

Haute Ecole  
Groupe ICHEC – ECAM – ISFSC



Enseignement supérieur de type long de niveau universitaire

# **Implementation of the Sustainable Development Goals in Business Schools**

## **Case Study of the Louvain School of Management**

Mémoire présenté par :  
**Samia KHAN**

Pour l'obtention du diplôme de :  
**Master's degree in Business  
Management**  
Année académique 2020-2021

Promoteur :  
**Coline RUWET**

Boulevard Brand Whitlock 6 - 1150 Bruxelles



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# 1. Introduction

*“Addressing the challenges of the SDGs will require new knowledge, new ways of doing things, hard choices between competing options, and in some cases profound transformations”* (Kestin et al., 2017, pg. 8)

The century in which we live is characterized by a lot of challenges of different forms and natures. We are living through not one but several crises that are linked together but above all overlapping. The latter have been marked by social, environmental, and economic disasters. The current mainstream consumption and production patterns are unsustainable.

At the social level, we are still far from eradicating poverty and famine, access to education for all, gender equality, abolition of inequalities, access to the same opportunities of careers, income inequalities etc. At the environmental level, we will have to face the consequences of the depletion of natural resources, air pollution, soil degradation, global warming, overpopulation, production of non-recyclable waste, waste disposal, deforestation, melting ice caps, loss of biodiversity, ocean acidification, ozone depletion, water pollution, overfishing, and many others.

All these disasters are the fruit of years of capitalist schemes which have widened the gap between the different classes of society, enriching the rich and impoverishing the poor. We can feel the consequences, in particular now with the covid-crisis that is emphasizing the inequalities between the individuals of different class, but also between developed and developing countries. The current alarming situation in India due to Covid-19 is quite illustrative of the existing disparities.

Therefore, there was an urgent need to develop a new model that will be sustainable over time and allow to meet the needs of the current and future generations. In order to limit and reverse the consequences of all these disasters, a first attempt has been done, in 2000, by the global leaders of the United Nations by designing the Millennium development goals that were a set of eight main objectives to reach for all countries within fifteen years.

In 2015, the results were mitigated and uneven across the world but there was a necessity to continue towards progress and towards a better future for all. A set of 17 goals have been developed in order to integrate a wider scope to achieve sustainable development by 2030.

However, the 17 sustainable development goals (SDGs) cannot be achieved with the actions of governments only, there is a need to gather all stakeholders of the society in all levels. It has to be achieved in the individual, local, national, regional, and global levels which means that citizens, corporate and non-corporate organizations, education institutions and governments have to work together in order to achieve the global goals.



The integration of sustainable and responsible practices in the teaching contents of the HEIs has become important, especially after the 2008 financial crisis that has been caused by irresponsible and capitalist business professionals. Even though all the blame cannot be put into the HEIs, their impact through the education they spread cannot be ignored (J.-F. Lozano, 2012).

On that basis, this thesis aims at analyzing the role of higher education institutions, especially business schools, in the contribution of the sustainable development goals. Business schools are crucial stakeholders in the achievement of the latter as they form their students to become the leaders of tomorrow that will take into account socio-economic growth, eradication of poverty, good governance practices and peace in society (Zhou et al., 2020). Therefore, it is important that business schools integrate education for sustainable development in their learning contents in order to form responsible leaders and actors that will apply sustainable business practices.

The main objective will be to assess how to implement the SDGs in higher education institutions while analyzing the challenges and the opportunities that are linked to it. In order to do that, the Louvain School of Management (LSM) will be the case study of this thesis paper.

### **Problematic**

As said above, the main objective of the paper will be to analyze “The implementation of sustainable development goals into business schools: Case Study of the Louvain School of Management”.

The main research question would be “How can sustainable development goals be present in the different activities of a business school ?”

At the end of this paper, I will try to answer to the following sub-questions:

- What methodology should be followed to integrate SDGs in the activities of a business school?
- What is the current state of the Louvain School of Management regarding the integration of SDGs ? And how it can improve ?

### **Methodology**

In order to conduct this research and to answer to the questions related to the problematic, the methodology will be applied to the case study of the Louvain School of Management. The methodology integrates different techniques such as a review of the existing literature, conduct of interviews and use of framework.

The first part of the methodology consisted to find scientific literature mainly in electronic databases in order to build a theoretical background. The articles were found based on search by key words such as “SDG”, “sustainable development goals”, “higher education”, “business schools”, “PRME” and “sustainability”.

The second part concern a will to conduct an interview with the key persons that are in charge of sustainability in the institution in order to understand better the projects that have been led on the campus. The persons that have been interviewed are the dean of faculty, the quality manager of LSM, the professor of CSR and the president of the Louvain Research Institute in Management and Organizations.

The third part will be to apply the PRME SDG Compass Framework to the case of the Louvain School of Management in order to assess their current state of integration of SDGs within the institution. For the main step which consists of mapping the SDGs, the mapping approach will follow the simple methodology and will focus on the dimensions of education, research, and governance in a broad way. Once the mapping will be done, priorities will be defined, and goals will be set in order to go further. A conclusion based on the findings will be done.

### **Thesis structure**

This thesis aimed at analyzing the presence of sustainable ideologies and business practices in the different activities of higher education institutions.

In order to do so, a first part on the theoretical framework has been carried out, in which I have defined sustainable development regarding its three main dimensions (economic, social, and environmental) as well as regarding its two perspectives : weak sustainability and strong sustainability.

Then, I presented the millennium development goals, that are the predecessors of the sustainable development goals, created to manage the damages of years of capitalist schemes by 2015. The results of the latter have been mitigated and uneven among the countries, but it was necessary to continue to seek for a better future which led to the development of the 17 global goals. The latter have also be presented and a critical analysis have been done concerning the non-binding character, the lack of clarity, the unattainability of some targets, as well as the unquantifiability of some of them.

Afterwards, as the educator role of HEIs is crucial concerning the improvement and the diffusion of the knowledge related to sustainable development in the business world, I have done a state of art of sustainable development in Higher education.

Furthermore, I have analyzed the different strategies in order to implement sustainable development in the four dimensions of higher education institutions: education, research, governance, and community engagement.

Finally for the theoretical context, I have presented the different steps of the PRME SDG Compass which is a framework to integrate SDGs in business schools. A criticism of the framework, as well as the identification of the reasons why business schools should implement the SDGs and the identification of the different barriers present have been carried out.

The second main part was composed of a brief overall presentation of UCLouvain and of the Louvain School of Management, followed by a detailed state of the art concerning the presence of SDGs, as well as sustainable practices, in the business faculty and an analysis of the presence of weak or strong sustainability approach through the application of the PRME SDG Framework.

At the end, a recommendations and a conclusion have been done in order to sum up the whole work.

## 2. Theoretical Framework

### 2.1. Sustainable Development

Even though sustainable development is now part of a consensus, the lack of precision tends to lead to different interpretations : for example, Henri (cited in Barbosa et al., 2014) defines it with a logic that considers every living being as capitals that can be exploited but that have to be maintained, while Bossel (cited in Barbosa et al., 2014) considers that the sustainability of a system can be assessed through the threats and opportunities that are present.

As SD is a vague concept that incorporates a lot of elements and can be present in a number of areas, it is important for us to first define the concept and sub-concepts that are linked to it to start using it. Therefore, the definition given by the Brundtland Report will be our basis during this paper.

#### 2.1.1. Definition

The term of Sustainable Development (SD) has been mentioned first by the International Union for Conservation of Nature (IUCN) in 1980 in their Nature Conservation and Natural Strategy. At the beginning SD related to the ecological aspect mainly but IUCN linked that aspect to human development as well as economic development (IUCN, 1980 cited in Klarin, 2018).

However, the most common definition appeared in October 1987 in the “Our Common Future” Report, also known as the Brundtland Report, published by the United Nations World Commission on Environment and Development (WCED). The idea of sustainable development can be outlined by four principles:

1. *“Holistic planning and strategy making*
2. *Preservation of ecological processes*
3. *Protection of heritage and biodiversity*
4. *Development that can be sustained for future years”*

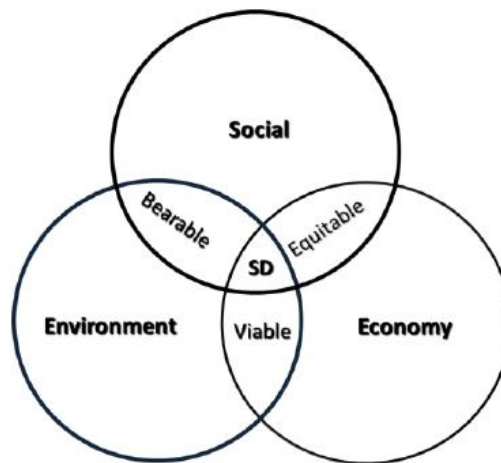
*(From WCED, 1987)*

It is important to understand those four principles as they complete the official definition of SD given by the WCED (1987) : *“development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”* The definition recognizes that to meet the needs of the humankind and to enhance the quality of their living, development is essential, but it also adds that the process of development should be done without threatening the capacity of the nature to meet current and future needs (Zhou et al., 2020).

Throughout that definition, the concept of intergenerational equity is integrated, it acknowledges the time dimension of sustainability with the aim to provide the necessities of next generations. One way to meet that is the application of “the polluter pays” rule that specifies that each state should request the polluting organizations that are on their territory to take over the costs of their pollution instead of taxing others or depleting the environment (Emas, 2015).

Aside from that definition that takes into account the concept from an ecological and intergenerational point of view, sustainable development is also defined through a multidimensional angle (Aknin et al., 2002). The overall objective of sustainable development is to achieve a stable economic and environmental state in the long-term and this can be possible only by incorporating and recognizing the economic, environmental, and social issues when a decision is made (Emas, 2015). These three angles add complexity to the Brundtland definition of sustainable development and raise the questions on how to balance them objectively and how to assess the results. The issue is that in reality, we can only increase or improve one angle at a time and rarely impact positively in each one.

To go further, let us understand better what the perspectives of the three dimensions – social, economic, and environmental - as show below in figure 1 are about and how a progress can be made in the different major areas of economic development while ensuring an improvement in those dimensions.



**Figure 1** – The 3 dimensions of Sustainable Development (Aknin et al., 2002)

### **Economic Perspective**

One of the three aspects of sustainable development is the economic perspective. Most economists associate sustainable development with the maximization of welfare such as “*food, clothing, housing, transportation, health and education services, etc.*” on the long-term. Some even go further by comparing welfare to the derived utility resulting from consumption. The main critic towards this approach is that it is reductionist as it

puts the use of discounting at the center of sustainability. Thus, using the discounting will lead to a logic where it is acceptable to deplete human and natural resources to reach economic optimal even if it sacrifices the resources of future generations. Consequently, the economic perspective should aim to reach a more economically sustainable system (Harris, 2003).

A system that is economically sustainable is a system that has the capability to produce goods and services in a continuous manner in order to conserve a level of government and external debt that can be manageable. In order to do that, it necessitates that the capitals that enable economic production such as man-made, natural, human, and social capitals are being maintained or increased. Some can be substitutable by another but in general, they complete one another. Therefore, it is necessary to maintain the four capitals over the years (Harris, 2003).

### **Ecological Perspective**

The second aspect of sustainable development is the environmental perspective which states that a system that is environmentally sustainable have to preserve a stable level of resources, avoid over-exploitation of capitals that are renewable and the depletion of non-renewable elements unless it is substituted by an acceptable investment. This aspect mainly take into account the preservation of *“biodiversity, atmospheric stability, and other ecosystem functions not ordinarily classed as economic resources”* (Harris, 2003). Thus, the ecological dimension implies setting restrictions on population and consumption and production thresholds and taking into account the bearable limits of our planet (Robert et al., 2005).

### **Social Perspective**

Finally, the third aspect is the social perspective that defines that a system is socially sustainable if there is a fair distribution and fair opportunity; and an acceptable level of social services or state as health, education, gender equity, political accountability, and participation. Those are basic crucial needs that have to be fulfilled to reach a sustainable development in a country. (Harris, 2003).

Other non-physical factors can enhance sustainability such as access to different level of education and trainings, a good quality of life, a society where there is social inclusion, cohesion and interaction across the members, a safe place with active communities and promotion of cultural traditions, or a country where there is employment and fair distribution of income,... It can also be physical factors as decent housing, accessibility to local services and facilities (Dempsey et al., 2011).

### **2.1.2. Weak Sustainability VS Strong Sustainability**

As in the real world, the improvement can be done most often only angle by angle, there is the question on substitutability of capital. The latter is divided in three types: social, natural, and manufactured. This notion of substitutability is handled in other two sub-concepts of sustainable development that are “weak” sustainability and “strong” sustainability (Emas, 2015).

In one hand, there is the weak sustainability that considers that only an accumulated level of capital is important which is the capital that is produced by humans. It states that natural capital that is made by the environment can be replaced by the man-made capital. On the other hand, there is the strong sustainability approach in which the uniqueness and scarcity of the natural capital are recognized and are considered irreplaceable by the characteristics of manufactured capital (Emas, 2015).

### **Weak Sustainability**

The weak sustainability model considers that capital that is man-made has a bigger importance than capital that is natural. An accepted definition of sustainable development by economists would be “*development does not decrease the capacity to provide non-declining per capita utility for infinity*” (Davies, 2013). It also states that only some types of man-made and natural capitals need to be preserved across the generations in order to keep the level of well-being. In practice, it means that the economic profit made out of the depletion of natural resource will be invested again sufficiently and efficiently to generate more man-made capital (Victor et al., 1998). Weak sustainability is thus implying that savings are invested in man-made capital which can substitute perfectly natural resources (Davies, 2013).

The main issue that led to this kind of thinking is the market logic. The prices in the market give a wrong valuation of the natural capital. Therefore, it is the fault of the market prices that this kind of thinking is accepted, the cause is the wrong price put on natural capitals. In practice, the price of manufactured capital is higher than the price of natural resource used to make the former. In general, greater the depletion and degradation caused by the consumption of natural resource, the more inadequate the value of natural capital in the market. The market prices do not take into account the external consequences on the environment (Victor et al., 1998).

### **Strong Sustainability**

While weak sustainability gives a greater importance to man-made capital, strong sustainability on the other hand is based on the philosophy that natural capital is non-substitutable. The concept recognizes that natural capitals are important and are needed inputs in our society as they play an important role in economic production and consumption as well as in welfare, those natural inputs cannot be replaced by man-made capital (Davies, 2013).

The concept of strong sustainability defends that sustainability should not diminish life opportunities which can be reached by preserving “*human capital, technological capability, natural resources and environmental quality*” (Brekke, 1997 cited in Ayres et al., 1998). A minimum amount in each different category of capital -natural, ecological, and social - should be conserved physically/biologically. It defends the idea that some environmental elements are unique and that some natural systems could become irreversible over time (Ayres et al., 1998).

One of the extreme and pretty impossible to achieve version of this concept is “very strong” sustainability as reclaimed by movements that defend the right to live for other species, supporting the fact that every element of the nature, meaning every animal, insect, plant should be conserved. This view of the sustainability is non-achievable because of several reasons like the fact that the present economy is extremely dependent on primary resource and that the species and ecosystems continuously change and that even if us, human, are depleting some natural capital, we are part of that nature too (Ayres et al., 1998)

Ayres et al. (1998) present a compromise version of strong sustainability that put at the center ecosystems and natural capital that are essential in a way that it is characterized by unique and important services or values, capitals that are necessary for us to survive. For example, the ozone layer is an essential natural asset that needs to be conserved while the existence or not of a certain type of butterfly does not affect our way of living directly. Another way of saying is that it is needed that a minimum number of some natural assets is conserved based on the concept that these elements are in some extent complementary to economic assets and in some extent substitutable by the economic assets. However, even in this compromised version that aligns with a strong sustainability approach, elements of natural environment are seen as capitals and the economic dimension is still very present which gives the impression that the natural environment does not need to be preserved if it does not give any benefits to human beings (C. Ruwet, personal communication, May 14<sup>th</sup>, 2021)

## **2.2. Towards Sustainable Development Goals**

### **2.2.1. Millennium Development Goals**

At the time they were launched, the Millennium Development Goals were the most important commitment done by the global leaders. It was an agreement set up by the United Nations in 2000 in order to reach a set of crucial goals around the world by 2015. This promise was different from the other because of the effective methods and the systematic efforts set by the agreement. The main eight goals were stipulated in an understandable manner in the MDGs agenda and englobed the three dimensions of sustainable development through various fields such as reduction of poverty, gender equality, preservation of the environment and access to food, health, and education (Hulme, 2009).





**Figure 2** - The Millennium Development Goals (From United Nations, 2015)

The progression in order to achieve the goals were extremely different between the eight objectives, the developed and developing countries and the different parts of the world. Some governments will be able to reach all of the millennium goals, while other will only complete a few. The progresses that are the most observable concern the reduction of poverty, hunger, and illnesses (Sachs, 2012).

Moreover, by setting measures and deadlines to monitor and reach the goals, the MDGs helped to create innovative collaborations, enhance global consciousness, improve data sets, change public opinion, push citizens to put pressures as well as to demonstrate that by fixing ambitious objectives, huge value can be created. (Hulme, 2009; Kumar et al., 2016).

As the millennium goals have focused on the people and the urgent character of their needs, they helped also in the reorientation of the process of making decisions in the developed and developing lands. Consequently, more than a billion of citizens could move out of extreme poverty and hunger and the access to education has increased for a number of little girls (Kumar et al., 2016).

Even though, during more than a decade, the goals have been in the center of policy debates and planning on a national and global level, the delay in the achievement of the MDGs is impacting mainly on the citizens that have low incomes (Sachs, 2012). Inequalities are remaining and the progress has not been done in an equal manner across the world and especially across people because of their gender, income, disabilities, or origins (Kumar et al., 2016).

While Kumar et al., (2016) as well as Sachs (2012) have been positive in their way of analyzing the progresses of the millennium development goals. Others, such as Rosenbaum (2015), have a more critical opinion about the progresses. The researcher explains that the developed countries have benefit better from the agreement than developing countries as the latter had to face more difficulties in order to achieve many of the goals while the developed countries already achieved some goals such as primary

education for all and reduction of the infant mortality rate before the implementation of MDGs.

In addition, due to the fact that developing countries often have less stability and a bigger rate of violence, statistics show that they will more likely put efforts to deal with those urgent problems than into achieving the MDGs. For all these reasons, the results advancing that the MDGs have improved the life of citizens everywhere are flawed as some countries achieved them before even integrating them in their national strategy. Another argument that is pointed concerning the issues related to the MDGs is that the number of goals is relatively low, and their definitions are open to interpretation. Consequently, the governments could improve only the angles of the goals that are easy to apply within their border. Therefore, the so-called success of the Millennium Development Goals could also have a link with those rooms for interpretation (Rosenbaum, 2015).

Even though the MDGs helped to improve a certain number of goals in different countries, above all, the MDGs showed the need to go further and that issues such as poverty, hunger, lack of access to education and health, depletion of environment, gender discriminations are not problems that would disappear by 2015 (Rosenbaum, 2015). Therefore, it was important to go further than the millennial development goals by establishing a new set of global objectives that would follow the MDGs. It is in June 2012, during the Rio+20 summit, that a panel of experts about sustainable development suggested the adoption of number of Sustainable Development Goals on a global scale (Sachs, 2012).

### 2.2.2. Sustainable Development Goals

In 2015, leaders from around the world committed at the United Nations to “Transforming Our World: The 2030 Agenda for Sustainable Development”. The agenda is an ambitious and crucial agreements in order to achieve a better future for everyone by 2030. To get there, 17 sustainable development goals, also called the Global Goals, have been designed along with their 169 targets (Kestin et al., 2017).



**Figure 3 - The 17 Sustainable Development Goals (From UN Department of Economic and Social Affairs, 2020)**

The SDG framework is the outcome of many decades of collaboration and work between governments and the United Nations - and more especially their Department of Economic and Social Affairs (United Nations, s. d.). The agenda is a strategy in order to support people, the planet and prosperity and to get rid of one of the biggest challenges that our planet is facing which is ending poverty across the world. The document is an agreement with a very large scope and importance as it is agreed by all governments and can be applied to all with respect of national policies and main ambitions (UN General Assembly, 2015).

The global goals are looking to continue the work that was done by the Millennium Development Goals, and mainly they are looking to achieve what the latter could not reach. There is a will to ensure the human rights for everyone and to erase gender inequality as well as to empower the groups that represent minorities (Stuart & Woodroffe, 2016).

The agenda is also called the “Leave No-one Behind” agenda because it clearly defends that the goals should be achieved for each citizen of any country and for all parts of the society. It acknowledges that many types of inequality exists and not only inequalities that are linked to income can lead someone to poverty. They are known as “group-based” inequalities, it can concern groups from a certain age, gender, belief, disability, origin, skin color, or any other criteria. They can be excluded because of their economic, social or political status (Stuart & Woodroffe, 2016) .

The global goals are a set of priorities and ambitions that give a guidance to governments on how to deal with the major issues that the world is facing. The priorities concern various fields such as exterminate poverty and hunger, avoid the degradation of our planet by dealing with the climate change, guarantee health and a decent level of welfare, develop peaceful, just and inclusive societies, etc. (Kestin et al., 2017). The sustainable development goals are interconnected and indivisible and take into account the three dimensions of sustainable development that are the economic, social and environmental ones (United Nations, s. d.).

The 17 goals give a framework to reach a sustainable future for everyone. There is no real consensus concerning the global goals as they are highly universal in their application. However, the SDG framework is seen as an important instrument to bring together people from around the world in order to reach a better and sustainable tomorrow. The ambition of that agenda is not only to communicate common guidelines but also to bring societal transformations and develop a new way to invest sustainably and strategically in order to deal with current and future challenges that the world is facing (Grainger-Brown & Malekpour, 2019).

The global goals were seen as a revolutionary approach to deal with the challenges. However, the progress has been very slow even before the pandemic as mentioned in the SDG report of 2020 published by the United Nations : *“One third of the way into our SDG journey, the world is not on track to achieve the global Goals by 2030. Before the COVID-19 outbreak, progress had been uneven, and more focused attention was needed in most areas. The pandemic abruptly disrupted implementation towards many of the SDGs and, in some cases, turned back decades of progress”* (UN Department of Economic and Social Affairs, 2020)

The change that is needed to reach the sustainable development goals requires a common and collaborative approach from each segment of the society. One of the elements that is very important in order to integrate the Leave No-one Behind agenda is the function of the private sector and the SDG-related actions it takes in the organizations (Grainger-Brown & Malekpour, 2019).

SDG has a notable difference compared to MDG concerning the stakeholders involved in the agenda. Whereas MDG was centered on the actions took by the countries exclusively, the SDGs count on the involvement of all actors of society, not only governments but also companies, non-governmental organizations, education institutions, individuals etc. (Grainger-Brown & Malekpour, 2019).

However, the integration and assessment of the global goals should not be seen as checklist to cross. The goals should be integrated as an important and relevant tool in order to integrate sustainable development into the strategies of companies, into the process of making a decision in any organization, in policies and common practices with the aim to generate positive impact and commit meaningfully to the objectives (Mori Junior et al., 2019).

Given the fact that the goals have been created to tackle current and future challenges, to implement them in an organization and thus to take any action, there is a need to prepare a planning and a strategy. Similarly like the process of strategic management where in order to integrate a decision in the long term strategy of an organization, there is different phases: goals are set, strategies are thought and designed and an execution is programmed. In the same way, in order to implement the SDGs, targets have to be set, a strategy has to be defined and an execution has to planned and most importantly, it has to be integrated in the general management strategy (Grainger-Brown & Malekpour, 2019).

### **Goals, Targets, and Indicators**

The 17 global goals have been created based on values and priorities that are shared between the countries. They are universal and take into account the realities of the world as well as the capabilities of each country to reach the goals. The SDGs can be regrouped in five interconnected pillars, also known as the ‘5 Ps’ that are people, planet,

prosperity, peace, and partnership, as they are linked to each other there is no dimensions that are prioritized (United Nations, s. d.):

The first pillar, people, relates to the eradication of poverty and hunger in any type or any aspect and to make sure that each individual can live with dignity, equal rights and in a healthy and safe place.

The second pillar, planet, concerns the protection of the environment which can be ensured if production and consumption are made in a sustainable way as well as the management of natural resources. It also concerns the necessity to take care of the needs of the current and next generations, mainly by putting in place actions in order to handle the climate change.

The third pillar, prosperity, is about making sure that each citizen has the ability to prosper and fulfill in their lives and that any progress that is related to the economy, to the social well-being or the technology is always made in a way that it does not deplete natural resource and if it is the case, make sure that the investment made is totally substitutable.

The fourth pillar, peace, aims at developing societies in which there is peace, justice, and inclusion and in which there is no threat or crime. Sustainable development cannot be reached if there is no peace in society as well as there is no peace without a sustainable model.

Finally, the fifth pillar, partnership, is about collecting resources that are necessary in order to integrate these global goals by developing strong partnerships and collaborations. In other words, it is about creating a global solidarity between governments, stakeholders, and individuals to help the people that are the most vulnerable and poor.

However, the relevance of regrouping the SDGs by pillars can be questionable as it is pretty contradictory that the global goals should be seen as interconnected and indissociable while the United Nations themselves regroup them into five pillars that seems divisible.

To control and assess the evolution towards the achievement of the sustainable goals, 169 targets have been defined by UNSTAT in 2016. In addition to the targets, a set of 242 global indicators to assess those targets have been also set. However, the indicators are subject to modifications and adaptations following the country in order to have accurate and relevant measures (Sdgs.be, 2021).

In order to measure efficiently the progress done and to check if no one is left behind, there is a need to collect and analyze data that show the reality, they have to be reliable and made accessible by the different countries. Therefore, to have quality data, the

statistical capacities have to be developed and reinforced in countries that are less developed and by that ensuring the follow up of indicators across the world (UN General Assembly, 2015).

The assessment and the follow-up should be done by the countries themselves as they have the primary responsibility to do so. The assessment of the evolution of the incorporation of the global goals during the fifteen years must be done on every level possible, which means the national, regional, and global levels (UN General Assembly, 2015).

### **Criticisms towards the SDG Framework**

The main criticism that can be associated to the sustainable development goals is the ambitious, but also the unrealistic agenda it has set. The framework has set a number of goals that are obviously unattainable such as eradicating poverty, hunger, all forms of discriminations, achieving full employment... Some targets are also unquantifiable which make the achievement of a goal very complex (Swain, 2018)

Swain (2018) also pointed out that some targets are insufficient from the beginning as it is the case for the limitation of the planet's temperature to less than two degrees by 2100. Which meant decreasing carbon emissions of 40-70% in 30 years and taking actions to multiply by 3-4 times the efficiency of renewable energy.

Moreover, the signatories of the agenda are not bind by the latter as it is on a voluntary basis, meaning that even though the goals are not achieved, there will be no real sanction. It would have been necessary to make the agenda mandatory or binding to make sure that efforts are being done. It is also needed that the goals are made clearer and more precise with examples on how to contribute to them.

Another issue that can be pointed out is the diversity of the signatories that can be governments, companies, NGOs, civil society actors, etc., it is for sure an advantage to regroup all types of stakeholders, but the targets and indicators are not adapted in order to implement the SDGs in all types of institution and monitor the real contribution to them.

In addition, the achievement of these 17 goals is more difficult for developing countries because to monitor the contribution to a goal, the countries require a big amount of data which is very complicated for the poor countries that do not have enough resource to collect those data. Even though the countries are able to collect data, often minorities do not appear in them which make difficult to know for example with certainty the number of children that have access to primary education (Swain, 2018).

Finally, there is the issue of labelling the activities of an organization, companies are using the framework as a communication tool to show that they are going towards sustainable practices when in reality they are just labelling existing actions that do not truly contribute to the sustainable development goals regarding the targets or indicators.

### **Higher education as mentioned in the Agenda 2030**

When analyzing the Agenda 2030, some paragraphs concerning the higher education sector can be highlighted such as the one where all the global leaders committed to offer an education of quality that includes everyone and that is fair to all. The quality education provided concerns *“early childhood, primary, secondary, tertiary, technical, and vocational training”*. The access should be open to all no matter the gender, the age, the origins, the beliefs, or the disabilities in order to open opportunities in the society (UN General Assembly, 2015).

Another part related to education is obviously the SDG 4 which aims to *“ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”*. By 2030, several targets have to be achieved as to provide affordable and equal access to all genders and all group of people to different level of education including higher education or to ensure that anyone receiving an education has received the proper knowledge and competences to support sustainable development (UN General Assembly, 2015).

Even though the goals mention education, it can be subject to discussion as the goals do not precisely define the role of education institutions. There is a hesitation on if the institutions have to contribute in a direct way to the sustainable development goals or if the universities have to focus on educating the students in order to form the future implementors. We will try to define the main role of the institutions in order to contribute to the Agenda 2030 further in this thesis.

## **2.3. Higher Education**

Education is a basic human right to which anyone should have access, in addition it should be shaped to build and improve the capacities of students in order to have the access to valuable functions and to have the freedom to choose and lead a life they have dreamt of founded on their decisions (Ndubuka & Rey-Marmonier, 2019).

For a long time, higher education did not receive any important support from their governments because of statistics that showed that they would have a better return in investment if they put the limited financial resources into primary and high school education rather than if they invest that money in higher education. All these years with funds that were not enough put the higher institutions in a state of stagnation which resulted in delays in progress for the basic and empirical research, in improvement in

the trainings of teachers and professors, in the supply of better public health care, and in other social improvements (Owens, 2017).

It is only from the first fifteen years of the 21<sup>st</sup> century, thanks to an extremely high increase of the number of students that have joined HEIs, that the governments started to involve themselves for higher education by mainly building the infrastructures. The number across the world has more than doubled and the institutions have witnessed a global gross admission ratio which went from 19% to 36%. This increase can be explained because people are wealthier there is a bigger demand for higher education from the middle classes, and the government support through their policies to admit more women, minorities, and underrepresented groups in the higher education student body. The increased number of students that complete their primary and secondary courses also has an impact on the increasing demand to access to higher education as they want to form themselves to be eligible for good jobs and opportunities in order to have a better life (Owens, 2017).

## **2.4. Sustainable Development and Higher Education**

Today's society is facing a lot of complex and intertwined challenges that can only be solved with a multidimensional approach that puts education at the center. It has been proven by the OECD that education helps to improve life, fast economic development, health outcomes, gender equality, democracy, and concern about environment. Consequently, they play a crucial function in taking the lead towards social transformation in societies in different manners such doing research, creating new and adapted solutions and by educating intellectuals (Zhou et al., 2020).

For a very long time, higher education institutions have been the leaders to generate and wreck paradigms and to form the next generation of decision-makers and business leaders. Nevertheless, HEIs tend to stay traditional and follow cartesian logics which lead to reductionist ways of learning and acting. Thus, making it challenging for universities and in general for society to reach a sustainable tomorrow for the next generations. Due to that logic, behaviors that were highly oriented towards profits and individual interest have took shape and led to industrialization and depletion of environment (R. Lozano et al., 2013).

The 2008 financial crisis has risen many reflections concerning the way higher education institutions, especially business schools, are educating the students that are also the future business leader. Every actor that is linked to the financial crisis such as businesses, unions, public administrations as well as consumers need to examine what bad decisions have been taken and which lack of decision led to that disaster and what role each actor has played. One of the important actors is the university, it cannot be said that all the blame has to be put on the education institutions but ignoring their impact would be a bigger mistake as they are the former educators of the business professionals that led to that unfortunate event (J.-F. Lozano, 2012).



The two main functions of HEIs have always been to generate and diffuse knowledge as well as to form responsible professionals and citizens. Therefore, by diffusing ideologies that are based on theories that are opposite to moral values, business schools actively removed the sense of community and moral responsibility from their students. However, alternative management theories exist and can transform the profit-oriented approach into a more sustainable profit approach (J.-F. Lozano, 2012).

An urgent necessity to implement sustainable development in higher education institutions has been felt after years of traditional profit-oriented approach used in HEIs. In order to make significant changes and become the leader in sustainability, the institutions have to make sure that the needs of the current and next generations are well understood. By doing that experts in sustainable development will be able to form learners of all ages to help apply new sustainable models (R. Lozano et al., 2013).

This urge to do sustainability can be explained by different factors. One that is apparent is a real will to implement sustainability within the institution because of the issues that the world is facing currently. Another important one is the competition in the education field, there is a will to obtain competitive advantage by proposing a unique and innovative curriculum and therefore, respond to the demands of the education market (Fukukawa et al., 2013).

One day the students of business and management schools will be global leaders, therefore it is important for them to face the concepts of ERS (Ethics, Social Responsibility and Sustainability) in their training during their higher education (Ndubuka & Rey-Marmonier, 2019).

Therefore, without the contribution of the capability development of a leading-edge higher education system, sustainable development cannot be reached anywhere. One of the roles of the HEIs is to form and train young adults that will be concerned about socio-economic development, eradication of poverty, presence of good governance in institutions and maintenance of peace and stability through more fair societies (Zhou et al., 2020).

The year 2015 has been an important year for concluding a big number of agreements concerning the global development agenda and one of the most significant agreements is the 2030 Agenda for Sustainable Development. Around that year, other complementing agendas that have a big influence on the integration of SDGs in Higher Education Institutions have arisen such as the United Nations Educational, Scientific, and cultural Organization (UNESCO) and Global Action Program (GAP) on Education for Sustainable Development (Nhamo & Mjimba, 2020).

Now more than before, HEIs have a challenging role to play in the improvement of the knowledge about sustainable development in the economic field. It cannot be done only by the institutions themselves, there is a need of transdisciplinary methods, and

collaborators and partners as governments, professionals, and experts (Ketlhoilwe et al., 2020).

Business schools have an influencing position on the mentality and actions of the biggest and powerful companies in the world due to their role of educators to the current and future generation of leaders that will have key functions in developing a more sustainable world. (Parkes et al., 2017; Vilalta et al., 2018; Zhou et al., 2020).

Given that education is important to contribute to all of the global goals, it is crucial to provide an education that anyone can access and afford, regardless of his “*gender, sexual identity, race, age, culture, ethnicity, religion, disability, economic status or location, is also critical*” (Kestin et al., 2017).

However, even though business schools have influencing power and that student and faculty members request for more sustainable practices, statistics have demonstrated that the main driver that pushed to adopt sustainable practices within institutions is the availability of financial resource. Meaning that institutions have applied sustainable practices during the years where there were enough financial resource and not necessarily when there was a need or a will (Owens, 2017).

The importance of the role of business schools in sustainable development has been pointed out in the last decades. Consequently, sustainability took an important place in the research field, the questions of how to assess a progress or how to contribute to sustainable development is now well documented (Shiel et al., 2020).

#### **2.4.1. The Former Era of the Traditional Management Education**

For a long time, the business schools were seen as a simple ground where future business professionals were formed and where students received their diplomas without taking into account if their social perception as well as their ability to see beyond their self-profit were developed (Ndubuka & Rey-Marmonier, 2019). This perception about the HEIs is due to the fact that many people blamed the business schools to diffuse theories and ideologies that were against the moral conception and not to instill a sense of value and duty towards society to their students. It was argued that the importance the schools have put towards doing profit despite the consequences on the social and environmental dimensions led to fraud from companies and to 2008 financial crisis across the world (Fukukawa et al., 2013; Ndubuka & Rey-Marmonier, 2019).

Dyllick (2015) reports that the issues concerning the education provided by business schools are related to three areas:

- What is covered and what is not covered in the courses ?
- How are students learning ?
- What profile of students are enrolling into business schools ?

The negative perception about business schools that we talked above was because management education was seen as transfer of value-free knowledge due to the systemic reliance of business schools to “Traditional Management Education” (TME) which will be explained by responding to the three questions. With TME, students were mostly learning in a narrow pragmatic way that was focused mainly on market logic and often diffused profit-related ideologies. It was not driven towards integrative thinking or developing a critical mind, on the contrary it focused on hard skills. Even in their selection of study cases, TME tended to select big and powerful enterprises instead of small and medium enterprises. And finally, it focused on encouraging students to see their education as an instrument to access a well-paid job, instead of fighting that mentality (Ndubuka & Rey-Marmonier, 2019).

In the last decades, businesses started looking for graduates from HEIs that were capable of understanding the challenges of today’s world and integrating sustainable development in their daily operations at work and in general, pushing HEIs to give up the traditional management education. Therefore, the role of the institutions was crucial as they would help the companies to address the global goals through the education of their students which led to the integration of “Education for Sustainable Development” (ESD) and “Responsible Management Education” in HEIs (Dyllick, 2015).

#### **2.4.2. Sustainable Development as an Innovation**

Higher education institutions are supposed to be leaders that create and embrace change, but in practice, they are still very traditional in their way of doing. Along with this, the fact that the institutions are composed of thousands of people put an additional difficulty concerning the implementation of sustainable development in each dimension of the university (research, education, operations, and public engagement) because of the reactions that it can produce, it can be well perceived as it can be perceived in a wrong way. Sustainable development as an innovation is more complex to integrate on an organization level than on an individual level, particularly because it represents an abstract concept (R. Lozano, 2006).

Rogers (1995 cited in Lozano et al., 2013) explains that whenever an innovation is starting to be part of the whole system and is applied in practice for a long time in a constantly increasing way by different members of a university, it will not be anymore an innovation, but it will become part of the culture of the university once it has been diffused widely and stabilized. Once it becomes part of the culture, new sustainable models will be created and forwarded to society and to all the stakeholders. However, even if new paradigms are created and forwarded, it does not ensure that the old mentalities will disappear directly, some resistance towards sustainable practices from department, faculties or HEIs will persist. The latter is mainly due to the academic freedom that the professors have concerning the teaching contents and that creates

issues when there is a need to adapt to the current realities. There is a necessity to put diversity in the subjects and ideologies tackled in a course.

Sometimes, it also happens that paradigms are forwarded from society to institutions. For example, in the case of some higher education institutions, the concept of sustainable development came from the civil society before it appeared in schools. It can be noticeable by comparing the date of launch of declarations or initiatives for sustainability in education such as United Nations Decade of Education for Sustainable Development or Principals for Responsible Management Education, and the number of universities that have communicated a sustainability report before and after the dates. In 2011, only 15 HEIs (out of 14,000 across the world) have communicated sustainability reports. Thus, we can see a clear delay of implementation of the concept of sustainability in higher education (R. Lozano et al., 2013).

Sustainability in universities is an innovation that is radical, meaning that the concept is founded on a totally different basis than the knowledge that exists. In practice, it can be observed that the teaching methods are a lot centered around the depletion of natural and human capitals for profits and around highly specialized fields of knowledge. Thus, the students graduate with a lot of knowledge of their field but are really little concerned about the outcomes of their activity on other fields like the environment or the community (R. Lozano, 2006).

Therefore, the education system should, shift to a multidisciplinary, then into interdisciplinarity – *“combining different disciplinary perspectives”* (Dedeurwaerdere, 2013) - and finally end with transdisciplinarity - *incorporating analytic-descriptive knowledge from scientific expertise and actionable knowledge from extra-scientific stakeholder expertise”* (Dedeurwaerdere, 2013) - to get rid of that overspecialization focus that is still present in the current education system (Ndubuka & Rey-Marmonier, 2019).

Transdisciplinarity can be reached through an approach in which different processes are regrouped to identify and solve an issue through collective experimentation and social learning based on scientific and extra-scientific knowledge (Popa et al., 2015).

#### **2.4.1. Education for Sustainable Development**

Since the launch of the United Nations Decade of Education for Sustainable Development (UNDESD) in 2005, the traditional management education left its place to the concepts of Education for Sustainable Development and Responsible Management Education. Thanks to the UNDESD, a platform has been provided in order

to do deep transformations in the higher education, those needed transformations have helped to build a sustainable tomorrow (Ndubuka & Rey-Marmonier, 2019).

UNESCO (2005, cited in AdomBent et al., 2014), in its role of the Decade's lead agency, defines Education for Sustainable Development as "*a process of learning how to make decisions that consider the long-term future of the economy, ecology and equity of all communities*". It is also about teaching and learning systems that encourage and give tools to learners on how to contribute to sustainable development by developing their critical thinking, their ability to anticipate different outcomes, and their ability to make decisions in collaboration with others (Fukukawa et al., 2013).

In order to do education for sustainable development, there is a need that the business schools make a transition and replace their traditional education that was in need of more innovation, issue-solving skills, and critical reflection. The change can be made by applying an education approach that creates new knowledge and theories, develops soft skills, and enhance the awareness concerning issues related to sustainable development that the planet is dealing with today and will deal with tomorrow. An approach that encourages students to apply sustainable practices and to generate positive social impacts rather than form the students to search for self-profit despite the negative environmental and social consequences it provokes as it was the case with TME (Ndubuka & Rey-Marmonier, 2019).

The curriculum of higher education institutions should be shaped in order to avoid assumptions that the resources of the planet are unlimited and free of charge as well as the assumptions that humans are the dominant species in the nature and that we can live without nature. There is a need to understand that technology is not the solution to all the issues that society is facing, that material goods will not complete all our desires and needs, that manufactured resource cannot replace natural resources and that the success of one person can be impacting the wellbeing, the health, or the culture of another or impacting the surrounding natural environment that includes life on land and below water. The assumptions that the ecosystem will limit the repercussions of an escalating negative consequences of the human activities have to disappear (Ndubuka & Rey-Marmonier, 2019).

ESD is an agenda for lecturers and students in order to help them understand in which way they can create positive impacts and transformations that are in harmony with sustainable development throughout their attitudes and daily initiatives (Fukukawa et al., 2013)

In order to erase all these misconceived assumptions, education is seen as an important dimension to prioritize in strategies. It has a crucial role to diffuse sustainable development, therefore it is receiving an important attention from the political world and across the world, there is a strong political promise to implement ESD in all levels of education (AdomBent et al., 2014).

Head of faculties, academics, external lecturers, staff members and alumni are the stakeholders that can make a difference to institutionalize sustainability in HEIs through not only their teaching contents but also through the behaviors and values that they demonstrate. But in order to institutionalize SD in universities, there is a need to educate and form the staff members and the decision makers of HEIs on how to promote and embrace new models that promote sustainable development as the ‘Golden Thread’ into the whole system of the institutions. Sustainability has to be part of the policies and missions of the institutions; therefore, it will help to readapt the four inter-linked activities of the universities: research, education, governance and operations and public engagements. As higher education institutions are a particular model of organization in which a large number of people begin and end their academic path, there is a need to form continuously the new students to sustainable development and to continue to root the sustainable skills and behaviors of the students that are already there (R. Lozano et al., 2013).

### **Difficulties related to the implementation of ESD**

Given that the concept of sustainable development was and still is pretty recent, resistance of institutions to commit to sustainable development can be perceived for different reasons. There can be a lack of awareness concerning sustainability; the professors can feel unsecured or feel that their credibility as an academic can be threatened; the course program can be already heavy; the teachers can consider that sustainability is not really linked or relevant to their course or field; the efforts put to respect the commitment towards SD will may be not give any gain overall; or maybe it is just the old mentalities of the institutions that push them to keep applying their traditional academic model (R. Lozano et al., 2013).

Lozano (2006) explains that there can be different level of resistance to change, but two aspects can be present in all levels: procrastination and power. The former means that the person is aware of the concept, but its implementation is too complex. Therefore, he or she will try to delay any initiative in different ways concerning the new innovation. Complexity can be a reason, as well as laziness or negligence. The latter concerns the power and the tensions linked to it between people that have opinions that are opposite or linked to the desire of people to occupy a certain position. Those tensions often waste precious resources such as abilities, energy and time that could be use in the incorporation of the innovation itself.

Another issue that can be pointed out is the issue of the normativity behind all the concepts, the market logic should not be seen as the standard model to teach. Academics should also teach alternative models along with the market model by having critical thoughts and explaining the consequences of all the models. Showing diversity is a way to open the way to new practices that could be applied by the students in their future life (C. Ruwet, personal communication, May 14<sup>th</sup>, 2021).

In order to overcome those resistance, different actions can be taken such as develop sustainability in campus experience or in daily activities of the HEI; educate the professors on different theories, values, behaviors, processes, and instruments related to SD; use sustainable approaches in an increasing way in different courses; monitor the commitment of academic directors to enhance sustainability; and give power and incentives to faculty champions that have successfully promoted the effects of sustainable development to the faculty, the student body, the staff members and the society in general (R. Lozano et al., 2013).

Here comes the importance to designate within the university an SD champion, the latter is someone or a group of people that are between the innovator and the institution. Thus, they are the drivers that bring the innovation in the academic system and they work to diffuse the idea to the whole institution. They can be qualified of early adopters of the innovation (R. Lozano, 2006).

#### **2.4.2. Principles for Responsible Management Education**

The UN Global Compact has been a turning point in the area of corporate social responsibility on a global level as it was an ambitious and game-changing trial to involve in an active way the international business community to develop and implement policies and practices that are sustainable and that are taking into account all the different stakeholders. The Compact has been launched in 2000 by the United Nations and is a strategic policy initiative that includes ten principles for responsible organizations in different areas such as human rights, labor, the environment, and anti-corruption. Businesses that are willing on a voluntary basis to align their operations and strategies with those ten principals will be benefiting economies on a global scale (Parkes et al., 2017).

The Global Compact now mainly focuses on the current generation of business leaders while the Principals for Responsible Management Education that has been created in 2007 and launched in Geneva (Switzerland) at the UN Global Compact Leaders' Summit is pointed towards the future generation of business professionals. Various leaders of the business world, civil society and governments attended the event (Parkes et al., 2017). It has been developed by an international task force that was constituted by deans, presidents and representatives of leading higher education institutions, mainly business schools (UN PRME, 2021). At that moment, the underlying ambition was to develop the potential of the students to be the source of sustainable value for a global economy that is more inclusive. The UN Secretary-General Ban Ki-moon even said that *"the PRME initiative have the ability to defend the universal values and business into the classrooms worldwide"* (Parkes et al., 2017).

Similarly to the promise made by business leaders to the UN Global Compact to improve continuously on the area of sustainability, business schools that are signatories to PRME also commit to develop and improve their approach to RME in different

aspects such as their research, courses, academic innovations, campus activities and daily operations (Parkes et al., 2017).

In order to integrate ERS as relevant concepts in education, six principles that will help to re-orient education, research, and the role of leaders of business schools have been made and are called “Principles for Responsible Management Education”. In contrast with TME, RME provides an education that is focused interdisciplinary knowledge deriving from real world issues. This way of doing supports soft skills, enhance critical mind as well as the skills of reflection and analysis of the students. In addition, it shows the importance of ethics and sustainability and it helps the students understand the various angles that are present in challenges concerning business and sustainability. Concerning the profile of students interested in business schools, with RME, there is a will to transform the instrumentalized mind of students into a mind that is focused on curiosity and knowledge (Ndubuka & Rey-Marmonier, 2019).

To sum up, there are six broad principles that are focused on enhancing responsible management education (UN PRME, 2021):

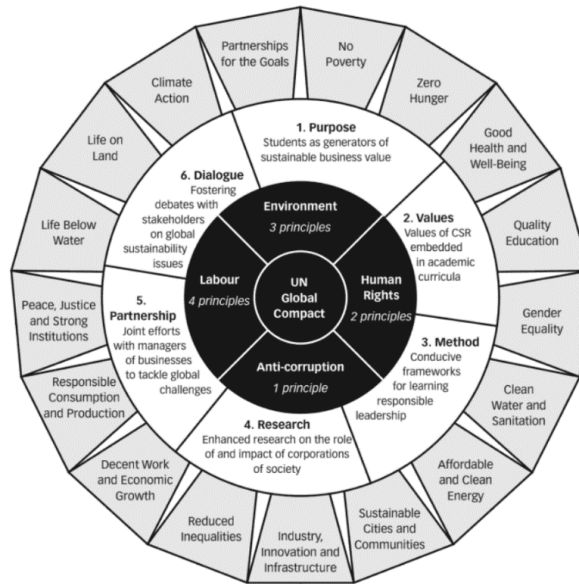
1. **Purpose:** by developing the potential of the students to be the source of sustainable value for a global economy that is more inclusive.
2. **Values:** by integrating the values of global social responsibility as defined by the UN into the school’s activities, courses, and practices.
3. **Method:** by giving effective learning experiences about responsible leadership through educational frameworks, methods, materials, and the environment.
4. **Research:** by understanding the role, dynamics, and impact of businesses in the creation of sustainable social, environmental, and economic value through conceptual and empirical research.
5. **Partnership:** by discussing with business leaders to increase the knowledge of schools about their difficulties in achieving social and environmental responsibilities and to discover together effective approaches to handle the challenges.
6. **Dialogue:** by facilitating discussions and debates on critical problems regarding the global social responsibility and sustainability among different stakeholders such as educators, students, business, government, consumers, media, civil society organizations and other concerned stakeholders.

Promote and integrate responsible management education can be seen as a process with various stages. Some business schools are well advanced and assume their role of leaders by admitting the opportunities and responsibilities concerning PRME. Some are new in that field even though they teach, research, and apply RME, and others are just



discovering it. The integration of PRME opens opportunities but also make the schools deal with barriers and obstacles as to institutionalize the ambition of shaping the mentality of the future generation of business leaders (Parkes et al., 2017)

### Linking the SDGs and the PRME



**Figure 4** - The link between the UN Global Compact (center), PRME (middle) and the SDGs (outside) (From Molthan-Hill, 2017)

Recently, PRME has made a new directive for the institutions that have signed for the principles which consists of contributing to enhance and help to achieve the 17 sustainable development goals. Meaning that PRME is now a platform that promotes ERS and SDGs in its newer vision and that the business schools have to commit in order to implement RME and promote the global goals within their institution. The latter became an additional commitment that the schools have to take care of but as they have the expertise, creativity and entrepreneurial knowledge, they are the best placed in order to build and diffuse innovative solutions to fight against the current and future challenges that the world is facing (Ndubuka & Rey-Marmonier, 2019).

## 2.5. SDGs and Higher Education Institutions

In 2015 with the 2030 Agenda, leaders from around the world made a promise concerning the Sustainable Development Goals in order to reach the end of extreme poverty, fight for equal rights and justice and deal with the climate change by the year 2030. To achieve the goals, there is a need that the signatories themselves implement and promote at their scale the goals, it is with actions on several fronts that the SDGs will come alive (Shiel et al., 2020).

Around the world, setting the SDGs in the national development priorities has been a challenge as it needs to combine technical, scientific, administrative, and even political inputs. Therefore, to stay true to the comprehensive and bottom-up methodology of the SDGs, a collaborative approach is required (Nhamo & Mjimba, 2020).

Therefore, development of strategies and approaches to achieve the 17 goals have to be done by the governments but also by all organizations that have a crucial role to play in the society such as higher education institutions. The United Nations Agenda 2030 supports the idea that some of the SDGs can be achieved better with the intervention of HEIs (Ketlhoilwe et al., 2020). The latter has a major role as with their research, they can bring innovative approaches, educate the students towards the goals, and inspire their communities to engage in sustainable practices (Shiel et al., 2020).

The HEIs have an important role to meet the challenge of SDGs by going beyond the promotion of trainings and the development of skills. They must form excellent professors but also conduct innovative research as they are generally considered neutral in the eyes of many stakeholders (Vilalta et al., 2018). Because of to their invaluable expertise in the teaching and research fields, they are also one of the key drivers of progress in economic, social, and other grounds in any country that is developed or developing. This is the reason why HEIs are pushed to develop management methods that are based on the principles integrated in the SDGs (Nhamo & Mjimba, 2020).

They have the ability to create, interpret and propagate proper knowledge that can help to achieve SDGs, even though the implementation in their own operations and infrastructures has been extremely slow. They can help achieve them particularly if they are capable of defining specific targets that can be measured by pairing the academic knowledge and the priorities of public policy in the country of the university and by developing expertise of the members of the local community (Ketlhoilwe et al., 2020). The importance of HEIs can be also felt in the capability of a citizen to contribute actively in the integration of SDGs as the institutions provide a certain level of competences, values, knowledge and behaviors (Vilalta et al., 2018).

For these reasons, their importance in the achievement of the goals is pretty clear, what is not is whether the universities will embrace fully their responsibility concerning those goals. In the past, the response of HEIs to address issues concerning sustainable development has been slow and often strategic because it was perceived mainly as something to do as a consequence of the external pressure (market's expectations, competitive advantage, etc.) and often it was done on surface. Therefore, there was a doubt that universities will deal with the SDGs more efficiently and rapidly than before, or even that maybe they will embrace the goals on the outside but not see them as a real agenda to incorporate in the center of their education strategy. However, it was also necessary to be optimistic and it was possible that universities would be inspired by the SDGs in other ways than for sustainable development (Shiel et al., 2020).

In 2018, most institutions of higher education handled challenges linked to a sustainable environment or sustainable development in different ways. Usually, they address it within the campus or highlight their various certifications and accreditations in the field. Even though the best way to handle SD is through research, campus, education, and community, only some universities educate on sustainable development through their entire curriculum (Shiel et al., 2020).

When looking at the 17 goals of the United Nations, only Goal 4 that aims to “*ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*” is directly linked to education (Shiel et al., 2020). Nevertheless, according to Mader and Rammel (2015), the transformative role of universities in the achievement of sustainable development is larger and there is more than one SDG that concerns the education such as Goals 9, 12, 16 and 17. Even though, they accentuate the link with those goals, it is important that the entire framework is understood by the students for them to develop the adequate knowledge and skills to lead a sustainable life by considering the limits of the environment (Shiel et al., 2020).

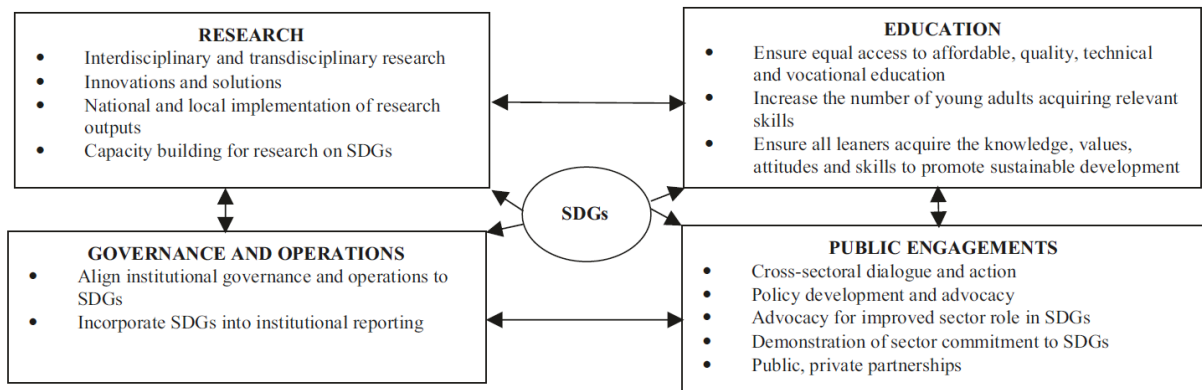
Moreover, for universities to reach the 2030 Agenda, it will be needed for them to form skilled graduates which is only possible by rethinking the curriculum. Adapt the curriculum with the new job requirements and with the issues that the world is facing concerning the economy, the culture, the health, the environment, and the social life, will open access to the future graduates of the institutions (Shiel et al., 2020).

Business schools, as well as other higher education institutions have a moral duty to increase awareness, competences, expertise, and values that are needed in order to ensure a sustainable future. If they do not success in this field, they will become those responsible of the delay in the achievement of the sustainable development goals and of the reduction of the best hope humanity has to fix the issues related to sustainability (Ndubuka & Rey-Marmonier, 2019).

### **2.5.1. Strategies of Implementing SDGs into Higher Education Institutions**

The sustainable development goals give a sort of guide for universities to re-invent themselves and to re-adapt their way of teaching, researching and engaging communities. They can re-invent themselves by applying strategies that promote SD activities such as (1) the development of a diverse and high-quality curriculum that is built rigorously by academics, valued by professionals, and that meets in an ethical way the demands of the current society; (2) the building of educational institutions that teach and highlight innovative solutions and knowledge and educate population with the purpose to cope with the challenges that are related to the globalization; (3) and the empowerment of scholars by teaching them to have critical, ethical and thought positions when making a decision (Zhou et al., 2020).

There are different strategies that can be used to implement SDGs in universities, but there is a need to do a shift in the education model not only by transforming the responsibility of institutions but also in changing the orientation of the curriculum and research to better meet the present and future demands (Ketlhoilwe et al., 2020).



**Figure 5 – SDG dimensions (Zhou et al., 2020)**

Figure 2 presents the four dimensions of SDGs as seen by Zhou et al. (2020), which are research, education, governance and operations and public engagements ; and it explains how they are closely linked to each other to bring an effective integration of SDGs.

### **The Research Dimension**

Societies and economies, as well as how we interact with each other will need reshaping if we want to reach the sustainable development goals. This will allow the global community to not only address but also overcome a multitude of tough social, economic and environmental challenges (Ketlhoilwe et al., 2020).

In order to successfully integrate each SDG, innovation, research, and knowledge are crucial elements in all sciences taught in higher education. There is a need to understand the roots and dynamics of the struggles towards sustainable development as identified by the SDGs to be able to build and apply the relevant approaches and solutions. By doing research, the breaches in the comprehension of our world, its systems and its interactions will be filled, and it will contribute to handle the obstacles (Adomßent et al., 2014).

In a national and local context, research also helps to identify the pertinent difficulties that are presents in the local environment, to select the appropriate and urgent actions to take and to build the suitable indicators to assess the evolution. Development of innovative and adapted solutions and paths to respond to the challenges of the SDGs can only be driven by research in order to help the policy makers choose the best and

most efficient options. To get there, the use of back-casting and modelling are important during a research to fulfill the SDGs (Kestin et al., 2017).

Concerning the SDG agenda itself, there are still a lot of breaches in the scientific literature concerning the most efficient way to implement it. Therefore, research will help to identify how to control and assess the evolution, how to deal with all the connections between the 17 goals, and how to integrate the global goals on a national and regional level. In addition, it is easier for researchers to collect, manage and analyze data which would help into controlling the evolution of SDGs (Owens, 2017).

Kestin et al., (2017) identifies that at least six SDGs, such as SDG 2, SDG 3, SDG 7, SDG 9, SDG 12, SDG 14, and SDG 17, have targets that are directly related to research. To sum up, the targets specify to increase scientific research in various fields such as technological industries, sustainable agriculture, sustainable consumption and production, oceans and fisheries management, vaccines development. It also concerns the cooperation and access to innovation, knowledge, technology, and science. Those targets concern every country, but especially improve research to help developing countries by 2030.

Given that HEIs have larger research capacities and activities, higher education institutions have an important role which is improving the way society understands the issues concerning sustainability. To do so, they have the ability to bring essential data base, theories, process, strategies, solutions, and innovations in order to help achieve the SDGs (Ketlhoilwe et al., 2020).

Universities should enhance and promote the goals as a subject of research by building and increasing its researchers' interest about SDGs. It is important that the research community is aware that their current work is certainly related to the different goals set in the 2030 Agenda and that the institution is regularly communicating on how its research is helping achieving the goals (Kestin et al., 2017).

In order to address the extensive and complex character of the challenges, there is a need to adapt traditional approaches, especially experimental research to fill the voids and state the current situation, as well as use applied research to find out what can be possibly done to solve the SDG-related problems. Nevertheless, it is also important to discover what can actually be done through new approaches such as sustainability science, inclusive, inter-disciplinary and transdisciplinary, co-designed and co-produced approaches. Sustainability science consists of understanding the connections between social, environmental, and economic factors and how to develop sustainable results. Inclusive approaches, in which essential groups that are often less represented in scientific works are integrated, could also be used more often by universities (Kestin et al., 2017).

According to Zhou et al. (2020), the universities can bring frameworks that will help innovative teaching and effective institutional governance to promote SDGs by doing responsible research and innovation (RRI). The latter is about prioritizing integrity and ethics during research in different manners. For example, the researcher has to make sure that the subjects of the research are aware of their rights and the goals of the research from the beginning, and that he has received beforehand their consent. The researchers could also select the societal purposes with the different stakeholders before conducting a research on a specific field which consists of co-design and co-production approaches. And most importantly, the universities could make accessible the research data and resources for all stakeholders that are willing to find out more.

As institutions have the expertise, HEIs have to be leaders, they have to support inter-stakeholder discussions and actions, but they also have to create joint courses or be part of research groups with other local and external universities about issues that concern sustainability (Vilalta et al., 2018). A transdisciplinary research approach should be adopted by the HEIs in order to highlight the similar issues and co-produce expertise that will help to establish sustainable responses, by doing that, policy makers will be able to make decisions based on scientific proofs about issues related to sustainability which will lead to ground-breaking solutions (Ketlhoilwe et al., 2020; Vilalta et al., 2018).

Policy development and teaching about sustainable development can be improved through research in key areas such as “*environmental protection, poverty alleviation, citizenship, peace, ethics, responsibility, democracy and governance, human rights, gender equity, corporate responsibility, natural resources management and biological diversity*” (Zhou et al., 2020).

In the end, the decision of the business school to improve research towards sustainable development will mainly be influenced by the level of commitment it is willing to take, the level of resource available and the way that it spread and institutionalize the SDGs (Wersun et al., 2020).

### **Education Dimension**

Education is one of the foundations of the SDGs as it can bring important benefits to sustainable development to people, communities and governments and it supports and accelerates the implementation of the global goals by improving access to quality jobs, to better health and nutrition, by reducing gender inequalities, by enhancing the engagement of citizens, etc. The role of higher education institutions is crucial throughout their teaching and learning activities that include “*undergraduate and graduate teaching, professional training, executive and adult education, online learning, co-curricular activities, and student clubs and societies*” (Kestin et al., 2017).

One area of contribution for HEIs is the Education for Sustainable Development Goals (ESDG) which is about shaping “SDG implementers” by providing the relevant competences, expertise, and way of thinking to students in order to contribute to the SDGs in their present and future positions. It is now crucial to improve the ability of actors that form the society to address complex issues that are more urgent now than ever (SDSN, 2020).

In order to implement efficiently the SDGs, it is needed to face a lot of intertwined, complex, and uncertain social, economic, and environmental challenges. A number of challenges have not been solved until today mainly because of the tendency of people to minimize the issues to basic elements, to deny human factors, and to search for dualistic answers (Kestin et al., 2017).

Therefore, education provides knowledge and different skills, but its function is also to push students to understand their contribution to the society by being able to handle the complexities of the modern world. It will also help students to develop a critical and responsible mindset by giving them a quality teaching. The purpose is to form graduates that will in the future contribute to make a better society through their personal or professional life. Developing skills will help them to think about the complexity of the challenges and realities of the world, to learn by communicating and opening dialogues with different people, to develop deep reflection and to analyze whether an activity is bringing us closer or further away from achieving the SDGs (Zhou et al., 2020).

Kestin et al. (2017) identify four main actions the universities can implement to achieve the SDGs such as (1) equip students with the knowledge, skills and stimulus to understand and deal with the issues related to the global goals; (2) include and give power to young people; (3) propose complete academic or vocational training to integrate SDG solutions; (4) and increase and improve the capacities of developing countries to address the challenges related to SDGs through students and academics.

- Equip students with the knowledge, skills, and stimulus to understand and deal with the issues related to the global goals

In order to become future effective implementers of SDGs, the learners need to understand the areas that each goal is related to, understand and know the framework itself as well as its aims and uses and develop key competencies that are pertinent to address the 17 goals such as “*systems thinking, critical thinking, self-awareness, integrated problem-solving, and anticipatory, normative, strategic and collaboration competencies; creativity, entrepreneurship, curiosity and learning skills, design thinking, social responsibility, partnership competencies, and being comfortable in inter-disciplinary settings*” (Kestin et al., 2017).

Furthermore, universities have to contribute to education for the SDGs by implementing them and the principles of ESD into the curriculum of all undergraduates and graduates

as well as into the training of graduate researchers and by building courses around real projects in which students can develop adaptive capacities and apply them in the real world. (Adomßent et al., 2014)

As the global challenges linked to SDG are complex and often multidimensional, a traditional teaching approach will not be sufficient. Give the opportunity to student to solve real-life issues on campus, in class or in local associations will allow them to understand better how solutions can be implemented, to develop collaborative skills and to develop their analytical skills because of the research, and assessment they would have to do in order to design solutions (SDSN, 2020).

To do so, all curriculum developers, course coordinators and lecturers need to receive proper trainings on the SDGs and ESD. The institutions can also offer courses and trainings on the framework and how to address the challenges to executives and external stakeholders, as well as support education policies that integrate SDGs and include students in the co-creation of initiatives that support the learning of on the SDGs (Adomßent et al., 2014).

- Mobilize and empower students

The achievement of the sustainable development goals is critical especially for the young people as there is more in stake for their, therefore, it is important that they contribute to their achievement. With their creativity, energy, optimism, and idealism concerning tomorrow and their will to contribute to meaningful and challenging problematics, they have the potential to be and become key drivers to sustainable development. As young people are one of the main stakeholders of universities, the latter has an easier access to them and can use it to contribute in a direct way to the SDGs in different manners (Rieckmann et al., 2017).

For example, the HEIs could work directly internally by giving students the opportunity to be listened and take part in the governance decisions of the institution related to the SDGs and by using the SDG framework as a basis in various student programs and activities such as leadership, learning and teaching programs, in study tours, in business games that have innovation and entrepreneurship challenges or in activities done for high school students in order to recruit them (Kestin et al., 2017).

Another action that the institutions can take is to support and enhance the clubs and societies led by students to commit to the goals and push them to work together on events, activities and projects that can englobe the SDGs; promote SDG-related activities such as volunteering projects or leadership programs on national or global levels such as SDSN Youth (Kestin et al., 2017).

- Offer complete academic or vocational training to integrate SDG solutions



Universities need to be agile, ready to adapt and focused on the future, therefore, they need to provide relevant courses and trainings that prepare their students to current but also future jobs through the lenses of the SDGs. It is important that the HEIs keep a strong link with businesses and industries in order to keep an eye on the new trends and required skills; and that they provide lifelong learning opportunities such as executive education, vocational training and online learning for all age and function (Kestin et al., 2017).

- Increase and improve the capacities of developing countries to address the challenges related to SDGs through students and academics

Higher education institutions have many links with developing countries as they regularly welcome international students, researchers, and lecturers; they take part in academic exchange programs and they have partnerships with universities of developing countries. Therefore, they can increase and improve the capacities of developing countries to address the challenges related to SDGs through students and academics by developing quality online courses about sustainable development and SDGs that are free; exchange about training programs related to SD between universities across the world; offer scholarships for students from developing countries related to SDGs (Kestin et al., 2017).

- Implement transformative learning approaches

In addition, to the actions proposed by Kestin et al. (2017), I would suggest “implementing transformative learning approaches”.

Zhou et al. (2020) defend that there is a need to shift from a confirmative learning to a transformative learning, the latter is defined as “*a learning process that motivates learners to critically reflect and question their assumptions and beliefs focused on a sustainable future*”. This learning process would lead to new sustainable ways of thinking, of behaving through the use of pedagogies that focus on the participation of students pushing them towards a critical thinking. Universities should start to change their teaching model to develop critical thinkers and not just be an institution that transfer knowledge. Other strategies can also enhance SDGs like open and distance learning that would make education accessible to anyone in the world and would contribute to equitable and quality education, and therefore ensuring learning capacities for all.

In order to teach the SDGs, it is important to use interdisciplinary approaches for different reasons. The first one is because the global goals address a large number of themes that are often not addressed in one particular course or discipline. Therefore, to have a general view of the SDG framework, it is needed to bring knowledge and expertise from other disciplines that are usually not taught in the same department or faculty. The second reason concerns the fact that SDGs are interlinked, which means

that a goal can impact another both positively or negatively, we speak then of synergies in case of good impact or of trade-offs in case of bad impact. Therefore, in order to improve a certain goal, it is needed to understand and at the same time, to manage the potential negative outcomes for the other goals. Departments could work together in order to handle that interlinkage (SDSN, 2020)

An important aspect about the education dimension is the reform of the curriculum, the latter may be expensive as it would be a reorientation by the HEIs through research, sensitizing community members and exchange of knowledge. However, integrating SDGs will also open possibilities to students on the job market as they will receive a transdisciplinary education, it will also orient their mind and values towards a more ethical path, as well as their research agenda towards sustainable policies and practices. To transform the curriculum, HEIs could analyze their current one regarding the learning achievement, process and research, and orient it to meet the SDGs and consequently, it would improve the quality and relevance of the academic institutions (Ketlhoilwe et al., 2020).

To reform the curriculum, the business schools need to conduct a reflection on which strategy they are willing to follow. To do so, the following questions need to be answered previously (Wersun et al., 2020):

- How the SDGs will be present in the curriculum, will it be focused on a bunch of particular classes or will it spread into an entire degree program ?
- When the institution will be developing the implementation of the global goals, will the orientation be disciplinary or interdisciplinary ?
- Will the SDGs be present in the common core and thus be mandatory or will it be present in optional classes that the student will have the possibility to choose ?
- Where the implementation of SDGs will be done ? In existing classes, in new ones or will the business school go for a combination of both ?

In a nutshell, the contribution of the school will mainly lean on their will to apply a holistic or partial strategy concerning the integration of the global goals in its educational curriculum (Wersun et al., 2020).

### **Governance and Operations Dimension**

Any organization including higher education institutions, depending on what they do and its size, will impact positively or negatively on at least one of the SDGs. Therefore, it is important to define the consequences of the activity of an organization and that the latter takes responsibility of its actions and starts to contribute positively to the SDGs (Zhou et al., 2020).

In the case of universities, usually, they are organizations that hire a certain number of employees, consume in different ways, invest in various fields, and hold a number of real estates. The campuses that they hold often work like little towns where there are supplies of goods and services and flows of students and staff members. Moreover, they have impacts on a national and international level through their activities. Through all of these components, the institutions have influence on the global goals (Kestin et al., 2017).

Universities can contribute to reach the SDGs by dealing with their influence on each goal in their operations and governance. Therefore, it concerns directly or indirectly the services provided on the campus, the infrastructures and different installations, the finance, the recruitment and management of staff members as well as student administration (Moon et al., 2018)

To achieve the SDGs in universities, the integration of the principles of SDGs into the culture, governance, and operations of an institution is very important. It cannot be realized unless if it is seen as a commitment from the university where each member of HEIs consider themselves as contributors to the SDGs and include them into all the activities of the university, sustainability should not be a matter of concern for only a few members but for all of them. Therefore, SD should be in the heart of the values of the institution and should be translated in their policies (Zhou et al., 2020).

### **Public Engagement Dimension**

Public engagement consists of collaboration and partnership between HEIs, governments and communities to find solutions to the challenges that the society is facing, hence, to achieve SDGs. The success of it will rely on strong partnerships and relevant initiatives from all the actors. The HEIs can be dialogue facilitators and serve as a neutral actor between all the sectors, they can actively work with everyone – business leaders, policy makers, associations, citizens, associations, etc. - in order to help integrate the SDGs in all organizations and across countries. The exchange between the stakeholders will help to learn and benefit from one another: industries, communities and governments benefit from the scientific knowledge of universities, while academics can learn from the practical and technical expertise of their partners, leading to a co-creation and co-production of knowledge that will have positive impact on society (Zhou et al., 2020).

The transfer of knowledge benefits the society by starting and strengthening partnerships with communities to push them to be socially active, financially secure, and respectful towards environment and consequently, it will help society to achieve the 2030 sustainable agenda. The collective efforts must be improved on the level of businesses, public sectors, research institutes, primary schools, high schools, and all other organizations that are able to provide skills to achieve a sustainable society (Ketlhoilwe et al., 2020).

Ketlhoilwe et al., (2020) explain that there are different partnerships possible to establish such as international collaboration to form the future generation of business professionals about sustainable practices directly during their higher education. Universities can also create a network of institutes that work on interdisciplinary projects to solve the challenges linked to SDGs on a bigger scale. Initiate an annual conference, lectures, or workshops where different stakeholders will meet and present their expertise, experiences, and advancements towards the SDGs can also be an initiative.

### 2.5.2. The PRME SDG Compass: SDG Integration Framework for Business Schools

Developed by Wersun et al. (2020), The PRME SDG Compass is a framework with a systemic approach based on the existing guidance tool, SDG Compass. The latter was made for businesses to align their activities with the SDGs, handle and assess their input to the achievement of the SDGs by the UN Global Compact, World Business Council for Sustainable Development (WBCSD) and the Global Reporting Initiative (GRI). In the same way, PRME SDG Compass aims to offer guidance to leading business schools for the integration of SDGs in their institutions.

The PRME SDG Compass is divided in four important steps as shown below in Figure 3 that are : (1) understand the current situation of the institution; (2) identify priorities and fix the goals; (3); integrate SDG deeper (4) communicate and coordinate. Once all 4 steps have been done, the framework specifies to regularly update the mapping in order to always have an eye on the current situation of the business school and its contribution in the achievement of the SDGs (Wersun et al., 2020).



**Figure 6 :** Four steps of the PRME SDG Compass (From Wersun et al., 2020)

#### Step 1 – Understanding where we are

In order to understand the situation in which a business school currently is, there is a need to start doing a mapping to monitor and evaluate the position of the institution.

There are several steps to do a mapping, the first one is to identify the scope of mapping. The framework proposes two applicable approaches to determine the scope. It will depend on the academic dimension that we want to map (research, curriculum, or partnerships) and the level of analysis in the institution (individual, department, or business school). Therefore, the institution can choose between a partial mapping that consists of choosing some sections to map or a holistic mapping which take into account all sections together. The decision will depend on the level of willingness of the university to commit to the global goals and the level of resources, such as researchers and time to take care of that mapping, it is willing to provide in order to complete the task.

Once the approach is chosen and thus, the scope defined, the next step is about defining a proper methodology in order to map the sections as well as to assign the task and the resources to the person or the team that will be in charge. Concerning the methodologies, that will be applied in order to determine and tag the activities that are related to one or more goals, they can be classified to simple process to complex process. It will be more likely that an institution that is starting to map the SDGs will choose to first apply a simple methodology. However, the more an institution is progressing and thus, learning, the more it is hoping from it to go further by applying more complex methodologies that will bring greater contributions to SDGs.

Firstly, there is the simplest and most applied while the least strong mapping process which is the “Mapping by SDG Icon” based on a subjective approach as the people in charge of the mapping will connect, based on their opinion, the subjects covered in a course, a curriculum, a research paper or in partnerships with the main topic of a global goal without really taking into account the targets and indicators. This methodology could lead to labelling and thus support a weak sustainability approach.

Secondly, there is the intermediate way of mapping which consists to apply “SDG Key Word Search” but once again, as there is no universal agreement on a group of key words, the institutions by judging themselves create a list of key words that they find pertinent and related to each of the global goals. They do so with the aim to map the list with the various documentation the institution is publishing related to its different activities that are teaching, research, and partnerships. It is important when using this methodology to analyze further the results given by the content analyzing tool used, because there is a risk of doing SDG-washing by assuming that the number of time a key word is present in a document will give the level of contribution to an SDG. Therefore, there is a need to verify the actual level of contribution to an SDG by analyzing deeper.

Thirdly, there is the most advanced, pertinent, and difficult methodology to apply which is the mapping of the different activities compared to the 169 targets. This third methodology will obviously require the greatest amount of time and financial resource

allocation, but it will assess in a very specific manner the contribution of a business school in order to achieve the targets of the SDGs. If a set of indicators is defined accurately, the methodology would be aligned to strong sustainability.

Once the methodology is applied, it is also useful to design a clear visualization of the mapping, for example a dashboard, in order to see where the institution is standing following a specific activity and a specific goal.

### **Step 2 – Define priorities and set goals**

The second step in the integration of SDGs in business schools is about defining priorities and setting goals. Thanks to the mapping done in step 1, answers can be given to the questions following questions: how broadly are the SDGs covered ? How deeply are the SDGs covered ? In which areas there are noticeable knowledge about SDGs ? In which areas there are noticeable breaches concerning the SDGs ? Where should be the resources allocated the most ?

Once the steps 1 and 2 are done and have given a dashboard, the latter can be useful as a basis to complete the next steps of the framework.

### **Step 3 – Broaden/deepen SDG integration**

Step 2 helped to define the areas where the global goals are the most or the least presents, which will help to set goals in order to broaden and deepen the integration of the global goals within a business school on the level of the academic activities (courses, research, partnerships) but also on the level of the whole school, departments, and individuals.

### **Step 4 – Communicating and coordinating**

The last step of the framework consists to communicate, coordinate, and improve on a regular basis the methodologies built, the improved process, the position and evolution of the institution in the contribution to the SDGs through a PRME report that is updated every two years.

### **The different strategic combinations to implement the SDGs**

Wersun et al. (2020) identify four main paths to implement the SDGs into the research, education and partnerships activities of a business school based on two factors. The implementation of the global goals can have to type of focus (narrow or broad) and two types of delivery mechanism (in existing structures or in new structures). Concerning the focus, the narrow one consists of focusing on one or only some of the goals into an independent discipline and the broad one considers that the goals are linked to each other and have to be approached as a whole across disciplines. Concerning the mechanisms, aka the academic activities, one or more goals can be implemented in

either an existing structure, or in a new structure. The Figure below is a tool to understand how the institution is approaching the goals, if it is planned or emerging and to inspire to apply strategies that are forward-looking in order to integrate the goals in a deep and broad manner (Wersun et al., 2020).

		Delivery Mechanism	
		Existing Structures	New Structures
F O C U S	Narrow (discipline-specific)	Option 1	Option 2
	Broad(cross-disciplinary)	Option 3	Option 4

**Figure 7** - Option matrix for SDG integration across the business school  
(adapted from Wersun et al., 2020)

- Option 1: Narrow focus in an existing structure

The business school should decide to implement the goals in existing academic activities when there is motivation across the faculty but a limited amount of resource to do otherwise. This option is interesting because it is easy to integrate, and it requires a minimal resource. However, the option has limits and does not integrate the goals in a uniform manner into the academic activities. This limited option is the closest to a weak sustainability approach.

- Option 2: Narrow focus in a new structure

When there is a bigger amount of resource that can be allocated and when there is a will to differentiate a discipline that integrate sustainability and the goals, it is interesting to create new academic activities that totally concentrate on one or some goals. The main advantage is that the global goals have their own identity in a discipline and the main disadvantage is the greater need of resource. This option can be associated to the weak sustainability as SD would be present in some activities and not integrated fully everywhere.

- Option 3: Broad focus in an existing structure

If the school considers sustainable development and SDGs as priorities across disciplines, the implementation of the goals into the common core of all existing academic activities would be a good option and would allow a bigger number of

students to learn about those topics if there is a significant availability of resource for it, supporting a strong sustainability approach.

- Option 4: Broad focus in a new structure

If the SD and the global goals across the whole business school are part of the strategy of the institution, the creation of new cross-disciplinary academic activities that puts the SDG at the center would be the best option, even though it is the most expensive one. This option is the most difficult to apply but it is also the closest that supports a strong sustainability approach.

### **2.5.3. Criticism towards the PRME SDG Compass framework and the SDGs**

The general criticism I would like to make concerning the framework is the lack of clarity on the first step which is certainly due to the lack of clarity on SDGs in the higher education context.

The first step in the methodology is to determine the current status of the business school with respect to the SDGs. This involves identifying and locating the SDGs in the four dimensions we identified earlier and mapping the SDGs. The framework suggests that we first identify the scope of the analysis depending on whether we are going to do an analysis at the individual, departmental, or institutional level. Next, we are asked to map the SDGs and three approaches are proposed: a simple, an intermediate and a complex one.

As stated in the report, the simplistic approach, the mapping by SDG Icon, relies on subjectivity but provides a starting point. My criticism here is that one could link this approach with the weak sustainability approach as it could encourage labelling.

The second approach is to map via a keyword search and the list of keywords will be built by the person doing the analysis. Again, there is an element of subjectivity, but there is also the risk that, given the absence of an official list of keywords, the institution may under- or over-estimate its contribution to the SDGs.

And in the last approach, which is the most complex and consists of mapping the SDGs according to the 169 targets, the main problem is the lack of indicators for the business schools to be able to assess the contribution accurately and consistently to the goals. However, the methodology used in the Times Higher Education Impact Ranking can be very useful to assess some targets, but the indicators are not adapted only to business schools, which makes the assessment still complex.

Once the mapping in the first step is done, the following steps are easier to follow. Therefore, the criticism mainly concerned the first step.

### **2.5.4. Opportunities behind the implementation of SDGs in HEIs**



Implementing the sustainable development goals into higher education institutions can bring different types of opportunities in various levels to the implementing school.

The opportunity can be present in a general way, for example as an influencing power. The institutions have a special function in the achievement of the SDGs as they can influence the way global development issues are delimited, or how the SDGs have to be understood or handled. This capacity to influence the different actors of the society can be acquired by generating and giving power to future business professionals that will lead the change. Therefore, it is important that the HEIs provide their students with a relevant set of values, behaviors, competences and knowledge in order to form the future SDG contributors (Chiota et al., 2019).

The opportunities can be present in the development of partnerships. For example, the integration of SDGs into the strategies of companies and the adjustment of the goals to their activities by using an integrated approach allow to effectively discover the connections between the different impacted areas related to the daily operations of the companies and sustainable development. This type of integration and adjustment help the institutions to better discover and connect the positive effects of their academic activities on their stakeholders. Those collaborations lead to the building of stronger relations with different stakeholders as well as the improvement of their contribution to the global goals (Mori Junior et al., 2019)

There are also opportunities directly linked to some SDGs, for example with SDG 4. Given that the institution works mainly in order to achieve SDG 4, their role is to define in a clear way the meaning of sustainable development and the contributions that can be made in order to achieve the global goals. The capacity to understand SD will push stakeholders to collaborate with institutions (Ferguson & Roofe, 2020). Synergies can also be built and maintained through education for sustainable development or the integration of SDGs. The synergies can be present between different departments of an institution, between different degrees, as well as between the communities and the school (Albareda-Tiana et al., 2018).

Another opportunity consists of collaboration between institutions of developing and developed countries, the nature of the collaboration could concern the teaching, learning and research. By internationalizing the courses, the students can study abroad or students from abroad can come. In a way, these sorts of partnerships enhance the share of knowledge between countries and can contribute to support educational policies and unblock scholarships (Ferguson & Roofe, 2020).

The sector of higher education is broad, and opportunities are hidden behind this broadness. The SDGs allow to teach and share competences, values, behaviors, and knowledge on a global scale, through the point of view of a large number of cultures. Therefore the people who are at the head of the institutions need to be aware of that

diversity and build and support policies that improve inclusivity by taking into account the diversity (Ferguson & Roofe, 2020)

### **2.5.5. Challenges behind the implementation of SDGs in HEIs**

The implementation of SDGs into universities is not an easy task and comes with a certain number of challenges that HEIs have to deal with. According to Tandon (2017), reaching or not the SDGs is a matter of ability of an HEI to re-think its courses and its philosophy of teaching to make sure that their curriculum is implementing effectively in each corner the sustainable development goals. The report of SDSN (2020) identifies three types of barriers: personal, organizational and external.

#### **Personal Barriers**

One of the biggest challenges about the integration is the disciplinary rigidity that is present within the institution. For example, a number of lecturers are against the transformation of the school curriculum, they do not want their classes to be removed and replaced by courses about sustainability. As a response to that, universities create new programs dealing with the challenges concerning sustainability aside from the traditional ones. But in order to integrate effectively, universities should rather come up with a flexible, transdisciplinary approach (Tandon, 2017).

Another challenge concerning the integration is about the pedagogy applied within the walls, the classes are centered on the teacher which does not enhance critical thinking. To effectively integrate the SDGs, Tandon (2017) suggests to apply an engaged teaching that is a practical learner-centered approach because by applying and interpreting directly concepts and theories directly, students are able to learn more efficiently. He gives an interesting example of application: in an environment where water is a limited resource, it can be interesting to put professors and students in relation with community members and professionals to talk about that issue and find real practical solutions instead of exercising on artificial study cases.

In order to integrate effectively ESD and SDGs, there is a necessity to get rid of the traditional approach that consists to reduce the importance of human values. Universities that are willing to serve the community have to prioritize the integration of values in their curriculum (Albareda-Tiana et al., 2018).

Personal barriers can be related to mindsets such as resistance to new ways of doing or because a member does not see the gain or relevance of the sustainable goals. It can also be related to capacity, it can be lack of resource such as time or funding, as well as a lack of expertise on the subject. These type of challenges can be overcome by presenting the benefits of integrating them through, creating incentives for academic members or students for committing to the goals or providing means and support by the institutions (SDSN, 2020).

## **Organizational barriers**

The lack of support on initiatives on the level of institutional management constitutes another challenge, this lack of support is mainly present on issues about resource allocation and time allocation. Universities do not obtain additional help of an economical, material, or infrastructural nature to embody and develop sustainability projects or actions (Zhou et al., 2020).

Organizational obstacles concern the challenges related to structure, policies, and processes within an institution, like rigidity or slowness of a process, inability to accept innovation, or hierarchy present in the structure. To overcome this type of challenge, institutional mechanisms should be integrated in order to support strategies that aim to achieve the global goals (SDSN, 2020).

## **External barriers**

According to Mori Junior et al. (2019), most of the academic members of the staff are often aware of the global goals but there is an larger number of people working in higher education that are new to the goals. As a consequence, it is more difficult to achieve the SDGs if the level of awareness is low. Therefore, it is important for universities to train their staff members on the topic.

External barriers can concern the institutional environment, institutions are subject to multiple regulations and requirements to obtain a legitimate status, resources and means which can hinder the implementation of global goals. It can also be related to contexts influenced by society, culture, economy, or politics, as there are different agendas to fulfil, universities can choose agendas that are more suited for them. And finally, it can be linked to the lack of knowledge in general, as the goals are relatively new, standard methodologies or frameworks to implement them efficiently are missing and ways to assess them in practice are still unclear. The solutions that are proposed are to advocate for transformations in the institutional landscape and to get inspired by the initiatives taken by other higher education institutions (SDSN, 2020).

To summarize, a lot of aspects of the HEIs can face challenges concerning the implementation of SDGs as the latter has to be englobed in the curriculum, in research and in the institution itself. The nature of the challenge can be various, Ahmadein (2019) enumerates the followings :

*lack of support from management, lack of appropriate technology, lack of awareness and concern, lack of an environmental committee, lack of buildings with sustainable performance, government barriers, lack of research and development, lack of legislation and guidelines, lack of knowledge and education on the topic, lack of training and collaboration, lack of defined practices and policies, lack of support from the academic*

*community, lack of incentives for innovations, many restrictions and much bureaucracy, lack of planning and focus, lack of entrepreneurship and public-private partnership, lack of dialogue, lack of capacity and decision, lack of commitment and discipline, and lack of applicability and continuity of the actions.*

### **3. Field Research**

#### **3.1. Case Study: The Louvain School of Management**

This part of the thesis is related to the case that we will study which is the Louvain School of Management (LSM). The latter is a business school that is integrated in a whole higher education institution which is UCLouvain. As the school is part of a whole institution, the latter can have an important influence on some levels of the business faculty.

Therefore, in order to analyze the Louvain School of Management, it will be also important to present briefly the whole institution as well as its overall perception of sustainability. The description of the case will be divided in two different sections, the first section of this part will be devoted to the presentation of UCLouvain, followed by the second section that will be devoted to the presentation the Louvain School of Management.

Moreover, the main literature on which this part is based comes from the UCLouvain website and is based on the reports of the university and the reports of LSM. The interviews that have been conducted with different key persons have also been useful to complete some parts.

##### **3.1.1. Presentation of UCLouvain**

Founded in Leuven, in Belgium, in 1425 with the consent of Pope Martin V, the Catholic University of Leuven is one of the oldest universities across the world. In 1970, two universities were created: The Catholic University of Leuven (UCLouvain, French-speaking) and the Katholieke Universiteit Leuven (KU Leuven, Flemish) (Ottignies-Louvain-la-Neuve, 2021).

UCLouvain is the 1st French-speaking university in Belgium and is in the 15% of the best universities in the world. The institution is a multisite university, it has seven sites across the country, the main one being the one in Louvain-La-Neuve built in 1970 that form more than 20.000 students in its eleven faculties (UCLouvain, 2021j). As the latter campus integrates the Louvain School of Management, we will focus on this particular campus for the case study of the paper.

The institution provides quality higher education with its large number of available programs which include 44 bachelors, 131 masters and 57 masters of specialization; as well as quality research led by its 3130 researchers (UCLouvain, 2021j).

### **Brief Overview of Sustainability in UCLouvain**

In the following paragraphs, we will have a brief description of sustainability throughout the years in UCLouvain (2021a), but we will not focus mainly on the positions and actions of the whole institution as we are only studying its business faculty.

UCLouvain considers itself as a pioneer in the field of sustainable development. Already in 1971, when the first stone was laid down in order to build the campus of Louvain-La-Neuve, the institution wanted an environment where “*soft mobility and living together in cultural diversity*” were prioritized which gave the pedestrianized city that we currently know. Today, those characteristics are sought by other institutions for their campuses all around the world.

In 2011, a sustainable development team worked together in order to trace the history of sustainability within UCLouvain. The two main conclusions they made are that SD is in the DNA of the university since its building and continued to enhance that spirit; and that sustainable actions have been taken by different members since a long time, but they were not labelled as such.

In 2015, UCLouvain decided to build a comprehensive strategic plan called ‘Louvain 2020’ in order to embrace sustainable development by making it a priority within the whole institution.

In 2016, the university launch a sustainable development committee (CoDD) composed with representants of faculties, of research and administrative staff and of the student body, in order to make its commitment a reality. The committee has five important roles: (1) brainstorm and support people to present their SD initiatives; (2) support new projects throughout financing and call for initiatives; (3) coordinate the overall communication related to sustainable development; (4) enhance exchange between initiatives led nationally or internationally; (5) and promote local actors who work with the institution and the Sustainable Development House.

The university is also part of the first signatories to commit to the 2012 Rio+20 Higher Education Sustainability Initiative, it went further by developing its own plan toward sustainable development with an ambitious target to reduce of 60% its carbon emissions by 2030.

An important step has been taken in 2019 by UCLouvain towards sustainable development by becoming a university in transition and by creating a new position

“Prorector Transition and Society” filled by Marthe Nyssens. The latter is a professor that was teaching subjects in the field of social economy and social and ecological transition. She is the one who has initiated the first sustainable development report of the university, called the “Transition report 2019” in which there is a state of the art of sustainable development within the institution. At the beginning of 2021, Prorector Nyssens and her team also proposed an ambitious plan for transition for the time period of 2021-2026 in order to become a sustainable university.

### **3.1.2. Presentation of the Louvain School of Management**

The Louvain School of Management is the faculty of international management of UCLouvain. The faculty is based in Louvain-La-Neuve and Mons, but for the purpose of this paper, we will focus on the one based in Louvain-La-Neuve. In this section, we will present briefly LSM and state its positions towards the school’s mission, vision, and values, as well as regarding sustainability (UCLouvain, 2021d).

LSM is ranked 1<sup>st</sup> business school in Belgium since 2009 and as one of the 50 best business schools in the world by Eduniversal. The school is also in the top schools for other rankings such as the Financial Times or the CEMS for different masters’ programs. The business faculty has been accredited by the European Quality Improvement System (EQUIS) since 2006 and recently received an accreditation for the next 5 years. Moreover, the business school is a signatory of the Principles for Responsible Management Education (UCLouvain, 2021d).

The faculty proposes degrees in four different fields: accounting and finance, marketing, strategy and organization, and operations and information systems. Its programs include two main master degree in management or business engineering, as well as one specialization master degree in European Business and Economic Policy. Nine majors and one cross-disciplinary minor in entrepreneurship are proposed throughout the fields. The Louvain School of Management also proposes multiple certifications and qualifying programs, as well as MBA intensive courses and a double degree (UCLouvain, 2021d).

In order to form a 120 credits master degree, the program includes a professional focus that focus on management or business engineering courses (30 credits), a major (30 credits), an internship and a thesis (30 credits) and an exchange program (30 credits) or an option and courses from the faculty (15 credits each). There is also the 60 credits master in which there is only core courses (UCLouvain, 2021k).

In addition, the Louvain School of Management also has a master program focused on the international: The CEMS Master's in International Management (CEMS MIM) (UCLouvain, 2021d). CEMS stands for “Community of European Management Schools” which is a global community that offers an international Master in

Management and is composed of “the world’s finest students, schools, alumni, corporate and social partners” (CEMS, s. d.)

### **Mission, vision, and values of the Louvain School of Management**

The **mission** of LSM is:

*"To create and diffuse knowledge and best practices in the field of responsible management in an enriching and stimulating working environment to the benefit of our main stakeholders, our students, with the ultimate aim of developing the skills and competences that national and international private and public organizations need to thrive in terms of excellence and ethics in management." (UCLouvain, 2021j)*

It can be observed through their mission that there is a real will to educate and form responsible and competent business professional that can become leaders and thus, have power to implement change in organizations.

The **vision** of LSM is:

*"To become the preferred international management school in Belgium for those seeking excellence and ethics in management, and one of the leading responsible management schools in Europe focused on people and corporate citizenship with a vision for international openness" (UCLouvain, 2021j)*

As mentioned in the mission but also in the vision, the core **values** of the Louvain School of Management are excellence and ethics. The former is characterized by entrepreneurship, global openness of mind and scientific rigor which means that the instruments and methods as well as the readings that are produced by LSM are founded on solid facts and concepts. The latter is related to humanism, critical mindset, and responsible citizenship in order to put the good of the people and the community at the center when a decision is made (UCLouvain, 2021d).

In 2009, the school began to build a competency framework called the LSM Compass in order to help the different stakeholder to put in practice the integration of different values supported by the LSM. The compass has been created to define the kind of graduate profile the institution would like to deliver to society and to set the core skills that are expected from the graduates. It will be a framework that will help to assess the quality of the training it is offering (UCLouvain, 2021d).

### **Ethics, responsibility, and sustainability**

The business school states that Ethics, Responsibility and Sustainability (ERS) is at the center of everything that is done and is not seen as a secondary necessity. It claims that ERS is present all over the education programs and the daily operations as well as in the research dimension (UCLouvain, 2021d).

The dean of the faculty explains that the school has always stood in the front row concerning corporate social responsibility in terms of awareness and teaching. LSM developed a major in corporate sustainable management as well as the Louvain CSR network. The dean adds that one of the mission of the school is to change the misconceived assumption that sustainable development is accessory. He defends that SD is the only manner to reach economic gain, staff engagement and social inclusion. He sees the role of a business student as crucial for sustainability. Sustainability is not just about greening the activities of a company, it is about assessing the consequences of business decisions, finding new solutions and new types of models. Here comes the crucial role of a business student who is also a future professional that needs to receive the relevant skills and behaviors in order to carry transformative change. We train our student to be the enablers of sustainable practices and with partnerships, we will be able to re-orient the Belgian economic landscape (UCLouvain, 2021d).

### **3.2. Methodology**

The purpose of this part is to present the methodology followed for the data collection and the data analysis for this thesis paper.

For the data collection methods, two methods have been chosen. First, we will describe the key persons of the school that have been interviewed and explain how they have been useful, as well as present the type of questions that have been asked. Then, we will present the different resources concerning the school that have been consulted such as the website and the reports.

For the data analysis method, we will describe and justify the tools that have been used in order to carry out an analysis of the current state of the Louvain School of Management towards the SDGs or in a wider perspective, towards Ethics, Social Responsibility and Sustainability.

#### **3.2.1. Data collection methods**

The first step of our methodology has been the data collection in order to answer to our research question. The method that has been chosen to analyze the current state of our case study, which is LSM, is a qualitative approach through dialogue and the use of different source of information.

Qualitative research consists of collecting verbal data allowing for an interpretative approach. It is an approach that brings together diverse perspectives in terms of



theoretical bases, methods, data collection techniques and data analysis. This method and in particular individual interviews also make it possible to explore the perceptions, opinions, motivations and experiences of respondents on a given theme which can contribute to a better understanding of the institution's operations (Aubin-Auger et al., 2008).

Therefore, in order to have a comprehensive understanding of the current state of LSM, a triangulation have been made with the use of multiple data sources such as the review of literature on which we are going to lay down our case study, a document review of UCLouvain and Louvain School of Management and interviews of key people of the business school.

### **Document review**

The document review has been done on two different levels, the first was the whole institution level (UCLouvain) and the second was on the level of the business faculty (LSM). This approach has been chosen because of the position of LSM, the latter is not a whole independent business school, but a business school integrated in a university that can have an impact on different levels of the faculty.

The main documents that have been used in order to assess the current position of the business school in terms of sustainability but also in terms of sustainable development goals, are the “Sharing Information on Progress” (SIP) report of 2020, also called the PRME report 2020; and the pages and articles that are on the website of UCLouvain have been also very useful.

### **Interview of key people of the Louvain School of Management**

The interview is a face-to-face situation, where the interviewer asks an individual with specific information. It is a tool that can be used at several points in the survey : during the exploratory phase, or the main phase. After conducting an interview, the analysis phase is also important and can be done by themes or by interviews. In this case, the tool is used in the main phase to answer the hypotheses previously posed and has been analyzed by themes (Demony, 2016).

The use of this type of qualitative approach allowed to identify and better understand the actions implemented, the rules, the perceptions, the functioning of organizations, etc. The interview guide has been developed with defined questions and sub-questions that allowed open responses. The dialogue started with an introduction and by demanding the permission to record and to put the respondents' names and followed by the questions that were mainly about the four dimensions (education, research, governance, and community engagement) and with a focus on some dimensions regarding the functions of the respondent.

The key persons have been chosen regarding their function in the business schools and their ability to answer questions about the level of presence of sustainable development goals and of ethics, social responsibility, and sustainability in the different dimensions of the institutions. In total, four individual interviews have been conducted in order to answer to the hypotheses that have been made.

The first person to be interviewed was Professor Valérie Swaen, she holds a PhD in Management Sciences from UCLouvain and teaches marketing and ‘Corporate Social Responsibility’ (CSR) in French at LSM as a core faculty member. She is also the president of the Louvain Research Institute in Management & Organizations (LouRIM) and of the Louvain CSR Network. Moreover, Prof. Swaen is the one who publishes the PRME reports and the SDG Barometers every two years. Therefore, she was a key person to interview as she seems to be the unofficial champion leader in terms of SDGs at the Louvain School of Management (see Appendix A).

The second person that has been useful is the Quality Manager of the faculty, Benjamin Tordoir. As he is in charge of the regular monitoring of the quality of education, research, governance, and community engagements led by LSM, it was interesting to have an overview of the sustainable development indicators that are applied when a quality control is made (see Appendix B).

The third person that has been interviewed is Professor Carlos Desmet, he is a visiting professor at LSM and gives the course of CSR in English to the Master 1. He also teaches business ethics and compliance management in the Philippe de Woot major in Sustainability. As he has an interest for the sustainable development goals and that he integrates the Sulitest and the SDGs in his CSR course, he is also a key person to interview for this thesis (see Appendix C).

The last person to be interviewed was the Dean Per J. Agrell, he is the head of the faculty and teaches Operations Management at LSM. The dean has exchange with the external governance and is in charge of the internal governance with the support of the executive committee. As he is a key person that has decision power on the day-to-day management of the faculty, it was interesting to have its point of view on SDGs and sustainable practices in general (see Appendix D).

### **3.2.2. Data analysis method**

The first step was to analyze in detail the PRME 2020 report published by Prof. Swaen and that includes a state of the art of the situation in the Louvain School of Management towards responsible management education. The second step was a thorough analysis of the website helped to discover all the angles of LSM, especially the education programs. The third step was the analysis of the interviews that have been conducted based on the information present in the two reports and the websites and consider them through the four dimensions instead of interview by interview.

Once the three steps have been carried out, the data from the different sources have been gathered in order to analyze them as whole within the PRME SDG Compass Framework developed by Wersun et al. (2020). As said earlier, the framework is composed of four steps, but because the steps 3 and 4 are about deepening the SDG integration and communicating, they could not have been done. Thus, we will focus on the first step that is understanding where the institution is and the second step that to define priorities and goals.

The first step was to assess the perception of the interviews' respondents concerning the tool of SDGs as well as to identify the opportunities and barriers they perceived in the implementation of SDGs. The second part of this step was to map the current situation which has been done by analyzing the course program proposed at the Louvain School of Management, the research done in the area of sustainability, the governance practices, and actions, as well as the community engagement related to sustainable development. Thus, the scope of analysis includes the four dimensions, even though the different stage of the framework do not include the governance dimension as a whole.

In order to do that the mapping has be done by using a simple method: "mapping by SDG icon". The method has been applied with the use of a tool called "SDG Impact Assessment" that helped to analyze the impact SDG by SDG based on the actions taken by the institution and gave a dashboard.

The second step will consist of setting priorities and doing recommendations to improve the implementation of SDGs.

### **3.3. SDGs: an interesting framework to integrate at LSM ?**

The Dean explained that the SDGs is a topic of actuality and therefore it is important to promote them in class and to analyze also why 6 years after the launch, some targets have still not been fulfilled today. He adds that as there is no clear and systemic method to implement SDGs in business schools, it would be difficult for him to impose the implementation of SDGs to the academic members (see Appendix D).

Prof. Desmet explained that SDG enables the discussions as it is a framework that everyone can understand and adapt to their level by assessing how they contribute directly or indirectly to the global goals. The goals are not practical to implement because of the lack of clear and specific guidelines (see Appendix C).

Prof. Swaen supported that it all depends on the way of implementing the goals, if it consist of only labelling the actions without taking into account the indicators, it is not an effective tool, it will be a tool that stays in surface and that only demonstrate that the SDG language is integrated. The idea of SDG is to go further and show that the goals are transforming the business practices which for now is not the case, because the use of it is mainly about labelling and thus supporting a weak sustainability approach. It is the opposite that should

be done, meaning that regarding the goals, the targets and the indicators the practices should be adapted and developed in order to truly contribute to an SDG (see Appendix A).

### **3.3.1. Reasons why SDGs should be implemented at LSM**

Different opportunities can be perceived in the implementation of SDGs in higher education institutions.

As said before, the sustainable development goals are a tool that is accessible for all and that can be used by anyone, it opens the dialogue and can be a good tool to put in context the current situation of the world in the different courses (see Appendix C).

An education program or training that integrate the current and the future challenges concerning sustainable development is an expectation of the market. For example, it can be noticed at the level of the European Commission by the promotion of its green deal and its plan for responsible finance that there is a will that European companies become a role model in terms of sustainable development and therefore, the need to form responsible leaders (see Appendix A).

However, it can be pointed out that the Green New Deal is based on a weak sustainability approach as it seeks to enhance economic growth and to limit the impacts on the social and environmental dimensions mainly by rethinking the technologies and the processes used in production. The European Environment Agency explains that there is a need to rethink the consumption patterns and the way we are living in order to reach sustainability (cited in Greenpeace European Unit, 2019). It is also the case of the expectations on the market that can be conflictual concerning sustainability, as it has been illustrated with the recent case of the CEO of Danone, a strong advocate for SD, that has been evicted from the board under the pressure of activist shareholders (Gansbeke, 2021). The latter case shows that the market is not always willing to integrate strong sustainable practices in business. Therefore, it will be interesting to assess the approach that is being taught at LSM, if it is following the weak approach of the market or if it is integrating a strong approach.

An expectation is also present in a part of the young generation, the one that has done climate marches and that question themselves on what they want in a company and that will make sense for them (see Appendix A). A growing part of the new generation is not willing to continue in the same direction that we are heading since the last decades. Therefore, it is important for higher education institutions to adapt and offer better suited programs.

Besides from the fact that it is an expectation coming from a part of the market and the students, it is also a way to attract and recruit quality staff, researcher and professors that want to give sense to what they do and that have interest in educating the students to new ways of practicing business or to the different challenges they will face, as well as an

interest in developing sustainable innovations in the different field of business by doing research (see Appendix A).

Being one of the first schools to implement the global goals can also be a competitive advantage in the Belgian education sector, even though all higher education institutions are now progressively implementing sustainable practices in their activities. It is not a matter of just labelling the activities of a school but the type of actions and how there are implemented will also be a major competitive factor (see Appendix A).

Finally, an institution that is not considering implementing sustainable practices given the current situation, is an institution that is not capable of showing flexibility and adaptation to its environment and will, as consequence, miss serious opportunities compared to its competitors.

### **3.3.2. Barriers perceived in the implementation of SDGs to LSM**

Even though there are a number of opportunities in the implementation of SDGs, there are also several barriers that have to be overcome in order to integrate them effectively in institutions.

The SDGs are not practical to implement because of the lack of clear and specific guidelines, even though some advice have been given in SDSN reports. The main issue concerning the implementation is the lack of indicators for business schools specifically to measure their contributions (see Appendix B and C).

Another point is the interconnection of SDGs make them harder to implement as it is important to assess how an action is contributing positively to a goal, but also monitor if another goal is not being impacted negatively (see Appendix C).

The lack of training concerning issues related to sustainability offered to the professors is also a barrier in the implementation of the global goals as everyone is not aware of the framework and this lack of awareness prevent the promotion of the goals in courses (see appendix C).

It is more difficult to implement the goals in a higher education institution than in the private sector as the content of the courses depend on the professors and that even if the head of faculties support that vision, in the end, the decision is still made by the professors (see Appendix C). This concept is based on the academic freedom that is let to academic members about the research and teaching contents as well on the ideas supported without being subject to economic, political, ideological or other type of pressure (Delgrange, 2007).

It is difficult to implement 17 sustainable development goals in a business school as all goals are not necessarily relevant for the activities of the Louvain School of Management.

Maybe there is a need to focus on the principal goals – which will be identified through the mapping - and monitor the interconnections (see Appendix B and D).

Concerning the tracking of the goals, it is also a difficult task as they treat of wide subjects and that a key word search would need a big amount of time and human resource, as well as a financial resource. Moreover, assessing the interest of professors to integrate SDGs is also difficult because the research on perceptions of sustainability will be done on the academics that will be willing to take part to the interviews or the surveys (see Appendix B).

### **3.1. PRME SDG Compass applied to LSM**

This part will be divided in three sections: understanding where LSM is standing concerning the SDGs, then map by SDG icons the activities to see which ones are standing out and the ones who are not. Finally, in the third section, priorities and new goals will be set.

#### **3.1.1. Step 1a - Understanding where LSM is – dimensions analysis**

In this step 1a, the aim is to understand where the Louvain School of Management is standing concerning the sustainable development goals following the overall situation of sustainability, the governance, the education, the research, and the community engagement.

According to Prof. Swaen, LSM is still far from a complete integration of the global goals. She explains that in the faculty, they are more in an approach related to the questions of ethic and social responsibility. Value related to corporate responsibility, integrity, and citizenship are integrated in the schools' foundations as it can be seen in the competency framework, also called the LSM Compass which is explained later in the paper (see Appendix A). The Dean also explained that the integration is not complete and that the activity of the LSM contributes by their nature to some of the goals, such as SDG 4 (quality education) or SDGs related to the theme of a research (see Appendix D).

#### **Overview of LSM approaches to sustainability**

- Role of LSM towards SDGs

After analyzing the interviews, we can retrieve that the main role of a business school towards the SDGs perceived by the academic members is to educate and form their students to the global goals and the global challenges related to sustainability in general. Raising the awareness and sensitizing towards those sustainable challenges will have the biggest impact in order to form the future business leaders (see Appendix A, B, C and D).

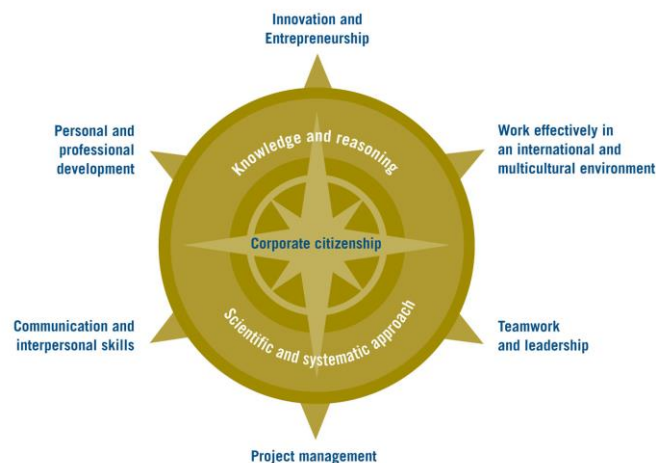
Obviously, the institution must also set the example by doing what they teach, for example, by rethinking the type of mobility that is used by LSM members, about the trips done by students during their academic cursus or the research trips done by academics. It also concerns the question of remote working, well-being, diversity, gender equality, etc. (see Appendix A and B).

Another role can be noticed, the business schools must also act towards the current companies by popularizing their research, by offering continuous and adapted executive education programs in order to change the mentalities now already, instead of waiting that the new generation enters the market (see Appendix A).

Moreover, the business schools have an important role in terms of research in order to find sustainable innovations and contribute to the sustainable development goals (see Appendix D).

- The LSM Compass

In 2009, a team composed of fresh graduates, representatives from the corporate world, academic members, students, and experts in the management education field developed together for two years a competency framework, called ‘The LSM Compass’. This competency framework has been developed in order to identify the common goal in terms of the type of human being LSM members are looking to be and develop, and also to help the stakeholders to implement practically the set of values of LSM. Therefore, the LSM Compass helps to identify the exit profile of the graduates that have finished their 120 credits master degree in Management or in Business Engineering (UCLouvain, 2021g).



**Figure 8** - The LSM Compass (from UCLouvain, 2021c)

The outcome of that work was a diagram of nine personal and professional characteristics that have been designed in a compass shape in order to demonstrate the

links between the characteristics. In the middle, there is the “corporate citizenship” that relies on the “knowledge and reasoning skills” acquired and the “scientific and systematic approach” that should be embraced by the LSM students, and that themselves are surrounded by six transversal personal traits and behaviors (UCLouvain, 2021g). More precise targets per competences have been identified in a wider list that enhance the quality of the programs proposed (UCLouvain, 2021g).

A common direction to follow is thus given by the framework, just like a compass. For the professors, it is a useful tool when designing their course and for the students, it helps them to define their learning targets in order to be prepared to their professional future. For the past ten years, the compass has been at the heart of the Louvain School of Management and is a very important tool to assess the quality of the training programs that are provided by the school (UCLouvain, 2021g).

By creating this framework and using it as a basis when developing programs, the Louvain School of Management is improving the quality of the education it provides. I would go further by saying that it contributes to SDG 4 as by applying it, it enhances quality education.

Moreover, corporate citizenship, which is the competence that is at the center of the compass, integrates two points that are directly related to ERS (see below) and that encourages the teachers to tackle the question of ethics as well as the impact of business practices on the social and environmental dimensions in their courses. By doing so, it enables to form responsible future business professionals.

*1.2. “Incorporating ethical values, integrity, and respect for laws into decisions and actions.*

*1.3. Taking into account the social, economic, and environmental impact in the short and long term for the various stakeholders.” (UCLouvain, 2021g)*

- Sustainability approach at LSM

About the question of which sustainability approach is present at LSM, mainly in the education, the opinions, or the level of knowledge regarding the concepts of weak and strong sustainability are pretty diversified between the respondents of the interviews. Concerning the quality manager and the professor of CSR in English, they are not aware of the concepts of weak and strong sustainability.

According to the dean, the idea that considering that every capital can be substituted is wrong and doing that will not lead to a sustainable future for a long term. In opposite, he added that preserving each element of the natural capital at a certain level is also not viable and possible to take everything into account for the business world (see Appendix D).



Concerning Prof. Swaen, she is aware of the approaches and she would say that the approach that is present is the weak sustainability one because LSM is a business school and that the economic dimension is still considered as the most important one in business faculties, compared to faculties that are more oriented towards a social dimension like the faculty of social sciences. She continued by saying that there is a will to transform the business world, but for now, this will is being translated in a policy of small actions and win-win situations that support the idea that by doing good to the planet, the economic profit of companies will also increase (see Appendix A).

It is progressively that companies and mentalities will go towards an approach that needs to abandon the idea of win-win situations and simple reflections in order to tackle the more complex challenges of the world. However, Prof. Swaen added that even though LSM is in a weak approach with its idea of small actions and win-win situations, she explained that it is not necessarily a bad thing because there is a need to start somewhere to become more aware progressively and to fight the remaining resistance that can be present (see Appendix A). Although, continuing with the weak path will become have negative consequences, for example the idea of win-win situations – thinking that every action that benefits the social or environmental dimension must also benefit the economic dimension, even though it does not always work like that - can become anchored in the faculty member's mind. It will also deepen the integration of sustainability following a weak approach, instead of giving a starting point towards a strong path (C. Ruwet, personal communication, May 14<sup>th</sup>, 2021).

- Knowledge about SDG (or SD) among the academic members

Currently, assessment on the level of knowledge among the LSM academic staff has not been done and no indicator has been yet set. Prof. Swaen is willing to lead in the future a research on the perception of academic members on sustainable development (see Appendix A).

Prof. Desmet also proposed to integrate the Sulitest (the topic is handled more in detail later in the paper) in order to assess the knowledge of the academic members on the SDGs, but also on sustainable development in general. The tool can be interesting because the respondent will discover that the challenges can concern a wide range of fields and that sustainable development is relevant to integrate in their course (see Appendix B)

The overall response of the interviews' respondents is that the academic members that have an interest on the issues related to sustainable development, form themselves to the subject and integrate them to their course on a voluntary basis. As LSM is part of UCLouvain, it gives easily access to experts in other disciplines that can help their colleagues to adapt in their course following the expert's discipline in an informal manner, but the limit is maybe that everyone does not have the time to do so (see Appendix A).

Concerning the trainings, LSM does not provide training as it is a faculty, but on the level of UCLouvain, there is a training, called the “climate collage”, offered recently to the staff on the subject of climate change. The training is about the implications of the society on the climate change, what is causing that and what are the consequences (see Appendix A). Therefore, it is indirectly contributing to SDG 13 (climate action).

Finally, the Dean added that providing trainings on sustainable development issues can be done, it is not really a problem of financial resource but more of a time resource. If trainings are provided, it is important to first define clear objectives to tackle and to analyze the outcomes that are expected of the training (see Appendix D).

- The indicators of sustainability

For the moment, there is no sufficient financial, time, and human resource in order to conduct a research on the sustainable development performance of the Louvain School of Management. However, in the work that is currently conducted by the Quality Manager and his team which is gathering mostly administrative data like number of students, number of thesis, etc., they are also trying to identify the courses that include in their descriptions the key words “sustainable”, “responsible”, “social”, and others that are related to sustainability (see Appendix B).

### **Governance and operations dimension**

As we have seen in the theoretical framework, in order to implement sustainable practices in an institution, it is important that the members share the same values (Zhou et al., 2020). The common culture of the institution can be influenced mainly by its governance and the strategy, as well as the resource allocation put in place by the latter. Therefore, this dimension will address if a common vision exists in the Louvain School of Management, how the governance and the decision-making process are structured, what strategy has been put in place within the walls of the school and what resource have been allocated to develop sustainable practices.

- Common vision

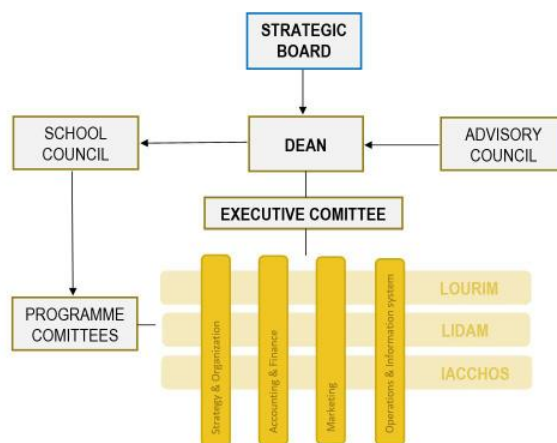
The Dean and Prof. Swaen explain that the common vision that is present at the Louvain School of Management is not a vision that has been recently built by the heads of the school, but it is more a historic approach linked to their roots, their past ways of doing and that the vision did not come from zero (see Appendix A, C and D). The vision was based on the perceptions of the LSM founders and has been adapted during the years. Of course, having a vision does not mean that every single staff member will have the same vision and that they will transform their practices (see Appendix A).

The fact that there are 127 visiting professors and only 57 core faculty professors do not prevent LSM to have a common vision as the visiting professors only represent 11 full-time jobs. Therefore, the vision is supported by a majority of the academics as the visiting ones only represent twenty percent. The vision is also created based on the competency framework that is applied in the creation of any course, so any professor complies with the values of LSM by applying the framework. Therefore, the common vision of LSM is truly present in majority and defends the values linked to ethics, social responsibility, and sustainability into the different course programs during the academic path of a student (see Appendix D).

Prof. Swaen explains that a proposition has been made in order to lead a research on the perceptions of ERS among the professors and she expects that a common vision will appear, even though some disparities can be presents following the main discipline of management of the professor, or the fact that he or she is a part-time or full-time professor at LSM, or the fact that the professor is corporate or academic (see Appendix A).

- Governance and decision-making process

Louvain School of Management is structured with two types of governance: external and internal in order to ensure an effective decision-making process. The structure of the governance of the business school keeps area for autonomy and responsibilities (Swaen, 2021).



**Figure 9 - Governance Structure (Swaen, 2021)**

*a. External governance*

The external governance comprises the Strategic Board, the University authorities, and the Advisory Council, along with corporates representatives and experts in management education (Swaen, 2021).

The function of the Strategic Board is to monitor and approve the major strategic decisions rather than to make them. The board plays a role of representative of the business school in front of the agencies of the Belgian state and education authorities, and it ensures that the activities of the business school are aligned with Belgian laws and regulations (Swaen, 2021).

The Advisory Council is form of external stakeholders like international executives and business education experts who bring the voice of the business world's practices into the business school enabling LSM to be aware of the expected expertise and competences of the managers of tomorrow. The dialogue between LSM and its advisory council allowed to develop the Philippe de Woot Prize and certification programs for professionals, as well as seminars (Swaen, 2021).

#### *b. Internal governance*

The internal governance consist of daily operations and management, which are done by the Executive Committee that is assisted by the School Council and the program commissions. The Executive Committee meets every week and is composed of the Dean, the administrative director, and the Mons site administrator as well as four core faculty members chosen by the Dean and approved by the School Council. The latter includes representatives from the faculty, researcher, administrative and student bodies, and has a consultative role (Swaen, 2021).

#### *c. Decision-making process*

Regarding the course programs, globally, it is a top-down approach to identify the needs of a program in order to improve its structure. Afterwards, the competency framework is used to decide the competences that they want to enhance and how to integrate them effectively throughout the course or the program. The competences to integrate are distributed among the professors of the program who will, thus, have in charge the good integration of the skills in their course, but it is the role of the professor to decide how he or she is going to incorporate them. In this step, it is more a bottom-top approach (see Appendix D).

Concerning the research, the approach is bottom-top as the professor has the academic freedom to choose the subjects and the methods of his research. Besides, he or she can also decide to integrate his or her research in the course (see Appendix D).

By letting academic freedom in the teaching content and research, LSM is contributing to SDG 16 (peace, justice and strong institutions) based on the THE impact ranking indicator "measure of the policy supporting academic freedom" (Times Higher Education, 2020)

About the strategy and the resource allocation, the approach is top-down because the heads have to make decisions and set priorities but when it concerns the methods and the

pedagogy, it is generally bottom-top, and this approach is supported by the executive committee by providing incentives to stimulate the professors to try innovations (see Appendix D).

Overall, according to the quality manager, it is a pretty participative approach, the decisions are made collectively after consulting the different council and commissions (see Appendix B).

- Strategy and SDG : the current position

Concerning the SDGs themselves as they appeared in 2015, Prof. Swaen states that no real adaptation of the activities and the strategies of the business school have been done yet based on the goals in a formal way. However, it does not mean that the topic is not handled in courses, because it is the case in CSR courses that are given in English, French or Dutch, in the Philippe de Woot Major and also in other courses. Moreover, she adds that the sustainable development goals are making their way on the level of UCLouvain which entered the Times Higher Education Ranking of 2021 with data concerning the university as a whole and not really on a faculty basis (see Appendix A).

At the level of LSM, there is the PRME report that has been written by Swaen (2021) which does not directly link the global goals to the activities of the school but it could have been done. The faculty had a reflection on if LSM was ready to put the stickers SDGs in its PRME report and the outcome is that Prof. Swaen decided not to put the SDG icons on the activities of the school. This decision has been made because LSM did not want to apply the approach that they criticize, which consists of labelling existing activities without assessing and communicating in what way the faculty is truly contributing to one goal or another, like other institutions are probably doing. As UCLouvain is starting to commit to the SDGs by linking the activities to specific targets, Prof. Swaen hopes that data will be collected soon to questions related to SDGs and that a real assessment will be possible (see Appendix A).

Concerning the future integration of SDGs into the strategy of the Louvain School of Management, Prof. Swaen explains that LSM is only starting to collect its data on its activities in general, essentially by the Quality Manager of the faculty, Benjamin Tordoir. The latter is collecting information on the number of students, classes, thesis, activities, etc. in order to support the development of strategies at the faculty and for now, it is not really about collecting data on ERS in particular. Once that step has been crossed, she thinks that the data collection can go further by taking into account questions related to ERS and SDGs (see Appendix A).

- Resource allocation to Sustainable Development

About the budget, no financial resource is allocated to promote sustainable development in an organized way. However, when there are punctual expenses, generally LSM take in charge the expenses for the specific project, service, or event. It is the same way of functioning for any kind of project related or not to sustainable development that a member of faculty wants to put in place (see Appendix A and D). Little actions are also done in the daily operations like reduce waste, promote well-being in work by inviting a kinesitherapist that showed how to seat correctly to prevent backpains or buy sustainable furniture for the hall (see Appendix B).

Moreover, even though there is no organized resource allocation of sustainability, resources to recruit new academic staff are being allocated. For example, next year, a new assistant and a new professor that work on sustainability will join the LSM staff strengthening the ERS values of the school (see Appendix D).

On the faculty level, there is no one in charge of sustainable development in a formal way, there are SD champions that promote and diffuse good sustainable practices such as Professor Swaen that has a global vision on sustainability and on LSM thanks to her different important positions (see Appendix D).

- Impact of UCLouvain on LSM towards SDGs

The fact that the Louvain School of Management is a business school that is integrated in a whole institution (UCLouvain) benefits LSM in different ways. The faculty can be inspired by the institution, or it can join a project of the university, or even become a pilot project. There is also the multidisciplinary dimension, as UCLouvain has experts in various disciplines in the different faculties who can be reached more easily if and can intervene in a course to give their external view (see Appendix A and C). The only issue that can be pointed out is if LSM decided to change completely its programs, it will be impossible as the faculties have to be aligned with the university (see Appendix A).

Concerning the waste management, the buildings, and the energy consumption, it is also the role of the university to manage them instead of the faculty (see Appendix A and D).

Moreover, the Rector of UCLouvain, after his re-election, has recently created a position of Pro-Rector Transition and Society. Prof. Desmet explains that, throughout the years, he has observed a growing interest related to sustainable development from the Rector through his speeches and actions. He adds that a pro-active work is being done on that subject by the latter and the new Pro-Rector Transition and Society, Marthe Nyssen, which is inspiring for academic members and is in a way encouraging them to follow the same path (see Appendix C).

On the level of the whole institution, Pro-rector Nyssen can be called an SDG champion, as she has given, in the past, conference on the subject and is a key person in front of the academic members. The Dean explains that LSM is concerned by some SDGs, while the

faculty of bioengineering is concerned by other SDGs, thus having someone who represents and manage all SDGs like Pre-Rector Nyssen is an advantage for the Louvain School of Management, but also for UCLouvain in terms of the global goals (see Appendix D).

This year, UCLouvain has done a remarkable score for its first participation to the Times Higher Education Impact Ranking that asses the contribution of HEIs to SDGs. The university is in the first position for the Belgium ranking and between the 101<sup>st</sup> and 200<sup>th</sup> position on a total of 1115 universities in the world. Hereafter is the position of the university per SDG, its position is represented by the black point. It can be observed that UCLouvain has a better score than average of the schools for all SDGs and is even placing itself in the top 25% for 8 SDGs (UCLouvain, 2021i).



**Figure 10** – UCLouvain THE Impact rankings 2021 (UCLouvain, 2021i)

#### ▪ Sustainability Year

In 2020, the main theme of the year at the Louvain School of Management was “sustainability”. The school organized throughout the year different events related to sustainable topics (see Appendix A). For example, one of the main event was the conference of Dr. Gunter Pauli, organized by the business school. He is the inventor of the concept of “the Blue Economy” which consists of regarding waste as raw materials (UCLouvain, 2021d).

A workshop has been organized with the Advisory Board and the representatives of the different program commissions in order to have a reflection concerning the expected skills and competences from LSM students concerning sustainability, as well as reflections concerning the course programs and research related to the issues of sustainable development (see Appendix A and D). Therefore, the academic year of 2019-2020 have been an important year in order to open discussions and to embrace changes for the future years concerning sustainable development. The reflections have

led to a reform of the programs for 2022 in which business projects will be integrated in the form of consultancy for corporate partners (see Appendix D).

### **Education dimension**

This area of contribution is about forming “SDG implementers” by providing the adequate knowledge and competences who are going to contribute to the global goals in the present and the future. Therefore, it is important to form individuals that are able to address the complex issues of the society (SDSN, 2020). In order to assess the contribution in this area, the course programs, the executive education, the online learning, and the master theses will be analyzed to have an idea on how sustainable development goals are integrated throughout the learning and teaching activities of the Louvain School of Management.

- Integration of SDGs and ESD into the course content

In the academic curriculum, it is more about including Ethics, Social Responsibility and Sustainability in a general way than a focus on sustainable development goals. The global scope of ERS at the school has been evaluated by the quality manager for about 10% of a student program excluding the mandatory CSR course and the major in sustainability (see Appendix B).

According to Prof. Swaen, the subject of global goals is certainly seen in other courses, but she could not say how deep and how they have been integrated within the courses that do not have CSR as a focus. As an estimation, she would say that they are not very present. However, she explains that the concept of SDGs do not necessarily have to be in every course of a program, the important thing is to raise awareness and critical thinking among the students and that maybe they will question the professors that do not tackle sustainability in their course (see Appendix A).

Concerning ESD in general, the Dean explains that students are confronted to ethics or CSR dilemmas in almost every course, no matter the major chosen (see Appendix D). But here again, it is difficult to know how deep and how those dilemmas are integrated in a course.

For now, LSM has chosen to keep a mandatory CSR course to all, at the beginning of their master, before they choose their major, in order to make sure that challenges related to sustainable development have been seen at least in that course. A MOOC on CSR that tackles the SDGs but does not focus only on it is also available for anyone and it is offered in different faculties (see Appendix A).

For the future, one of the objectives should be to position all the courses following the competences aimed and to integrate ERS briefly in all courses or at least put 25% of ERS in all the majors. After doing that, it would be interesting to also integrate the SDGs (see Appendix B).



### *a. Corporate Social Responsibility Course*

Within their master degree, all students of Louvain School of Management have to follow a course about Corporate Social Responsibility in French, in English or in Dutch in order to learn about the good principles and practices to apply to business later in their career or (UCLouvain, 2021d).

SDGs are a topic that is developed in the Corporate Social Responsibility courses given in the three languages. However, each of the 17 goals is not seen in detail in the courses (see Appendix A).

In the CSR course given in French in the master 60 credits by Prof. Swaen, the SDGs are used in order to put in context the different challenges related to sustainability and are seen throughout the different lessons. However, she explains that she puts in link the action of a field and the goals that it concerns, but it is not analyzed regarding how the action contributes to a goal and how it impact other goals. At the end of the course, she organizes a little debate on “if SDGs effectively help to transform the business practices ?” and she invites corporate representatives of Danone or Essenscia that also handle the subject in their presentation (see Appendix A).

In the English CSR course given by Prof. Desmet, the sustainable development goals are seen throughout the course, but not one by one in detail. The professor analyzes case studies of different companies that are B-Corp or integrating SDGs with students. He also uses the Sulitest to assess the knowledge of students on sustainable development issues. Moreover, he invites guest-speakers to give conferences on SDGs and he regularly invites the students to do extra activities such as going to conferences, workshops or other activities related to sustainability that he references in Moodle (see Appendix C).

In the Dutch CSR course, SDGs are also seen throughout the course and more especially in a case study of the Port of Antwerp. In addition the teacher organizes the Colibri Challenge and the Deep Time Walk that will be explained later in the paper (UCLouvain, 2021d).

### *b. Ethical and Sustainable Consumption Course*

Ethical and Sustainable Consumption is a course part of the Consumer Insights Major, the course aims at increasing the awareness of students on the issues of sustainability related to marketing and consumption. It teaches new sustainable patterns for consumption and sustainable marketing approaches. A chapter of the course is also dedicated to the sustainable development goals in general but the goals are not localized following the issues tackled and the impact on them (UCL/SGSI, 2021).

### *c. Corporate Sustainable Management Option*

An option related to CSR is also available in the Master in Management, it includes three courses: Business Ethics and Compliance Management, Sustainable Management and Value Chains, Finance and Responsible Investment Practices, none of them mentioned directly the global goals.

*d. The major Philippe de Woot in Corporate Sustainability Management*

The major is an option, composed of six courses, that is proposed in the two master degrees of LSM: Master in Management and Master in Business Engineering. The name of the option has been chosen in order to honor the Emeritus Professor Philippe de Woot who has been a precursor of corporate social responsibility and has incorporated CSR among the best companies and professors. LSM wanted to keep his spirit alive, as well as his work by dedicating him a major (UCLouvain, 2021d).

The goal of this major that is multidisciplinary is to form business leaders that are competent and responsible by offering them a transversal view of the various disciplines of management. Through this program, students receive a solid understanding of complex issues, and the instruments in order to promote and build organizational cultures that are responsible and agile as well as to integrate business ethics and sustainable management practices. When developing the courses related to this major, the SDG framework has been a basis (UCLouvain, 2021d).

*e. Other courses not directly SD-related*

The courses that include at least one of the two points of the corporate citizenship competence (mentioned above in the section “LSM Compass”) in the course description have been identified and have been considered integrating ERS values in some part of their course and therefore supposedly contributing to the SDGs linked to the main theme of the course. However, it could not have been verified for most of the courses because they were not accessible on Moodle.

Major Supply Chain Major: “International Supply Chain management” is a course that integrates a project in which students have to plan the repartition of vaccines in the world and they directly apply SDG 3 (good health and well-being) and more specifically the target 3.8. “Supply chain management” is another course that state developing corporate citizenship in its description (UCL/SGSI, 2021).

Major Innovation Management: the course of “Innovation Policy and Ecosystems” mentioned corporate citizenship in the competences, did not specify which target. After reading through the slides, it does not seem that the course is tackling ERS values. However, the teacher was probably pointing out the point 1.1. “*Demonstrate independent reasoning, look critically*” related to the corporate citizenship competency of the framework (UCL/SGSI, 2021).

Major International Finance: “Financial Innovation” did not seem to integrate ERS as well in the slides, even though the competences mentioned “*act as a socially responsible actor.*” It can be supposed that the teacher’s perception about responsible actor is about understanding the financial system and to be able to act within it. There is also the course of “International financial management” in which students’ attention is brought towards the practices and misbehaviors that influenced the former contemporary crisis. Therefore, forming student to more responsible practices by learning from the past (UCL/SGSI, 2021).

Major Financial Engineering: no course has mentioned the corporate citizenship or ERS values in the descriptions (UCL/SGSI, 2021).

Major Marketing Strategy for Connected Brands: the course “On-line and Off-line Communication Strategies” is oriented towards ethical and humanistic values concerning the consumers. “New Business Models and E-commerce” focus on 1.2. by teaching new business models that are sustainable throughout the time (UCL/SGSI, 2021).

Interdisciplinary training in enterprise creation CPME: “Regenerative Economy” includes all the targets of the corporate citizenship competences; the course is optional and teaches about different type of sustainable economies. “Entrepreneurial Finance” is also optional and mentions social ventures in the course. “IngénieuxSud” is another optional course that treats about development cooperation, ethic, responsibility, and other sustainability themes. The last optional course that includes ERS in this major is “Social and Sustainable Entrepreneurship” (UCL/SGSI, 2021).

Major Business Analyst: “New Economic Models” is a course that treats of economic models that take into account the three dimensions of sustainable development. There is also “Cross Cultural Competences and Management”, this course take insights from other disciplines such as business ethics and corporate social responsibility (UCL/SGSI, 2021).

#### *f. Massive Open Online Course (MOOC)*

Another way to directly contribute to ESDG is to offer online learning accessible for all. Therefore, LSM, by offering ten online classes that are open to anyone who is willing to learn and deepen their knowledge on a specific discipline at any time and from any place is contributing to the global goals. The business school is offering courses in disciplines such as econometrics, supply chain management, corporate strategy, finance, marketing, and corporate social responsibility (UCLouvain, 2021b).

Concerning the CSR discipline, one course, that was offered in French and English, was created 5-6 years ago about “Communicating CSR”. The course has been replaced and updated in 2021 by two other courses offered both in French and English about

“discovering CSR” and “reporting and communicating CSR” (Swaen, 2021; UCLouvain, 2021b). Besides, the sustainable development goals are being explained and promoted in the CSR courses given by Prof. Swaen (see Appendix A).

Outside of CSR focused courses, two courses “The foundations of corporate strategy” and “Discovering Marketing” given both in French have been identified to tackle subjects related to ethics, social responsibility and sustainability following the descriptions of MOOCs offered by LSM. In the first course, it is about taking into account the ethical dimensions through personal, social, or political values as well as the company's culture and the second one is about taking a critical and informed look at the ethics of marketing (UCLouvain, 2021b).

We can therefore see a will from the Louvain School of Management to offer free online courses to a large population and a will from certain professor that have offered MOOCs to tackle ERS in their course. It can be noticed that there is a desire to diffuse ERS from LSM that can be felt especially in courses related to Corporate Social Responsibility as the offer has been doubled, made accessible in two languages, and updated with the latest trends about sustainability .

In addition to the MOOCs offered by LSM, there is also a course offered by the faculty of social sciences linked to business and sustainability by UCLouvain about the “Foundations of the social and solidarity economy” given in French and that is focused in a direct manner on ERS topics (UCLouvain, 2021b)

By developing Massive Open Online Course accessible to all, LSM is contributing directly to SDG 4 (quality education) following the indicator “Access to educational resources for those not studying at the university” of the THE Impact Ranking 2021 (Times Higher Education, 2020).

#### *g. Executive Education*

The Louvain School of Management also developed and delivered eight different executive education because it is important for them to provide lifelong learning in order to deliver knowledge and expertise to fill in the societal or market gaps. The accent is put on the importance to deliver programs of quality and based-on scientific rigor and independence and not on reputation and making profits. Their offer includes three programs that contain ERS-related topics (UCLouvain, 2021c):

The University Certificate in Innovation Management: the aim of that program is to raise awareness of innovators concerning their responsibilities towards society by organizing discussions and share of experience on ethical values and political issues. The main dimensions that are promoted are innovation and social responsibility.

The University Certificate in Innovative Human Management aims to help HR managers or business leaders to develop for their company the adequate practices, type of leadership in order to manage and engage in a sustainable way their human resource. This program is mainly axed on innovation and on the social dimensions.

The Interuniversity certificate (Re)Inventing your compliance program: the objective of this program is to deliver instruments to create, manage, integrate, and enhance compliance programs that are adequate in a company to business professionals that have in charge the development and management of compliance programs or policies. The program focusses on sustainable culture, ethics, and compliance.

By developing executive education programs, LSM is contributing directly to SDG 4 (quality education) following the indicator “Educational programs that provide vocational training for those not studying at the university” of the THE Impact Ranking 2021 (Times Higher Education, 2020).

- Co-curricular activities

By integrating activities made in class like colibri the deep time walk, lectures, seminar in which students can interact, micro-teaching activities in which students present, using tools like Sulitest and B-corp, receiving readings to do before a class, doing presentations, working on a case study, and promoting group projects, LSM is doing transformative learning which helps to integrate and diffuse the sustainable development goals in general.

- a. *Sulitest*

Sulitest is an abbreviation for “Sustainability Literacy Test”, it is an online international pedagogical platform that offers different tools to assess and develop someone’s level of “sustainability literacy” which can be defined as *“the knowledge, skills and mindsets that allow individuals to become deeply committed to building a sustainable future and assisting in making informed and effective decisions to this end.”* (SDG UN, 2018; Sulitest, 2016).

The most known tool that they offer is a test that is user-friendly, available online and that has a multiple-choice-question format. It proposes two different modes: a learning mode and a discovery mode. The test includes an international core module with 30 questions on global issues that have been chosen by an algorithm in an expert-approved database. As it is also important to have a knowledge on more specific issues, the international core module can be combined with a specialized core module that includes 15 to 20 questions, there are two types of specialized modules : location-based issues (19 modules) and SDG-related (4 modules: a general one, specific goal related ones on SDG 7, SDG 11 and SDG 12) (Sulitest, 2016).

In the Learning mode, the users receive the right answers with explanations and references in order to inform them and help them to go deeper with issues related to sustainable development and through its specialized core module, it enhances the awareness about SDGs (Sulitest, 2016).

Since September 2017, Prof. Desmet has incorporated the Sulitest in his course of CSR in order to assess the knowledge of the LSM students regarding challenges related to sustainability and their knowledge about the global goals. He chooses the international core module and the SDG general module. The test is done twice a year by the students, a first time at the first class of the semester and a second time at the last class of the semester in order to see if the students have made progress and have become more aware of the current challenges (see Appendix C). Prof. Denis also leads a session in her CSR course given in Dutch (see Appendix F).

A former student of Prof. Desmet, Juliette Mabardi (2018), has done a thesis that analyzes how LSM students perceived the two Sulitest experiences that they had during their master 1. What came out is that students were in general interested to do that test and to challenge themselves, they find that interesting to integrate this tool in the course of CSR. Although, some criticisms have been made concerning the content of the tests, the questions did not cover some subjects or were too superficial. However, in majority, they responded that they have been made aware of issues related to sustainability and some went further by adding that they had a growing interest or that they have made changes in their daily-lives behaviors since the first assessment.

Regarding the results of the year 2017-2018 for the international module, there was an 8% improvement between the first and the second test and a 16% improvement for the SDG module, with averages exceeding the Belgian and world average levels. The improvement of 16% in the SDG module is explained by the information provided during the course and in conference about the private sector and the SDGs that the students had to attend for the CSR course (Mabardi, 2018).

Among all participating organizations worldwide, the Louvain School of Management has been ranked in the top 5 in terms of Sulitests taken in 2019-2020, with more than 1,300 tests passed. Thus, we can say that LSM is having an important role in the increase of awareness of their students (UCLouvain, 2021a).

#### *b. B-Corporations*

An interesting certification that is viewed in the Corporate Social Responsibility course through different case studies is the B Corporation certification which is based on the B impact Assessment that measures the entire performance of an enterprise regarding its governance, environmental and social (including employees, community, and clients) dimensions (B Corporations, 2021).

The LSM students had the opportunity in 2019 to take part to the B Corp Live Experience where they met a representative from 17 companies who were willing to improve in order to get the C Corp certification. For a month, the students worked closely with the businesses to evaluate their impact on the social and environmental dimensions and offer them advices and possible solutions to apply to improve their score and obtain the certification (Courtois, 2019).

Prof. Desmet also said that, for next year, he will integrate study cases specifically about the SDG action manager (see Appendix C) which is a tool developed by B Lab and the United Nations Global Compact in order to help companies of any size to improve their progression on SDGs. The SDG action manager tool align together the Ten Principles of the UN Global Compact, the B Impact Assessment as well as the 17 global goals in order to enhance and push companies to take meaningful initiatives by assessing, comparing and improving themselves (B Corporations, 2021).

It is interesting to improve the awareness of students by introducing them to tools that assess the impact of companies on the different dimensions of sustainable development as well to global goals directly and by giving them examples of practical application of the tools as it is the case with the B Corp Live Experience or the SDG action manager study cases.

#### *c. Colibri Challenge*

In the course of CSR in Dutch, the professor organizes the “Colibri Challenge” in collaboration with The Impacters (a designer collective) and funded by a former LSM student (see Appendix F). The challenge consists of a series of actions that have high impact on society and environment to do every week in order to increase self-awareness by embracing sustainable behaviors and solutions. The Colibri challenge is based on the importance of individual actions to create a group effect and generate a great impact (Swaen, 2021).

#### *d. Deep Time Walk*

Another learning activity practiced in the CSR course in Dutch is the “Deep Time Walk”, the class goes on a 4.6km walk during which the professor narrates the history of the 4.6 billion years of the earth and by doing that the students become aware of their place in the planet and their impact on it. They also realize that the humans are the main driver of the transformations on earth and that the human activities have led to climate change and depletion of biodiversity (Swaen, 2021).

#### ▪ Master theses

Students of LSM also demonstrate an increasing interest in doing their master thesis on a problematic related to ethics, social responsibility, or sustainability since the last

years. That increase in interest can be observed in the number of ERS-related master thesis referenced in the teaching section of the Louvain CSR Network. In 2015, there were about a little more than twenty theses linked to the subject, while in 2019, more than fifty theses written by LSM students have been referenced. Therefore, in about five years, the number of master thesis have more than doubled. Obviously, ups and downs in the number of thesis have been observed from one year to another (UCLouvain, 2021c). However, as ERS topics can be wide, the classification can be uncomplete.

The creativity and intellectual work of LSM students also helps the school to improve their strategy and practices towards ethics, social responsibility, and sustainability as some of the theses deal with these topics and link them to higher education or to the Louvain School of Management itself (Swaen, 2021).

Concerning the sustainable development goals, in the last few years, seven theses authors have directly mentioned the global goals in the title. The theses put in relation the sustainable development goals with various fields such as the public environment, the NGOs, the SMEs, the Belgian companies, the hotel sector, the chemical sector, or the companies in general (UCLouvain, 2021c).

This year, Prof. Desmet is supervising two theses on the implementation of SDGs in the NGO sector. He explains that students have a growing interest in sustainability and that he receives every year demands to be promoter of students that are not specifically from the major Philippe de Woot (see Appendix C).

The increase of awareness could be linked to their curriculum program they followed at LSM or because of the need to transform the profit-only mentalities and practices in the business world and the need to tackle the recent challenges concerning sustainability that the world is or will be facing.

### **Research dimensions**

As we have seen before HEIs should enhance and promote the global goals as a subject of research by building and increasing its researchers' interest about SDGs. It is important that the research community is aware that their current work is certainly related to the different goals set in the 2030 Agenda and that the institution is regularly communicating on how its research is helping to achieve the goals (Kestin et al., 2017).

LSM professors and assistants can be affiliated to one of the five LSM associated research centers. In reality, the core professors or teaching assistants of LSM are either researcher at the "Louvain Research Institute in Management and Organization" (LOURIM) or at "Louvain Institute of Data Analysis and Modeling in economics and statistics" (LIDAM) (UCLouvain, 2021d).



At the moment, LSM academics are not localizing the SDGs in their research work, they only do it when SDGs are a direct topic in their work. The research work that are done contribute surely to one goal or another, but the researchers rarely explain how their work is contributing to specific SDGs.

When looking at the publications, the Ph. D dissertations, and the research projects referenced through the Louvain CSR Network, the research are mainly about sustainable practices within companies in their HR management, their corporate strategies, their communication, their marketing, their corporate social responsibilities or about entrepreneurship (UCLouvain, 2021c). The quality manager also noticed that the research related to CSR are mainly done by the department of Strategy and Organization (STOR) and the department of marketing (see Appendix B).

Concerning SDGs directly, only the on-going Ph. D thesis of Méno Tamno about the “Challenges and benefits of SDG implementation in SMEs: A comparative study between developed and developing economies” has been found (UCLouvain, 2021c).

Prof. Swaen explains that the state of SDG is maybe still too meta to appear in fundamental research in management. Besides, she adds that any research related to sustainable development contributes to SDGs (Appendix A).

Although, the Louvain School of Management has led a research, called SDG Barometer, in collaboration with the Antwerp Management School by a surveying organizations in order to assess the integration of the global goals in Belgium. Until now, two reports have been published, the first one in 2018 and the second one in 2020, this initiative will be repeated every two years in order to have an updated assessment regularly (Swaen, 2021).

### **Community engagement dimension**

In order to complete the Agenda2030, there is a need of initiatives and partnerships from all actors of society. The Louvain School of Management has a big number of partners aligning their mission of diffusing and sharing knowledge, raising awareness on SDGs. Therefore, through their partnerships LSM is able to contribute to “Partnerships for the goals” (SDG 17).

#### **▪ Chair Philippe de Woot in Corporate Sustainability Management**

LSM has also corporate partnerships in order to create theoretical frameworks and tools that will help businesses to transform their corporate culture and align it with sustainable development by set up collaborations and exchange practices. Different chairs have been held throughout the years, there is one on-going chair which is the “Chair Philippe de Woot in Corporate Sustainability Management”. The latter has multiple contributors and aims to sustain the Philippe de Woot major in Corporate Sustainable, the creation of new MOOCS

CSR-related, and to continue the development of the international Philippe de Woot award (UCLouvain, 2021c).

- Philippe de Woot Award

Every two years, UCLouvain organizes the Philippe de Woot Award in order to promote CSR and sustainability innovations in master thesis topics. The award can be attributed to any graduates of a Master degree of a University or Business School whose thesis is related to CSR or the contribution of businesses to sustainability (UCLouvain, 2021e).

- LSM Conseil

LSM Conseil is a consulting firm managed by students that offers services and expertise in different fields such as corporate strategy, marketing, engineering, IT, and legal advice. The junior firm is a non-profit association composed of 50 students and that is associated to UCLouvain. LSM is producing positive impacts by helping companies to become B-Corp, by organizing LSM Cup and by ensuring maximum gender equality (LSM Conseil, 2021).

- a. Become a B Corp with LSM Conseil*

LSM Conseil can help companies to gain that certification by assessing the company's performance and proposing concrete measures to apply in order to increase the score. By proposing this service, LSM Conseil is generating a positive impact on society and contributing to sustainable development (LSM Conseil, 2021; Swaen, 2021).

- b. LSM Cup*

The LSM Conseil organizes the biggest CSR-oriented Business Game in Europe in collaboration with Belgian businesses, called LSM Cup. The business game is composed of three specific challenges related to corporate social responsibility in the shape of case studies. Cooperation, creativity, multidisciplinary and innovation are the main focus of this CSR-oriented business game which enables innovative learning approaches (LSM Conseil, 2021).

- Project “The SDGs as a tool for the transition to sustainable organizations”

In collaboration with four other business schools in Wallonia, LSM is organizing a project called “The SDGs as a tool for transition to sustainable organizations: myth or reality?” to present to the Queen who is the Belgian ambassador for SDGs at the level of United Nations. The aim of the project is to present the current situation of SDGs in different type of organizations and to have the point of view of the students and the different actors on the tool of SDG. For one of the activities, a partnership has been done with Associations21

that promotes the Agenda2030 through animations. This initiative is mainly contributing to SDG 17 (Partnerships for the goals).

- TEAMINGUP2021 Challenge

The theme of this year is “teaming up for students”, a challenge has been launched in collaboration with the LSM student office in order to collect 5.000€ for the benefit of “L'épicerie solidaire des Vents du Sud” and “Student Food Service”. The aim is to accomplish little activities and to register them in an app. By collaborating and funding for that challenge, LSM is contributing to SDG 2 (Zero Hunger) by providing access to food banks following the Times Higher Education impact indicators (Times Higher Education, 2020).

- Doctoral missions in cooperation in development

UCLouvain also does cooperation with developing countries since a long time, and in the doctoral commission of LSM, specific missions concerning cooperation in development have been set in order to push Ph. D students to go in developing countries in order to teach in university, or in high school. These missions are part of the doctoral training and enable to share knowledge in developing countries. The partnership goes also in the other way, Ph. D. students of those countries can also do a training at UCLouvain (see Appendix D). This collaboration directly contributes to SDG 4 (quality education) and more specifically to target 4.b.

- Institutional Partnerships

- a. *PRME signatory*

As we have seen before in the paper, PRME aims to define a process that support continuous bettering in business schools in order to form a generation of responsible business professionals that are able to handle the complex issues faced by the current businesses and society. LSM is one the first signatories and applies the framework in its activities in order to build the skills of their students to help them become sustainable value creators in their workplace and their social environment. The school is also willing that their students work in order to develop a sustainable and inclusive economy on a global level. Therefore, LSM is providing educational frameworks, tools, knowledge and environments that ensure learning experiences that will form the students to become responsible business leaders (UCLouvain, 2021f). As the PRME is aligned to the global goals, LSM is also contributing to the latter by applying the principles in their different activities.

- b. *Transparency International Belgium*

Transparency International (TI) is a civil society organization which aims to enhance integrity and fight corruption at a national level and an international level by working

together with governments, the private sector and civil society (Transparency International Belgium, s. d.). LSM has been a partner of Transparency International Belgium for a long time, CEMS students are being taught how SDG 16 (Peace, justice, and strong institutions) is being integrated in a company's public reporting to shareholders and investors (UCLouvain, 2021c).

### *c. CSR Europe*

LSM is also part of the European business network for corporate sustainability and corporate responsibility, called CSR Europe, that shares sustainable business practices, offers a collaborative platform, and ensure EU Policy dialogue as the network has a particular relation with European institutions. CSR Europe organizes the European SDG Summit that will hold European, industrial, and national SDG roundtables. Over the summit, companies, EU policymakers, civil actors, and industry federations will commit through dialogues to actions in order to handle the climate change with an adequate transition (CSR Europe, s. d.).

#### ▪ Higher Education & Research Awards (HERA) for Future Generations

HERA is a program supporting the students and researchers that integrate rigor and excellence in their approach of sustainability in their Ph. D dissertations or master theses. The HERA awards have been founded by the Foundation for Future Generations and are held every two years in one of the six French-speaking universities welcoming alternately. There are awards in different disciplines: HERA Doctoral Thesis Award, HERA Award Sustainable in architecture, health, food systems, responsible finance, economy, design, IT, engineering. Moreover, the awards are registered as a project that contribute to the 17 sustainable development goals (HERA, 2014).

This year, UCLouvain hosted virtually the edition of 2021 and two LSM students have been nominated for the HERA Award Sustainable Economy and one LSM student for the HERA Award Sustainable Responsible Finance (UCLouvain, 2021d).

#### ▪ SDGs4U

The project “SDGs for Universities” (SDGs4U) is a three-year European collaboration between three NGOs and four universities that committed to SDGs and is composed of three different parts:

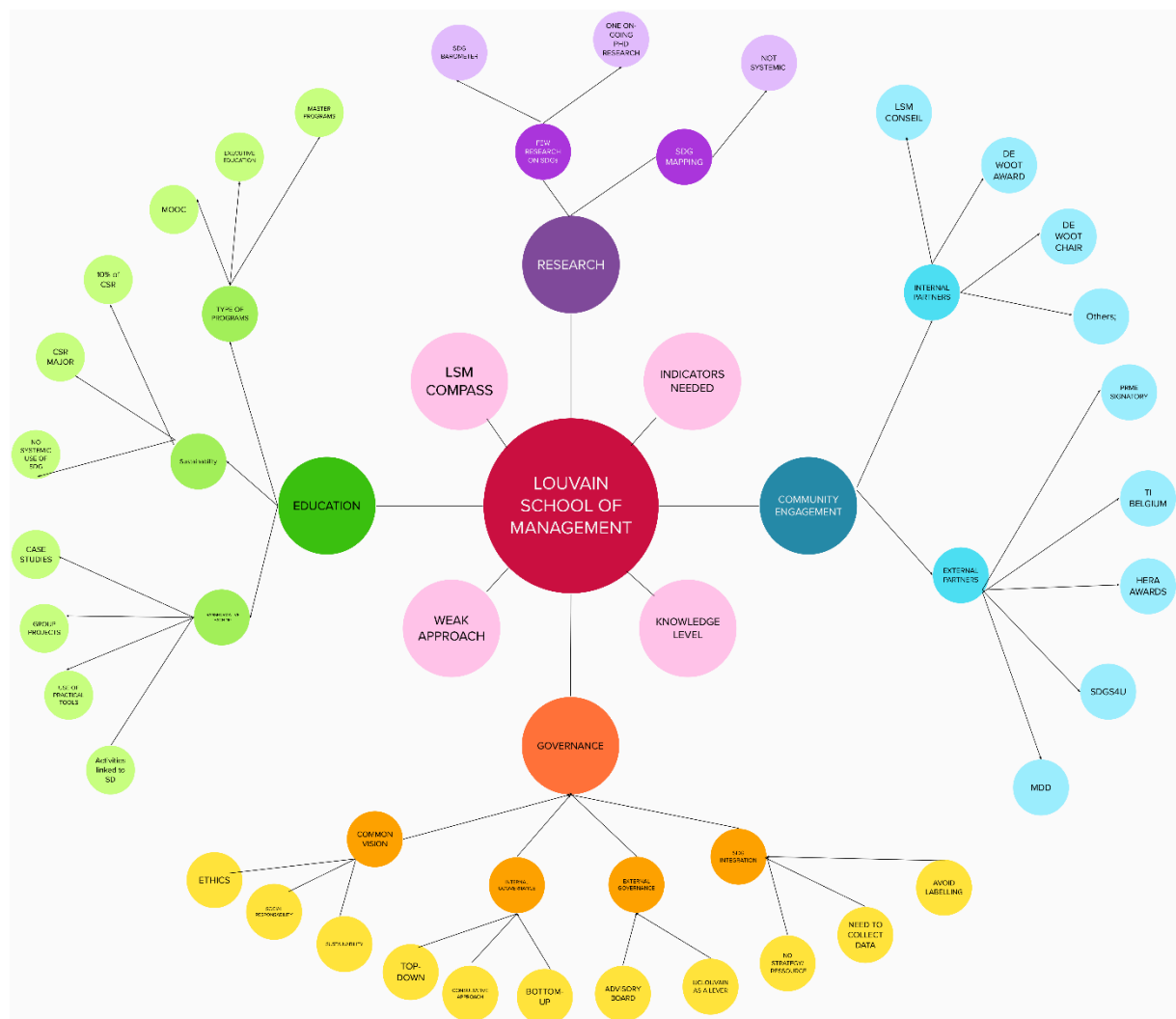
Firstly, to develop an online education training on SDGs open to any student in order to promote transversal skills linked to sustainable development;

Secondly, to share the practical experiences of the universities that are involved in the project on how they integrated the SDGs and gather all the mistakes that should be avoided in a report. Two academic members from LSM (Prof. Swaen and a Ph. D student, Sabrina

Courtois) are mainly in charge of this report for UCLouvain which will be produce in one or two years.

Finally, to organize Living Labs on SDGs to learn how to put in place platforms, tools, etc. This part is developed by the University of Lille that is working with the city of Lille to do so. UCLouvain shares its experience concerning its project kots, its sustainable development house, its relation tools with its stakeholders (see Appendix A).

Some points of the detailed state of the art of the school's dimensions that has been done above can be highlighted to sum up the situation through the following figure (a clearer version of it can be found in Appendix I).



**Figure 11** – Current state of Sustainable Development in the four dimensions (see Appendix I)

### 3.1.1. Step 1b - Mapping by SDG Icon – SDG impact assessment tool

A short analysis has been done based on the THE Impact Ranking 2021 in order to identify the SDGs for which a majority of the business schools is contributing. To do so, I have identified only the number of HEIs containing the word “business” or “management” in their name because it is difficult to identify the SDGs linked to the business faculty of an institution that teaches many subjects. In the total of the 1117 HEIs that have entered the ranking, only 10 institutions that contained “management” or “business” have been identified (Times Higher Education, 2020).

SDG	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
# BS	6	2	5	8	8	1	2	8	6	8	2	3	4	1	1	6	10

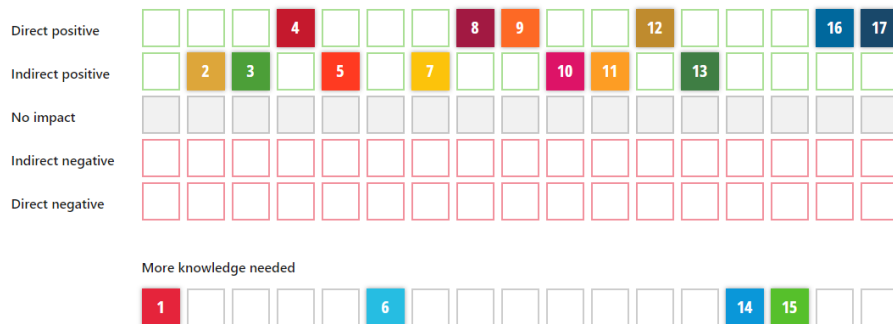
**Figure 12** - Number of Business schools contributing to an SDG based on the THE Ranking 2021

In order to identify the SDGs for which the most business schools have contributed, a table regrouping the number of Business Schools (BS) has been done. On that basis, it can be said that the most common goals to which business schools contribute are SDG 17 (partnerships for the goals), SDG 4 (quality education), SDG 5 (gender equality), SDG 8 (decent work and economic growth), SDG 10 (reduced inequalities), SDG 1 (no poverty) SDG 9 (industry, innovation, and infrastructure) and SDG 16 (peace, justice and strong institutions).

After analyzing the four dimensions of the Louvain School of Management: education, governance, research and community engagement and the different activities that contribute to sustainable development or to the SDGs, the activities have been referenced in the SDG impact assessment tool (see Appendix H). The impact of the initiative has been assessed following the fact that the initiative is led by LSM or UCLouvain, by its partners and if it had an impact on a wide community or only for a stakeholder. The result of this referencing is an SDG Dashboard of the initiatives of LSM and the goals in which the actions contributed the most.

As the Louvain School of Management is a business school, it is pretty consistent, except for some, to find out that the main goals linked to the institution are SDG 4, SDG 8, SDG 9, SDG 16, SDG 17, and SDG 12 (responsible consumption and production).

## SDG Dashboard of the Louvain School of Management



**Figure 13** - SDG Activities Dashboard of LSM (see Appendix H)

### 3.1.2. Step 2 – Recommendations: Defining priorities and setting goals

In order to achieve the Agenda 2030, the first biggest step that the Louvain School of Management needs to take is start assessing the level of knowledge and the perception about sustainable development and more specifically about the sustainable development goals among their academic staff. Therefore, a research and development of relevant indicators must be done which will need resource allocation (time, financing, people...).

It is also necessary to assess how the professors that are not teaching courses linked directly to ERS are integrating the latter in their disciplines if they are making links to SDGs or if they treat of sustainable development in one chapter or throughout the chapters. To localize more easily the SDGs or the sustainable practices, the descriptions of the course content should be more accurate to the real content. The quality manager even proposed to create a new template for the course description in which at least one line should be reserved to identify how the course make a link to ERS, which will make easier the localization of SDGs or ERS-related topics (see Appendix B).

Once the assessment is done, it will be easier to identify if there are obstacles linked to the perceptions of the academics, if there is lack of knowledge or even discover that there is a real interest to integrate SD but no training. The results of the research should also be used to determine if it would be interesting to develop trainings or install a collaboration between SDG champions and the professors of other disciplines in order to integrate together the relevant sustainable issues that can be linked to the courses.

Moreover, in order to do a real transformation of the practices and the mentalities that are present in the business world, it is necessary that the business schools adopt a strong sustainability approach in their teaching contents. It is currently not the case at LSM even though actions and subjects related to sustainability are increasing and are considered as a starting point. However, continuing with a weak approach can be a way to avoid treating the problem at its root and carry on with the traditional business model, instead of taking a first step towards a new sustainable model. Therefore, LSM should consider rethinking the

way sustainability is seen in the institution and offer trainings that support a strong sustainability approach.

If LSM is willing to implement the sustainable development goals in all of its activities, it would then be interesting to allocate resource to create a full-time paid position for someone in charge only of assessing and improving the sustainability performance of the school which will permit to centralize the information in order to build an SDG strategy.

In the education dimension, LSM should aim to integrate at least 25% of ERS in all of the majors in order to be really aligned to the current environment we are in. As well as to localize better the contribution to SDGs per course. In terms of new learning approaches, it has been noticed that LSM academic members are using a wide number of approaches to teach the students in a more dynamic way which should be continued and promoted. It has also been noticed that CSR is introduced only from the master degree which seems late in a scholar path to tackle those types of subjects. An ERS mandatory course should be integrated in the bachelor degrees already (as LSM only offers masters it is not really the school's duty to do so, but LSM could support that idea).

In the research dimension, LSM should really start to ask the researchers to identify the contribution to SDGs that are being done through their research in order to localize them more easily later. Incentives to do more research on the global goals could also be put in place in order to develop specific indicators for business schools.

About the community engagement dimension, the school should continue to make new partnerships for the goals and collaborate as well as communicate actively on that field. Moreover, LSM could also give incentives to student organizations to organize more activities around SDGs and make some students SDG champions on the level of the student body that will spread the knowledge and good practices.

Finally, even if the decision not to label the activities for now is a very remarkable one, the assessment of the contribution to SDGs and their localization should start the sooner possible in order to start labeling following the contribution because there is a risk that other schools take that advantage and LSM get left behind.

#### **4. Limits of the thesis**

Several difficulties have been faced throughout this work: the main one was to identify the sustainable development goals in the different dimensions as LSM has not yet completely integrated the SDGs in its activities.



Also, it was difficult to identify the real contribution to an SDG without indicators especially adapted for business schools. In addition, the fact that the Louvain School of Management did not start yet to assess the level of knowledge on issues related to sustainable development among the academic members leaves some areas of uncertainty.

The absence of information about the specific contents of the courses also made difficult the assessment, as some courses required an identification key or were closed. The course descriptions were often not enough in order to identify if a course handled issues related to sustainability.

The choice of the approach for the step #1, which was the mapping by SDG icon, has been made because the two other approaches require a lot of time and data that were unavailable. Moreover, even though the mapping by icon is subjective, the classification has been made based on targets and indicators of the UN or of the Times Higher Education Impact Ranking. However, it would be interesting to develop indicators especially made for business schools in order to have standards to follow.

## **5. Conclusion**

The world we live in is facing a number of crisis that are overlapping each other and are characterized by social, environmental, and economic challenges due to the mainstream consumption and production patterns that are not sustainable over time.

Those unsustainable patterns have been expanded and supported by the business leaders during the last decades. As the business schools have formed the leaders of yesterday that have caused several damages with their profit-oriented ideologies, and part of indirect responsibility of the business schools cannot be denied.

This thesis aimed at analyzing mainly the presence of sustainable development goals, but also the presence of sustainable ideologies and business practices in the different activities of higher education institutions. It gave a practical application of the PRME SDG Compass on the case of the Louvain School of Management.

What has been conclude is that the HEIs have a critical role in the training of responsible managers that will be concerned about socio-economic development, eradication of poverty, presence of good governance in institutions and maintenance of peace and stability through more fair societies.

The integration of sustainable development can be observed in the last decades as the Traditional Management Education has been replaced with a more responsible model through Education for Sustainable Development, through the Principles for Responsible Management Education and the Sustainable Development Goals. The Agenda 2030 is an ambitious plan, but also seems unattainable for some targets, however it sums up in an accessible way for all the current and future challenges the world is facing.

Therefore, integrating them into Higher Education Institutions can be a starting point to sensitize the current and future business leaders. However, it is important for business schools to not do labelling on their activities but lead a real reflection on their contribution to a goal when promoting it. Implementing the SDGs have to be done in the four dimensions of the HEIs: education, research, governance, and community engagement.

Overall, in order to implement SDGs in HEIs, it is interesting to first determine the level of knowledge among the academic staff concerning the subjects, or at least identify and enhance or switch their position toward sustainability. To do so, it is important that the transformation is being done based on a strong sustainability approach which necessitates to handle the issues of sustainability at the roots of the institution and to handle them by enhancing the importance of the preservation of natural and social capitals and not see them as substitutable by economic capitals. Doing so will help to transform faster the mindsets and the practices present in the business world and will allow to truly lead to a more sustainable society. In the case of LSM, the weak sustainability approach is still anchored in the education, research, governance, and community engagement. Even though small actions are taken (often based on win-win situations), it is important to switch to a stronger perspective of sustainability in order to avoid the business as usual that we see since the last decades.

At the education level, it can be done by ensuring access to quality affordable education for all in an equal manner, programs for executives should also be developed to ensure a lifelong learning, by forming a growing number of actors with relevant competences and by making sure that the learners receive the relevant knowledge, values, and behaviors to diffuse and support sustainable development. The education programs of the Louvain School of Management integrate all the latter principles through its quality education accessible for all, the MOOCs made available, the development of executive education programs and the integration of sustainable values, behaviors and expertise in at least all majors (except the major of financial engineering that can be improved).

Concerning the research dimension, HEIs should support interdisciplinarity and transdisciplinarity in their research as well as the development of innovative solutions, the capacity building to do research related to SDGs, and to deliver research outputs that will benefit at the local and national levels. In the case of LSM, it can be said that interdisciplinarity is present in the research and transdisciplinarity can be reached thanks to the lever that UCLouvain is. Innovations and solutions are supported also within the faculty as it is linked to several research institutes and delivers outputs on a local and national level, for example with the SDG Barometer. However, the capacity building for research on SDGs is not yet high and can be improved.

On the level of the governance and operations, it should be aligned to the global goals as well as integrate SDGs in their reporting. LSM has quite work to do concerning the

SDGs themselves in this dimension as it is not integrating SDGs in governance, the daily operations or reporting. However, it can be pointed out that ERS-related values are overall present, but no resource is directly and systematically allocated to improve sustainability.

Finally, concerning the public engagements, HEIs should make public and private partnerships, support dialogue and actions among and between the different business sectors, advocate for SDGs. About the partnerships, LSM is doing pretty good when we look at the number of partners, they have that come from public or private sectors, or from the different sectors. A number of their partners contribute to the promotion of the sustainable development goals and LSM is also doing collaboration to enhance sustainable practices, as it is the case with the Chair Philippe de Woot, the SDG Barometers or the project SDGs4You.

To sum up, improvements in all dimensions can be done because sustainability is not fully integrated everywhere and because there is an urgent need to adapt the institutions to the realities of the current world. The barriers to the integration of sustainable ideologies and practices have to be overcome and a true step towards sustainability has to be taken by the business schools in order to form the future responsible leaders of tomorrow.

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