both the nature and the extent of communication regarding sustainability-related matters. There are only three universities that have a special category concerning sustainability on their websites; whereas one mentions the word "Sustainability" and two others mention the abbreviation "SDG" (Sustainable Development Goals).

Two universities issue sustainability reports on a regular basis, which are prominently available on their websites and mainly dedicated to SDG-related goals. A third university has just issued its first sustainability report, indicating increasing awareness and the beginning of the institutionalisation of sustainability reporting practices.

Although there are some quantitative metrics in these reports, they fail to portray progress over time, thus making it difficult to monitor long-term trends and assess the success of sustainability measures. A significant aspect of the reports, though, is the creation of stakeholder engagement mechanisms and feedback collection processes, through which a more participatory approach to sustainability policy formulation and implementation may be strengthened.

No official sustainability reports could be found on the websites of the other remaining universities. Nevertheless, some sustainability-related activities and initiatives could be found, for instance, campus sustainability initiatives, research initiatives addressing sustainability, academic programs and courses providing sustainable development subjects, students involved in sustainability initiatives, educational programs and other activities that raise sustainability awareness.

The findings point to the absence of a single and standardised method of sustainability reporting while emphasising the various sustainability-related activities and projects that coexist in Croatian universities. Enhancing standardised processes in sustainability reporting and including sustainability as an inherent component of strategic communication officially could enhance transparency and allow systematic tracking of development in this respect.

5. Discussion

The results of this research show that sustainability reporting within Croatian universities is in its early stages. Formal sustainability reporting is practised by a few public universities and it is entirely neglected by private universities. The lack of regulation necessities regarding the disclosure of non-financial data may be an explanation for the observed level of deficiency in reporting. However, the results also point to a more general problem - the absence of a clearly defined institutional context and adequate organisational support to enable sustainability reporting to become a more organised and integrated process.

Earlier research highlights explicitly the role of sustainability reporting in contributing to the legitimacy of universities, stakeholder trust and institutional accountability in the context of sustainable development (Aversano *et al.*, 2022; Leah Filho *et al.*, 2022; Garcia-Lacalle *et al.*, 2024). The results point to the necessity of a more systematic and harmonised framework for sustainability reporting by Croatian universities, in line with international best practices, to promote transparency and comparability.

Universities that publish sustainability reports organise the same in alignment with the United Nations Sustainable Development Goals (SDGs) and ensure that they are aligned with the THE Impact Ranking methodology. They, however, do not align with internationally accepted frameworks such as the Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS) or Integrated Reporting (IR), indicating a significant gap within the practices of sustainability reporting.

The flexibility and voluntariness of sustainability reporting enable universities to decide how they will make disclosures, but the absence of harmonised and standardised reporting frameworks undermines transparency, comparability and credibility. As it is, the situation does not make it easy to evaluate long-term progress. Experiences from other countries demonstrate that integrated reporting enhances institutional transparency and monitoring of sustainability programs (Altinay *et al*., 2022; Rachmawati *et al*., 2024).

HEIs implementing transparent practices of sustainability reporting gain greater visibility and reputation, something that is even more important with the increasing global competition and environment of international rankings (De la Poza *et al*., 2021; Irungu & Liu, 2024). Croatian universities lack a standard methodology for reporting on sustainability to date, something that hinders proper management of sustainability efforts. Additionally, inadequate clearly defined indicators and consistent trends in reporting heighten the challenge of enhancing university rankings, creating the need for more precise reporting metrics.

To ensure a more coherent and structured manner of sustainability reporting in Croatian HEIs, more substantial national support and a policy framework need to be in place to foster consistency and harmonisation with international best practices.

6. Conclusion

The article examines sustainability reporting practices of Croatian universities and ascertains current efforts and possible ways of development. The findings show that while some universities report in accordance with SDGs, the adoption of well-established non-financial reporting frameworks (like GRI, ESRS, IR) is limited. This hinders transparency, comparability and credibility, making it challenging for Croatian universities to be ranked globally for sustainability. Furthermore, the absence of formal policies, strategic frameworks and set sustainability goals compromises the effectiveness of sustainability initiatives.

This study is confined to Croatian universities solely and generalises only to the national HEIs sector. Future research would require the incorporation of qualitative approaches like interviews and surveys of representatives of universities to obtain an improved insight into institutional perspectives and concerns. Additionally wider, cross-cultural comparative approaches would assure additional valuable insights. Finally, inclusion of other Croatian public sector institutions in the future studies could provide an improved overall insight into sectoral sustainability reporting at a national level.

To build on sustainability reporting, future Croatian HEIs activity should concentrate on the following implications:

- Encouraging universities to adopt globally accepted sustainability reporting frameworks (e.g., GRI, ESRS, STARS).
- Promoting integrated reporting approaches encompassing governance, education, research and campus operations.
- Strengthening strategic planning and policy development by establishing clear sustainability goals, measurable indicators and progress-tracking mechanisms.
- Exploring regulatory incentives to increase engagement in sustainability reporting, particularly among private universities.

Addressing these challenges could position Croatian universities as sustainability leaders, improve institutional accountability and align them with global higher education sustainability trends. Future research comparing Croatian universities with institutions in countries with established sustainability reporting frameworks could provide further insights into best practices and potential policy adaptations.

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