Haute Ecole

Groupe ICHEC – ECAM – ISFSC

Enseignement supérieur de type long de niveau universitaire

An analysis of the sustainability practices of a business school based on the 17 Sustainable Development Goals

Case study: ICHEC Brussels Management School

Mémoire présenté par :

Camille ALEXANDRE

Pour l'obtention du diplôme de :

Master en sciences commerciales

Année académique 2019-2020

Promoteur :

Brigitte HUDLOT

Boulevard Brand Whitlock 6 - 1150 Bruxelles

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'All the Sustainable Development Goals come down to education...'
Malala Yousafzai, 2015

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List of abbreviations

BS	Business school
BSIS	Business School Impact System
COP	Conference of Parties
CSR	Corporate Social Responsibility
ESG	Environmental, Social and Corporate Governance
EU	European Union
GRI	General Reporting Initiative standards
GHG	Greenhouse gas
HEI	Higher Education Institution
HLPF	High-Level Political Forum
MDGs	Millennium Development Goals
OWG	Open Working Group
PRME	Principles for Responsible Management Education
SAQ	Sustainability Assessment Questionnaire
SD	Sustainable Development
SDGs	Sustainable Development Goals
STARS	Sustainability Tracking, Assessment Rating System
UNCED	United Nations Conference on Environment and Development
UNCSD	United Nations Conference on Sustainable Development
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
WCED	World Conference on Environment and Development
WCSD	World Conference on Sustainable Development

GENERAL INTRODUCTION

The production of this thesis is delivered in the context of the Master's in Management Sciences at ICHEC Brussels Management School. Throughout our studies at ICHEC, we have acquired basic knowledge and experience (i.e. projects and internship) in management and have learned to analyse the socio-economic, cultural, human and ecological environment to which we are confronted every day. Our choice of these studies was motivated by learning the principles of management to enter the job market with a sufficient baggage of hard skills.

Today, we are working in the sales department of a multi-national company that produces fast-moving consumer goods destined to retailers, both for supermarkets and proximity stores. We have been in contact with this business for a couple of months and have learned that companies are willing to change towards a more responsible behaviour. A recent observation is that leading businesses are ready to contribute to sustainable development and strive to make a positive impact by reducing their footprint wherever they can. Unfortunately, these changes and innovations are very slow to be implemented because of the complex, often outdated, systems (i.e. legal and commercial regulations, complex decision-making processes, administration, hierarchy, etc.) that restrain them. Consequently, the expected changes do not occur fast enough in the market, and the shift to alternative models for capitalism does not occur according to most conscious citizens.

We are pointing this out because we have a background in management education and have never been confronted with any of these challenges before. This has made us question our responsibility towards society and the environment. If current systems are too complex, they may be too old and need a new generation to reinvent them in line with the global trends of 2019.

The first months of 2019 have been marked by the global movement 'Claim for Climate' launched by Greta Thunberg, the sixteen-year-old Swedish climate activist. Thunberg was named 2019 'Person of the Year' by Time for launching an environmental campaign in mid 2018 that has since become a global movement.

Hence, it all starts with educating future generations of graduates so that, asides from acknowledging the growing climate crisis, they can be aware of different models that exist for driving business and nurturing sustainable development in their daily work and personal lives.

Motivation of the subject

We have always had a personal interest in Corporate Social Responsibility (CSR) strategies in the organizational environment. CSR is a very broad term that allows us to study different sub-topics that fascinate us, in particular sustainable development, education, and the well-being of individuals. Because of these various interests, we looked for a way to analyse them in a logical way and following a common thread.

During our bachelor years at ICHEC, we did not follow a program with a special focus on sustainable development. Nevertheless, in several courses, students were encouraged to reflect on the new challenges facing eroded economic and business models. Subsequently, in our master year, the more specialized nature of the program led us to a real confrontation with actual trends and needs. For example, as part of our '*international marketing*' class, taught by Marisa Muninger, we entered a competition (L'Oréal Brandstorm Competition) in which we developed an inter-connected bulk distributor for hygienic products in order to reduce the company's packaging.

Funny enough, the first time we heard about the United Nations (UN) Agenda and the Sustainable Development Goals (SDGs), we were taking the Sulitest[1] in the '*CSR and Ethics, business ethics and sustainability*' course given by Coline Ruwet. The Sulitest is a platform that has been designed to "support expanded sustainability knowledge, skills and mindset that motivate individuals to become deeply committed to building a sustainable future and to making informed and effective decisions" (Sulitest, 2016). Universities are trying to encourage their students to take this test because they are convinced that all current and future decisionmakers must improve their knowledge on sustainable development in order to build a sustainable future (Sulitest, 2016).

Consequently, we began to read about the SDGs and what it would mean if they were integrated into our direct environment through the right strategies. All the while, we thought of an organization that could benefit from such an operation. As a result, ICHEC Brussels Management School seemed to be the most logical choice for our case study because of its accessibility and our direct involvement as a student.

[1] The Sulitest was conceived at the UN Conference on Sustainable Development (Rio, 2012) on the basis of the commitments made by the signatories of the Higher Education Sustainability Initiative (HESI). The test went through an experimental phase for a couple of years, then in 2016, at the UN Environmental Assembly, an official version of the platform was presented. It contains questions aligned with the 17 SDGs of the Global Agenda, and includes tools and initiatives (Sulitest, 2016).

In this thesis, we intend to measure the SDGs against the sustainability practices that are in place in a management school. The first question we could ask ourselves is why do we compare the two practices and what are the aims of such a crossover? Primarily because the SDGs are considered a hot topic in our society, and because it will be useful to understand the strengths and weaknesses of the institution regarding these goals. Then, it will encourage collaboration and increase staff and student awareness of other opportunities and challenges.

In addition to this, since the beginning of our studies at a management school, we have always wondered what could be improved in terms of the sustainability strategy. Therefore, we take this opportunity to deepen our questionings and interests on a subject that inspires and motivates us. Also, with the right follow-up of our analysis and concrete implementation of ideas, this research will give ICHEC the opportunity to improve its sustainable behaviour.

Objectives

The objective of this thesis is to underline the importance of sustainable behaviour in the academic sector that is responsible for the education of the future actors of our civilization. Indeed, the academic sector, and more specifically higher education, currently needs to put sustainable development at the forefront because of the great urgency that has been given to social and environmental issues in recent years. The framework we would like to use to analyse the current situation of a higher education institution are the 17 Global Goals of the UN Agenda 2030.

Our comparative research will be conducted with the aim of implementing the SDGs (GRI & UNCG, 2017) in the sustainability strategy of ICHEC Brussels Management School.

If this research is the start of a further analysis and construction of the sustainability strategy of ICHEC, it will have an added value for multiple stakeholders: ICHEC Brussels Management School will benefit from an improved visibility on sustainability (regarding social responsibility impact and objectives) and will raise awareness among students, staff, alumni, companies, etc.

Future generations of students are more concerned about the sustainable practices of a higher education institution because of their greater awareness. Thus, they will take them into account when choosing for their future learning environment.

From a personal point of view, this project will considerably enrich our knowledge and experience in the field of sustainability. We are convinced that it will open up new perspectives and that it will have a role to play in our future career choices.

Research question and structure

In order to formulate the research question as accurately as possible, we focused on the key concepts we wanted to identify and address. In this thesis we will try to answer the following question:

> How does ICHEC Brussels Management School contribute to the SDGs today?
>
> And how does ICHEC perform versus other business schools on this particular subject?

Therefore, this work can be divided into two parts. On their turn, the parts will consist of different chapters linked to the key concepts of our research.

The first part aims to define corporate social responsibility and the SDGs. It also uses both concepts to understand the higher education sector, and in particular management institutions.

The second part consists of comparing the state of the art of ICHEC Brussels Management School with what has already been done by other Business Schools in terms of sustainability. These practices will be analysed and mapped by using a measurement tool built on the SDGs and their targets.

PART I: LITERARY REVIEW

The literary review will be divided into three parts that will each concern a key concept related to our research.

In the first chapter, we will explain and define the concept of Sustainable Development. From there, we will be able to elaborate on the 17 Sustainable Development Goals that have agreed on by the United Nations in September 2015.

Then in the second chapter, we will consider and analyse the concept of Corporate Social Responsibility as a practice that has become majorly associated with Sustainable Development and integrated in the strategies of almost every organisation and institution during the past couple of years. From there, the objective is to explain what University Social Responsibility is. Understanding USR will bring us to the third part of the literary study.

In fact, the third chapter, will be an analysis of the academic sector. We have chosen to contain our analysis within the higher education institutions. We will identify the stakeholders tied to the HEI and the role and mission that they have in our society. On top of that, in this chapter we will try to focus more on Business Schools, and their commitment to sustainable development.

CHAPTER 1: SUSTAINABLE DEVELOPMENT

In our first chapter we help the reader understand the concept of sustainable development, its origin and its different variations depending on the context in which it is used (i.e. from sustainability to sustainable strategy). Then, in the second section, we will focus on the 17 Sustainable Development Goals of the UN Agenda 2030 by providing a historical background, presenting the link between the three dimensions (Harris *et al.*, 2000) and the global goals. At last, the chapter concludes with an overview of a framework that has been developed by the GRI and the UN Global Compact and is being used as a measurement tool by companies and organizations.

1.1. Concept of Sustainable Development

Before associating development with 'sustainability', the term 'development' was used in the context of economic growth and considered as the solution to drive the profit and production of nations. As a result, in the post war period, a large number of declarations and assemblies (such as the WCED in 1983) were held in the name of 'development' by the UN in order to alert to social and environmental failures (Assumpçao, 2018). During these years, the understanding of the term had to change, because its negative results gradually brought hunger, poverty, inequality, injustice, environmental degradation and climate change into development. At that time, different measures were created in order to link specific development issues with indicators other than economic growth. For example, economists created the Human Development Index (HDI) to assess a country's development in terms of people's life expectancy, their education and per capita income (UNDRP, 2018).

As a consequence, a further extension of the concept of development was given and, rather than referring to economic growth only, the emphasis was also placed on the environmental and human conditions. For the first time, the concept was associated with sustainability, a term that encompasses both longevity and resilience, and also incorporates the need to balance environmental, social, and economic considerations in decision-making (Assumpçao, 2018; Amaeshi, Muthuri & Ogbechie, 2017).

In the studied literature, sustainable development and sustainability have been defined and explained by many. For instance, Ashford (1995) states that "its goal is to achieve economic and social development in ways that do not exhaust a country's natural resources". For Mintzer (1992), sustainable development implies "economic growth together with the protection of environmental quality, each reinforcing the other". In his opinion, this form of development requires a stable relationship between human activities and the natural world to maximize its efficiency and guarantee the same quality of life for future generations (Mintzer, 1992). A comparison of the different interpretations of Ashford, Mintzer and others, shows that they all start from a common

definition of sustainable development that was given in the Brundtland report (1987) following the World Commission on Environment and Development in 1983.

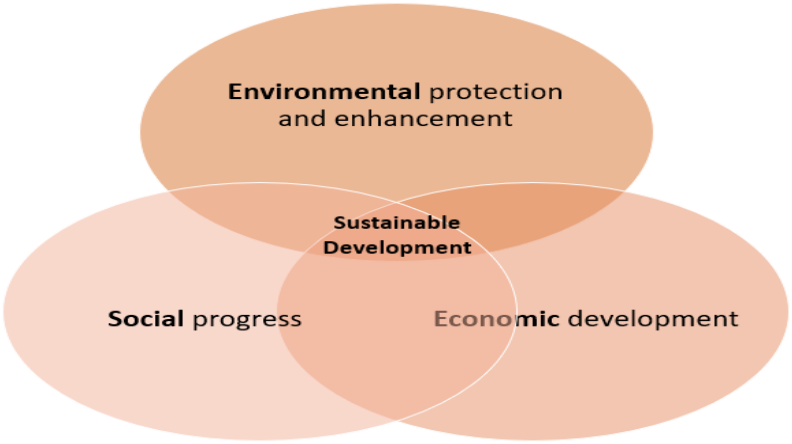
In 'Our Common Future' (1987), sustainable development is defined as an ethical standard and as "The development that meets the needs of the present without compromising the ability of future generations to meet their own needs." (WCED, 1987, p.45). This definition englobes both meeting the needs of present society in the current environment and meeting the needs of future societies in the future environment.

In recent months, a shift in the meaning and urgency of the concept has been observed with global strikes and major voices expressing their growing concern about climate change. The most recent example is that of Greta Thunberg, a sixteen-year-old Swedish environmental activist, whose campaign on climate change gained international recognition and resulted in her part-taking at the UN Climate Action Summit in New York last September 2019. On top of this, the entire population is increasing while facing a decline in the availability of natural resources to meet human needs (Mensah, 2019).

All of the above explains why sustainable development has taken on a whole new importance today.

Now that sustainable development is understood using a variety of interpretations, we can agree with J. M. Harris *et al*. (2000) on the fact that sustainable development covers three interconnected dimensions: the environmental dimension, the economic dimension and the social dimension. According to the literature reviewed, these core elements are crucial to the well-being of individuals in societies (UNDP, 2015) and have been presented in multiple diagrams. Many of them have different phrases, but all have the same interpretation and the same outcome, namely the interconnectedness between them. As an illustration, we have chosen to take the diagram of the Foundation of Democracy and Sustainable Development (Westall, 2017), among others, because of the clear link that brings the dimensions together, in the middle (see Figure 1).

Figure 1: Sustainable Development diagram



Source: A. Westall, "What is Sustainable Development", FDSD (2017).

The first dimension is **social progress**, which can also be called social equity (Agenda 21, 1992), since it refers to the right people to benefit equally from environmental and societal resources. When we consider a socially sustainable system, it means that the system is made up of distributive equity, adequate provision of social services, such as health, education and gender equality, as well as political accountability and participation (Harris, 2000).

Second, **economic development** and economic justice (Agenda 21, 1992) is the capacity of all individuals and states to create and gain wealth. As a consequence, economic development follows. For Harris (2000), an economically sustainable system must be able to produce goods and services on a continuous basis in order to maintain "manageable levels of government and external debt, and to avoid extreme sectoral imbalances that are damaging agricultural and industrial production" (Harris, 2000).

The third dimension, namely **environmental protection** and enhancement consists of emphasizing the responsibility that mankind has over nature. According to Agenda 21 (1992), our presence on Earth is an environmental injustice and, therefore, "all of man's activities have to be controlled in order to protect the environment". For Harris (2000), an environmentally sustainable system has to maintain a stable resource base by "avoiding over-exploitation of renewable resource systems or environmental sink functions, and depleting non-renewable resources" (Harris, 2000) in order to invest in adequate substitutes. Such activities involve maintaining biodiversity, a stable atmosphere, and the well-functioning of other ecosystems.

Thus, it could be said that these dimensions are interwoven in such a way that without environment there is no society, and without society there is no economy. A perfect example of this interlinkage is climate change. Climate change is an environmental threat that has social and economic consequences (Amaeshi, Muthuri & Ogbechie, 2017).

1.1.1. What is sustainability?

Today, when we talk about sustainable development or sustainability, we often forget the difference between these terms, and their meaning is mixed up. Even though their definitions are very close, it is important to define the two and consider them as two distinct terms. Sustainability is the state of an activity, whereas sustainable development refers to the process of achieving that state and is the starting point of sustainability (Mensah, 2019).

Based on the literature reviewed, we observed that it may be easier to define and identify unsustainability than sustainability (Harris, 2000).

For Ben-Eli, sustainability is the "dynamic equilibrium in the process of interaction between population and carrying the capacity of its environment in a way that the population can develop to express its full potential without affecting the environment of which it depends" (Ben-Eli, 2015).

For Johnston *et al.* (2007), sustainability simply implies that a given activity or action can be continued indefinitely. When considering the environmental field, this is not particularly helpful as there are many highly damaging practices that can be sustained. Many people have argued that ecosystems will adapt to the changes we inflict upon them over time. According to Johnston *et al.* (2007), this can be described as "a perverse depiction of a sustainable future world but one to which some nonetheless cling tenaciously".

Sustainability can also be studied through five different domains (i.e. five sustainability principles) that have been identified by the author Ben-Ali (2005). These areas are the following;

- The material domain lacks predictability and ensures that the flow of resources within the economy is as non-declining as physical laws permit. For example, it involves striving to achieve the highest resource productivity or the amplification of performance in each cycle of use (Ben-Ali, 2005).
- The economic domain suggests the adoption of an appropriate accounting system to guide the economy, one that is fully aligned with the planet's ecological processes and that reflects true and comprehensive pricing. For example, an operational implication could be to incorporate a measure of human well-being and development into economic calculations (Ben-Ali, 2005).
- The domain of life is a principle that is based on maintaining the essential diversity of all forms of life in the biosphere. One example is the harvesting of species solely for their regenerative capacity (Ben-Ali, 2005).
- The social domain relies on maximizing degrees of freedom and on the "potential self-realization of all humans without any individual or group adversely affecting others" (Ben-Ali, 2005). This means respecting the personal freedom and self-realization of each individual, and thus fostering tolerance in order to stimulate social interactions (Ben-Ali, 2005).

- The spiritual domain concerns the recognition of seamless dynamics and energies that link the "outer reaches of the cosmos with the solar system and our planet in its biosphere". This includes all humans. It is important to recognize the universal ethics that guide human actions. For instance, the spiritual domain seeks to understand and fulfil humanity's function in the Universe (Ben-Ali, 2005).

We have studied different definitions and perspectives on sustainability, but it is important to take one step further in order to get the right picture of the use and meaning of this term. For this reason, we will introduce the concept of sustainability strategy, which takes into account the strategic aspect.

1.1.2. What is a sustainability strategy?

For any project, activity, or plan you want to carry out, a strategy is needed. We can refer to strategy within the corporate sphere, but it goes further than this, and also affects our personal life, in which we often have to make 'strategic' choices.

For this thesis, we will only talk about corporate strategy, which in our view englobes the concept of sustainability strategy.

To begin with, a growing number of companies around the world are voluntarily adopting and implementing a broad range of sustainability practices in response to emerging challenges and stakeholder expectations across the environmental, social and governance (ESG) domains. These domains will be mentioned below (cfr. Chapter 2, Part 1). In doing so, companies attempt to integrate sustainability into their strategy, business models, organizational processes and structures (Eccles, Ioannou and Serafeim, 2014).

To underline the importance of sustainability in business, we would also like to mention the definition that the International Institute for Sustainable Development published (1992): "For the business enterprise, sustainable development means adopting business strategies and activities that meet the needs of the enterprise and its stakeholders today while protecting, sustaining and enhancing the human and natural resources that will be needed in the future" (IISD, Deloitte & Touche, 1992).

Besides, any corporate or organizational strategy must be built on a set of priority actions and provide a framework that focuses investment, drives performance and engages internal and external stakeholders. Wilson *et al.* (2007), define strategy as a long-term approach based on a shared vision to achieve defined targets and priorities.

According to Hardyment (2015), a good strategy is based first on identifying the most important issues for the company, as well as for its stakeholders, then on deciding to focus only on the most important ones, and finally on tackling them. Secondly, a good strategy is unique to the company and recognizes its specific strengths and culture. For Hardyment (2015), the results of a well-thought-out strategy can help the company to: build buy-in and credibility amongst colleagues, direct resources and investment to the most important areas, engage external stakeholders in a meaningful dialogue, and drive performance. Numerous companies and organizations have begun to address sustainability issues as part of their strategies and to publish reports on their non-financial impacts. Indeed, developing a sustainability strategy can provide a framework for reviewing and adjusting their activities in line with their sustainability ambitions, and it allows companies to differentiate themselves from their peers.

The conclusion of the first part of chapter 1, part 1, is that, for the United Nations (2019), sustainable development is the guiding principle for achieving long-term global development. It consists of three pillars: economic development, social development and environmental protection (UN, 2019). These objectives should be considered equal in order to be mutually reinforcing (Comhar, 2002). Hence, for Amaeshi *et al.* (2017), sustainability strives to ensure the integrity of this existing interdependence, a conception around which the UN Sustainable Development Goals are articulated.

However, these dimensions concern very different layers of our society. Consequently, each dimension of sustainable development must be measured using specific indicators and measurement tools (Harris, 2000). We will not further elaborate on these tools in order to focus on the union of objectives. The starting point for this union are the Sustainable Development Goals.

1.2. The Sustainable Development Goals of Agenda 2030

In order to contextualize the Sustainable Development Goals, it is important to begin this section with a brief explanation of the historical events that led to their adoption by the international community in 2015.

1.2.1. Historical background on the SDGs

In the Charter of the United Nations (1945) the main priority was to “achieve international co-operation in solving international problems of a social, cultural, or humanitarian character, and in promoting and encouraging universal respect for, and observance of, human rights and fundamental freedoms” (UN, 1945).

Today, when it comes to improving people’s well-being, this priority still holds the same expectation of how to improve it. Opinions have shifted and, today, most countries consider sustainable

development as an essential element in effectively promoting prosperity, economic opportunity, social well-being, and environmental protection (United Nations, 2019).

For this reason, development is promoted through various channels and functions of the UN (Fukuda-Parr, 2018). One of these is to share a clear vision and set of priorities. For instance, by adopting successive agendas since the 1960s, the UN has been able to set global development objectives (UN, 2018).

- Stockholm Declaration

In 1972 the first UN Conference on the Human Environment was held in Stockholm, Sweden. Nations addressed for the first time the issue of man's global impact on the environment, and this resulted in the *Declaration of the UN Conference on Human Environment* (1972), which contained 26 basic principles concerning environment and development. The conference also produced an *Action Plan for the Human Environment* (1972) with recommendations on six important issues, including natural resource management, human settlements and educational and social aspects of the environment, among others (Handl, 2012).

- Brundtland Commission

In 1983, during the WCED, chaired by Mrs. Gro Brundtland, the concept of sustainable development was addressed with greater interest and depth than before. In fact, after discussions between the involved countries on the lack of alignment and links between environmental goals and development goals, the concept took on its full meaning because it brought the two together. Consequently, in the official report '*Our Common Future*' (1987), which was published in the following years, an official definition of sustainable development was featured and was acknowledged worldwide (WCED, 1987).

- UNCED, Earth Summit

Twenty years after Stockholm, the second global environmental conference took place in Rio de Janeiro, Brazil. The Rio Earth Summit (1992) resulted in the adoption of *Agenda 21* and *The Rio Declaration on Environment and Development.* The Agenda for the 21st Century is a non-binding action plan that was voluntarily developed by the UN and national governments. This plan of action is intended to be followed by all UN organizations, governments and major groups in all areas where humans have an impact on the environment (UN, 2019).

In addition, during the UNCED (1992), a convention addressing the impact of global warming was opened for signature: the *UN Framework Convention on Climate Change*. The UNCCC was adopted in 1994 with more than 190 signatory parties and was the first step towards tackling the issue of global warming in the form of a binding commitment. It then led to the creation of two international agreements that have become important references with regards to the reduction of GHG emissions. The *Kyoto Protocol* (1997) was introduced at the COP3 in Japan and, the *Paris Agreement* (2015) was negotiated and adopted at COP 21 (UN, 2019).

- World Conference on Sustainable Development

The Millennium Development Goals were defined by the Secretary-General and a core group of international officials (Fukuda-Parr, 2018) in the Millennium Declaration (2000), which was adopted at the WCSD in Johannesburg (UN, 2019). They were presented as a set of eight global objectives containing quantitative and time-bound targets that countries committed themselves to achieve between the years 2000 and 2015 (Fukuda-Parr, 2018) (see Table 1). For 15 years, they have been the guidelines for national and international action to combat poverty, provide access to water and sanitation, reduce child mortality, and improve maternal health (UNDP, 2019).

Table 1 : The Millennium Development Goals

MDG 1	**Eradicate extreme poverty and hunger**
MDG 2	Achieve universal primary education
MDG 3	Promote gender equality and empower women
MDG 4	Reduce child mortality
MDG 5	Improve maternal health
MDG 6	Combat HIV/AIDS, Malaria and other diseases
MDG 7	Ensure environmental sustainability
MDG 8	Global partnership for development

Source: Sachs. (2012). From Millennium Development goals to Sustainable Development Goals.

The MDGs have taken previous initiatives of global goals to a new level because they have been presented as a comprehensive set of priorities and command more authority. The MDGs have also drawn more attention because of the issue around which they were built. This issue concerned "meeting basic needs of people and ending extreme poverty" (Fukuda-Parr, 2018). Although the results of the MDGs have been relatively positive, and even proclaimed as a success by the UN (Fukuda-Parr, 2018), they have mostly addressed poverty-related issues. For this reason, the rather 'narrow' agenda has attracted a range of criticisms and led to the development of a broader agenda.

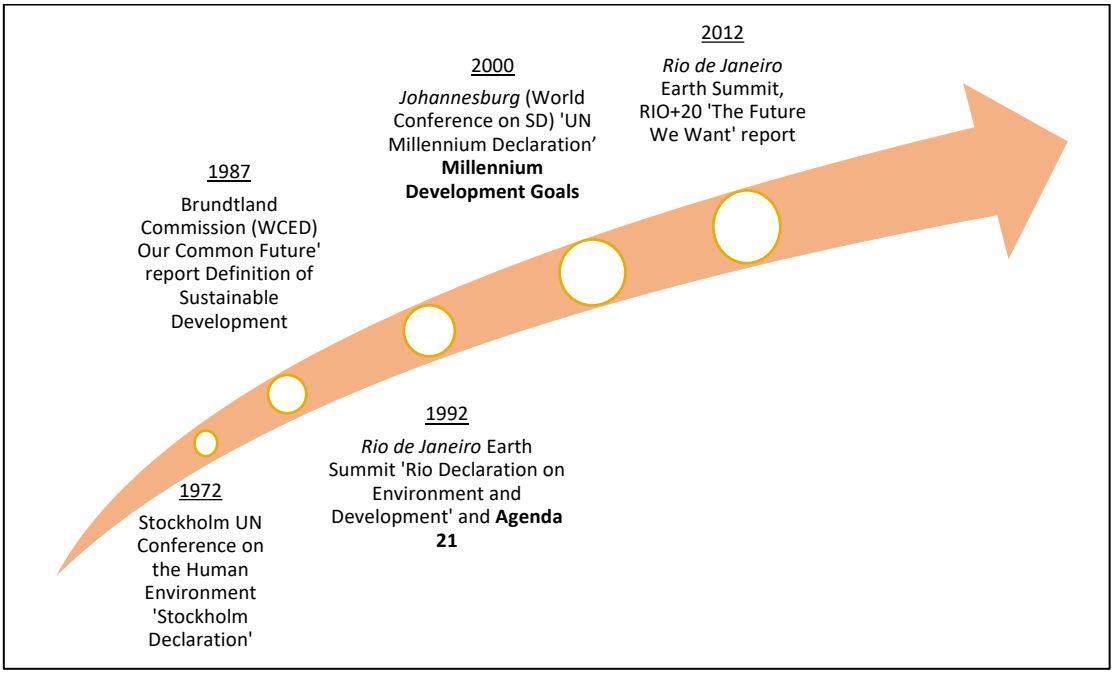
- Rio +20

In 2012, as the MDGs approached expiry, Member States decided at the UNCSD in Rio to develop a new set of goals to succeed the Millennium era. Thus, they began to work on a post-2015 development agenda, and adopted the *Future We Want* (2012), a declaration on sustainable

development and a green economy in which their willingness to negotiate and adopt internationally agreed Sustainable Development Goals was expressed (UN, 2019).

For further illustration, we have created a visual timeline in the form of a summary of the most important United Nations conferences (briefly described above) (see Figure 2).

Figure 2: Summary timeline of UN Conferences



Source: Fukuda-Parr, S. (2018). Sustainable Development Goals: The Oxford Handbook on the United Nations.

1.2.2. The 17 Sustainable Development Goals

In September 2015, the 193 Member States came together at the UN General Assembly in order to approve the new agenda: *Transforming our World: The 2030 Agenda for Sustainable Development (2015).* The 17 SDGs (also referred to as the Global Goals) were formally adopted as part of this new agenda and address the world's most urgent sustainability challenges. Their aim is to create a better future for all (Haruyoshi, 2018; GRI & UNGC, 2017).

Each year, the 2030 Agenda is reviewed during the High-level Political Forum on Sustainable Development (HLPF). This forum has been established as a central platform in order to carry-out a follow-up at a global-level. In accordance with Agenda 30 (Article 47), Member States have agreed to conduct voluntary reviews. The last HLPF has been held in July 2019 and was overseen by the General Assembly and the Economic and Social Council of the UN (UN, 2019).

The SDGs differ from the MDGs on two levels. Firstly, the scope of the priorities addressed is much broader and extends beyond basic needs issues (such as poverty-related issues) to also focus on employment and economic growth (Fakuda-Parr, 2018). Secondly, while the MDGs were formulated without public debate (Fakuda-Parr, 2018), the negotiations for setting up the SDGs took place in an Open Working Group (OWG) with the massive participation of multiple stakeholders. This multi-stakeholder process contributed to the production of a complex agenda with 17 goals divided into 169 targets that can be defined by 232 indicators (Fakuda-Parr, 2018) (see Table 2).

According to Ban Ki-Moon (2015), former Secretary-General, the goals are a "shared vision of humanity and a social contract between the world's leaders and the people. They are a to-do list for people and planet, and a blueprint for success." (Ban Ki-Moon, 2015).

Table 2 : The Sustainable Development Goals of the 2030 UN Agenda

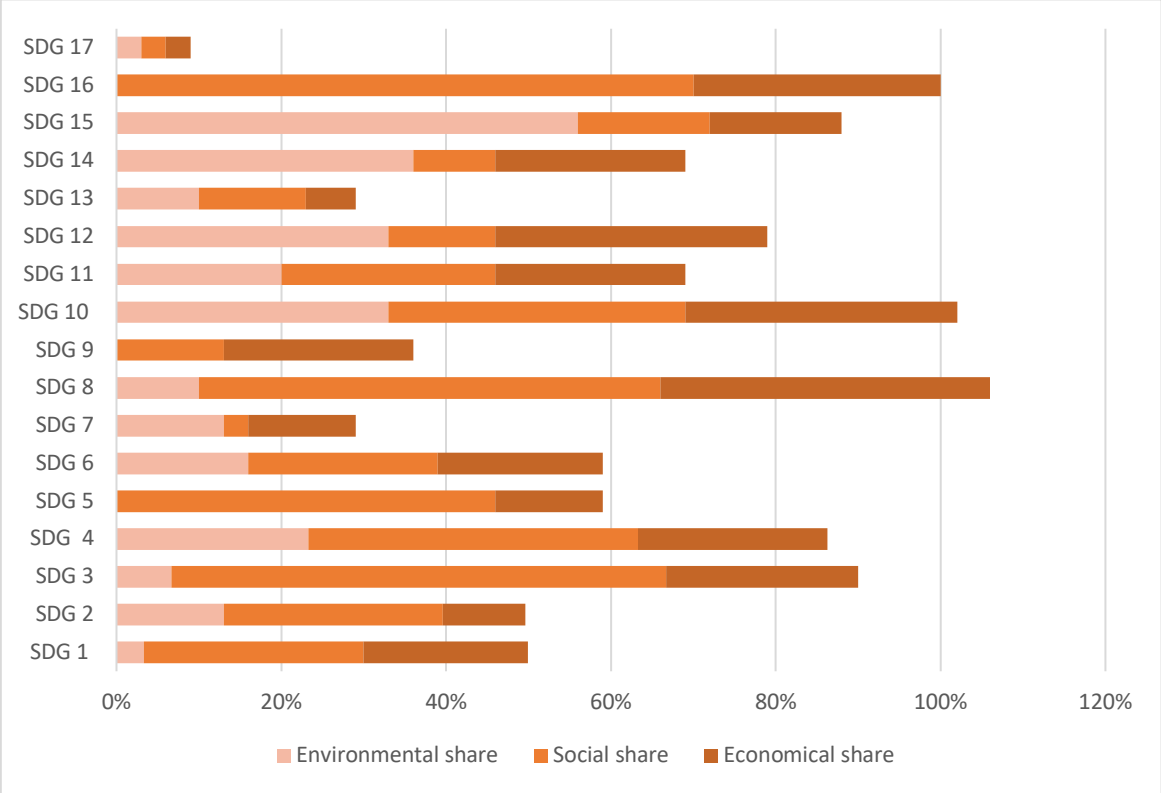
Goal 1	**End poverty in all its forms everywhere**
Goal 2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Ensure healthy lives and promote well-being for all at all ages
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5	Achieve gender equality and empower all women and girls
Goal 6	Ensure availability and sustainable management of water and sanitation for all
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation
Goal 10	Reduce inequality within and among countries
Goal 11	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12	Ensure sustainable consumption and production patterns
Goal 13	Take urgent action to combat climate change and its impacts
Goal 14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15	Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17	Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development (Finance, Technology, Capacity Building, Trade

Source: United Nations. (2015). Transforming our world: The 2030 Agenda for Sustainable Development.

As mentioned in the given definition (cfr. 1.1.), sustainable development can be interpreted according to three different dimensions: the economic, social and environmental dimensions. These dimensions have been integrated to varying degrees in the 17 SDGs. According to Körösi (2014), for the majority of actors who have agreed with the SDGs, it is difficult and challenging to adapt to this three-dimensional approach because their focus on sustainable development has often been on only one dimension at a time.

In the following Figure (Figure 3), we can see how Körösi (2014) broke down the 17 SDGs according to their respective environmental, social and economic shares, considering their specific targets and mobilized resources.

Figure 3: The 17 SDGs according to the three dimensions of sustainable development



Source: C. Körösi, "The three dimensions of sustainable development and SDGs", United Nations (2014).

Hence, Figure 3 demonstrates that the SDGs were designed according to the three-dimensional approach (taking into consideration the environmental, social and economic shares) of sustainable development.

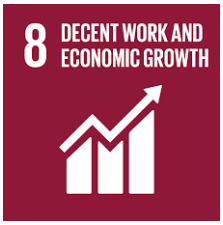
SDG 17 to '*Strengthen the means of implementation and revitalize the global partnership for sustainable development*' is seen as an instrumental goal aimed at creating an enabling environment and conditions favourable to the implementation of the other 16 SDGs (GUNi, 2018). Therefore, it

can be observed that the 17th SDG is less relevant in the three-dimensional approach of Körösi (2014) as it concerns global partnerships that have an impact on the goals and their achievement.

An important factor to consider with the SDGs is that they have been taken one by one and defined by a number of detailed targets. Each SDG *per se* could be defined as a fairly broad objective, and the aligned targets are therefore the elements that contributors seek to work on. Arguably, it is these targets that make the integration of SDGs into a sustainability strategy or business strategy quite challenging.

To illustrate the complexity of these targets, we will look at those set for SDG 8, which promotes decent work and economic growth (see Figure 4).

Figure 4: Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



8.1. Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.
8.2. Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value added and labour-intensive sectors.
8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.
8.4. Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead.
8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
8.6. By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7. Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
8.8. Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
8.9. By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
8.10. Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all
8.11. Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries
8.12. By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization.

Source: UNDP. (2015). Goal 8, Decent Work and Economic Growth.

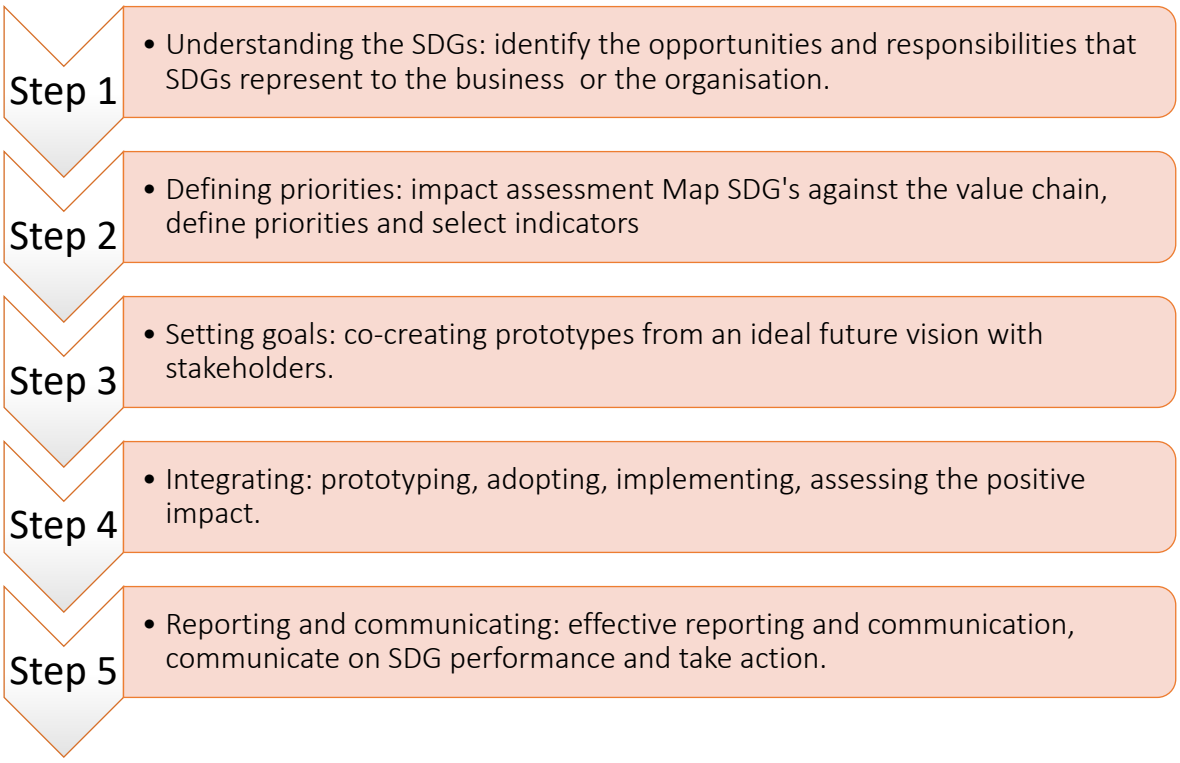
When reading through the above targets, it seems clearly more complicated to work towards achieving the eighth goal, if one imagines having to meet all twelve of them.

For each SDG, between ten and twenty targets have been set. The complete list of targets per SDG can be found in the appendixes.

1.2.3. Introducing the framework of the SDG Compass

The SDG Compass (2015) was developed by three organizations: the United Nations Global Compact, the organization of the Global Reporting Initiative and the World Business Council for Sustainable Development. It was primarily aimed at large multinational enterprises to align their business strategies with SDGs, to understand the relevance of SDGs to their business, and to learn how to set up monitoring and reporting systems (Wiman, A. *et al.,* 2017). The Compass also helps them measure their level of contribution to the 17 objectives. It is designed as a five-step guide that companies can follow based on their core business strategy and their past sustainability achievements (see Figure 5). However, the SDG Compass is not just for multinationals; in fact, it has also been widely used by small and medium-sized enterprises and other organizations that want to contribute to the SDGs in their own way.

Figure 5: The five-step framework to align SDGs with a business strategy



Source: Temmes *et al*. (2017). The SDG Compass, a global value tool showcase.

We selected the SDG compass among other existing frameworks in order to conduct the higher education institution's strategy because it was developed by a world-renowned organization. In our case, we will use the first three steps of this framework. In addition, in chapter 2, part 2, we will discover the Corporate Social Responsibility (CSR) measurement tools that guide businesses through similar steps in developing a socially responsible strategy. In our view, this shows the close interlinkage between SDGs and CSR, as well as the importance of understanding both concepts.

CHAPTER 2: CORPORATE SOCIAL RESPONSIBILITY

In order to understand how the social responsibility of a university has gained importance and led to the development of a sustainability strategy, we have brought our attention to the concept of CSR in the first section of this chapter. In this part, we define CSR, provide an insight on the globally acknowledged standards and tools, and explore the strategy alignment with the UN's SDGs. Then, in the second section of the chapter we will introduce the concept of University Social Responsibility (USR), considering it a key element of a higher education institution's strategy.

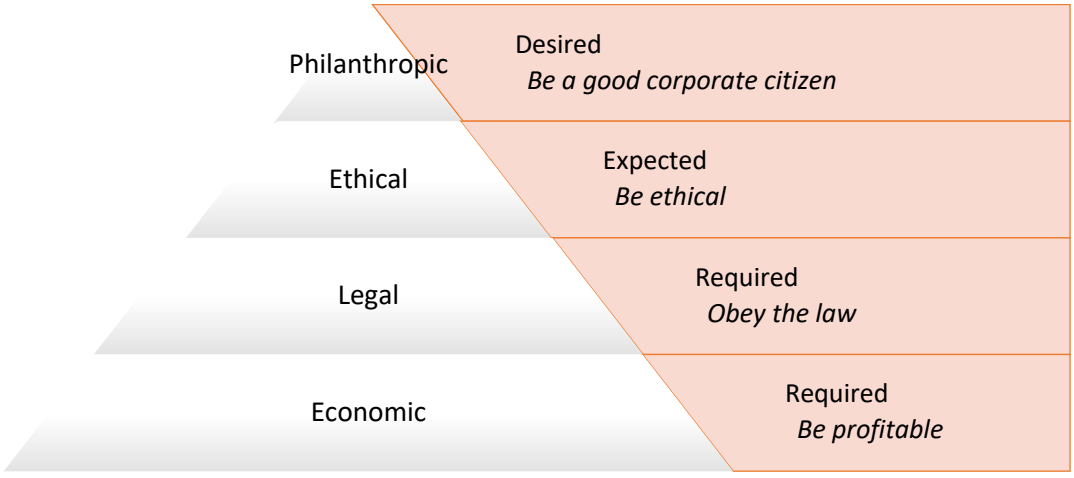
2.1. Corporate Social Responsibility

2.1.1. Origins and definition

The term corporate social responsibility was introduced following observations made by A. B. Carrol in the early 1970s regarding unethical issues in corporations (Haruyoshi, 2018). Carroll developed a CSR framework (Carroll, 1996) taking into account **four** major components, namely the ethical, legal and economic responsibilities expected by society, as well as a component desired by society.

Globally, organizations have used and currently use Carroll's framework as a reference to meet their social responsibilities

Figure 6: Carroll's Pyramid of Corporate Social Responsibility



Source: A. B. Carroll. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders.

The pyramid (see Figure 6) is built on the foundation of economic profit because this is usually the first aim of a corporation. Moreover, profitability means ensuring the survival of the organization and benefits society in the long-term.

The second layer concerns the legal compliance with official laws and regulations. Above this come the ethical duties that a corporation must respect.

The first three first are responsibilities 'expected' by society. It is only at the top of these that the author places the philanthropic responsibilities that are 'desired' but not necessary.

Naturally, Carroll (1996) is not the only one to be cited as a reference when it comes to social responsibility. For Filho et *al*. (2010), CSR is defined as the ethical, transparent and voluntary interaction of a company with its stakeholders. Social responsibility has a role in creating shared value between businesses and society. It can be used to promote the integration of social and environmental concerns into the operational activities of businesses (European Commission, 2010; Porter and Kramer, 2011).

To clarify, Porter and Kramer (2011) were among the first to mention the concept of *creating shared value* (also referred to as CSV), which is about "creating new policies and operating procedures that allow companies to maximize their revenues by also offering benefits to the local communities" (Gatley, 2016). In other words, companies striving to create shared value try to design a management strategy that both increases their business value and transforms the social and environmental implications of processes and operations (Gatley, 2016). Although *creating shared value* and *corporate social responsibility* may appear to be two similar concepts, they do not have the same meaning. CSV has a more business-driven goal that prioritizes profit maximization, growth and business opportunities, whereas CSR focuses on the business impact on the environment and society (Gatley, 2016). As mentioned earlier, CSR has become part of the business strategies that create shared value as a result of the growing environmental and social awareness of businesses in general.

2.1.2. International standards and reporting tools

When it comes to global reporting frameworks, few have been developed but those that are in use have a high adoption rate (ENEL-GRI, 2019). Some of these frameworks, namely the GRI standards,

ISO and the Carbon Disclosure Project[1] (CDP), are helping organizations to make progress towards the 2030 Agenda by:

- Helping them understand their SDG contribution,
- Providing global guidance to achieve the SDGs,
- Helping them identify their performance or business gaps, as an opportunity to improve, collaborate, innovate or gain business advantage,
- Helping them link SDG performance to business performance (ENEL-GRI, 2019).

Today, companies and organizations are addressing social responsibility by using the SDGs as a reference in their corporate communication. Contributing to the SDGs has become a key objective in their strategies. However, prior to this shift, they referred to ISO 26000 and the GRI standards of sustainability reporting. We believe it is important to devote this part of the chapter to the most recognised standards and reporting frameworks, as they have an influence on the evolution of reporting frameworks regarding SDGs. In addition, according to the ENEL-GRI Forum (2019), reporting on the SDGs has led to a shift in business action around new business models. It is important to bear this in mind because if businesses in different sectors align themselves to specific SDGs by developing new business models, it will also have an impact on education. Consequently, we believe that it will also have an impact on management education, since the business models taught in the curriculum will have to be adapted as well. Besides, discussions suggest that certain topics such as the circular economy and supply chains are potential areas for partnership development as a result of SDG reporting (ENEL-GRI, 2019).

We have chosen to introduce and explain two famous reporting tools that have a strong link with the SDGs and that we consider essential to better understand the context of reporting on SDGs: ISO 26000 and GRI.

- ISO 26000

The International Organization for Standardization (ISO) is a non-governmental organization that gathers 162 national standard bodies. Its members are experts who share their knowledge and develop consensus-based and market-relevant International Standards. The organization has published more than 22,000 International Standards that support innovation and provide solutions

[1] The Carbon Disclosure Project (CDP) is an international non-profit organization that has been running the global environmental disclosure system since 2000, measuring and managing the risks and opportunities of companies, cities and states on environmental phenomena such as climate change, water security and deforestation. This was the first platform to link environmental integrity and fiduciary duty, and it is considered as the “gold standard” for environmental reporting (CDP, 2019).

to global challenges related to different industries (technology, food safety, agriculture and healthcare) (ISO, 2018).

In 2010, the ISO published a new international standard that provides guidance on social responsibility: ISO 26000 (or ISO SR). The standard was developed through a multi-stakeholder process with the aim of reflecting the goals and concerns of each stakeholder group (ISO, 2018). It is a 'voluntary guidance standard', meaning that no binding requirements are asked to use it. In other words, it is intended to serve as guidance, not for certification. ISO 26000 is intended for use by businesses, corporations and all types of organizations (hospitals, charities, schools, etc.) that want to contribute to global sustainable development by improving their impacts on their workers, natural environments and communities (ISO, 2018).

The standard highlights seven principles of socially responsible behaviour that an organization should have, which are: "accountability, transparency, ethical behaviour, respect for stakeholder interest, respect for the rule of law, respect for international norms of behaviour and respect for human rights" (ISO, 2010) (see Figure 7).

Considering that ISO 26000 was published 5 years before the release of the UN 2030 Agenda, it would not have been relevant to consider its approach. However, after analysing the content of the standard, it provides recommendations that not only have a positive impact on social responsibility, but also seem to contribute to the objectives of the SDGs. This is due to the fact that the standard has been built from a holistic approach around seven core subjects relevant to each organization. These interdependent topics are then each articulated around a number of more specific issues (37 in total). The subjects are organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues and community involvement and development. Each organization is responsible for identifying the relevant issues that need to be addressed and those that are significant to its stakeholders (American Society for Quality, 2019).

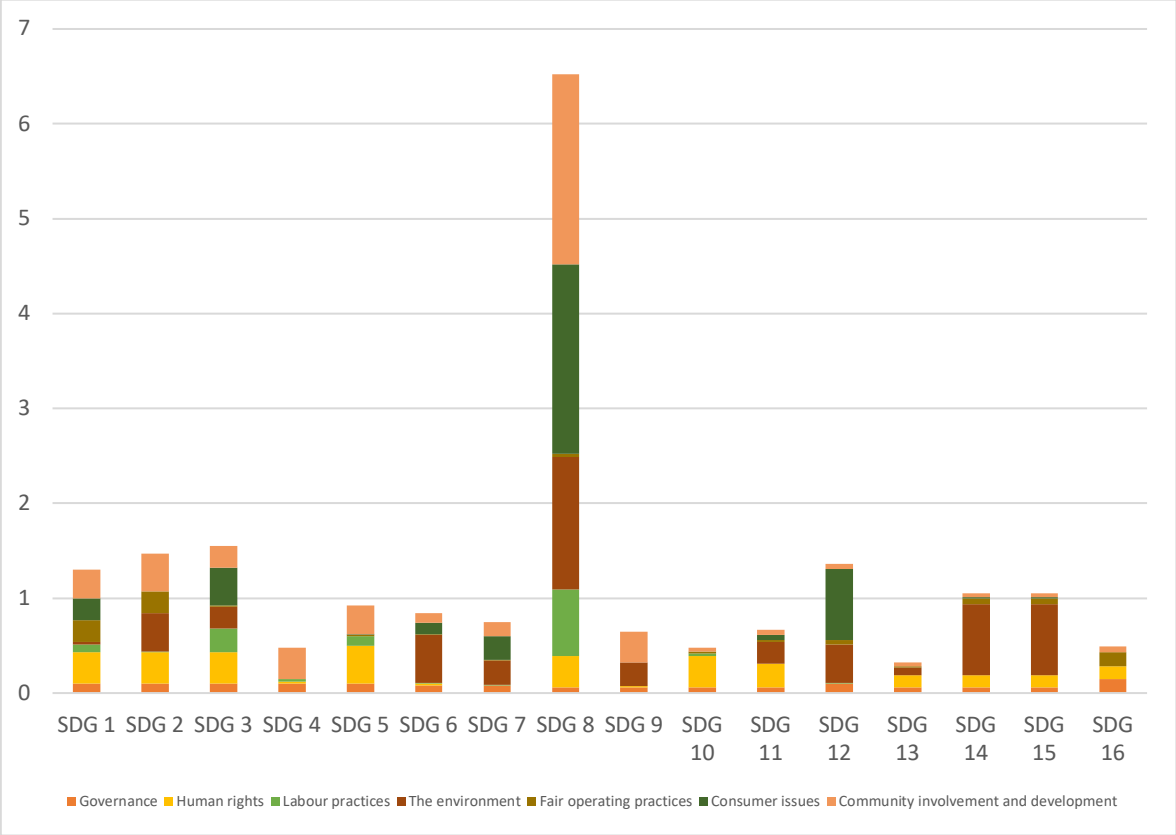
Figure 7: The seven core subjects of SR according to ISO 26 000

Source: ISO. (2018). ISO 26 000 and the SDGs.

To illustrate the contribution of organizations to the 17 SDGs through the use of ISO 26000 and the implementation of its recommendations, we used the results of an analysis that was carried out by ISO in 2018. This analysis considered all references to the first 16 SDGs. The 17th SDG is not relevant in this case and has therefore been excluded from this analysis.

Thus, the following figure shows the seven subjects of ISO 26000 crossed with their possible contribution to the first 16 SDGs (see Figure 8).

Figure 8: Estimation of ISO 26000 's contribution to the SDGs



Source: ISO. (2018). ISO 26 000 and the SDGs.

Based on the above results, we conclude that ISO 26000 might have an impact in contributing to the SDGs (assuming the recommendations are followed). It comes to our attention that one SDG in particular benefits much more than others from the applied standards. The eighth goal, which is to promote inclusive and sustainable economic growth, employment and decent work for all, will be mainly impacted if an organization focuses on consumer issues. For example, if an organization promotes well-being and prevents staff-discrimination, it will positively impact the company's social responsibility and therefore contribute to SDG 8.

After demonstrating the link between ISO and the SDGs, we would like to focus on one last element that relates to the steps described for using ISO 26000 in an organization. Table 3 shows the steps to integrate the social responsibility standard in comparison to the implementation steps of the SDG Compass, mentioned in Chapter 1. This allows us to compare both methods.

Table 3 : ISO 26000 (Clause 7) – Steps to integrate social responsibility versus SDG Compass

	ISO 26000 (Clause 7)	SDG COMPASS
Step 1	Analysis of your performance in relation to the 7 core subjects. Role, impacts, value creation for sustainable development.	Understanding the SDGs: IDENTIFY the opportunities and responsibilities that SDGs represent to the business or the organisation.
Step 2	List of expectations: Create a stakeholder MAP, and list what is expected.	Defining priorities: impact assessment MAP SDG's against the value chain, define priorities and select indicators.
Step 3	Gap analysis: Between current operations and the guidance in the standard (clause 6).	SETTING GOALS: co-creating prototypes from an ideal future vision with stakeholders.
Step 4	DEFINE OBJECTIVES AND TARGETS: Use of stakeholder input, on the long term and on the short term.	INTEGRATING: prototyping, adopting, implementing, assessing the positive impact.
Step 5	INTEGRATE social responsibility: in all relevant parts of the organization.	Reporting and communicating effective reporting and communication, communicate on SDG performance and take action.

Source: ISO. (2018). ISO 26 000 & SDG COMPASS. (2015).

We will examine the differences and similarities between the two approaches.

In fact, while the ISO-way starts its process with an analysis of an organization's performance, the SDG Compass directly brings its focus on the opportunities and responsibilities that the Global Goals could bring to an organization. Thus, the former emphasises a background check to understand the actual 'health' of the organization, whereas the latter takes the external goals that should be integrated into a business and considers them as new opportunities.

For the ISO approach, the next steps are the mapping of stakeholders and their expectations. Although it is also referred to as mapping for the Compass approach, it involves an impact assessment of SDGs in the activity of the organization. These impacts are classified according to two factors: priorities and pre-defined indicators.

The third step, in both tools, is to determine the gap between the situation before and after the use of the guidance. Thereafter, in ISO, they specify to give short- and long-term targets and objectives

set by the insights of stakeholders. Then comes the implementation part of all the above, and it should ultimately lead to the integration of social responsibility in the organization.

If we want to summarize in one sentence: ISO first proceeds with a complete diagnosis of the organization itself and implements the required solutions, whereas Compass is more closely working on the 17 SDGs in its model, hence fitting within the organizations.

As we can see, both frameworks have similar recommendations to integrate their respective goals. For ISO it is social responsibility, and for the Compass it is the SDGs. We will use and build on this four-step model in order to conduct our case study in the second part of our research. As a result, the next steps are as follows:

1) Identifying & analysing,
2) Mapping,
3) Setting goals,
4) Integrating.

In the context of this thesis, we will try to cover the first three steps. The fourth one is not part of our particular exercise.

- Global Reporting Initiative (GRI)

The Global Reporting Initiative (GRI) Standards have been the most acknowledged standards for sustainability reporting since 1997. Sustainability reporting is "an organization's practice of reporting publicly" (GRI, 2018) on its different impacts (economic, environmental and social).

The GRI published the 'Sustainability Reporting Guidelines on Economic, Environmental, and Social Performance' in 2000. Since then, according to Wen (2017), 92,2% of the world's major economies have regulated mandatory reporting systems that are all associated with CSR (Haruyoshi, 2018).

The GRI standards are the channel between businesses and governments as they guide them in putting international principles into practice. Practice refers to the actual use of data-driven reporting that has been done. In developing the SDGs, GRI has been closely involved in their monitoring and review in order to help business understand how they could strive towards these goals.

Jointly with the UN Global Compass and the World Business Council for Sustainable Development, GRI has released a specific guide for companies to address the SDGs and measure their contribution through their core activities. This guide, entitled 'Business reporting on the SDGs', introduces the SDG Compass, a tool that is explained in Chapter 1. It has enabled important stakeholders such as businesses to begin their journey towards achieving the UN SDGs. (Business reporting on the SDGs, 2017).

Even though both ISO 26000 and GRI are useful tools for reporting progress on the SDGs, critics have expressed their views on the more challenging aspects of these tools.

Firstly, they are said challenging because of their complexity in disclosing performance (Global reporting, 2019).

Secondly, during the Collaboration Forum between Enel and GRI on 'Driving corporate action towards accomplishing the SDGs' (2019), it was mentioned that the existence of so many reporting systems with different standards and guidelines confuses both the reporters and the users. Besides, many companies find it difficult to link the actions that contribute to the SDGs with their desired financial outcomes and do not understand why they should report. In other words, frameworks have been designed to know what is changing and how to adapt to it, but not why, the reason for doing so.

Finally, it is also difficult to link and report on SDGs as part of overall sustainability and business strategies that include setting business objectives that are fully aligned with SDG targets (ENEL-GRI, 2019).

2.1.3. Comparing CSR key components with the UN SDGs

As we are going to use the SDGs to complement a sustainability strategy (i.e. the CSR strategy of a university) for our practical case, we would like to highlight different aspects of the two concepts by using Haruyoshi's (2018) summary table (see Table 4).

In terms of the motivations for practice, CSR and SDGs differ in the outreach of their actions. To be more specific, CSR is a practice by and for the corporation, while SDGs are contributed to by all in order to solve global issues for all. Moreover, SDGs can be applied by any stakeholder in our society (firms, investors, governments, citizens, organizations). On the contrary, CSR was developed for firms only. Table 4 provides an overview of this comparison and leads us to conclude that the SDGs can bring a new dimension to CSR strategy thanks to its global impact.

Table 4 : Summary of CSR and SDGs

	CSR	SDGs
Concept Starts	Pre-1950's	2015
First Use	1953	2015
Components	Ethics Legal Economics Philanthropic	People Planet Prosperity Peace Partnership
Motivations	Solve legal and moral issues of corporation	Solve the global issues by all entities all over the world.
Entities Involved	Firms	Firms Investors Governments Citizens

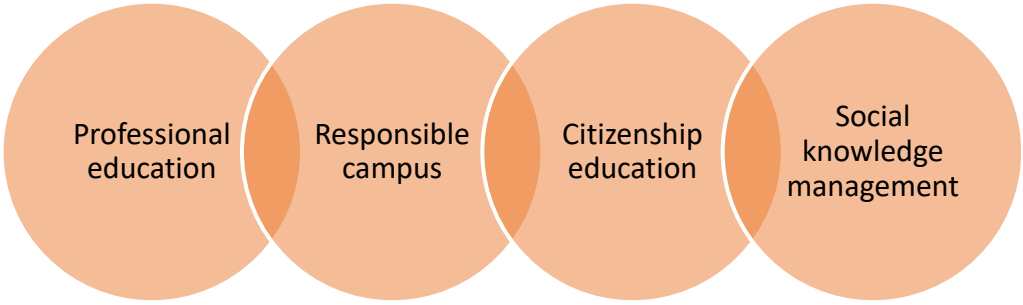
Source : Haruyoshi, I. (2018). CSR, ESG, and SDGs. Analysis of Impacts on SDGs Activities on Firm Value and Utility.

As we know, there are 17 global goals with 169 targets, which means that some targets are bound to contradict others if all are sought in a strategy. Even if there is positive correlation between certain CSR activities associated with some objectives and firm's performances, these CSR activities may have a negative impact on the achievement of other goals. Since we analyze the impact of a SDGs activity on the firm's value, we must consider that the activity might obstruct the achievements of other SDGs. Critics justify this by pointing out that different entities are involved in the contribution to global challenges because one cannot contribute to all the goals on one's own. Thus, a business needs to think carefully about the types of indicators that would be appropriate to measure its performance on the SDGs it has selected.

2.2. University Social Responsibility

University social responsibility (also referred to as USR) was defined by Vallaeys (2013) as "an ethical policy in the activities of the university community through responsible management of the educational, cognitive, labour and environmental impacts of the university", where the university community concerns students, professors and administrative staff. The transparent management of the administrative, educational, cognitive and social processes takes place in a participative dialogue with society in order to promote the human. Moreover, Vallaeys *et al.* (2009) have established four areas of responsible university management, which are: responsible campus, professional and citizenship education, social knowledge management and social participation (Vallaeys, 2013; Gomez *et al.*, 2018) (see Figure 9).

Figure 9: Areas of Responsible University Management



Source: Vallaeys. (2013).

Furthermore, Esfijani *et al.* (2012) describe USR as a philosophy in which a university engages partnerships with local and global communities through education (transferring knowledge), providing services, research, teaching and scholarships.

The 2009 World Conference on Higher Education (WCHE) was the first international conference on social responsibility in universities. The purpose was to establish a dialogue among participating universities and to establish a culture of social responsibility in higher education. Indeed, alongside the pure production of graduates, the conduct of research and the academic service to society, universities bear social responsibility and should demonstrate it in different fields. These areas include equality issues in the academic sector, reducing social disadvantages and teaching social responsibility to students (Visaetsilapanonta, 2017).

According to the UNESCO (2009), every university has a social mission to produce not only a high-quality graduate, but also a citizen who is responsible for all sectors of society. Social responsibility should play a central role in universities, as they are considered responsible for educating future

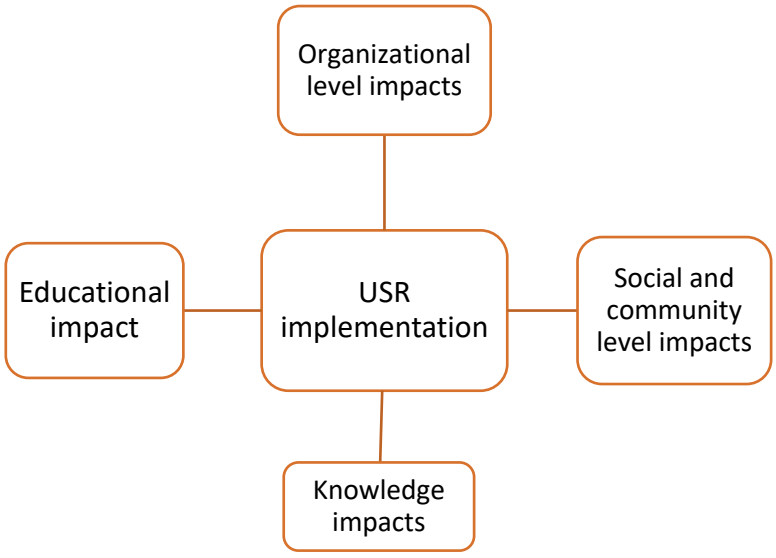
leaders and channelling social forces to contribute to the common good (UNESCO, 2009). Moreover, by promoting sustainable development practices in the management of higher education institutions, universities are able to demonstrate their commitment to socially responsible practices. According to Chen *et al.* (2015), USR covers issues (social, environmental, and economic) that should not be separated from a university's strategic planning and operations, as this is an important aspect of a university's interaction with internal and external stakeholders (Chen *et al.* 2015).

- The impacts of USR

The implementation of social responsibility in a university impacts all stakeholders (students, graduates, employers, funding agencies, organizations, governments, in fact actors of the society). In this case, we have chosen to address impacts regarding internal stakeholders, including students, faculty, staff, administrators and all other teaching bodies.

With respect to the impacts of USR on students, Professor Visaetsilapanonta (2017) identified four types of impacts (see Figure 10).

Figure 10: Impacts of University Social Responsibility



Source: Visaetsilapanonta, P. (2017). The Impacts of University Social Responsibility implementation on the students.

The first is the organizational level impact**,** which relates to social responsibilities, morality, and ethics.

Then, we have the social and community level impacts. They translate into a partnership between students and the community. This enables them to learn together and solve problems.

Thirdly, there are the impacts that relate to the creation of knowledge and academic support that makes a person conscious of his or her behaviour in terms of sustainable development.

Finally, there are educational impacts that concern the student's education about sustainable development (Visaetsilapanonta, 2017).

It is important to keep in mind the four domains of USR in order to enable us to classify the impacts of a Higher Education Institution (HEI) sustainability strategy based on SDGs mentioned earlier.

- CSR versus USR

USR differs from CSR because it is a social response that has to be communicated in order to serve society, rather than a corporate governance tool used to do business. Other differences have been identified by W. Chalermvongsavej (2012) and are presented in the following table (see Table 5).

Table 5 : Comparison between USR and CSR

Corporate Social Responsibility	**University Social Responsibility**
Corporate governance	Social response
To do business with fairness	Communication and Service society
Consumer responsibility	Equality in access to higher education
Community Development	Reduce social disadvantage

CHAPTER 3: HIGHER EDUCATION INSTITUTIONS

In this third chapter, we will address the third key concept of our research: the higher education institution (HEI). For the sake of clarity, we have chosen to limit our analysis of the academic sector to the HEI and not to consider the other levels of education it consists of. Nevertheless, in addition to elaborating on the HEI in general, we will deepen our analysis of business schools. This will be useful in order to carry out the case study concerning ICHEC Brussels Management School.

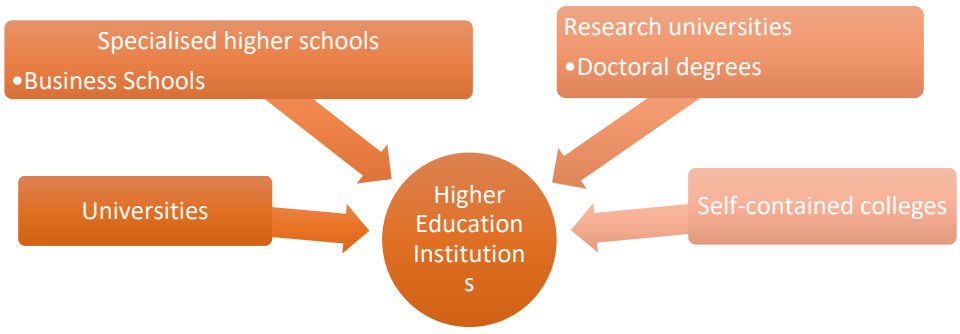
3.1. Understanding the mission of a higher education institution

- Definition

The World Declaration on Higher Education (1998) defines HEI as "all types of studies, training or training for research at the post-secondary level, provided by universities or other educational establishments that are approved as institutions of higher education by the competent state authorities". Thus, higher education is accessible at the post-secondary level and is provided by a public or private organization that awards academic degrees or professional certifications (IGI Global, 2019). Its aim is to produce qualified graduates who can enter the labour market and handle the tasks expected from them in their field of expertise.

Higher education schools include universities, specialized higher schools, research universities and self-contained colleges (Eurydice, 2018). In the Figure (11) below, we have resumed the general division of HEIs. Business schools belong to the specialized higher schools that deal with specific subjects, in this case business.

Figure 11: How Higher Education Institutions are divided



Source: Euridice. (2018). Landscape of Higher Education Institutions.

- Mission

According to the literature reviewed, HEIs have several missions and responsibilities in our society. Literary resources always draw attention to three functions in particular: teaching, research and contribution to society.

The first mission, teaching, comprises the transfer of knowledge. According to UNESCO (1991), a HEI has the responsibility to transmit knowledge to future generations. This intellectual function is accomplished through teaching, training and also through basic and applied research. The research dimension brings us to the second objective of a HEI, which is the development of critical perspective.

With regards to the third mission, we would like to stress that it concerns service to the public and society. For Gumport (2000), HEIs can be expected to actively function as social institutions in order to drive "the development of individual learning and human capital, the socialization and cultivation of citizens and political loyalties as well as the preservation of knowledge and fostering of other legitimate pursuits for the nation-state" (Gumport, 2000). Clearly, this means that HEIs must serve not only their internal stakeholders (students, teachers, researchers), but also external components, namely organizations or individuals themselves, who are part of the so-called society. Also, Dahan and Senol (2012) have underlined the importance of the positive influence of an institution and its actions because they are reflected by the behaviour of alumni in the professional landscape and in their daily operations.

A final mission, envisioned by Coline Ruwet (2019), is that the university teaches not only how to become a professional, but also how to be a good citizen. This dimension tends to be forgotten. Being a good citizen means having a critical position and a global perspective on our environment, and that is essential (C. Ruwet, personal communication, April 30, 2019).

This statement is also supported in the World Declaration on Higher Education for the 21st Century: Vision and Action (1998). In this declaration, it is stated that the role that higher education has acquired in society has expanded to become a vital component of cultural, social, economic and political development as well as a "consolidation of sustainable development, human rights, democracy and peace in a context of justice" (UNESCO, 1998). However, whilst most people would validate the numerous missions of HEIs, some critics are convinced the HEI has only one mission and consider it a misconception to talk about the multiple missions of these institutions. For Selgsohn (2015), former president of Campus Compact, colleges and universities have a single mission, which is to service the public. And, to fulfil this mission, institutions will use teaching and research.

Universities are cooperative by nature; research knows no boundaries and academics often collaborate through partnerships with colleagues from different institutions. However, there is still scope for increased collaboration with stakeholders outside the higher education (governments, enterprises, social entities, society at large, etc.). HEIs have the potential to make significant contributions on the basis of their traditional functions of teaching, scientific research and innovation (Guni, 2018).

Apart from the three general functions that are referred to in the majority of the literary works, other functions were reported by different sources. For example, the Japan International Cooperation Agency (2004) explains the different roles of higher education in more detail. Hence, for JICA (2004) higher education should be recognized for the following elements:

- The training and education of human resources that are a necessity for future economic and social development. In other words, it is the development of the level of knowledge of society.
- The creation and transmission of knowledge and new technology.
- The development of a healthy civil society and cultivating social cohesion, for example, through the spread of democratic values and respect for multiculturalism.
  The role it plays for individuals and their self-realization. Because, if individuals go to university, they will increase their income in the long term and improve their quality of life.

3.1.1. Understanding the mission of a business school

By definition, a management school is a HEI and, therefore, it exercises the above roles. Nevertheless, it is a specialized school for future professionals, managers and business leaders who will have some impact on society. Indeed, business schools are directly responsible for the education of future managers in line with their moral values. "Most now work to raise their students' awareness about the importance of ethical behaviour, corporate responsibility and respect for sustainable development. In this way they can serve as role models within their home environment." (BSIS Assessment Criteria Guide, 2016).

Today, according to Howard *et al.* (2014), management schools are attempting to reinvent and rethink their core curricula and program logic to keep pace with the current issues and challenges they face. This transformation process has led to the emergence of new debates about management education and whether it should go beyond educating students about shareholder value and business interests. In our globalised and interconnected world, there is a clear demand to address the needs of society and to educate management students about the key skills and competencies for managing in society and not just in business (Howard *et al.*, 2014).

When mentioning reinventing and rethinking a business school's curriculum and logistics, we looked at it in more detail and found out what principles could be used for the new approach to management education:

- Transformational change, i.e. a shift in their operations by adopting a multi- stakeholder perspective in the design of their programs and research activities.

- Taking a holistic approach to management education by incorporating the principles of responsible management and addressing ethics, moral responsibility and sustainability in these courses.

- Sustainability. According to Weybrecht (2017), business and management schools have a broad impact on the sustainability dimensions through their core activities: teaching, research and social engagement.

- The start of integrating alternative economic models into the curricula, such as the model of circular economy.

3.2. The Stakeholders in a higher education institution

We decided to base our stakeholder analysis on this distinction between internal and external stakeholders, but we want to highlight the fact that this distinction is not universally accepted. For Coline Ruwet (2019), it is more important to prioritize stakeholders than to distinguish between them. If one starts to make a list of the 'internal' and 'external' stakeholders, one is usually faced with the problem of ending up with a very long list that makes it difficult to work with all the identified parties at the same time. Hence, Ruwet underlines that one of the biggest difficulties is to prioritize those who are the key stakeholders, as far as this project is concerned (C. Ruwet, personal communication, April 30, 2019).

Another difficulty Ruwet (2019) points out is that, when you bring stakeholders together and want their input, the homogeneity of each group of stakeholders varies. Some groups are quite homogeneous and representative of the position that such a group has.

If we compare professors and students, it is observed that students are a less homogeneous group than the professorial corpse. Hence, in order to gather your stakeholders around the table and to find a student representative, it would be more difficult than for professors according to Ruwet (2019).

- Internal stakeholders

Students are a key stakeholder because university would not exist without them. Students are the change makers of the future, and the reasons why our higher and further education institutions exist. They should be given an education that enables them to end the injustices of the world, and to truly develop this world in a sustainable way (SDG Accord, 2018; Ruwet, personal communication, 30 April 2019). When we say students, we also consider international exchange students who are here for a short period of time, and students are following the same programs during evening classes.

Teachers have a role to play in passing on their knowledge and experience to students. Therefore, they are also key stakeholders. The visiting lecturers and professors should also be considered as

internal stakeholders, but they are not key stakeholders since their role in the institution is often limited in time.

Student associations or unions are operated by students within the HEI and are often created because of a common interest or purpose shared by students. Members are students but may also be alumni. Thus, these associations involve specific activities and can have an impact, whether internal or external, like humanitarian associations (Wikipedia, 2019).

Staff and administration members are also considered internal stakeholders. This includes the secretariat but also the cafeteria managers, and other campus staff.

- External stakeholders

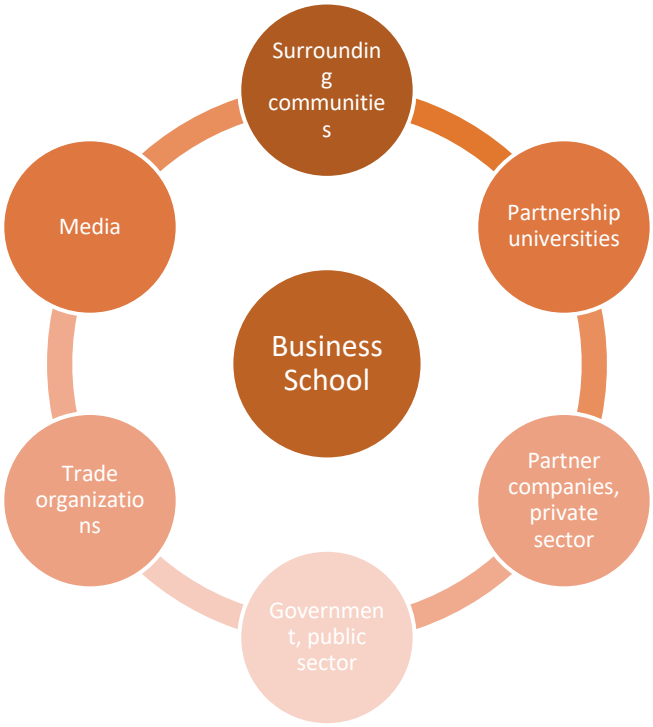
External stakeholders are the surrounding communities that the institution may impact.

These include partner universities, with which there are cross agreements on the degrees that students can apply for, as well as partner firms, especially in business schools. They sponsor events such as business games, mock employment interviews and recruitment fairs.

Bear in mind that for a management institution, the parties involved are not that different than for any other type of specialized institution. This can only be said because, when it comes to the education of future professionals in the field of business, public and private companies that recruit their resources are considered external stakeholders.

Besides, Thomas *et al.* (2013) identified six types of stakeholders in management education: the teaching body, students, the private sector, the media, professional and trade organizations and the government and public sector (see Figure 12).

Figure 12: External stakeholders in management education



Source: Thomas *et al.* (2013). Securing the Future of Management Education. *Ongoing Challenges confronting Management Education.*

3.3. Impacts of a HEI

The impacts of an organization can be identified by looking at its core business. We have seen that the core business of a HEI is teaching, research and service to society. From this, we can identify and distinguish between positive impacts and negative impacts. Furthermore, when we talk about the impact of an institution, we refer to the 'theory of impact', which implies taking into consideration multiple stakeholders.

- Positive impacts

When regard to the impact of the education sector, the most important is the academic impact. We have seen earlier that the main objective of a HEI is to train students to become professionals, managers or leaders.

We have identified five positive impacts that can be classified.

1) An impact on education. If you are able to educate students who will graduate knowing that 'sustainability' is one of the key pillars, they should take this into account and address it in their careers. That could make a significant difference, if we think about the hundreds of graduates who leave university and become professionals in different sectors. If all these

people become ambassadors of sustainability, it will make a difference in their decision-making and therefore have a positive impact.

2) Research is another important impact because it brings new solutions and findings to our society.
3) The contact, as in the communication with organizations and corporations. Therefore, interaction with the business world could also have an impact.
4) The alumni. These are thousands of people who studied at ICHEC and are now professionals. The HEI has therefore an impact on them because they have been partly 'educated' by it.
5) The implementation of meaningful activities in terms of sustainability. This means improving HEI's infrastructures and investments. As a result, this not only has a direct impact on sustainability, but it also functions indirectly as a role model for organizations. Many of universities have decided not to invest in fossil fuels anymore. For example, the University of Brussels has decided to stop all investments in fossil fuels. If all HEIs did this, it could have an influence. Not only regarding the savings in terms of investments, but it can also be seen as having a symbolic impact (C. Ruwet, personal communication, April 30, 2019). In the literature, several authors talk about contributing to the development of society through youth training and raising public awareness of sustainability (Alshuwaikhat and Abubakar, 2008).

- Negative impacts

Previous research suggests that HEIs can cause significant environmental impacts due to their large size, the constant movement of people and vehicles, high consumption of materials, and the strong development of complex activities (Jabbour, 2010; Alshuwaikhat and Abubakar, 2008).

According to the observed studies, HEIs can result in severe environmental degradation. This degradation can be caused by different activities that universities carry out in various locations.

First of all, lecture halls and laboratories are used for different reasons. Workshop operations and laboratory use cause damage because of experiments or agricultural practices; buildings and grounds maintenance; energy and materials use; waste generation; water and materials intake; electricity and hydrocarbon fuels consumption in operating machineries; heating and lightning. All of these have negative impacts on the environment.

Other impacts may be caused by social and educational activities taking place on campus, such as transportation involving all people entering and leaving campus, as well as sports and recreation activities.

In conclusion, the combination of all these activities impacting on their surroundings has given universities an excuse to propose a systematic and integrated approach to make them more sustainable (Alshuwaikhat and Abubakar, 2008). Thus, "the university community must be challenged to re-invent and construct their environmental policies and practices in order to contribute to sustainable development at local, national and international levels".

3.4. The social responsibility of higher education institutions

As previously mentioned, CSR has spread to all sectors and industries, to the point where it has become virtually global (Topal, 2009). Today, CSR initiatives and efforts are not only a concern for corporations but are also becoming a focus in the academic sector (Ahmad, 2012). We saw earlier that this practice was defined as university social responsibility. Accumção (2018) argues in her study that the learning system is the only way to raise society's awareness and sensitivity towards sustainable development issues, and to prepare it to aim for sustainable development.

Today, academic institutions have begun to embrace their social responsibility and have given it a more prominent place in their overall strategy, following the example of other organizations (mainly large corporations and SMEs). As discussed above, HEIs have both positive and negative impacts on their surroundings through their various activities. When we refer to the surroundings, we are including stakeholders, society and other influenced parties (Nejati *et al.*, 2011).

According to Brennan Weiss (2016), universities are also trying to incorporate social responsibility into their mission statements, which involves not only research missions, but also day-to-day teaching. In fact, at the Association of Commonwealth Universities (ACU) Conference of University Leaders held in Ghana in 2016, the discussion among a number of university leaders focused on the integration of CSR into the framework of higher education (Weiss, 2016). During this Conference, a social responsibility statement defining the approach to CSR was issued. An example of integration is encouraging universities to engage in the in community and to establish partnerships with international organizations in order to maximize the impact on society.

However, in this growing commitment to address social responsibility, universities must not forget their ultimate goal, which is education (Lee, 2016). Christie Lee (2016), Director of student community engagement at the Technological University in Singapore, also emphasized that "universities should not be an aid or charities but should provide opportunities, networks and partnerships" (Lee, 2016). Other university leaders, such as Robert Campbell, President Chancellor of Mount Allison University in Canada, believe that higher education will inevitably give students the tools they need to solve society's problems and, therefore, they will not need additional guidance on social responsibilities in their curriculum. University leaders such as Campbell also argue that this "rigid programming of CSR policies could compromise the traditional education process of students" (Weiss, 2016).

On the opposite, the opinion university leader Mahoney from the University of the West of Scotland, is that social responsibility will have to be pursued in a common-sense approach at university and if not, it will be forced on the institutions at one point. Because if universities are not socially responsible, there will not be a future for them (Weiss, 2016).

Many academic institutions report on their sustainability performance – over 330 of the sustainability reports registered in the GRI Sustainability Disclosure Database have been published

by universities. Academic institutions are part of the MAC that advises the SDGs Action Platform, and academia is one of the constituencies represented in the development of the GRI Standards.

But the link goes much deeper: business-academic partnerships can contribute to the achievement of the SDGs through knowledge transfer and support of research. Since the SDGs are long-term goals, tomorrow's leaders will need to be prepared to build on the work that businesses do to contribute, and to measure, that contribution.

"Academic institutions are already using the GRI Standards to report, and they're also teaching this to their students," said GRI's Charlotte Portier (2017), Senior Coordinator of the SDGs and Sustainable Development. "We want to focus on making sure the leaders of tomorrow are trained on the SDGs, and the GRI Standards are the perfect tool to support this effort".

3.4.1. Introducing SDGs in the sustainability strategy of a HEI

According to the Stockholm Declaration (UNESCO, 1972), the Kyoto Declaration (UNESCO, 1993), and a number of other significant declarations, universities have a specific role to play in promoting sustainable development because of the impact they have on society. Reaffirming its importance, it is even emphasized in one of the targets of the fourth SDG on quality education.

SDG 4 specifies in target 4.7. that:

> *"By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and the contribution of culture to sustainable development"*
>
> *(UN General Assembly, 2015).*

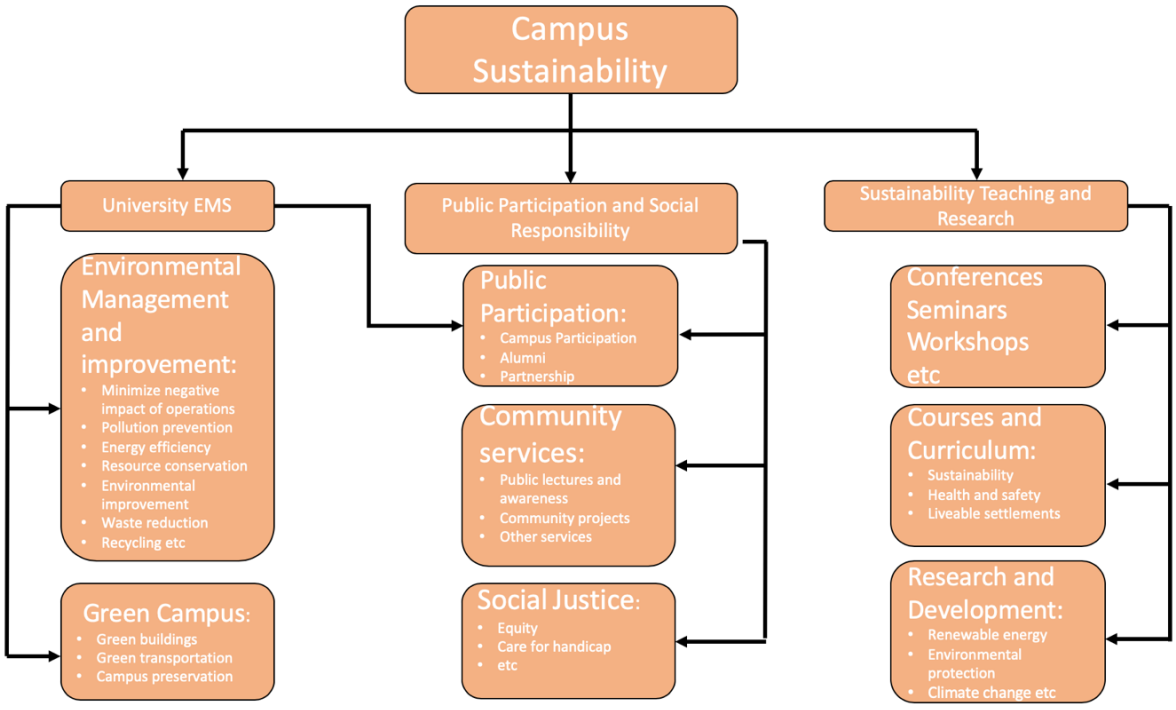
Over the years, this role has been taken more seriously by the HEI, particularly in light of increasing pressure from government environmental agencies, sustainability movements and university stakeholders. Hence, this has resulted in a global trend to integrate sustainability into their perspectives through projects and new initiatives, and to amplify attention and efforts towards the Global Goals (Weybrecht, 2017; Alshuwaikhat and Abubakar, 2008). This has led to a thorough review of their mission and the restructuring of courses, research programs and operations on campus (Dash & Behera, 2018).

However, in the literature reviewed, we have observed that the interpretation of the concept of a sustainable university differs. First, some universities believe that, if they have an environmental

plan with guidelines or an environmental statement, they can consider themselves sustainable. Second, other universities think they are sustainable by signing international sustainability declarations. Finally, some universities try to make a commitment by creating their own policies using ISO standards, environmental stewardship or a green building initiative to achieve campus sustainability. The latter type of university has difficulty reaching its goal due to the growing complexity of environmental issues and regulations. As a consequence, they often require professional assistance to manage the negative impacts of campus operations and reduce consumption of resources. It is evident that, in most cases, there is a lack of qualified human resources to effectively address campus sustainability. (Alshuwaikhat and Abubakar, 2008). One aspect of a HEI's sustainability strategy that we would like to examine more particularly is campus sustainability.

A university that is going to promote sustainability on its campus should have a clear vision and a management commitment to sustainability. The university should also establish an organizational structure, through either a department or a committee, and provide the necessary resources required to achieve the sustainability vision. When these resources are available, the implementation of such a sustainability approach becomes easier. This approach to increasing sustainability on university campuses recommends the adoption of three strategies, namely Environmental Management and Sustainability (EMS) implementation, public participation and social responsibility, and sustainability teaching and research in an integrated way. Each strategy includes initiatives that could help achieve the university's sustainability mission, as shown in Figure 13 (Asumpção, 2018).

Figure 13. Framework to achieve campus sustainability through three possible strategies



Source: Alshuwaikhat, H. M., & Abubakar, I. (2008). An integrated approach to achieving campus sustainability: assessment of the current campus environmental management practices.

3.4.2. The sustainability strategy of a business school

The strategy needs to be built from different angles, i.e. the curriculum, research, governance and then the campus (and buildings).

Shifting towards responsible management in a Business school is not simply a matter of adding one or two courses on sustainability. In practice, the integration of sustainability into the curriculum and institutional identity can be perceived as either a threat (to mainstream business courses and teachers, as well as to the schools' administration), or as a necessary change that should be encouraged.

Some business schools are strongly committed to concepts, theories, and case studies rooted in responsible management, while others struggle with them. As a direct consequence, those in charge of responsible management, or those aiming to develop innovative education as well as strategies to encourage sustainability and responsibility, face different tensions within the school. They therefore tend to innovate or support the development of a responsible strategy.

According to a study led by Nonet *et al.* (2015), there are several potential strategic outcomes for business schools that want to innovate and integrate sustainability into their strategy.

The potential outcomes they may encounter are:

- ✓ Stakeholder management: Innovating towards responsible management (RM) appears to create a sense of cohesion outside business schools (BS) by connecting various stakeholders to act on the mission.

- ✓ Reputation: The strategic shift to RM creates both word of mouth and publicity in the official press that seems to be beneficial to the school's reputation.

- ✓ Accreditation: The Association to Advance Collegiate Schools of Business (ACCSB) emphasizes the importance of integrating RM into BS' strategy and curricula.

- ✓ Differentiation: Working on issues such as RM seems to help create a new identity for the school.

- ✓ Inner Cohesion: As innovating towards RM affects all departments and areas of BS, it also creates a certain sense of internal cohesion with regards to this new component of the school's mission.

3.5. Existing sustainability assessment indicators

In response to the calls for action to engage in sustainability and meet the sustainable development challenges, several initiatives have been taken by growing educational communities.

For Weybrecht (2017), business schools are "increasingly seen as major player in moving the sustainable agenda forward all the while empowering individuals and organizations to put in place sustainable solutions". As a result, these initiatives are partnerships between global management institutions and promote sustainability principles.

However, we have seen earlier that business schools can take responsibility for good environmental practice without necessarily belonging to these specific networks or initiatives.

- Principles of Responsible Management Education

One such initiative is the Principles of Responsible Management Education (PRME). The PRME (pronounced 'prime') were created in 2007 in order to help business schools and management related HEI transform their overall engagement and guide them in teaching future generations how

to become responsible professionals, managers and leaders at the global level (Assumpção, 2018). However, these principles were not only intended to teach future managers sustainable values for business and society through their curriculum, but also to encourage business schools to incorporate the UN SDGs into their own operations, including in their efficient use of energy, in their governance, and in the way they manage partnerships with the communities to which they belong (Derbyshire, 2019).

The 650 international signatories to the initiative have agreed to work towards the six principles presented in Table 6.

Table 6: The Six Principles of Responsible Management Education

Principle 1: Purpose	Develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.
Principle 2: Value	Incorporate into our academic activities, curricula and organisational practices the values of global social responsibility as portrayed in international initiatives such as the UN Global Compact.
Principle 3: Method	Create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.
Principle 4: Research	Engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.
Principle 5: Partnership	Interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.
Principle 6: Dialogue	Facilitate and support dialogue and debate among educators, students, business, government, consumers, media, civil society organisations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

Source: Bangalore, D., Pastor, B. (2017). Impact, a decade of Principles for Responsible Management Education.

In 2013, PRME launched a two-year pilot group of experienced and engaged PRME signatories, who have committed to work collaboratively to develop and promote activities that address shared barriers to large-scale implementation of sustainability principles. In this formal 2016-2017 phase, as leaders in the field of responsible management education, the PRME Champions will undertake advanced tasks and game-changing projects that respond to the systemic challenges facing the PRME community, as well as to the key issues identified by the UN and the UN Global Compact.
The mission of the PRME Champions group is to contribute to leadership thinking and action on responsible management education in the context of the UN sustainable development agenda.

In doing so, PRME Champions are committed to:

> **"*Work collaboratively*** *to achieve higher levels of performance in transforming business and management education in five key areas: curricula, research, educational frameworks, sustainability-based partnerships, and thought leadership.*
> ***Serve the broader PRME community*** *through active engagement with existing PRME Chapters, PRME Working Groups, Global Compact LEAD, and other global opportunities, as well as to support broader and deeper implementation of sustainability principles in the institutional context of the PRME initiative.*
> ***Contribute to broader UN goals and issues****, particularly helping to realize the Sustainable Development Goals."* (UN PRME, 2019).

- UN's Higher Education Sustainability Initiative (HESI)

The HESI is a partnership between multiple UN agencies and initiatives (i.e. UNESCO, the UN Global Compact PRME are examples) and was created in 2012 following the Rio+20 Conference. Its aim is to provide a platform for HEIs on how to implement Agenda 2030, and thereby contribute to the SDGs. It is also a platform meant for the 300 members to exchange best practices on sustainable development (UN HESI, 2019).

The possible activities in which HESI members can participate are presented in Table 7.

Table 7: Activities of HESI members

Aligning campus sustainability initiatives with the SDGs
Supporting local sustainability efforts
Raising awareness on campus about the SDGs
Developing a coordinated strategy to integrate the SDGs into your institution's curriculum
Supporting and encouraging student research related to the SDGs and sustainable development
Developing a fellowship program related to one or more of the SDGs
Engaging and sharing information with other HESI members and international networks

Source: UN HESI. (2019). What is HESI?

METHODOLOGY

A master's thesis must be written according to a rigorous methodology that is divided into different steps. You will find below the common thread of this work, as well as the limitations to it.

The first step is the exploratory phase around the chosen subject. It is the initial part of our research, which comprises the theoretical framework and the context of the thesis. We used a practical approach called 'direct observation' and data collection on the concepts studied in order to evaluate current sustainability trends and practices in HEIs and business schools. In addition, we aim to see which networks and initiatives are already in place and which actions are relevant to compare with the 17 SDGs (Paquet, Schrooten & Simons, 2018).

With regard to the sources and relevant information, we have assembled all existing documentation on sustainable development, CSR, the 17 SDGs set by the Global Reporting Initiative and the UN Global Compact, from official reports and recognized organizations. Consequently, we also needed existing and recent documentation on how to implement new ideas, actions and projects in the mission statement of a business school. To collect this specific documentation, we have conducted research in reports, scientific articles, literary reviews and other types of documentation with the existing tools at our disposal: the ICHEC library and specialized Internet platforms such as Google Scholar. It contains prior qualitative scientific research carried out by experts in all types of domains. We have tried to select the most recent sources between 2010 and 2019, with the exception of standard models to which we had to refer such as Carroll's pyramid (cfr. Chapter 1, part 1).

As a result, all the chapters of the first part of this work provide the reader with a broad theoretical knowledge on the subject studied.

The next step of the research method is the construction of a data collection tool. Our objective is to confront and compare the existing structure of ICHEC with the 17 SDGs and their targets. We will analyse those that are not yet represented and that could be integrated into the ICHEC structure.

In the first part of our research, we have identified a clear four-step model through the analysis of the phases used by ISO 26000 and SDG Compass. We came to the conclusion that we would use the following steps: (1) identifying and analysing, (2) mapping, (3) setting goals, (4) integrating. In fact, the next part will be built according to this structure.

First of all, the identification (1) will concern the overall explanation of ICHEC Brussels Management School, its mission, governance, activities, etc.

Then, the second part is our analysis tool. We will build a grid for comparison with other business schools in order to get an idea of ICHEC's position on sustainability. The selected business schools are divided into small groups per specificity.

- We have selected two business schools from the PRME Champions group. They are the benchmark for our analysis: Nottingham University Business School and Copenhagen Business School.
- We have selected one Belgian business schools because it is important for us to compare at the national level: UC Louvain.
- Then, we have also selected a university in Europe called Aalto University in Finland, since it is recognized in many scientific articles as an example in terms of sustainable development advancement and it uses the PRME principles in its strategy.
- Finally, we have selected an overseas business school: HEC Montréal.

One of the tools used will contain clearly identified targets per SDG and per business school. Another tool will give a mark to each institution in order to evaluate their sustainability strategy. This is the mapping phase (2). Thereafter, we will be able to compare ICHEC's contribution to the SDGs and versus the benchmark representing the selected business schools. The comparison will be possible because of the scoring method we will use to evaluate the business schools on a scale.

This will then lead us to step (3), in which we will make a series of observations regarding the goals and the institutions. We will conclude by setting up a SWOT analysis of the state of the art. All of this will be merged with the opinions of a few stakeholders in order to provide more insight on what those directly concerned expect.

As previously mentioned, the step (4) regarding the implementation and integration of the identified goals will be presented in the form of possible recommendations for further work.

Research question and limitations

- Research question

The research question that we will attempt to answer by developing a comparative analysis based on the SDGs is:

> How does ICHEC Brussels Management School contribute to the SDGs today?
>
> And how does ICHEC perform versus other business schools on this particular subject?

- Limitations

The first difficulty we will be confronted to, is that we will have to proceed with a state of the art of the ICHEC Brussels Management School. This can be a difficult task because of the importance of the institution. ICHEC is indeed a large structure, and we will therefore have to clearly identify the key elements of the structure that we will use in our development. As we want to limit ourselves to the Business School, we will not examine the other units that are part of the ICHEC group but educate industrial engineers, such as ECAM Brussels Engineering School.

The second limitation is the gathering of all stakeholders to reflect on specific actions or make suggestions from a deductive approach related to theory.

Another method of proceeding could be to look at what corporations have done to implement SDGs and use their methodology.

We talked about each goal quite quickly but, in each objective, there are specific targets and actions that are more concrete and will have added value. That is why we believe that our analysis will focus on the targets, and not on the general goals. Also, we might have difficulties in meeting all the targets of all the SDGs. For this reason, we may select the most relevant ones for the activities of a business school.

PART II: CASE STUDY

CHAPTER 4: Analysis of ICHEC Brussels Management School

This chapter is divided into four parts. First, we will proceed to identify the higher education institutions we are going to base our case study on. This comprises a detailed part on ICHEC and then a smaller part on the selected business schools we are going to use for our comparison. Second, we will elaborate on the creating of our measurement tool in order to compare and decide where ICHEC stands against the others. Thus, in this section we will explain the selection of the SDGs and according targets. The third part comprises an analysis of the results based on the decision tool. Following this discussion, the fourth section will include a SWOT analysis of ICHEC and our recommendations.

4.1. Identification of the studied management institutions

We find it important to have basic background information about the business school we are analysing. Hence, we will start this part by contextualizing the school, how it is governed, the curricula it offers, and the engaged parties (official associations and extra-curricular organizations).

4.1.1. The Haute Ecole

The combination of three institutions that is officially called Haute Ecole 'ICHEC-ECAM – ISFSC'[1] has the legal status of a non-profit organization. As in the case of a company, there are two decision-making parties. The general assembly has the organizational power and the board of directors is the management body. Then in the case of this education institution there are a number of councils who have assigned skills according to the 'organic regulations' (Gouvernance Haute Ecole ICHEC-ECAM-ISFSC, 2019).

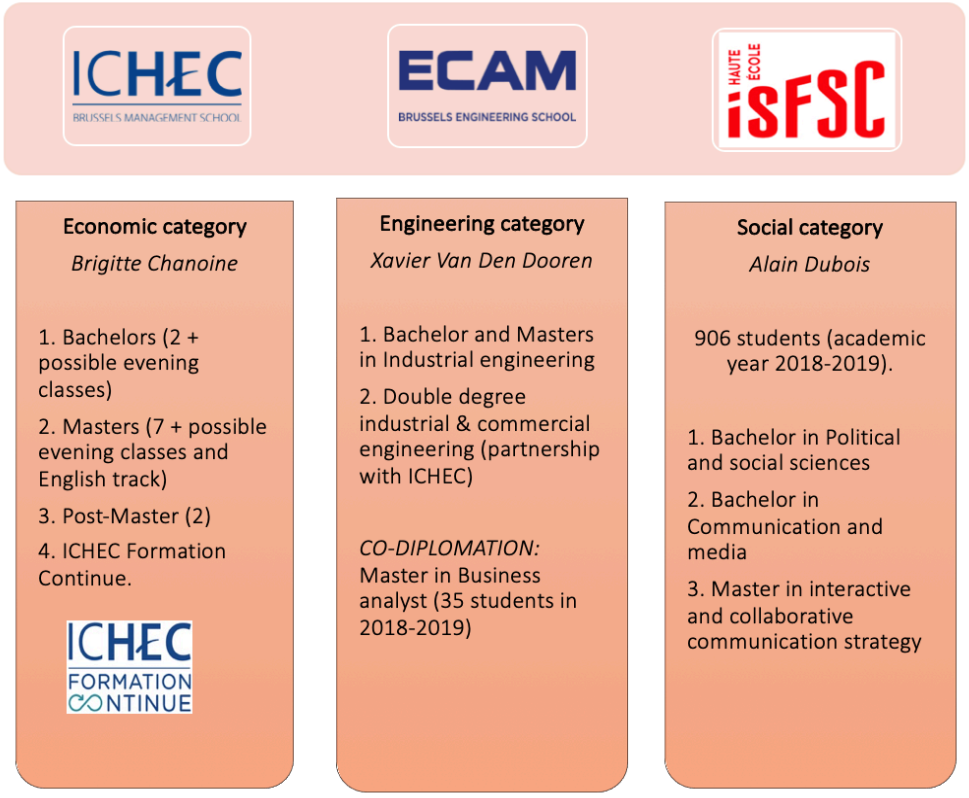
[1] In May 2019, ECAM Brussels Engineering school joined the "ICHEC - ISC St-Louis – ISFSC". Since then the group is called ICHEC-ECAM-ISFSC and has higher education institutions located on 4 different campuses in Brussels. The new partnership between these entities enables students (as of September 2019) to follow a multi-disciplinary programme between engineering and management studies which is adapted to the job market's demand of today (Rapport d'activité Haute Ecole, 2018).

As an example, there is an academic council whose mission consists in expressing opinions on objectives, policies and organization, concerning everyday educational problems as well as strategic orientations. This council's opinions and recommendations are used to help the executive board with the decision-making of everyday management. The academic council will pay special attention to the coherence of the taught programmes.

The management of the Haute Ecole is decentralized so each department has its own running team and director. Xavier Van Den Dooren is in charge of the engineering department ECAM and Alain Dubois is the director of the social sciences department ISFSC. Then, Brigitte Chanoine is both director of ICHEC (the economic department), and also chairs as director-president of the Haute Ecole in which her role is to ensure the institutional coherence.

In the following figure (12), we can we can see the different disciplines that each section specializes in within their Bachelor and Master programmes.

Figure 14. Overview of 'Groupe ICHEC-ECAM-ISFSC'



Source: ICHEC-ECAM-ISFSC. Rapport d'activité Haute Ecole 2018. (2018).

4.1.2. ICHEC Brussels Management School

As previously mentioned, ICHEC Brussels Management School is the economic section of the Haute Ecole "ICHEC – ECAM - ISFSC". In this thesis we have chosen to consider only the business schools for our study, this is why we will not further discuss the engineering category neither the social category.

The officially stated mission of ICHEC is "enabling students to develop their talents and educatie them to become open-minded and responsible managers. To accomplish this mission, ICHEC adopts a rigorous approach to its academic programs, enriched by research and real business practice" (ICHEC, 2019), through internships and international experiences. Then, the values of the institution are respect, solidarity and integrity. (ICHEC, 2019).

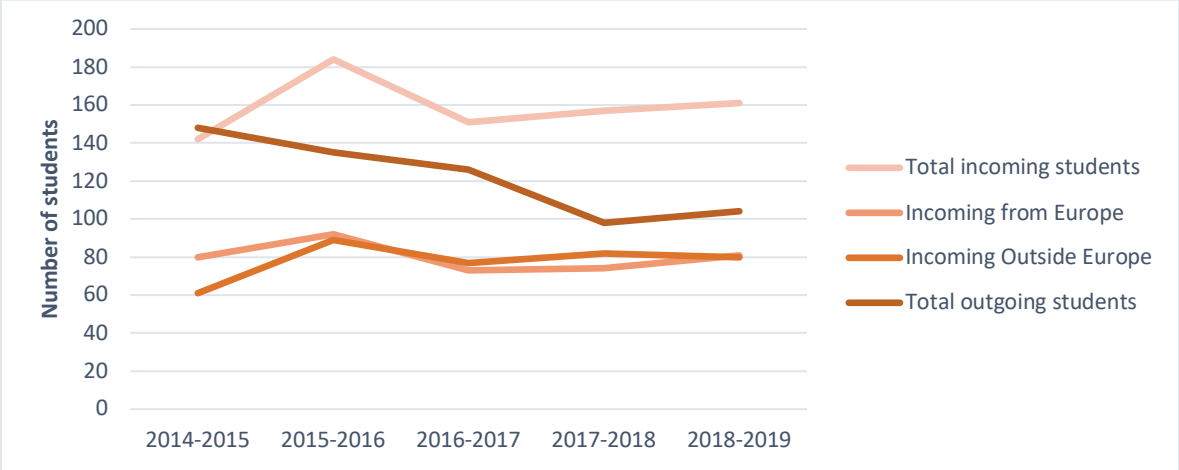
The business entity is taught over two different locations. The first-year bachelor students follow their courses on campus *ICHEC Montgomery* (Brussels). This campus is also used for the evening classes and courses of Masters, Post-Masters and classes of ICHEC Formation Continue[1]. The second campus *ICHEC Anjou* (Brussels), is used for the other Bachelor students (second and third year) and the Master students.

- ✓ A couple of figures

The total number of students in the last academic year 2018-2019 was 2553[2] (64,70% female students, 35,30% male students).
The total number of Bachelor students in academic year 2018-2019 was 1329[3].
The total number of Master students in academic year 2018-2019 was 958.
The total number of Erasmus students was 161. And the number of outgoing students was 104. To have an idea of the evolution of the number of outgoing and incoming students at ICHEC for half a year (Q1 or Q2) or a whole year, in figure 13 we have a visual chart of the past five academic years.

[1] ICHEC Formation Continue is part of Groupe ICHEC and its activity is based on giving trainings and certifications of expertise (most relate to branches of management). The trainings are given to managers or leaders of different sectors, or even entrepreneurial profiles and are meant to develop and enrich their professional career (ICHEC Formation Continue, 2019).
[2] Number of students comprises the Erasmus students, shifted schedules, and day-classes in all academic programmes.
[3] Number of bachelor students comprises students from all bachelor programmes, day-classes and shifted schedules. Same for the number of master students.

Figure 15: The evolution of ingoing and outgoing exchange students



Source: ICHEC. (2019). Rapport d'activité 2018 Haute Ecole.

Above we can observe a peak in the number of incoming exchange students in year 2015-2016 with 184. Then the year after it slightly dropped and in the last 2 years there is an upturn again.

When it comes to outgoing students, the exchange numbers have significantly dropped in the last five years, mostly because of the new decreet 'Marcourt'. This decreet has given more flexibility to students in terms of their curriculum, with anticipation of courses and ECTS in case of failure of one or several courses in the previous year. But unfortunately, it has made the eligibility for students to have the right to an Erasmus much stricter.

The bachelor and master courses are divided into different groups so-called departments and each of these are led by one person that is in charge of the unit. We find it important for the reader to understand the large scale of the structure of a management school.

The following departments are all linked to the courses that are given:

- Department of Economics, Legal matters, Social sciences, Human Resources management;
- Department of Finance, Accountancy and Revisory expertise, Fiscality;
- Department of Management;
- Department of Management of Information Systems and Marketing;
- Department of International Management, European perspectives and intercultural management;
- Department of Mathematics and quantitative methods, Science and Technologies;
- Department of Languages;
- Department of Entrepreneurship and Society. This department consists of three course groups that are: (1) Development and North-South relations, (2) New Sustainable Business Models, (3) Entrepreneurship and SME.

Next to these clusters that are directly related to day-to-day academic programs (as mentioned above), there are also other clusters that handle matters such as: extra support for the students, official accreditation and recognitions for the institution, etc.

As an example, in 2018, ICHEC has been evaluated and audited by an international academic jury in order to acquire an American accreditation label that rewards the best business schools for the quality of their management programmes. Thus, for 5 years ICHEC is accredited the AACSB (American Association to Advance Collegiate Schools of Business).

In 2018, ICHEC has been evaluated and audited by an international academic jury in order to acquire an American accreditation label that rewards the best business schools for the quality of their management programmes. Thus, for 5 years ICHEC is accredited the AACSB (American Association to Advance Collegiate Schools of Business).

Asides from the core activity that consists of classes for the academic programmes, ICHEC also has a variety of associations[1] that represent a panel of different activities. We want to give an overview of all these stakeholders in order to understand that there is more to the teaching aspect of the institution.

- ✓ Conseil des Etudiants (CDE)

The student council (CDE) represents all the students attending ICHEC in front of the teaching body and the academic authority. The council has a double role. First, the elected members of the CDE organize and take part in several meetings during the academic year in order to communicate the students' claims and remarks to the board. Second, they bring their moral and financial support to the other existing associations. They also independently organize activities that comprise blood donation, political debates, corporation visits. (ICHEC, 2019).

- ✓ U-Start

UStart is the entrepreneurial student association of ICHEC and is part of the network of UStart Belgium which is implanted on most of the French campuses: ULB, UCLouvain, UNamur. The mission of UStart is to promote entrepreneurship and professional development of its members. Thanks to this association, members acquire extra-curricular experience and have access to offered trainings

[1] They are independent associations composed by students or teachers who take part in activities related to different fields: sustainable development, entrepreneurship, consultancy, integrating the incoming international students. These associations also concern the student circle.

and activities like the Start-up race, workshops on pitching and public speaking skills, and business dinner events with the attendance of successful entrepreneurs and students. (ICHEC, 2019).

- ✓ Cercle des Etudiants: CICHEC

CICHEC is the only student association that has the mission of organizing fun, traditional student activities such as ICHEC campus parties, the ski-vacation week and other events gathering students outside of the classrooms. To become part of the CICHEC and be invited to their private gatherings, fresher students have to fulfil a series of tasks during the first weeks of the academic year. On top of that, the circle also publishes the student newspaper called the 'Lucre'. (ICHEC, 2019).

- ✓ OIKOS ICHEC, Brussels

OIKOS is an international student association that promotes sustainable economics and management. The local entity is Oikos Brussels, it is localized at ICHEC. The association encourages future managers to integrate sustainable development in their day to day operations in order to create a new generation of responsible managers (OIKOS, 2019). To attain this goal, oikos organizes various projects during the year: conferences, fair trade brunches, workshops, and visits.

- ✓ ICHEC Junior Consult

ICHEC Junior Consult is an association that is structured similarly as a consulting firm model.

This educational association's mission is to introduce students to the effective solving of consultancy cases and studies brought to them by different types of clients such as entrepreneurs, small businesses and medium-sized enterprises, larger groups and collectives among others. The students participating in these implementation projects are supported by ICHEC teachers and researchers, which provides the clients with a reassuring and qualitative case result. Thus, the working dynamic of this association is beneficial for both the clients and the students; because they have a first professional experience in the consultancy field. (ICHEC, 2019).

- ✓ Erasmus Student Network : ESN ICHEC

ESN ICHEC is part of the ESN network (Erasmus Student Network), a European student organization (36 countries – 12,000 volunteers). Its mission is to welcome and integrate foreign students participating in a foreign exchange programme.

ESN ICHEC offers ERASMUS students arriving at ICHEC support during their stay in Belgium, by helping with administrative and academic matters, and organizing parties and events (pub crawls, nights out, sports tournaments, etc.) and cultural events (city trips, museum visits, etc.). ICHEC students are encouraged to join Erasmus students at these various events to share some fun moments together and foster intercultural relations.

- ✓ ICHEC Durable

ICHEC Durable is an independent group that has been constituted mainly by the teachers and staff at ICHEC. The members are part of this group on a complete voluntary basis. The mission of this association is to raise awareness of students, teachers and personnel through the development of different activities. These activities mostly concern the fair trade, environmental protection and eco-consumption.

4.1.3 Overview of the selected business schools of the case study

Many universities have already taken initiatives in order to support and promote Social Responsibility. In this chapter, I will analyse what these initiatives are and how they have been implemented in cross boarders' institutions. This will give me a framework of comparison when analysing the status of ICHEC concerning sustainability.

Weybrecht (2017) says, a growing number of business schools wants to gain a better understanding of where they stand in terms of impact and opportunities regarding the global goals. Hence, they are organising mapping exercises to nurture that understanding.

Talking about understanding, for Dr. Arnold Smit what a business school can bring to the SDGs is its core activity and expertise of business. Meaning the development of responsible leaders and managers who will care for the sustainability issues and encourage "the implementation of the SDGs across all industries and sectors of society" (Weybrecht, 2019).

Based on several a multi criteria selection we have chosen to compare five business schools and consider them as benchmarks for the analysis of ICHEC. We based our decision on the following elements:

- ✓ All selected business schools must be compliant with the UN Principles for Responsible Management Education.

- ✓ Select at least one business school that is part of the PRME Champions (see chapter 3).
  We have chosen the **Copenhagen Business School** (CBS) and the **Nottingham University Business School** (UK).

- ✓ Select at least one business school from a different continent.
  We have selected **HEC Montréal** in Canada. This business school is the exception to the criteria concerning compliance with the UN PRME. We still chose HEC Montréal because they are working on a strategy alignment with the SDGs and because they have received a

STARS[1] Silver rating for their sustainability performance. This makes the Canadian business school an interesting benchmark.

- ✓ Select at least one reference business school from Europe.
  We have chosen the **Aalto University** (Finland), and the **Rotterdam Erasmus Business School** (NL).

- ✓ Select at least one business school from Belgium.
  We have selected **UCLouvain**, which is a university in its whole but integrates the Louvain School of Management (LSM).

- ✓ Most of the selected business schools have been assessed and ranked according to metrics that are based on the SDGs. Every year, the global performance and success of universities delivering the UN SDGs is measured by Times Higher Education: University Impact Rankings (THE, 2019). To do so, universities are assessed across three areas: research, outreach, and stewardship.

  However, the rankings only assess the performance against 11 of the 17 SDGs because certain SDGs have more weight than others in the practices of a business school. For example, SDG4 (education) and SDG 17 (partnerships) will most likely be considered as priorities; and SDG 14 and SDG 15 regarding the fauna, will unlikely be priorities.
  Therefore, in the rankings the following goals are taken into account: SDG 3 Good health and well-being; SDG 4 Quality education; SDG 5 Gender equality; SDG 8 Decent work and economic growth; SDG 9 Industry; innovation and infrastructure; SDG 10 Reduced inequalities; SDG 11 Sustainable cities and communities; SDG 12 Responsible consumption and production; SDG 13 Climate action; SDG 16 Peace, justice and strong institutions; SDG 17 Partnerships for the goals.

- ✓ All the selected business schools have published reports on their advancements regarding sustainable development, their future aspirations, and/or their sustainable plans for the 5 or 10 years to come.

[1] The Sustainability Tracking, Assessment & Rating System (STARS), is given by the Association for the Advancement of Sustainability in Higher Education (AASHE) and is valid for three years. It is based on self-reporting by universities of their efforts and achievements. The evaluation stands on indicators that consider academics, engagement, operations, and planning and administration. The objective of STARS is to show their sustainability performance in environmental, social and economic terms.

In the following table we can observe our selection of business schools according to criteria.

Table 8: Selection tool of the five business schools.

	University of Montréal - HEC Montréal	Aalto University School of Business	Copenhagen Business School (CBS)	Louvain School of Management (LSM)	Rotterdam School of Management
Country	Canada	Finland	Denmark	Belgium	Netherlands
THE University Impact Ranking 2019 (out of 500 universities)	7	19	×	×	×
Compliance with UN Principles for Responsible Management Education (PRME)	×	✓	✓	✓	✓
STARS	✓ Silver				
Published REPORTS	▪ Unité de développement durable	▪ Aalto Sustainability report 2018	▪ Responsible Management Report 2017-2019	▪ LSM: Sharing information on progress (SIP) 2018 + State of the art report of UCLouvain 2019	▪ RSM PRME Report 2015-2016
Strategy alignment with SDGs ⇨ Made public	▪ ×	▪ ▪	▪ ▪	▪ ▪	▪ ▪
Prioritized SDGs By the Business Schools	SDG 3 SDG 5 SDG 8 SDG 17		SDG 4 SDG 5 SDG 7 SDG 8 SDG 9 SDG 10 SDG 12 SDG13 SDG14 SDG 15 SDG 16 SDG 17	SDG 3 SDG 4 SDG 5 SDG7 SDG 9	SDG 1 SDG 2 SDG 3 SDG 4 SDG 5 SDG 6 SDG 7 SDG 8 SDG 10 SDG 11 SDG 12 SDG 13 SDG 16

4.2. Creation of the Measurement Tool

In order to create the measurement tool, we needed to identify 2 variables. The first one was the SDGs, composed of their 169 targets. The second variable are the higher education institutions. We have already discussed the chosen business schools in the section above. Hereunder we will focus on the selection of the targets of the global goals.

4.2.1. Selection of the analysed SDGs and targets

We based our selection on three elements.

First, we looked at the goals used in assessing the University Impact Rankings, because if Times Higher Education uses only eleven, it is because of their relevance regarding a management institution.

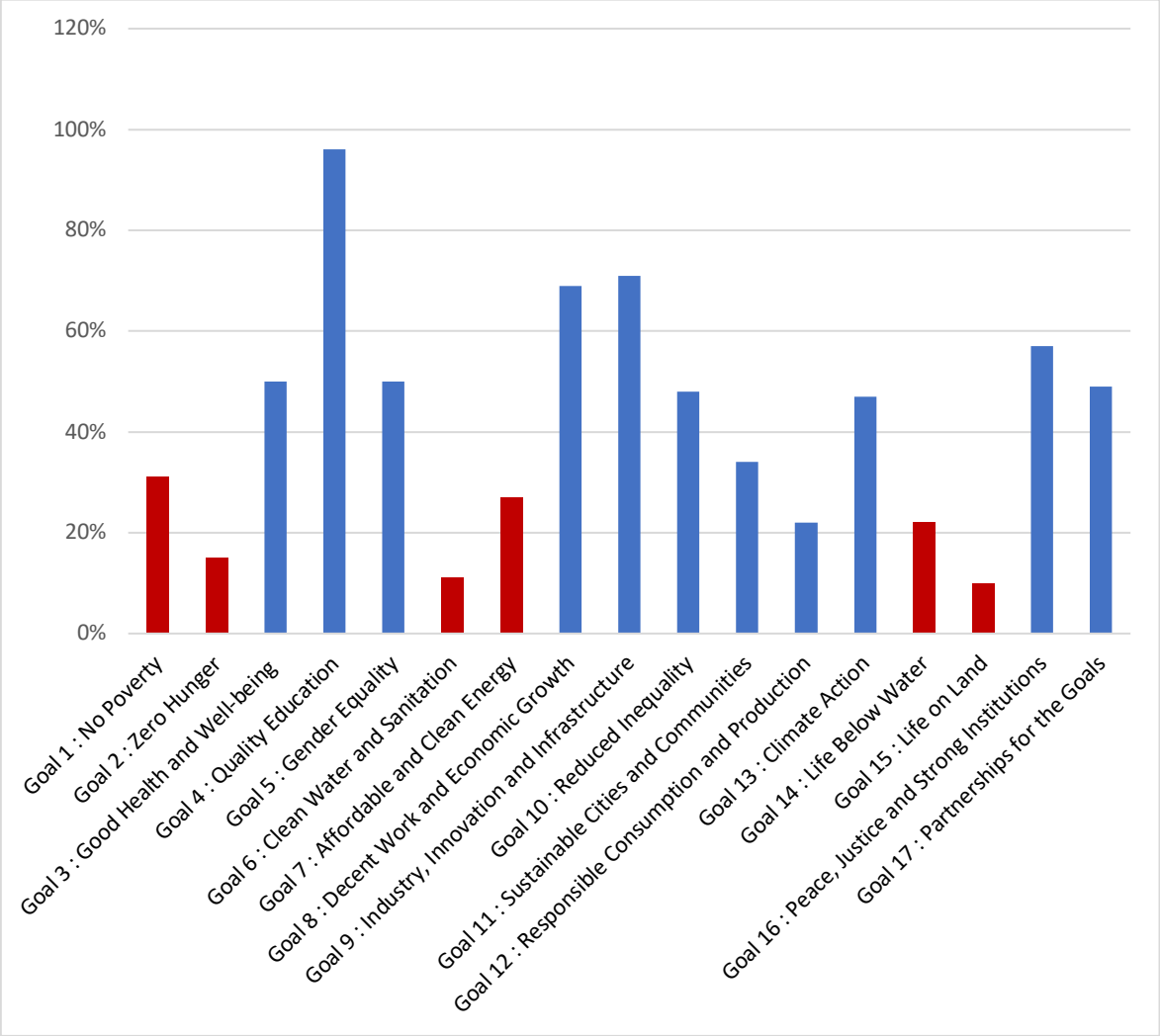
Second, we based our selection on the survey that was done at the young universities summit in 2018. The survey was about the global goals and the engagement of the institutions towards sustainable development. It was composed of several questions including the following: “Which of the following SDGs are the most relevant to universities?”.

In figure 13, we can observe that the most relevant SDGs according to this survey are: goals 3, 4, 5, 8, 9, 10, 11, 12, 13, 14, 16, 17. In comparison with the goals used by the university impact rankings, there is only one more considered relevant, that is goal 14.

Third, we conducted two interviews with stakeholders of ICHEC during which we confronted them with the SDGs and asked which ones were the most important to their eyes in the context of the business school. For Coline Ruwet, SDG 4 is an obvious goal to tackle because it’s about the quality of education. Then SDG 5 around gender equality has a big role because according to Ruwet, universities don’t realize the impact that they have on gender issues. Then SDG 8 is important for business school, but she questions whether it would be possible to encourage sustainable economic growth. Lastly, teaching sustainable consumption and production (SDG 12) to future professionals is a big part of a business school’s job as well as raising awareness for climate action (SDG 13) (Ruwet, 2019).

During our second interview we addressed a stakeholder that has an external view with the older generations of graduates. We interrogated Nicolas Heydt an ICHEC ‘Alumni’ and asked him the same question. A similar pattern came from his answers, except he also pointed out the importance of partnerships with companies and other business schools abroad in order to create a strong bond and network within which we would communicate (Heydt, 2019).

Figure 16: The relevance of SDGs to Universities



Source: Tucker, L. (2018). THE Young Universities Summit: Which of the following SDGs are the most relevant to universities? *Survey.*

This selection is a crucial step because it takes in to account the management institution on its own.. Simply by taking the example of a business school versus an art school. We could imagine a scenario where we would select a number of priorities that would differ and thus result in considering different SDGs.

As a result, in this case, we have selected the six following SDGs to build our measurement tool on.

Selected SDGs are:

SDG 4	Ensure inclusive equitable quality education and promote lifelong learning opportunities for all.
SDG 5	Achieve gender equality and empower all women and girls.

SDG 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
SDG 9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
SDG 13	Take urgent action to combat climate change and its impacts.
SDG 16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

SDG 17, which is characterized by the partnerships.

We will justify our choices concerning the specific targets that we have selected according to the above SDGs. In the case of our analysis, we wanted to prioritize the most logical targets because we consider them as a benchmark and as the most urgent ones to reach for a business school.

SDG 4: Quality education

- *Target 4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.*

We have chosen target 4.3. because it is important to see if the business school is accessible for all in terms of tuition fees and other admission requirements and if it includes women and men.

- *Target 4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.*

The knowledge and skills to promote sustainable development is what business students can learn in these institutions. It is the key element in this specialized education that has to be present in the curriculum of a business school.

SDG 5: Gender equality

- *Target 5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life*

This target concerns the governance of the business school as it refers to the leadership and decision-making bodies of the organization. It is important to find gender equality in the governance

of these institutions but also in the student population. Thus, we still researched on the number of represented women amongst the students in the various business schools.

SDG 8: Decent work and economic growth

- *Target 8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services*

We selected this target because the promotion of entrepreneurship, creativity and innovation, etc, is directly linked to business schools that educate future managers and professionals. Through different ways, business schools give the students the opportunities to develop these competencies.

- *Target 8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.*

This target concerns the employment rate of the population and in the context of business schools it concerns the direct employment of the graduating students. However, the second part of the target will be difficult to measure because the salaries are mostly disclosed and depend on which professional directions each graduate decides to take. For example, in NGO's the salaries will differ from the salaries in SME's or multinationals but according to us that is due to a personal choice and not an inequality.

- *Target 8.6. By 2020, substantially reduce the proportion of youth not in employment, education or training.*

We would like to mention this target because it is the activity of a business school to enrol students and train and teach them to reach sufficient knowledge in order to find an employment. Naturally, in this context it speaks for itself that this target is fulfilled by every education institution.

SDG 9: Industry, innovation and infrastructure

- *Target 9.1. Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.*

Infrastructure is a very important element when it comes to business schools. By infrastructure we mean classrooms, campuses and mobility.

- *Target 9.4. By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities*

Measuring the resource efficiency in a business school is measuring the institution's footprint on a global level by analysing the CO2 emissions.

- *Target 9.5. Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending*

As we have seen, research is one of the three domains in which a business school should focus on for their sustainable practices. This means encouraging research on sustainability topics and innovative themes.

SDG 13: Climate action

- *Target 13.2. Integrate climate change measures into national policies, strategies and planning*

This target concerns the involving of climate change measures in the strategies and planning of the business schools. Does the business school take climate change into account when taking decisions and planning their future years of activity?

- *Target 13.3. Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning*

We chose target 13.3. because we want to know if the business schools are thinking about improving their curriculum and evolving in their teaching ways and content. If they are adding new courses on sustainability and climate change.

SDG 16: Peace, justice and strong institutions

- *Target 16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels.*

This target completes target 5.5. about gender equality because it goes beyond gender. It suggests the participation of all stakeholders in decision-making processes. In business schools it is interesting to analyse if any students are involved in these processes and until which level.

SDG 17: Partnerships for the goals

- *Target 17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism*

As mentioned before, SDG 17 is about partnerships and exchange with all sorts of actors. Specifically, North-South relations. Business schools can do that through extra-curricular projects or student exchanges. It is interesting to see if business schools encourage these partnerships and deploy them. This also involves guest speakers or the exchange of professors.

4.2.2. Mapping the targets and business schools

We have built an analysis grid based on the selected targets (defined above) per business school. In order to find the information necessary to fill the grid, we have carried out an extensive research based on official reports, official websites and practices that are made public. In the table below we can find the measurement tool.

Table 9: Analysis grid of the selected SDG targets and business schools

SDGs	TARGETS per SDG	BELGIUM			PRME Champion	
		ICHEC Brussels Management School	UCLouvain	Nottingham University Business School	Copenhaguen Business School	
4 QUALITY EDUCATION	**4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.**	Access is equal and affordable. Asides from secondary diploma, no entry requirement is needed (exception on international students who have to demonstrate their language capacity in french). And exception for master students, they have to possess a bachelor diploma from a recognized institution.	Tuition fee of approximately 850€ plus special requirements for CEMS. And for LSM it is only Master level and students need an english proficiency level.	Access is equal for women and men but the entry tuition is expensive (12000£ that is Approximately 15000€). There are also additional entry requirements. 200 scholarships are available for high achieving students, they vary between 20 and 100% of the total tuition fee.	Tuition fee for non-european students is 1405€ per course. Tuition fee for european students is 501,92€ Which represents 4000€ per 60 ECTS year.	
	4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.	Department of new sustainable business models with dedicated courses to sustainable development that give students the tools and skills to promote SD. Summer school on regenerative economy.	Dedicated programmes in bachelor, master and research. Certifications on responsible management. Difficulty for teachers to adapt their courses and change the vision they are transmitting through sustainable development 'lens'.	Master on sustainable business, Master on entrepreneurship, innovation and Management.	Integrating responsible management education in their courses through competencies and relevant teaching material (developing a platform to access innovative teaching materials), diversification of learning experience. Responsibility day to foster critical reflection processes between studentsand top management of the faculty. Discussion around 6 SDGs. Prevention of Food Waste, organize sustainable events.	
5 GENDER EQUALITY	**5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life**	Leading women in staff. Brigitte Chanoine is director. Proportion of women studying (academic year 2018-2019) at ICHEC is 1652 out of 2553, so 64,71% of women.	In June 2015, the academic board approved a gender policy, through the Louvain 2020 project. In the governance, education, personnel policy, research and service to society.	Women are present in staff but no further information has been made publicly. In the academic year 2017-2018 the percentage of undergraduate female students at the business school was 35% in total. For postgraduate taught students it was 68% of female students.	For bachelor students and graduate students it's nearly a 50% equality. When it comes to teaching bodies it is different. In 2017, the Assistant Professor level reached a 60:40 balance. And more than 80% of the full Professors are male. To address the gender imbalance, CBS included a target in the CBS Development Contract with the Ministry 2015-2017 to increase the number of qualified female applicants for full Professorships	
8 DECENT WORK AND ECONOMIC GROWTH	**8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services**	Research Labs, Start Lab (entrepreneurship), Master programmes about new responsible business models.	Research platforms. Louvain4, LPTransition. Sustainability week at UCLouvain. Member of The Shift, a platform that engages to a transition to a more responsible society.. Is also a member of the SD Solutions Network.	Sustainability Research Network (student association).	School of Entrepreneurship (CSE Lab, CSE Academia, CSE Relations). The CBS SDG taskforce wants to coordinate and scale up existing and new initiatives aiming to implement sustainability on a broader scale.	
	8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	/	/	96,5% undergraduates were employed six months after their graduation. 96,6% of postgraduate students were in employment six months after their graduation.	Graduate unemployment in 2017 was significantly lower for CBS graduates in 2017 (7.1%) than the average for other universities, university colleges and business academies (9.7%). So employment rate is at 92.9%.	
	8.6. By 2020, substantially reduce the proportion of youth not in employment, education or training	v	v	v	v	
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	**9.1. Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all**	New infrastructure investments on campus Montgomery, Campus Anjou is not very accessible for disabled people.	Governance has a new Council on Sustainable Developpement (CODD, conseil du développement durable) in order to evolve more efficiently and concretely on the SD scale. Eco responsible campus. Reduction of fossiles energy dependance and upcoming renovations in 2020.	Facilities investment and infrastructure. Childcare and disabled access. Nottingham Innovation park to run a business.	The Copenhagen School of Energy Infrastructure (CSEI) conducts research in tomorrow's energy infrastructure from an economic policy point-of-view to ensure a sucessful transition towards a new sustainable European Energy Infrastructure based on volatile and largely renewable energy sources.	

	**9.4. By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities**	No information in the CO2 emissions but ICHEC went through big works of its infrastructure in campus Montgomery. They tried to optimize energy in materials and heating solutions that were used.	68500 tons of CO2 emissions in 2017. Reduce dependency on fuel energy. SMART Campus	Clear strategy where they place a special emphasis on environmental sustainability, supporting the City of Nottingham's desire to be a net zero carbon city by 2028 and working with partners in China and Malaysia to improve sustainability within their regions.	Solar power-plant since 2011. Online courses related to responsible management. Want to reduce their gas emissions from energy use, and transportation.
	9.5. Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending	Research Labs and Phds oabout innovation.	Interdisciplinary research on the economic crisis (GRICE). Centers of research for territorial action (CREAT). Platforms and research groups to innovate.	Ranked 6th in the UK for Research power.contributions in research of ethical and responsible business, innovation and entrepreneurship.Partnerships with research centres.	CSEI (cfr. Target 9.1.). Encouraging SDG related research themes.
	**13.3. Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning**	Education and awareness around themes and through different student associations. Like Oikos, ICHEC Durable. Waste sorting, etc,. Also through organizing the Sustainability Challenge.	Through sustainability workshops, sustainability week and themes in courses related to SD.	Try to educate students on campuses and teaching methods to have an impact on their actions.	Launching of the CBS SDG taskforce since 2019. Aim of the taskforce is to address sustainability related issues and implement concrete solutions to the campus and educational institution.
	**16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels**	Governance is based on a participatory model because it involves the directly concerned stakeholder groups like students and staff. But the decision-making process at higher levels is taken by the involved staff.	Governance has a new Council on Sustainable Develoopment (CODD, conseil du développement durable) in order to evolve more efficiently and concretely on the SD scale. Eco responsible campus. Reduction of fossiles energy dependance and upcoming renovations in 2020.	Their are 2 bodies : the council and the senate. The university's governing body is the Council. It is made up of 14 external members, 2 students, 9 academic members, and the Secretery to the council. So it is based on quite a representative decision-making body. The senate is also constituted of elected representatives of professors, deans, non professional staff and student representatives. The there is the Executive Board where there aren't any students included but chancellors, CFO, director of HR amongst others.	CBS has an Academic Council, who make statements to the President (as advisors) and take part in ensuring the quality and the legitimacy of academic decisions. The council also contributes to the communication between management, staff and students. Then, the day-to-day management is carried out by the President within a framework laid down by the Board. The other management carry out their duties as authorised by the President. Council for Diversity and Inclusion (CDI) was established in 2014. The Council is formed to ensure a better gender balance in both academic and administrative leadership, but also in a wider sense in ensuring equal opportunities for staff and students
	**17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism**	Housing project : India and Benin. Master option of courses in North-South relations. Exchange possibilities but limited with developed southern countries where there are business schools.	International exchanges with partner universities. Projects	Tri-campus (Campus Malaysia and Campus China). And exchange opportunities internationally.	Exchange possibilities with more than 50 institutions. Extra-curricular programmes.

SDGs	TARGETS per SDG	EUROPE		NORTH AMERICA
		Aalto University	Rotterdam Erasmus School of Management	HEC Montréal
4 QUALITY EDUCATION	**4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, inclusing university.**	Tuition fees range from 12000 to 15000€. Scholarships are available on a competitive and merit-based selection.	Tuition fee is 2083€ for Bachelor students.18200€ for international master students except if european students, 2143€. Scholarships are available under certain conditions.	For international students 8710,50$ so 7862€ approximately. Scholarships are available for candidates with excellent academic records.
	4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.	10 dedicated programmes on sustainability. And 17 minors touching on sustainability. Starting Up onlin is a platform with open access to entrepreneurship classes.	Integrate SDGs in the day-to-day campus operations. Contribute to the SDGs. Student, researchers and teachers involvement. SDG MOOC. Sustainable business and finance frameworks.	Sustainability is part of teaching and research at the School, in addition to support for student initiatives, mobility-transport practices and community actions.
5 GENDER EQUALITY	**5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life**	The Equality Plan defines the general equality principles of the University and sets goals and measures for a three-year planning period at a time. The current state of gender balance and diversity issues is described and past goals and actions are evaluated in EQU plan. 50% graduates were female in 2018.	Supports gender equlaity through SDG5 contributions. But no real data available on the number of students or professors.	/
8 DECENT WORK AND ECONOMIC GROWTH	**8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services**	Aalto sustainability hub, Climate University.	is committed to promoting global social responsibility, sustainability and the highest ethical standards in research, teaching and in every service we provide. We have faculty and staff members who dedicate themselves to embedding these issues into coursework, initiatives and school-wide activities	Reorganizing chemical water-treatment systems to use bulk products, limit the number of single-use containers and reduce water consumption.
	8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	85% employed before graduation and 93% eployed 1 year after graduation.	92,4% was employed within 6 months after graduation.	92% Undergraduates. 98% Master students.
	8.6. By 2020, substantially reduce the proportion of youth not in employment, education or training	v	v	v
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	**9.1. Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all**	Investing in energy efficiency is an important part of campus planning. The use of geothermal heat and solar power is being incrementally expanded on a continual basis.	Investing in infrastructure. Organizes SDG themed conferences and meetings.	HEC Montréal is constructing a new building that will open in 2022 in the downtown business district. Green roofs, geothermal wells, landscaping that promotes biodiversity, tree transplantation, and mobility-friendly measures are just some of the concrete steps we will be taking to ensure that this new building is environmentally sound and LEED worthy. Replacing the current outdoor parking lot with indoor public parking is another significant measure and will eliminate a large heat island. The new indoor parking lot will be equipped with charging stations for electric vehicles.

	9.4. By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	Aalto University's heat and power consumption have decreased within the past five years, but water consumption has increased slightly. The share of renewable energy production increased by 2.5% out of total consumption in 2018. The volume of greenhouse gas emissions has kept declining. In addition to maintaining a high recycling rate, the university aims to decrease the generation of waste.	/	Reorganizing chemical water-treatment systems to use bulk products, limit the number of single-use containers and reduce water consumption. School's housekeeping products are now Green Seal or EcoLogo certified, and in future major infrastructure projects will include clauses calling for the recycling of construction waste.
	9.5. Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending	Sustainable development was the topic of 12% of all publications at Aalto in 2018. In addition, numerous research projects are linked to sustainability via e.g. the utilisation of research results.	Significant research on sustainable delvelopment.	There is the large proportion of professors who have published papers on sustainable development or related topics: 70 of the School's 282 faculty members, or nearly 25%.
13 CLIMATE ACTION	**13.3. Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning**	Aalto releases sustainability reports and has on capus a practices in order to raise awaireness around the SD. Networks that have an impact on students' behaviour.	SDG related workshops that enable students and teachers to participate in the contribution to the goals. Strategy is axed around the SDGs.	HEC Montréal is adapting some of its courses and overall infrastructure and is communicating it by involving all stakeholders and what it means in terms of sustainability.
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	**16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels**	The President's Management Team is an operative management team, consisting of the president, provost, vice presidents, deans, and service directors.	/	Board of Directors, the Academic Office, the Executive Committee or HEC Montréal's International Advisory Board. No student representatives are involved.
17 PARTNERSHIPS FOR THE GOALS	**17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism**	Exchanges are possible.	Exchanges are possible.	Humanitarian projects through Campus Abroad courses.

An interesting observation is that some business schools have not yet taken certain measures our practices related to specific targets. One example is a CO2 emissions study at ICHEC. The fact that they haven't carried out an analysis of their footprint yet means that they cannot yet claim a position as a PRME follower because this element has to be reported.

4.3. Analysis of the results

In order to analyse the contribution of ICHEC to the targets of the SDGs and also compare its contribution versus that of the business schools, we introduced the scoring method. We used a scorecard going from 1 to 5. 5 being the best-case scenario and 1 being the worst-case scenario. We based our scores on the elements that we had collected in our mapping (chapter 4.2.).

Table 10: Score card of the SDG target analysis

SDGs	TARGETS per SDG		BELGIUM	PRME CHAMPIONS		EUROPE		CANADA
		ICHEC Brussels Manageme	UCLouvain	Nottingham University Business	Copenhague n Business School	Aalto University	Rotterdam Erasmus Business	HEC Montréal
SDG 4	4.3.	5	5	1	4	1	3	4
	4.7.	2	3	1	4	3	5	2
	Avg.	**3,5**	**4,0**	**1,0**	**4,0**	**2,0**	**4,0**	**3,0**
SDG 5	5.5.	4	4	2	2	5	3	1
	Avg.	**4,0**	**4,0**	**2,0**	**2,0**	**5,0**	**3,0**	**1,0**
SDG 8	8.3.	3	4	1	5	4	5	2
	8.5.	1	1	5	3	4	2	5
	8.6.	5	5	5	5	5	5	5
	Avg.	**3,0**	**3,3**	**3,7**	**4,3**	**4,3**	**4,0**	**4,0**
SDG 9	9.1.	1	3	2	4	4	2	5
	9.4.	1	2	3	4	5	1	4
	9.5.	2	3	4	4	3	5	2
	Avg.	**1,3**	**2,7**	**3,0**	**4,0**	**4,0**	**2,7**	**3,7**
SDG 13	13.3.	3	3	2	5	4	5	1
	Avg.	**3,0**	**3,0**	**2,0**	**5,0**	**4,0**	**5,0**	**1,0**
SDG 16	16.7.	4	5	3	3	2	1	1
	Avg.	**4,0**	**5,0**	**3,0**	**3,0**	**2,0**	**1,0**	**1,0**
SDG 17	17.6.	4	3	5	3	2	2	4
	Avg.	**4,0**	**3,0**	**5,0**	**3,0**	**2,0**	**2,0**	**4,0**
	Total Avg.	**3,26**	**3,57**	**2,81**	**3,62**	**3,33**	**3,10**	**2,52**

We will start our comparative analysis of these results with separate observations on each SDG and its related targets. For this step we will also look at the average scoring of every business school, in order to have an idea of where it stands compared to the others. Then, to continue we will have a look at the total average scoring of the business schools to comment on the overall position of the institutions for the 7 SDGs.

First of all, when observing the average scoring of ICHEC on SDG4, we can say that It scores the highest on the target about education accessibility (target 4.3.). This is due to Belgium's higher education system, that involves the government in paying the student years and the student paying around 800 to 900€ as tuition fee. Also, to access the Belgian business schools, students can come from different backgrounds as long as they have a secondary diploma and demonstrate their linguistic capacity in following courses in French during the bachelor year. Nevertheless, in this case we did not mention the inclusivity of disabled people which makes us wonder whether the target is really attained.

If we have a look at the second target 4.7. ICHEC scores a bit less than the other Belgian business school because UC Louvain is trying to have dedicated courses to sustainable development in their bachelor curricula. Something that ICHEC hasn't yet started doing. However, they are trying to involve the subject in some basic courses where it is possible for students to understand that alternatives do exist.

In summary, ICHEC has an average scoring of 3,5 on SDG 4 because the equal accessibility target is reached but the teaching and promoting of SD in the form of curricular activities is not.

An interesting element on SDG 5 is that the PRME champions have a low scoring on gender equality. They got a scoring of 2,0 because when it comes to gender equality among professors and researchers, they are both not yet at their best. Even though when looking at the student population this is not the case. We were severe in our scoring concerning gender equality because this should be attained in all business schools. Nevertheless, there is one questionable argument to counteract this method, it is the fact that business schools have not chosen to only be frequented by male researchers or professors. In fact, at ICHEC the majority of professors and researchers are female. Is this due to the business school's openness to female gender or a hazard situation?

When it comes to ICHEC regarding the gender equality goal, it is relatively advanced compared to the other business schools and we can say that with its major female-represented governance and students attending, the goal is nearly attained.

Looking at the 8th SDG that concerns economic growth and productivity, the overall scoring of both Belgian business schools is clearly insufficient compared to the others. This comes because of their low contribution in target 8.5. regarding the employment rates after graduation. However, we must mention that the employment rate will be above 80% for both. It is not officially stated, which means we cannot take them into account in the scoring system and have to attribute them with the lowest.

Target 8.6. is achieved by all business schools because they educate and train their students, which means they are not without an employment or in their educating curriculum. Overall, ICHEC is halfway of contributing to the 8th global goal and is the least best of all the other business schools.

After that comes SDG 9 regarding industry innovation and infrastructure. We are surprised because for the three targets (9.1., 9.4., 9.5.), ICHEC is the worst in achieving them in comparison to the others.

When looking at the situation, the other business schools have all begun a few years ago to renovate their infrastructure, think of solar energy to shift their consumption to a more responsible one and have started by calculating their footprint (measurement of CO2). Although, ICHEC did carry out big works a few years ago on one of its campuses (campus Montgomery), these works aren't sufficient to achieve the target, the less the SDG.

The 13th goal about education improvement, awareness-raising on SD matters up rises the bar a little for ICHEC's contributing value. Hence, ICHEC is making considerable efforts to raise awareness through workshops, specialized student association (like OIKOS), or by organizing a sustainability challenge for master students. We have seen that more and more students care about these elements and are eager to learn more on how they can contribute to the sustainability of the school. At Rotterdam Business School they are already further because they try to involve every SDG in a theme workshop and thread around research and courses. Their strategy is also based around the SDGs, which makes it more relatable for the stakeholders. At Copenhagen Business School, they launched another idea, the creation of the CBS SDG taskforce. Its role is to address sustainability related issues and try to implement concrete solutions to the campus and educational structure, which involves the content of the courses (Aalto, 2019).

Then SDG 16 focuses on the inclusive and participatory decision-making at all levels. We have noticed that all business schools involve multiple stakeholders in their decision-making bodies until a certain level. This is a fact, important decisions that not necessarily concern the actual core activity of the institutions but has a more financial nature, will not include students for example. We are not surprised by this because we think a student shouldn't be the one to have a say in the investment of a new infrastructure. However, in lower decision-making levels, it is very important to have the input of all stakeholders. For example, when it is about introducing a new programme or course in the curriculum. ICHEC has student representatives that report the meetings to the students and so the inclusion at this institution is contributing positively to this target (16.7.).

At last, SDG 17 is very important because it concerns the partnerships that universities have with other organizations and strengthens the North-South relations. At Nottingham University Business, the contribution to target 17.6. is at its maximum because of the tri-campus school. The BS has campuses in China and Malaysia, developing countries. This generates the incoming of students from all over the globe with a multicultural background. At ICHEC, exchanges are encouraged during the third bachelor year and the second master year but that is not all. Next to these international exchanges with partner-universities, ICHEC supports the partaking in projects such as Housing Project in Benin and Burkina Faso. Those projects are beneficial for both the traveling students and

the local societies that they help. In this case, ICHEC scores the second-best contribution after Nottingham and together with HEC Montréal.

To conclude our critical perspective, we wanted to underline the total average scoring of the contribution to the 7 SDGs for each business school. If we had to set up a ranking between them, it would be:

1. Copenhagen Business School: 3,62/5
2. UCLouvain: 3,57/5
3. Aalto University: 3,33/5
4. ICHEC Brussels Management School: 3,26/5
5. Rotterdam Erasmus Business School: 3,10/5
6. Nottingham University Business School: 2,81/5
7. HEC Montréal: 2,52/5

As we can see, ICHEC is situated in the middle. The Scandinavian business schools are in the top of the ranking. And HEC Montréal has the last place but is just above the average scoring. We would like to specify that with the lowest ranking (in the case of HEC Montréal), it doesn't mean that the business school doesn't contribute to the SDGs. As mentioned before (chapter 4, part 2) we picked institutions that are already making efforts and trying to change their fundamental learning systems.

Our case study was to analyse the contribution of ICHEC to the SDGs compared to other business schools used as a benchmark of good practices.

From a personal perspective, we see it as a positive point that ICHEC does contribute to some of our selected SDG targets. However, ICHEC is one of the only business schools that doesn't properly report on its sustainability efforts and communicate on the SDGs. Whereas this is the case for the other business schools as we selected through certain characteristics (see Chapter 4, part 2). Thus, it would be interesting to build up a sustainability strategy in the future, based on our first state-of-the-art analysis.

4.4. Setting the situation of ICHEC today

4.4.1. SWOT analysis of ICHEC

During our 5 years of studies at ICHEC we learnt how to carry out a complete analysis of a company through different frameworks and tools. We used the five forces model of Porter to understand the landscape of the stakeholders of an organization, then we were introduced to the PESTEL analysis that consisted in reviewing the macro environment of the company. Last, we learned how to use the SWOT matrix in order to summarize an organization's situation in keywords and figures. "A

SWOT analysis is a guiding tool in order to identify an organization's internal strengths and weaknesses as well as its external opportunities and threats" (Strategic Management, 1993).

Table 11: SWOT analysis of ICHEC's sustainable practices

STRENGHTS	**WEAKNESSES**
SDG 17: partnerships: housing project, international exchange universities, incoming international students, North-South relations. Engaged team of professors that try to make a change. Gender equality and equal access to education within affordable tuition fees and entry requirements. (SDG 4, SDG 5) Committed faculty members and students to SD within several internal associations: ICHEC durable, oikos. Renovated buildings on campus Montgomery, and mobility solutions on both campuses prove ICHEC is working towards sustainable solutions.	Aging technology and infrastructure on campus Anjou. Not energy efficient enough. Teachers who aren't ready to change their way of teaching and adapting their content to today's new models and alternatives. Research and course content on sustainable development is too weak, which doesn't encourage further reflection on the issues. No sustainability strategy, no clear future short-term or long-term goals to work towards. Financial support, how can ICHEC implement sustainable solutions if it doesn't have the financial resources
OPPORTUNITIES	**THREATS**
Increase awareness among staff, students of the challenges to contribute to the SDGs. Introduce the SDGs in conferences, course content and workshops. Or even in the Sustainability challenge, use the SDGs as a reference point. Increase collaboration and impact between stakeholders in order to agree on sustainable measures and practices to undertake. Start a dialogue around curriculum development based on the SDGs. Maybe start with a basis around sustainable development and from there link it to the SDGs.	Financial support how can ICHEC implement sustainable solutions if it doesn't have the financial resources. Sustainability is not on the front of the table for a business school. Staying competitive and gaining recognition and developing future managers Is part of their priorities. Threat could come from the attending students who want to become future responsible managers and could doubt the system if course content would tackle to many alternatives models or solutions to the classical teaching methods.

General conclusion

This final chapter contains a brief summary of the objectives of this research and the key findings of the case study. On top of that, we will conclude by discussing on the limitations of the study and the areas for further research.

- Overview of objectives and methods

The aim of this study was to observe the sustainability practices in a field of the academic sector, specifically the management institutions. We have seen that universities need to become engaged actors of change in their sustainable actions and principles. This has to happen in their three core activities that are education, research and outreach to society.

About the sustainability practices we tried to enlighten, they were analysed in the framework of the United Nations Sustainable Development Goals of Agenda 2030. The comparative research we conducted was based on a method we defined. We first built a measurement tool that combined two variables: seven benchmark business schools (selection based on defined criteria) and SDG targets (selection based on relevance to management institutions). Then, on the basis of our measurement tool we developed a decision tool which was set around a scoring (out of 5) on the contribution of each business school to the target. This score card, enabled us to acknowledge the status of each institutions compared to the SDGs and compared with each other. Thus, our comparative research is the first step of the development of a sustainability strategy for ICHEC Brussels Management School because it helps us envision the best practices a business school should have to contribute to the SDG targets the most efficiently.

Finally, another objective was to enrich our knowledge in the field of sustainability and social responsibility, and the higher education institutions.

In order to reach these objectives, we tried to answer the following research questions we had formulated.

How does ICHEC Brussels Management School contribute to the SDGs today?

And how does ICHEC perform versus other business schools on this particular subject?

Answering these questions was a process of different steps.

First, the understanding of all concepts was important for us to deepen our knowledge on the subject and find critical perspectives of different authors. Based on an extensive summary of the existing literature by using key research words. The following keywords were used: sustainable development, the UN 17 sustainable development goals, sustainability strategy, corporate social

responsibility, university social responsibility, higher education institutions, management schools, principles of responsible management education.

Based on the literary review we were able to think out our methodology and develop a measurement tool to conduct a comparative study our questions. The model was built on two variables.

The first variable were the selected SDGs according to other researches and surveys concerning the relevance of SDGs in higher education institutions. More specifically we focused on specific SDG that related to the business school environment and then we isolated the referring targets who had a clear contribution possibility to the goals.

Then the second variable consisted of the 6 business schools that were chosen according to various criteria. It was important for us to have different backgrounds and systems, so we decided to take PRME Champions business schools, European business schools an overseas business school and other benchmarked institutions by international sustainability surveys, researches and rankings.

In order to proceed at best to build the model we went to different processes: (1) identifying and analysing, (2) mapping, (3) selecting goals and targets. We used a scoring evaluation from 1 to 5 (5 being the best and 1 being the worst) in order to rank the contributions of each business school compared to the others and compared to the SDG target.

- Findings

According to our scoring method and measurement tool ICHEC Brussels Management School is situated at a medium level of contribution to the selected targets compared to the benchmark business schools. The Scandinavian business schools are in the top of the ranking when it comes to best practices.

However, we concluded that ICHEC is one of the only business schools that doesn't properly report on its sustainability efforts and communicate on the SDGs. On top of that, it would be interesting to do this because ICHEC could try to obtain the PRME principles recognition.

- Limitations

In terms of limitations, we encountered the following ones.

First, we have chosen to keep our research in the field of business schools and therefore we had to limit it to ICHEC's management institution and not the two others part of the ICHEC group (ECAM and social unit). This brings us to a smaller scale on the sustainability practices because an engineering school can contribute to targets where a business school cannot.

Then, we decided to conduct a comparative analysis based on sustainability practices of seven business schools. This was a very thorough research decision and we decided not to engage the stakeholders at this point of our thesis in order to also have a deductive approach. We concluded it

was part of further work on a sustainability strategy to include the stakeholder's input, regarding their opinion on each SDG target and their ideas of implications and contribution.

A last limit was the fact of addressing only several SDGs and targets because of their relevance to the academic sector. It was important for us to start with the priorities we had identified for the business schools in particular. By addressing the 169 targets of the 17 SDGs, it would have made our work less singular and easy to use for a future strategy development.

- Perspectives

We mentioned before, it would be interesting to build up a sustainability strategy of ICHEC, based on our first state-of-the-art analysis and within the framework of the SDGs. Our research is a considerable added value to this next step of the sustainable challenge of the business school, regarding the goals to comprise and targets to implement.

The development of this strategy could also be set around the different elements that compose a management school in terms of social responsibility (stakeholder management, accreditation, differentiation, inner cohesion, reputation).

In the future, it would be interesting to further develop a SDG measurement tool to measure each higher education institution 's contribution to the SDGs by considering the correlation between the 17 goals (Haruyoshi, 2018). This kind of research could bring the CSR strategies in the academic sector a step closer to maximizing their impact on the goals.

Another lead for research is an analysis of the reputation of higher education institutions among the different stakeholders (students, teachers, external companies, direct surroundings) before and after the integration of SDGs in their strategy.

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