

EXPANDED ABSTRACT

Proposal for University Social Responsibility indicators according to GRI G4 guidelines: the case of the University of Cordoba (Spain)

Aims and objectives

Taking into account the key role of socially responsible management transparency and accountability in public universities in Spain, this article shows a framework proposal to write up social responsibility reports based on international standardized tools. In this way, this paper facilitates the comparability of the socially responsible initiatives and the analysis of their evolution over time.

The general purpose of this paper is to produce a list of performance indicators adapted to Spanish universities reality with an approach based on the most recent version of Global Reporting Initiative's Sustainability Reporting Guidelines.

In order to do so, the following specific objectives have been identified:

- To identify social responsibility indicators in university reports according to the GRI G4 Sustainability Guidelines (the Guidelines).
- To analyze how this information adapts to the Guidelines performance indicators.
- To complete the list of indicators making a proposal that enable drawing up the future university social responsibility reports according to the GRI G4 Sustainability Guidelines.

Methods

In the context of public universities in Spain and university social responsibility, we have carried out a case study whose context is the University of Cordoba. This study has analyzed university social responsibility reports of the University of Cordoba for adapting them to the GRI G4 Sustainability Guidelines in the future.

Currently, Spanish universities choose models proposed by the GRI or by Social Council of Public Universities in Andalusia Forum; or may choose or a combination of both models, as the University of Cordoba in the last three reports.

After the comparative study of the last two versions of the GRI Guidelines (2011 and 2013), the next step focused on the University of Cordoba has been to analyze the information contained in 2011/2012 university social responsibility report. In that moment, we identified several performance indicators which complied with the GRI G4 Sustainability Guidelines' proposal on a greater or lesser degree.

With the aim of identifying the most frequent indicators in Spanish public universities, we have used a sample of social responsibility reports from five Spanish universities and different national proposals which try to integrate the educational dimension in such reports. These universities already used the GRI 3.1 Sustainability Guidelines (2011) to draw up their reports, but not the GRI G4 (2013).

Once GRI 3.1 performance indicators of the University of Cordoba and the rest of universities of the sample were compiled, the next task was to make a selection from these indicators in order to make our proposal according to the following criteria:

- Indicators used by the University of Cordoba.
- Indicators adapted to the GRI G4 Sustainability Guidelines.
- The most commonly used indicators by the rest of universities in the sample.

Right after that, the content of each indicator was reviewed and adapted to the GRI G4 Sustainability Guidelines. For each proposal, we have identified its function and its justification.

Finally, we have verified our proposals through expert opinion.

Results

As an outcome of the investigation we have obtained a proposal of indicators which allows the University of Cordoba and the rest of public universities in Spain to draw up social responsibility reports according to the GRI G4 Sustainability Guidelines. Likewise, if we consider the international profile of the GRI G4 Sustainability Guidelines, on which this article is based, our proposal could be applied to international higher education institution.

This proposal for indicators has been divided in to three sections depending on whether it is economic, environmental or social indicator. The indicators in each section in turn are grouped together by 'aspects' or 'material topics' in the same order than they appear in the GRI G4 Sustainability Guidelines. So, using this order, this study is more readily comparable with the Guidelines. Performance indicators which are showed in this paper have been grouped together by:

Economic indicators: The 'GRI G4 Sustainability Guidelines' recommends 9 economic indicators. All of them apply in a university context. Although it is true that in some cases it is necessary further adjustment to target framework.

Environmental indicators: 'The Guidelines' recommends 34 environmental indicators but, only 30 apply in the University of Cordoba and therefore they can be used in other Spanish universities. Product design, production, marketing and use indicators are not applicable because these are not the main functions of the University.

Social indicators: This is the most difficult category to gather information about it or to apply to university context. 'The Guidelines' recommends 48 social indicators and we only propose 42 adapted indicators. The rest of them concern nonexistent or already rendered obsolete aspects.

Limitations

Some limitations of our study should be noted and discussed. Firstly, we acknowledge that we have used a small sample of universities and reports and there is a lack of representativeness of the Spanish university system. Therefore, it is recommended to continue the investigation in order to collect additional information. Secondly, due to the fact that our proposal has not been validated by the opinion of large group of expert, we had to identify what they are the university material aspect and to validate them through the participation of the stakeholders and more expert opinions.

Practical conclusions

Despite the fact that there is not a sector supplement tailored for universities in order to help them to draw up social responsibility reports according to the Guidelines, this is the most used international standard (in its 2011 version) in Spanish universities. Unfortunately, due to the fact that 'the Guidelines' is not a specific document for higher education institutions, it is difficult to implement it in university context, especially, where the human resources management, product liability and environmental no directly related to the activity performance are concerned.

The result of this study is a useful tool that can help public universities in Spain to overcome the difficulties resulting from the lack of performance indicators in order to develop university social strategies. Our proposal of indicators facilitates that social responsibility reports can adjust to the new reality that the 'GRI G4 Sustainability Guidelines' means.

Original value

According to the literature, it is necessary to create useful tools that make easier identification of social responsibility indicators according to the material aspects identified by the GRI (economic, environmental and social indicators) within its last version and to the university context. In that sense, it should be pointed out here that the original value of this work is based on giving response to this need, showing a set of university social responsibility performance indicators compliant with the GRI G4 Sustainability Guidelines (the most recent version of this Guidelines).

KEYWORDS: Indicator, Global Reporting Initiative, Social Responsibility, University, Sustainability.