
Promoting Sustainable Development Goals (SDGs) through Sustainability Reporting Practices: A Study of Higher Education in Indonesia

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Abstract

Sustainable Development Goals (SDGs) have driven sustainability practices and initiatives in higher education institutions. This study aims to uncover sustainability reporting practices in higher education institutions as an effort and contribution of higher education institutions in achieving the SDGs. The study focuses on six (6) universities in Indonesia that have achieved the top five rankings in UI GreenMetric over the past five (5) years (2020-2024). Content analysis was used to uncover how these universities carry out sustainability reporting practices through their respective reports and websites. The results of the study show that universities in Indonesia have made efforts to encourage the promotion of SDGs through sustainability reporting practices and online information disclosure through their respective websites. There are two forms of reporting practices, namely sustainability reports and SDGs reports, based on applicable provisions. The SDGs report reveals policies, strategies, initiatives, and activities related to the 17 SDGs, accompanied by data and documentation. The sustainability report includes policies and initiatives in managing environmental and conservation issues, such as energy, water, waste, as well as education and research, which are characteristics of higher education. Other results show that the information disclosed on the website includes complete and interesting data and documentation.

Keywords

Sustainability Report, SDGS, Green Campus, Online Reporting

INTRODUCTION

In 2015, all 193 member states of the United Nations adopted the 2030 Agenda for Sustainable Development as the only comprehensive and universal framework to address global humanitarian challenges and achieve sustainable development by 2030 (Hansen et al., 2021). The 2030 Agenda has impacted both the private and public sectors, including higher education institutions (HEIs) (Moggi, 2023; Ramírez et al., 2025; Sari & Faisal, 2022). The need to integrate sustainability and energy parameters in higher education has long been recognized, and it is a challenge to keep up with the latest performance in structures and technologies (Muraj et al., 2020). HEIs have a fundamental and influential role in society as they provide not only education, research, and knowledge transfer but also the structures and values to advance towards sustainable development (Castillo & Roberts, 2025; Ferrero-Ferrero et al., 2018). HEIs play a leading role in knowledge creation and promoting sustainable living. As key contributors to achieving the Sustainable Development Goals (SDGs), especially Goal 4 on quality education, HEIs are adapting their practices and policies to support education that promotes sustainability in current and future generations (Menon & Suresh, 2022).

Sustainability practices and initiatives in higher education have initiated comprehensive rankings and assessments of several agencies and institutions (Alghamdi et al., 2017; Larrán Jorge et al., 2016). Sustainability reporting in higher education is still in its infancy, and there is a

lack of an established and widely recognized sustainability reporting framework for HEIs (Huber & Bassen, 2018). Higher education institutions have developed and used a number of tools to integrate, implement, and report on sustainability practices and activities (Zahid et al., 2021). Sustainability reporting is a voluntary disclosure for universities and does not present a unique and recognized sustainability reporting standard, so universities have developed many different practices (Moggi, 2023).

The Pacific Sustainability Index and Sustainability Tracking and Assessment Rating System (STARS) as the most comprehensive assessments of sustainability practices in higher education (Bullock & Wilder, 2016). The most widely used tools to assist sustainability reporting in universities are the Global Reporting Initiative (GRI) framework and the Graphical Assessment of Sustainability in Universities (Rosa et al., 2024). Other findings emphasize the need to adapt the GRI standards to be more relevant in the context of higher education, taking into account additional dimensions such as research, teaching, and operations (Moggi, 2023).

Awareness of social and environmental issues has increased due to the urgency of achieving sustainable development, which seeks a balance between economic development, the environment, and society. The practice of sustainability reporting in higher education is an important effort and initiative as a manifestation of this awareness (Ramírez et al., 2025). Empirical studies show that most public universities in Hong Kong have dedicated sustainability reporting web pages that contain comprehensive information on general and specific sustainability aspects, as well as stakeholder engagement. These institutions demonstrate a strong commitment to sustainability and actively communicate their efforts to stakeholders and the wider community (An et al., 2020).

Sustainability reporting practices in higher education institutions show mixed and limited results. Sustainability reporting is an uncommon and diverse practice in Canadian universities (Fonseca et al., 2011). Sustainability practices that are carried out irregularly and unsystematically through websites are more common than formal reporting through international initiatives (Son-Turan & Lambrechts, 2019). Despite increasing awareness of sustainability issues, higher education institutions are still slow in implementing sustainability reporting practices. This is evident from the inconsistent publication of periodic reports, minimal involvement of third parties for verification, and the lack of integration of sustainability reporting into the university's sustainability management system (Sepasi et al., 2019). Sustainability information disclosed on the websites of engineering universities in Ghana is still limited due to weak institutional pressure. The disclosures that do exist are generally aimed at building legitimacy in the eyes of stakeholders (Amoako et al., 2023).

Higher education institutions have demonstrated a commitment to sustainable development, particularly in the areas of environmental efforts, curriculum design, teaching, research, and volunteerism. However, they have failed to fully integrate, implement, and report on their sustainability practices (Zahid et al., 2021). Limited evidence of sustainability in higher education institutions in Pakistan was found across key areas, such as curriculum, research, faculty, stakeholder engagement, and governance. Overall, sustainability efforts are still in their infancy, highlighting the need for comprehensive planning and stronger internal governance to advance this agenda (Habib et al., 2021). Adoption of an integrated reporting framework needs to be encouraged as reporting levels are still low. Social and educational indicators have been disclosed in the following areas: community, services and transfer; curriculum and teaching; operations; and research (Rosa et al., 2024).

In addition, previous research has shown that only 17% of UK universities reported on sustainability in July 2014 (Sassen et al., 2018). Another study showed that only 30% of private universities in Taiwan had published independent sustainability reports in 2022, and of these, only 62.5% followed the Global Reporting Initiative (GRI) guidelines. These studies highlight the risk of selective disclosure and concealment of negative information, leading to possible social washing practices (Lee, 2025).

Sustainability practices and initiatives, and sustainability reports in world universities indicate weak practices and require strong encouragement from stakeholders. In the context of universities in Indonesia, sustainable reporting practices are interesting to study further. UI GreenMetric is an initiative of the Universitas Indonesia (UI) in responding to issues and raising awareness of sustainable development in universities. UI GreenMetric World University Ranking

is a ranking of green campuses and environmental sustainability initiated by the Universitas Indonesia in 2010. Through 39 indicators in 6 criteria, UI GreenMetric World University Rankings carefully determines rankings based on the commitment and environmental initiatives of universities (<https://greenmetric.ui.ac.id/>). Table 1 shows the ranking results for the last five (5) years and indicates that there are six (6) universities with the top five (5) rankings. Universitas Indonesia (UI), Universitas Diponegoro (UNDIP), and Universitas Gadjah Mada (UGM) have achieved rankings 1-3 for the last 5 years. IPB University has been ranked 4 for the last 3 years. Institut Teknologi Sepuluh Nopember (ITS) was in fifth place in 2022 and was replaced by Universitas Negeri Semarang (UNNES), which was in fifth place for the next two years.

Insert Table 1 about here

Sustainable reporting practices to drive SDGs achievement have increased in higher education institutions with a variety of practices and initiatives. This study aims to uncover sustainable reporting practices and SDGs in Indonesian higher education institutions by focusing on 6 higher education institutions that have consistently ranked in the top 5 in UI GreenMetric for the past 5 years. The practices in question are online reporting via websites and reporting in the form of accessible documents.

METHODS

A descriptive research design was used to uncover online sustainability reporting practices in universities in Indonesia. Content analysis was used in this study by referring to instruments developed by previous researchers (Amoako et al., 2023; An et al., 2020; Lee, 2025). Six universities in Indonesia with the top 5 rankings of UI GreenMetric during 2020-2024 became the objects of the study. Data were collected from the websites of each university and analyzed sustainability reports and/or SDGs reports that had been published and could be accessed by researchers. The six universities are Universitas Indonesia (UI), Universitas Diponegoro (UNDIP), Universitas Gadjah Mada (UGM), IPB University (IPB), Universitas Negeri Semarang (UNNES), and Institut Teknologi Sepuluh Nopember (ITS).

RESULTS AND DISCUSSION

Sustainability Reporting Practices in Higher Education in Indonesia

Table 2 shows the sustainability reporting practices of 6 universities in Indonesia that achieved the top 5 rankings in UI GreenMetrics in 2020-2024. Sustainability reporting has been carried out online (via website) in the last five years at universities in Indonesia with a variety of forms and types of reports. Sustainability report documents can be easily accessed.

Insert Table 2 about here

Sustainability Reporting Practices at the Universitas Indonesia

The SDGs Report is a report that can be accessed on the website <https://trem.ui.ac.id/>, in addition to documentation of UI activities in the UI ESG and UI SDGs Initiatives themes. The UI SDGs Report that is available and can be accessed is the 2020-2023 publication. Each year, the UI SDGs Report takes a certain theme, such as the 2023 report, which has the theme "UI as a Model of Sustainable Campus City with Green Technology for Clean Energy in Indonesia". The theme "Pioneer of Progress: Universitas Indonesia's Collaborative Approach to Increasing Resource Efficiency and Global Partnerships" is the theme of the 2022 UI SDGs report. The theme of the 2021 report is Achieving Sustainable Development Goals in the Midst of the Food and Energy Crisis. These themes indicate important issues in a particular year and indicate UI's initiatives in addressing these issues. Sustainability report documents are not available on the

website. The ESG menu on the website contains a detailed description of the ESG (environment, social, and governance) impacts available, including an explanation of policies, strategies, activities, and other supporting documents during 2023-2024.

The environmental impact explains UI's initiatives in the environmental field and consists of environmental sustainability, environmental education, and environmental research. Environmental sustainability explains Sustainability Policy, Institutional Carbon Emissions, and Commitment to Net Zero Emissions. UI's initiatives in the social field include Equality (Diversity and Inclusion (EDI) Policy, Disability Support), knowledge exchange (Community Outreach), and health and wellbeing (Free Healthcare, Healthy and Affordable Meals). The governance menu has not been described in more detail.

Insert Figure 1 about here

Sustainability Reporting Practices at Universitas Diponegoro

UNDIP conveys initiatives and policies related to SDGs and Sustainability through the website <https://sustainability.undip.ac.id/>. The website can be accessed to find out many things related to the policies and programs implemented by UNDIP. The main page displays news, achievements, and reports related to SDGs with descriptions accompanied by interesting documentation. The menus displayed include internalizing SDGs, knowledge for SDGs, accelerating SDGs, networks and partnerships, and profiles. Each menu contains a detailed description and provides relevant information. For example, in the profile menu, there is a submenu profile regarding experts owned by UNDIP. In the internalizing SDGs menu, information is disclosed related to green campus, education and curriculum policies, SDGs policies and programs, and reporting related to SDGs and sustainability.

In the SDGs reporting submenu, several items can be accessed, such as the SDGs Report, the Sustainability Report, the Climate Change Report, and the Carbon Offset Report. UNDIP presents reports in the form of documents that can be accessed to provide transparent and accountable information related to SDGs programs and initiatives. SDGs reports since 2017 are well presented and documented in PDF format. Reports related to sustainability issues are also presented in reports published since 2017. Reports on carbon efforts and climate change issues add to the completeness of reporting practices implemented by UNDIP. In addition, there are other relevant reports such as water audit reports, flora and fauna reports, and UNDIP's long-term policy documents related to sustainability and SDGs issues. This confirms UNDIP's commitment to supporting SDGs and sustainability programs.

Insert Figure 2 about here

Sustainability Reporting Practices at Universitas Gadjah Mada

Through the website <https://sustainabledevelopment.ugm.ac.id/>, UGM discloses information related to sustainable reporting practices and SDGs. On the main page, the achievements of programs related to SDGs and sustainable reporting practices are disclosed. There are several menus including research, education, community services, publication, and networks. Through this page, complete and transparent information is based on the tri dharma of higher education. Information is presented attractively and can be accessed openly. The publication menu can be accessed through annual reports, SDGs reports, and financial reports from recent years. No specific sustainable reporting practices have been found. The SDGs report reveals UGM's programs and initiatives related to the achievements of the 17 SDGs. The annual report is a report of speeches delivered by the rector in recent years. The University Reputation Team is the organ that manages SDGs reports and reporting through the official UGM SDGs page.

The practice of reporting SDGs online is expressed in the tri dharma of higher education. The research menu presents research results at UGM in detail and in detail based on issues related to SDGs such as energy, health systems, agriculture, and others. In the education menu, programs implemented by UGM are presented through relevant seminars, workshops,

and courses. Community service activities carried out by UGM lecturers and students are also widely reported in integrated and sustainable activities. In general, the information revealed on the UGM SDGs page can be easily accessed. UGM's commitment to SDGs and sustainability issues continues to be carried out with policies and programs that are integrated with the tri dharma of higher education.

Insert Figure 3 about here

Sustainability Reporting Practices at IPB University

IPB reveals SDGs and sustainability activities and reports on the page <https://sustainability.ipb.ac.id/>. The page reveals programs that have been implemented by IPB related to SDGs and sustainability in several menus, such as SDG, sustainability report, green campus, news, centers, and archives. On the home page, you can access IPB's vision and brief profile, green campus achievements, SDGs achievements, and other relevant information. There are additional reports besides the SDGs report and sustainability report, namely, sustainability reports from each faculty and center. The SDGs menu reveals IPB's initiatives and achievements related to the 17 SDGs, while the sustainability report menu reveals the Sustainability Value at IPB University, the Sustainability Report of IPB University 2018-2023, the Report by Faculties and Research Center 2019-2021, and the Report by SDGs 2020-2023.

There are 12 faculties and 23 research centers in IPB, and each unit reports achievements and programs related to the SDGs. The report can be easily accessed and presents relevant data and information related to SDGs, accompanied by supporting images. The centers include the Center for Disaster Studies, Environmental Research Center, Surfactant and Bioenergy Research Center, Southeast Asian Food and Agricultural Science and Technology, Halal Science Center, and others. This shows IPB's commitment to contributing to development in Indonesia. The center's menu presents programs and achievements of each study center related to the SDGs. The green campus menu presents data on area, water, energy, emissions, and budget in 2022-2024. Finally, the news menu presents various news related to programs and achievements that have been realized.

Insert Figure 4 about here

Sustainability Reporting Practices at Universitas Negeri Semarang

The page <https://unnes.ac.id/sdgs/> reveals information related to sustainability and SDGs reporting practices that have been carried out by UNNES. On the home page, UNNES' achievements related to issues of sustainability and SDGs are revealed along with more detailed achievements regarding the 17 SDGs. SDGs information is available on the Goals menu, and information on sustainability is available on the program and activity menu (environmental, social, and governance). Another menu is news, which reveals news about UNNES activities related to SDGs and sustainability.

The availability of reports is quite up-to-date and can be easily accessed. The report format is in a PDF document version that is available for download. The annual report is available for 2022-2024, the SDGs report is only available for 2023, and the sustainability report is available for 2022-2024. The 2023 SDGs report reveals UNNES activities during 2023 related to the 17 SDGs. The 2024 sustainability report, for example, reveals the conservation of the sustainability of the UNNES campus with details of activities in the fields of tree planting systems, energy conservation, integrated waste management sites, UNNES ecofarm, conservation awards, the H-BAT program, and other programs. The sustainability report is prepared by a special conservation unit that has existed for a long time and is now called the Sub Directorate of Conservation. In addition, UNNES also has a special unit that handles SDGs issues.

Insert Figure 5 about here

Sustainability Reporting Practices at Institut Teknologi Sepuluh Nopember

The reporting revealed on the page <https://www.its.ac.id/sustainability/sdgs/> from the SDGs report and sustainability report consists of environmental impact, social impact, and governance. The menu displayed consists of SDGs, policies, programs, and reports. The SDGs menu reveals the achievements of the 17 SDGs in detail. The Policy menu displays various ITS regulations and policies related to SDGs and sustainability issues. The program's menu reveals four forms of programs that are run, such as impactful Friday, research, guest lecture series on SDGs, and global engagement. The reports menu displays the SDGs report and the sustainability report. Both reports are available for the 2023 implementation year in the form of PDF documents and online.

The 2023 sustainability report reveals information on the achievement of SDGs and ITS policies and continues with details on the arrangement and infrastructure, waste, water, transportation, and education and training. ITS calls itself a smart eco campus and is committed to realizing a sustainable and environmentally friendly campus. ITS's smart Eco campus programs include: Efficient, clean, and well-maintained water; Managed waste and garbage; environmentally friendly transportation and infrastructure; efficient, efficient, and sustainable energy; and green open spaces, environmentally friendly research and education.

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CONCLUSION

This study aims to analyze how the six highest-ranked universities in Indonesia by UI GreenMetrics, namely the Universitas Indonesia (UI), Universitas Diponegoro (UNDIP), Universitas Gadjah Mada (UGM), IPB University, Universitas Negeri Semarang (UNNES), and Institut Teknologi Sepuluh Nopember (ITS), report their sustainability initiatives and policies and the Sustainable Development Goals (SDGs). The main focus is on the availability of information, reporting formats, and key initiatives published through each university's official website. In general, all universities studied have integrated SDGs and sustainability reporting into their web platforms. There is a strong tendency to provide annual SDGs reports that can be accessed online, often in PDF format. These reports usually highlight specific achievements related to the 17 SDGs and campus initiatives in various aspects of sustainability, such as environmental, social, and governance.

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List of Tables

Table 1.
Indonesian Universities in the Top 5 UI Greenmetric Rankings 2020-2024

Table 2.
Indonesian Universities in the Top 5 UI Greenmetric Rankings 2020-2024

List of Figures



Figure 1.
Home page view <https://trem.ui.ac.id/>



Figure 2.
View of the page <https://sustainability.undip.ac.id/>



Figure 3.
 Home page view <https://sustainabledevelopment.ugm.ac.id/>

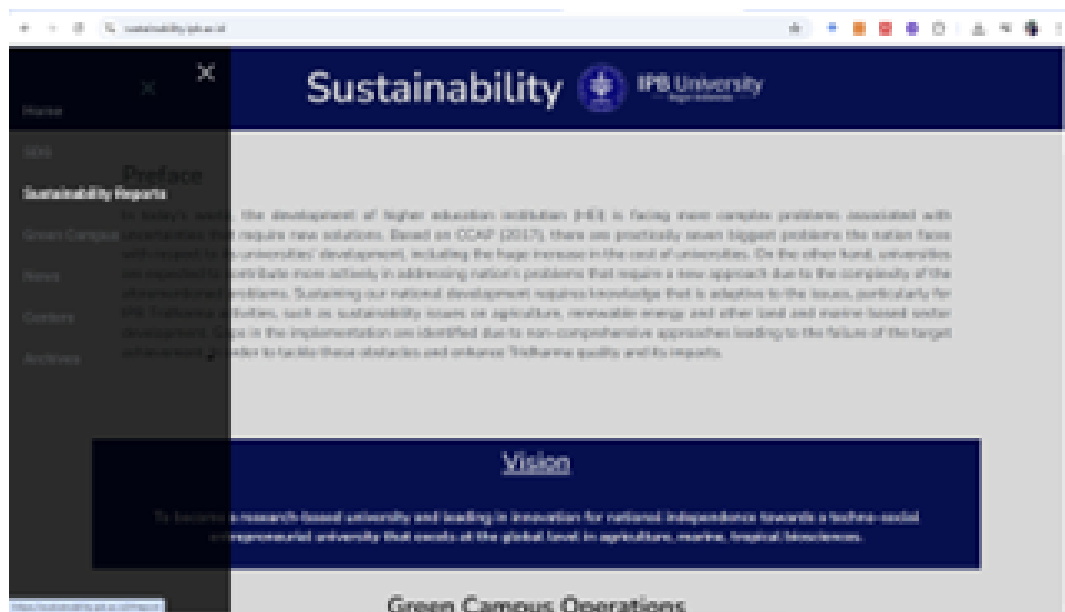


Figure 4.
 Home page view <https://sustainability.ipb.ac.id/>



Figure 5.
 View of the page <https://unnes.ac.id/sdgs/>



Figure 6.
 View of the page <https://www.its.ac.id/sustainability/sdgs/>