*Proceedings of the 2024 International Conference "ECONOMIC SCIENCE FOR RURAL DEVELOPMENT" No 58*
*Jelgava, LBTU ESAF, 16-17 May 2024, pp. 299-308*
*DOI: 10.22616/ESRD.2024.58.030*

# THE RESEARCH OF THE SUSTAINABILITY REPORTING: THE CASE OF LITHUANIAN PUBLIC COLLEGES

**Vilma Kazlauskiene**[1], Assoc.Prof., dr; **Irena Klimaviciene**[2], Lect.;
**Karolina Kukcinaviciute**[3], Lect.

[1,2,3]Kauno kolegija Higher Education Institution

**Abstract.** The article examines the issues of social responsibility and sustainability reporting by higher education institutions (HEIs) and conducts an empirical study of the reports of four Lithuanian public colleges - participants of the United Nations Global Compact (UNGC). The aim is to identify the current state of the reporting of Lithuanian public colleges and prepare for changes. The problem stems from the fact that, in recognition of the importance and relevance of HEIs to the achievement of the Sustainable Development Goals and the implementation of the Ten Principles of the UNGC, there is no unified reporting framework for HEIs. A review of previous research and an empirical study also highlighted the problem. The methodology includes analysis of scientific publications and official documents, as well as quantitative methods such as clustering of report data, analysis of content volume and structure. The findings of the study are as follows: HEIs' reports vary in both form and content; it is difficult to compare information for a lack of common indicators; HEIs focuses on the fundamental Ten Principles areas that are important to them. However, the reports show the strategic attitudes of higher education institutions and disclose practical activities and achievements. This is the first summative study showing the current state of sustainability reporting of Lithuanian public colleges, UNGC participants. It can be used to improve reporting; the dissemination of the results can be useful for other HEIs, UN Global Compact participants, in preparing for the 2024 Communication on Progress and beyond.

**Key words**: higher education institution, sustainability reporting, communication on progress.

**JEL code**: I29, I23, Q56, M48

## Introduction

The UN Global Compact network has 34 Lithuanian companies as participants, including 5 higher education institutions: the Kaunas University of Technology and four public colleges – UNGC participants (UNGC. Our participants., 2024). In this article, the social responsibility and sustainability reports of 4 public colleges have been selected for the research. There are a number of arguments why this study is important. Firstly, this is the first paper to review the current state of sustainability reporting in Lithuanian HEIs – public colleges. The second is the growing emphasis on the importance and quality of SR and sustainability reporting, which places new demands on UNGC participants. And the third important argument is the fact that starting in 2024, all UN Global Compact participants will be required to submit: (a) an electronic statement by the Chief Executive Officer, and (b) complete the Communication on Progress (CoP) questionnaire (UNGC. Questionnaire Guidebook, 2023). The documents are addressed to business participants there are no specific recommendations for higher education in the updated CoP (UNGC. The enhanced Communication on progress, 2023).

Academic participants would therefore benefit from a discussion/debate on the development of the CoP and the use of the questionnaire in higher education accountability practice.

**The aim** – based on a survey of social responsibility and sustainability reports of Lithuanian public colleges, UN Global Compact participants, to identify the current state of reporting and prepare for change. To achieve the objective: (1) the review of previous research was conducted; (2) the 2019-2022 reports of four Lithuanian public colleges were analysed, and (3) insights are provided on improving accountability and demonstrating progress towards the Ten Principles and the Sustainable Development Goals (SDGs) (UN. 2030 Agenda, 2015).

[1] E-mail: vilma.kazlauskiene@go.kauko.lt
[2] E-mail: irena.klimaviciene@go.kauko.lt
[3] E-mail: karolina.kukcinaviciute@go.kauko.lt

**Prior research.** The issues of the reporting on social responsibility of Lithuanian HEIs have not been studied enough, there aren't many studies on this issue. Such situation was stated by Dagiliene and Mykolaitiene (2015), after investigation the social responsibility information, disclosed in the annual performance reports of 12 Lithuanian public universities. Three areas of responsibility – environmental, economic and social – have been chosen in accordance to Global Reporting Initiative (2013) GRI G4 methodology. However, "it was not possible to adapt the GRI G4 methodology fully in the research" due to insufficient data and lack of unified indicators. "The information disclosed in individual universities' reports is incomparable for a lack of uniform reporting", the authors stated. Moreover, "only a few studies address the perspectives of sustainability reporting of the Lithuanian higher education sector" (Dagiliene, Mykolaitiene, 2015). Social responsibility and sustainability issues of higher education institutions receive more attention in other European countries. Having analysed social sustainability reporting of 20 European business schools, Vila and Moya (2023) note the lack of uniformity among the reports, as well as the lack of specific frameworks and resources; the researchers note the lack of regulations regarding the types and amount of data to be collected and reveal the complexity of measuring social impact. Sepasi et al. (2018) explored sustainability reporting practices of HEIs, and the results of their study suggest that "… the quality of sustainability reporting varies quite significantly and important dimensions such as education and outreach programs are ill-treated in universities' sustainability reports". Corporate sustainability reporting is well established and addressed for business, but universities' accountability and reporting quality "... remains relatively unexamined", the study concludes (Sepasi et al., 2018). Huber and Bassen (2018) note that sustainability reporting by higher education institutions has received limited attention from researchers to date, with research in this area still at an early stage. Sustainability reports have limited value and are potentially misleading "partly because of the lack of an established and widely recognised sustainability reporting framework for higher education institutions" (Huber, Bassen, 2018). The Global Reporting Initiative (GRI) and standards are the most widely used sustainability reporting standards globally (About GRI. https://www.globalreporting.org/), "…but their relevance and practical applicability for HEIs is questionable."(Moggi, 2023; Amiano Bonatxea et al., 2022). Moggi (2023), who has expressed this view, has highlighted the contradiction between: (a) the prominent role of higher education institutions in the implementation of the Sustainable Development Goals (SDGs); (b) the growing need for and demand for sustainability reporting, and (c) "the lack of an established and widely recognised sustainability reporting framework for higher education institutions" (Moggi, 2023). The GRI guidelines are designed for business enterprises; their application in HEIs does not advance sustainability reporting and "is not effective in demonstrating the social responsibility and sustainable development activities inherent in higher education" (Moggi, 2023). A study by Amiano Bonatxea et al. (2022) shows similar results on the use of GRI in higher education. "Recognising the importance of universities in the achievement of social and global objectives, ... major limitations have been found by HEIs to account for their societal missions when using the GRI." (Amiano Bonatxea et al., 2022). The lack of empirical research on sustainability reporting was noted in a study based on a content analysis of the information disclosed on the websites of all Portuguese HEIs. Monteiro et al. (2023) argue that empirical research on HEIs' reporting on the SDGs is "still very embryonic".

**Problem.** Recognising the importance of higher education in achieving the SDGs and implementing the Ten Principles of UN Global Compact there are limitations in reporting on the socially responsible activities of HEIs. A lack of research on the chosen topic, as well as a lack of common methodology and guidelines for HEIs reporting on sustainability has been identified in prior research. Considering the current situation of sustainability reporting, this article chooses a narrower scope for the study of reports by formulating the following problem questions for this research.

*Question 1.* What should be the structure of HEIs reports?

*Question 2.* What exactly should be included in the sustainability reports of higher education institutions so, that the reports contain: (a) a description of practical actions taken to implement the Ten Principles of the Global Compact and (b) a measurement of key outcomes?

**Methodology.** In line with the aim of the article and the problematic issue (problem *Question 1*), the study of reports structure is based on document analysis (Kardelis, 2016). Selected official documents were those in force during the analysed period (2019-2022) and the new ones coming into force in 2024, as UNGC members face significant changes in accountability. The documents under review:

(1) *Socialinio ir aplinkosauginio atsakingumo ataskaitos gairės valstybės institucijoms* (Social and Environmental Responsibility Reporting Guidelines for State Institutions). 2012, p. 11- 16;

(2) UNGC. *A Practical Guide to the United Nations Global Compact for Higher Education Institutions: Implementing the Global Compact Principles and Communicating on Progress*. 2012, p. 17;

(3) EC. *Guidelines on non-financial reporting*. (2017/C 215/01). Article 4, p. 9-19;

(4) UNGC. *Questionnaire Guidebook*. UNGC_CoP_GuideBook__Feb2023_.pdf 1table, p.5.

Following the recommendations/requirements of the official documents, the authors of this article identify 5 main parts of the HEI report:

1) the statement by the top institutional official;
2) the organisation's value system, vision, mission, values;
3) key performance and management indicators;
4) The description of practical measures used to implement the Ten Principles of the UN Global Compact;
5) the measurement of results and future plans. The empirical study analyses the design of the sustainability reports of the participating higher education institutions in this way.

Qualitative and quantitative research methods (Walter, 2019; Kardelis, 2016) are used to analyse the content of the reports (problem *Question 2*). Grouping approach is applied to the content analysis of the main body of the reports (Part 4. A description of practical actions implementing the Ten Principles of the UN Global Compact. A qualitative feature of the grouping is the fundamental responsibilities of the Ten Principles: Human Rights, Labour, the Environment and the Anti-Corruption (The Ten Principles of the UN). In the empirical study, the volume of the content of the reports is expressed in terms of the number of words (Kardelis, 2016), and statistical methods are used to determine and evaluate the structure of the content. Calculations are carried out in an MS Excel spreadsheet; data are presented graphically and a comparative analysis of the composition and content of the reports is made.

**The limitations** of this study are the small number of higher education institutions covered (four) and the number of reports (twelve). This is due to the aim of the paper and the relatively small number of Lithuanian public colleges participating in the UNGC. The scope of the study is rather narrow: it examines the structure and content of social responsibility and sustainability reports. However, a methodologically sound analysis of even a narrow field can be useful to identify the state of reporting in the area under study and to stimulate discussion among academic participants in the UN Global Compact on the development of CoPs in line with the new documents.

## Research results and discussion

This section of the article presents the results of empirical research conducted using the methods for analysis of reports' content and structure discussed in Methodology. The aim of the empirical research is the following: to explore social responsibility and sustainability reports of Lithuanian public colleges – the UNGC participants and to determine and evaluate the state of accountability in this sector of higher education.

20 colleges operate in Lithuania currently (2023), 12 of which are public colleges and 8 – independent colleges. At the beginning of the study year 2022-2023, Lithuanian colleges employed 2376 lecturers, while the number of students was 30847 (Oficialiosios statistikos portalas, 2024; AIKOS, 2024). Four public colleges, specifically Panevezio Kolegija, Kauno Kolegija, Siauliai State College and Vilniaus Kolegija, are participants of the UN Global Compact. Table 1 provides data on the latter HEIs.

Table 1

**Information about Lithuanian public colleges – participants of the UNGC**

| Key indicators | Panevezio Kolegija | Kauno Kolegija | Siauliai State College | Vilniaus Kolegija |
|---|---|---|---|---|
| **Student numbers** | 1232 | 4607 | 1582 | 5333 |
| **Study programmes** | 20 | 51 | 22 | 40 |
| **Employee numbers** | 189 | 987 | 194 | 847 |
| **Teaching personnel numbers** | 115 | 645 | 100 | 435 |
| **Numbers of other personnel** | 74 | 342 | 94 | 512 |

***Source: prepared by the authors, based on data of the annual Performance Reports of colleges (data 2022)***

The four public colleges – participants of the UN Global Compact – play an important role in the Lithuanian system of colleges as the number of their students constitutes 41.3% of the total number of students studying in Lithuanian colleges, and the number of lecturers constitutes 54.5% of the total number of lecturers employed by colleges. The article provides an overview of practices of the mentioned colleges as they attempt to implement the Ten Principles of the UNGC and Sustainable Development Goals, and reveals the current situation related to reporting in an important sector of Lithuanian higher education. The insights provided by the research may be applied when adapting to procedural changes in the reporting practice and when preparing Communication on Progress reports for future periods.

The empirical research is based on the analysis of the colleges' Reports. The research methods used are qualitative and quantitative analyses of the Reports' content (Walter, 2019). The Reports produced within the period 2019-2022 were analysed: 12 Reports from 4 HEIs in total. The information for the research was taken from social responsibility and sustainability reports provided on the UN Global Compact website (Communication on Engagement) and annual performance reports provided on the websites of the colleges. The following research steps were implemented: 1) review of the reports' basic parameters; 2) analysis of the Reports' composition; 3) analysis of the Reports' content structure; 4) comparative analysis and evaluation of the collected information.

*Step 1*. The review of key parameters of social responsibility and sustainability Reports is provided in Table 2.

Proceedings of the 2024 International Conference "ECONOMIC SCIENCE FOR RURAL DEVELOPMENT" No 58
Jelgava, LBTU ESAF, 16-17 May 2024, pp. 299-308
DOI: 10.22616/ESRD.2024.58.030

Table 2

**The review of basic parameters in SR and sustainability Reports of Lithuanian colleges – participants of the UN Global Compact**

| **Panevezio Kolegija** | **Kauno Kolegija** | **Vilniaus Kolegija** | **Siauliai State College** |
|---|---|---|---|
| *Membership in UN Global Compact* | | | |
| Participant<br>Since 24 August 2011 | Participant<br>Since 18 May 2012 | Participant<br>Since 27 November 2018 | Participant<br>Since 17 January 2012 |
| *Titles of the Reports* | | | |
| UN Global Compact Communication on Engagement (COE) | Social Responsibility Report | Social Responsibility and Sustainability Reports (Reports of 2019, 2020, 2022). Social Responsibility and Sustainable Development Report and Activity Guidelines (Report of 2021) | Social Responsibility Report |
| *Periodicity of issuing the Reports* | | | |
| Every two years | Every two years | Each year | Each year |
| *The scope of the Reports in pages* | | | |
| Report 2019-2020: 22 p.<br>Report 2021-2022: 13 p. | Report 2019-2020: 33 p.<br>Report 2021-2022: 28 p. | Report 2019: 49 p.<br>Report 2020: 75 p.<br>Report 2021: 134 p.<br>Report 2022: 42 p. | Report 2019: 18 p.<br>Report 2020: 20 p.<br>Report 2021: 26 p.<br>Report 2022: 30 p. |
| *Number of sections (separate section titles) in the Tables of Contents of the Reports* | | | |
| Report 2019-2020: 8 sections, 5 subsections;<br>Report 2021-2022: no Table of Contents;<br>5 sections can be distinguished in the Report's text. | Report 2019-2020:<br>9 sections;<br>Report 2021-2022:<br>7 sections | Report 2019: 20 subsections<br>Report 2020: 21 subsections<br>Report 2021: 35 subsections<br>Report 2022: 15 subsections | No Table of Contents;<br>7 sections can be distinguished in the Report's text. |

***Source: information compilation prepared by the authors based on data of the United Nations Global Compact, https://unglobalcompact.org/what-is-gc/participants/***

The review of basic parameters revealed the following differences: the Reports have different titles, the numbers of issues within the same period are different, and differences in the scope and content are noticeable. All the titles are reasonable as reports may receive titles such as Social Responsibility Report (Lietuvos atsakingo verslo asociacija, 2023), Sustainability Report (Corporate Sustainability Reporting Directive, 2023), Communication on Progress (UNGC CoP), and Non-financial Report (EU Directive 2017/C 215/01). Periodicity of issuing the reports is in compliance with the UNGC recommendation: participants can issue reports biennially (once every two years) or annually (UNGC Guide for HEIs, 2012). The length of the Reports and the number of structural parts varies from 13 pages and 5 key structural parts (Report on Social Responsibility of Panevėžio Kolegija, 2021-2022) to 134 pages and 35 structural parts (Report on Social Responsibility of Vilniaus Kolegija, 2021). Though such differences may be partially explained by the size of the colleges and scope of conducted activities, they may also attest to different possibilities of manifesting these activities in reporting. In addition, the differences may be related to the lack of unified guidelines on sustainability reporting for HEIs (Dagiliene, Mykolaitiene, 2015; Sepasi et al., 2018; Moggi, 2023).

*Step 2.* Analysis of composition of Reports. Following the described Methodology, five major parts in the Reports of the colleges were discerned and are on the examination (Fig. 1).

DOI: 10.22616/ESRD.2024.58.030

| The parts of the Reports | | |
|---|---|---|
| 1. A statement by the top institutional official | 2. Value system of the institution: vision, mission, values | 3. Key indicators of the institution's performance and management |
| **Included in reports of all colleges** | | Concise information is provided.<br>This information is provided in annual activity reports of the colleges and is therefore not widely covered. |

| 4. A description of practical actions that the HEI has taken to implement the Global Compact principles | | |
|---|---|---|
| **Panevezio Kolegija** | Provided information | Human rights, Employees' rights, Environment protection, Anti-Corruption activities. The themes relate to specific principles of the 10 Principles of the UNGC. |
| **Kauno Kolegija** | | Key components of the UN Sustainable Development conception are described: Social responsibility, Economic responsibility, Environmental responsibility. |
| **Siauliai State College** | | The priorities are discerned: Human rights, Rights of employees and students, Environment protection, Fight against Corruption. |
| **Vilniaus Kolegija** | | Detailed descriptions of activities are provided. Information is not grouped according to *The Ten Principles of the UNGC* or *Sustainable Development Goals*. |

| 5. Measurement of outcomes and future plans |
|---|
| **The reports do not contain the parts providing measurement of outcomes.**<br>**Future plans related to the HEI strategy are discussed in the reports of Kauno Kolegija.**<br>**Vilniaus Kolegija includes activity guidelines for 32 areas in the report of 2021, and for 20 areas – in the report of 2022.** |

***Source: information compilation prepared by the authors based on data of the United Nations Global Compact, https://unglobalcompact.org/what-is-gc/participants/***

Fig. 1. **Arrangement of information in the Reports of colleges**

Examination of the composition of the HEIs' reports (Fig. 1) showed considerable differences in the main part of Reports (Part 4). The analysis of 12 reports (100%) from the period 2019-2022 revealed that information in this major part had been arranged following different principles and different logic:

- information on the fundamental areas of the 10 Principles, i.e. Human Rights, Labour, Environment, and Anti-Corruption, is provided (6 reports by 2 colleges – 50%);
- practical activities are described following the Sustainable Development Goals in social, environmental, and economic areas (2 reports by 1 college – 16.7%);
- practical activities of the HEI are described in detail, but the provided information is not grouped (4 reports by 1 college – 33,3%).

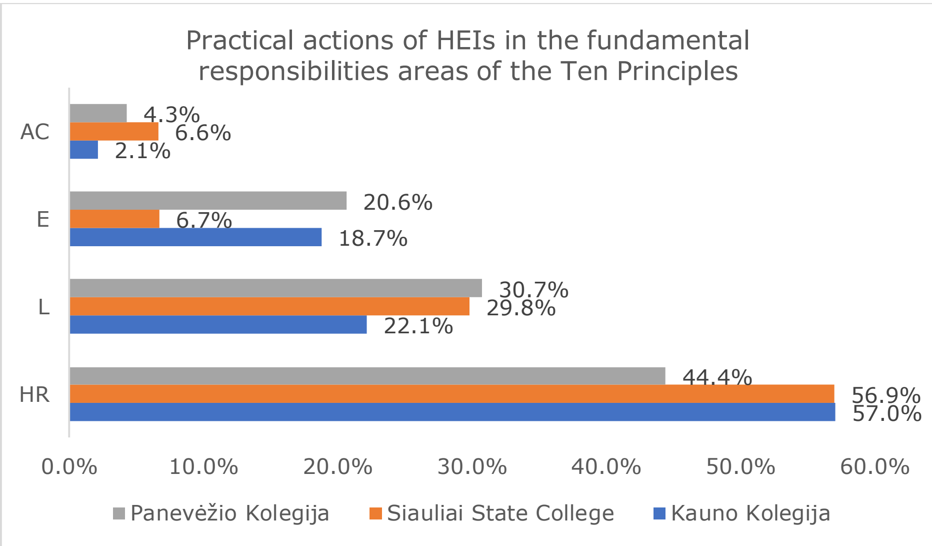
Measurement of outcomes is not included in the colleges' Reports; future plans or activity guidelines (in 6 reports from 2 colleges) are presented using different formats.

It was found out that in practice, the colleges provide social responsibility and sustainability information adhering to different principles and use different methods and formats when structuring their Reports. Different approaches to accountability may be conditioned by a lack of unified and clear methodology for social responsibility and sustainability reporting, and this finding supports the findings of Vila and Moya (2023) who stated that "SR in the top 20 European business schools is heterogeneous and the main challenges are the lack of specific frameworks and resources" (Vila, Moya, 2023).

*Step 3*. Analysis of the reports' content structure was done using qualitative and quantitative methods (Walter, 2019; Kardelis, 2016). The information from major parts (Part 4. A description of the practical actions that the HEI has taken to implement the Global Compact principles) of the reports was grouped into four categories: Human Rights (HR), Labour (L), Environment (E), Anti-Corruption (AC).

*Limitation*. The analysis of the reports' content is incomplete as the data of Vilniaus Kolegija had not been grouped according to SDGs or to the 10 UNGC Principles. The authors of this research had not classified information from the reports of Vilnius Kolegija into categories HR-L-E-AC for two reasons: 1) unified and clear indicators that would allow to attribute specific activities of a HEI to specific categories (HR-L-E-AC) are lacking; 2) attempts to categorize the information in a specific way would be unethical when the authors of the reports had not foreseen this.

Quantitative analysis of the reports' content (Part 4) was performed as follows: the quantity of words describing each topic (i.e. data group: HR-L-E-AC) was calculated (Kardelis, 2016, pp. 285-287) and was expressed in percentages, in relation to the overall content of Part 4; averages for specific topics covered by the institutions were drawn. Calculations were done in MS Excel spreadsheet. This allowed the researchers to identify the fundamental responsibilities in the areas of the Ten principles, that received the most attention from Kauno Kolegija, Panevėžio Kolegija, and Siauliai State College in 2019-2022 (sFig. 2).




***Note: HR = Human Rights, L = Labour, E = Environment, AC = Anti-Corruption***
***Source: prepared by the authors of the research based on data of the colleges' SR and sustainability Reports of 2019-2020 and 2021-2022***

Fig. 2. **Structure of the content of the colleges' Reports (2019-2022), %**

It is evident that activities related to Human Rights (54.4% on average) and Labour (27.3% on average) received the most attention in the Reports, while activities related to Anti-Corruption (4.6% on average) received the least. The largest differences are noticeable in the area of Environment. Thus, the colleges disclosed specific information to a specific extent and demonstrated how their particular practical activities help them pursue SDGs and implement the Global Compact principles.

*Step 4*. Comparative analysis and assessment of the obtained information. The conducted research into social responsibility and sustainability reports of four Lithuanian public colleges – participants of the UNGC revealed the following differences in the institutions' practices of producing such Reports:

- titles, scope, and content of the reports, as well as periodicity of reporting differ;
- information about the activities of HEIs is provided adhering to different principles, using different methods and formats;
- the colleges disclose varying amounts of information on their activities in the four fundamental areas of the Ten principles of UNGC – Human Rights, Labour, Environment, and Anti-Corruption.

Currently, clear guidelines (or indicators) for attributing particular practical activities of HEIs to the areas highlighted in the UNGC are lacking. Therefore, drawing direct comparisons of the information provided in the analysed reports by different institutions would be a complex, if not fruitless, attempt. Though illustrative indicators for HEIs are listed in the document "UN Guide for HEIs" (2012), the guidance is outdated and insufficient for preparation of more or less standard, qualitatively and quantitatively comparable reports.

Despite the observed differences in reporting practices and particular reports, and the lack of uniform accountability guidelines, the information on implementing the Global Compact principles into internal operations is disclosed in the reports of all the colleges. The reports show that the colleges' heads support pursuance of SDGs and adherence to the UNGC principles. The colleges communicate progress to their communities (students, academic personnel, and alumni) on the institutional websites, and reports are posted regularly on the UN Global Compact website (United Nations Global Compact, 2024).

**Perspectives of reporting for HEIs – the UNGC participants and arising issues**

Currently, new regulations on sustainability reporting are being imposed, and requirements for transparency of reports, validity, and comparability of data are strengthened. To quote Sandra Ojiambo, Executive Director and CEO Assistant Secretary - General, as businesses strive toward a sustainable future, "corporate transparency and objective reporting have become increasingly important for advancing the Ten Principles, the Sustainable Development Goals, and the Paris Climate Agreement", and modern businesses should pair their ambitions "with accountability mechanisms to form the foundation of change" (UNGC. Questionnaire Guidebook. February 2023, p 3).

As stated in Communication on Progress (United Nations Global Compact, 2023), " the 2024 CoP is a mandatory requirement and must be completed by all UN Global Compact business participants". In relation to this, academic participants (HEIs) may be required to submit information through questionnaires that may not exactly correspond to the needs of higher education institutions and characteristics of their activities. Therefore, HEIs may encounter a complicated situation: on the one hand, their commitment to the Global Compact 10 principles and SDGs is actively encouraged (Findler, et al., 2019; Adhikariparajuli et al., 2021; Monteiro et al., 2024); on the other hand, adequate accountability and reporting guidelines for higher education institutions may still be lacking (Vila, Moya, 2023; Amiano Bonatxea et al., 2022; Huber, Bassen, 2018; Sepasi et al., 2018; Moggi, 2023).

These complexities notwithstanding, universities' sustainability reports should be constantly and systematically examined and evaluated as they serve as "informative tool[s] for understanding the sustainability contribution of universities" (Nikolaou et al., 2023). Pursuing this aim, the conducted research on the state of sustainability reporting of the four public Lithuanian colleges offers further insights into current non-financial disclosure practices of higher education institutions.

**Conclusions**

1) The conducted review of research articles highlighted the increasing importance of sustainability reporting in the area of higher education and the value of informative reports. The reports are tools for

disclosure of HEIs' contributions and progress in pursuit of sustainable development goals, while enacting the principles of the UN Global Compact. Nevertheless, a significant number of researchers note the lack of an established and widely recognised sustainability reporting framework for higher education institutions.

2) The conducted research into social responsibility and sustainability reports of four Lithuanian public colleges – participants of the UN Global Compact revealed marked differences in the institutions' practices of producing such reports. The reports have different titles, and differences in their scope and content are noticeable; in addition, the institutions issued different numbers of reports over a specific period of time. It was found out that in practice, colleges provided social responsibility and sustainability information adhering to different principles and used different methods and formats when structuring their reports. Therefore, it can be assumed that representatives of different institutions did not coordinate significant aspects of report production, such as organisation, content etc. The variety of approaches may be also related to the lack of unified and clear methodology for social responsibility and sustainability reporting in the area of higher education. Nonetheless, the analysed reports fulfilled key requirements set out in Communication on Engagement, i.e. they included the management's statements on commitment to the principles of the UN Global Compact and descriptions of practical activities. This empirical research can be considered the first generalising study revealing the current state of sustainability reporting among Lithuanian public colleges – the UNGC participants.

3) The findings of the research may be helpful to the HEIs preparing to face significant changes in the reporting. The authors of the research recommend that academic participants of the UN Global Compact initiative discuss the critical issues and particularities related to completing the Communication on Progress Questionnaire aimed at creating transparency and helping entities monitor progress. Ongoing communication between academic participants would enable the institutions to produce comprehensive individual reports and would contribute to the development of good common practices of non-financial reporting for HEIs.

## Bibliography

1. AIKOS (2024). *Studijų programa.* Retrieved from: https://www.aikos.smm.lt/Puslapiai/Pradinis.aspx
2. Amiano Bonatxea, I., Gutiérrez-Goiria, J., Vazquez-De Francisco, M. J., & Sianes, A. (2022). Is the global reporting initiative suitable to account for university social responsibility? Evidence from European institutions. *International Journal of Sustainability in Higher Education*, 23(4), 831-847. Retrieved from: https://doi.org/10.1108/IJSHE-04-2021-0129
3. Dagilienė, L., & Mykolaitienė, V. (2015). Disclosure of social responsibility in annual performance reports of universities. 2015. 20th International Scientific Conference Economics and Management - 2015 (ICEM-2015). *Procedia - Social and Behavioral Sciences.* Retrieved from: https://doi.org/10.1016/j.sbspro.2015.11.454
4. European Commission, Directorate-General for Financial Stability, Financial Services, & Capital Markets Union (2017). Communication from the Commission — Guidelines on non-financial reporting (methodology for reporting non-financial information). *Official Journal of the European Union*, 2017/C 215/01. Retrieved from: https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52017XC0705(01)
5. European Union (2023). *Corporate sustainability reporting*. Retrieved from: https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
6. Findler, F., Schönherr, N., Lozano, R., Reider, D., & Martinuzzi, A. (2019). The impacts of higher education institutions on sustainable development: A review and conceptualization. International *Journal of Sustainability in Higher Education*, 20(1), 23-38. Retrieved from: https://doi.org/10.1108/IJSHE-07-2017-0114
7. Global Reporting Initiative (2024). *Standartai.* Retrieved from: https://www.globalreporting.org/
8. Huber, S., & Bassen, A. (2018). Towards a sustainability reporting guideline in higher education. *International Journal of Sustainability in Higher Education*, 19(2), 218-232. Retrieved from: https://doi.org/10.1108/IJSHE-06-2016-0108
9. Kardelis, K. (2016). *Mokslinių tyrimų metodologija ir metodai.* Vilnius: Mokslo ir enciklopedijų leidybos centras knygos.
10. Lietuvos atsakingo verslo asociacija (2023). *Tvarus verslas.* Retrieved from: https://atsakingasverslas.lt/

11. Moggi, S. (2023). Sustainability reporting, universities and global reporting initiative applicability: a still open issue. *Sustainability Accounting, Management and Policy Journal*, 14(4), 699-742. Retrieved from: https://doi.org/10.1108/SAMPJ-05-2022-0257
12. Monteiro, S., Ribeiro, V., Vilhena, E., Lemos, K., & Molho, C. (2024). Determinants of online-reporting on sustainable development goals: the case of Portuguese Higher Education Institutions. *Social Responsibility Journal*, 20(3), 462-484. Retrieved from: https://doi.org/10.1108/SRJ-01-2023-0044
13. Nikolaou, I. I., Tsalis, T. A., Trevlopoulos, N. S., Mathea, A., Avlogiaris, G., & Vatalis, K. I. (2023). Exploring the sustainable reporting practices of universities in relation to the United Nations' 2030 Agenda for sustainable development. *Journal of Discover Sustainability*, 4(46). Retrieved from: https://doi.org/10.1007/s43621-023-00167-1
14. Oficialiosios statistikos portalas (2024). *Aukštasis mokslas. Kolegijos.* Retrieved from: https://osp.stat.gov.lt/statistiniu-rodikliu-analize?hash=2598d4a4-334c-44f3-b9dd-471966096dc4#/
15. Ojiambo, S. (2023). *Executive Director and CEO Assistant Secretary-General. Foreword.* Retrieved from: storage.pardot.com/591891/1677164626UVOSM5Bv/UNGC_CoP_GuideBook__Feb2023_.pdf
16. Sepasi, S., Braendle, U., & Rahdari, A. H. (2018). Comprehensive sustainability reporting in higher education institutions. *Social Responsibility Journal*, 15(2), 155-170. Retrieved from: https://doi.org/10.1108/SRJ-01-2018-0009
17. UAB „Ekonominės konsultacijos ir tyrimai" (2012). *Socialinio ir aplinkosauginio atsakingumo ataskaitos gairės valstybės institucijoms.* Retrieved from: https://socmin.lrv.lt/uploads/socmin/documents/files/pdf/1282_isa-gaires-valstybes-institucijoms.pdf
18. United Nations Global Compact (2012). A Practical Guide to the United Nations Global Compact for Higher Education Institutions: Implementing the Global Compact Principles and Communicating on Progress. Retrieved from: https://unglobalcompact.org/library/318
19. United Nations Global Compact (2024). *Communication on Engagement (COE).* Retrieved from: https://unglobalcompact.org/participation/report/coe
20. United Nations Global Compact (2024). *Communication on Progress.* Retrieved from: https://unglobalcompact.org/participation/report/cop
21. United Nations Global Compact (2024). *Our participants.* Retrieved from: https://unglobalcompact.org/what-is-gc/participants
22. United Nations Global Compact (2023). *Questionnaire Guidebook.* Retrieved from: https://www.globalcompact.de/fileadmin/user_upload/UNGC_CoP_GuideBook_2023_Feb.pdf
23. United Nations Global Compact (2024). *Report on Social Responsibility of Kauno kolegija.* Retrieved from: https://unglobalcompact.org/what-is-gc/participants/17029-Kauno-kolegija-University-of-Applied-Sciences
24. United Nations Global Compact (2024). *Report on Social Responsibility of Panevėžio kolegija.* Retrieved from: https://unglobalcompact.org/what-is-gc/participants/14608-Panev-io-kolegija-University-of-Applied-Sciences
25. United Nations Global Compact (2024). *Report on Social Responsibility of Siauliai State College.* Retrieved from: https://unglobalcompact.org/what-is-gc/participants/16037-Siauliai-State-College
26. United Nations Global Compact (2024). *Report on Social Responsibility of Vilniaus kolegija.* Retrieved from: https://unglobalcompact.org/what-is-gc/participants/134331-Vilniaus-Kolegija-University-of-Applied-Sciences
27. United Nations Global Compact. *The Ten Principles of the UN Global Compact*. Retrieved from: https://unglobalcompact.org/what-is-gc/mission/principles
28. United Nations (2015). *Transforming our world: the 2030 Agenda for Sustainable Development.* Retrieved from: https://sdgs.un.org/2030agenda
29. Vila, M., & Moya, S. (2023). Social sustainability reporting in European business schools. *Sustainability Accounting, Management and Policy Journal,* 14(1), 242-264. Retrieved from: https://doi.org/10.1108/SAMPJ-02-2022-0100
30. Walter, M. (2019). *Social research methods. Fourth edition.* Oxford University Press.