

# Adaptation of GRI Standards and Creation of USR Indicators: A Joint Effort between Universitat de Barcelona and Universitat Pompeu Fabra

Adaptación de los estándares GRI y creación de indicadores de RSU: Un trabajo conjunto de la Universitat de Barcelona y la Universitat Pompeu Fabra

Adaptação das normas GRI e criação de indicadores RSU: um trabalho conjunto da Universidade de Barcelona e da Universidade Pompeu Fabra

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► **Abstract.** This paper looks into the lack of single and specific indicators in relation to university social responsibility, and into the limitations of models for the preparation of sustainability reports applied to universities. It begins with an analysis of the growing importance of University Social Responsibility and the reasons why it is considered appropriate to create a specific model for universities that produce sustainability reports. This research is limited to a case study of the processes carried out by two universities in Barcelona to adapt the standards of the Global Reporting Initiative (GRI) to their own organizational reality, detailing the creation process of new indicators that should make possible the production of higher-quality sustainability reports, given the fact that they are more in line with the university reality. The initial results for the indicators' adaptation are presented, and some lines of discussion are suggested to promote the universities' participation in the creation of a unitary framework that would allow the evaluation of performance towards continuous improvement.

**Keywords:**  
*indicators,  
Global Reporting  
Initiative,  
university social  
responsibility,  
sustainability  
reports.*

► **Resumen.** Este trabajo indaga sobre la carencia de indicadores unitarios y específicos en relación con la responsabilidad social universitaria, y acerca de las limitaciones que presentan los modelos para la elaboración de informes de sostenibilidad que son aplicados a las universidades. Se inicia con el análisis de la creciente importancia de la Responsabilidad Social Universitaria y los motivos por los cuales se considera oportuna la creación de un modelo específico para las universidades que elaboran informes de sostenibilidad. Esta investigación se circunscribe a un estudio de caso de los procesos realizados por dos universidades de Barcelona para adaptar los estándares de la Global Reporting Initiative (GRI) a su realidad organizacional, detallando el proceso de creación de nuevos indicadores que deben permitir realizar unos informes de sostenibilidad de mayor calidad por ser más acordes con la realidad universitaria. Se presentan los resultados provisionales de adaptación de indicadores, avanzando unas líneas de discusión para promover la participación de universidades en la labor de crear un marco unitario que permita evaluar el desempeño para su continua mejora.

*Palabras clave:*

*Indicadores,  
Global Reporting  
Initiative,  
responsabilidad  
social  
universitaria,  
informes de  
sostenibilidad.*

► **Resumo.** Este trabalho investiga a falta de indicadores unitários e específicos em relação à responsabilidade social universitária, e sobre as limitações apresentadas pelos modelos para a elaboração de relatórios de sustentabilidade aplicados às universidades. Inicia-se com a análise da crescente importância da Responsabilidade Social Universitária e as razões pelas quais se considera oportuno criar um modelo específico para as universidades que elaboram relatórios de sustentabilidade. Esta pesquisa se limita a um estudo de caso dos processos realizados por duas universidades de Barcelona para adaptar os padrões da Global Reporting Initiative (GRI) à sua realidade organizacional, detalhando o processo de criação de novos indicadores que devem permitir a produção de sustentabilidade de maior qualidade por estar mais de acordo com a realidade universitária. Os resultados provisórios da adaptação dos indicadores são apresentados, avançando algumas linhas de discussão para promover a participação das universidades no trabalho de criação de um arcabouço unitário que permita avaliar o desempenho para sua melhoria contínua.

*Palavras-chave:*

*Indicadores,  
Global Reporting  
Initiative,  
responsabilidade  
social  
universitária,  
relatórios de  
sustentabili.*

**S**ocial responsibility (SR) as an organizational model is becoming more entrenched in our society and, consequently, has been focus of research of universities (González Alcántara, Fontaneda González, Camino López & Revilla Gistaín, 2015; Maon, Lindgreen & Swaen, 2009; Vallaey, 2014; Vallejo & Govea de Guerrero, 2011). As a result, the link between universities and SR goes beyond studying the latter from an exclusively academic perspective. An increasing number of universities is starting to be managed according to an organizational model, paying more attention to relationships with their stakeholders and taking actions that fall within the social responsibility scope, aimed at the groups that interact with the organization.

In the European Union (European Union, 2014), it is estimated that two elements that should be considered strategic priorities requiring strengthening in organizations that want to incorporate social responsibility, including universities, are transparency and dialogue with stakeholders. An instrument to achieve them is accountability, which allows the assessment of the degree of compliance with the commitments undertaken by the organization, both internally and in relation to its various stakeholders. Accountability in the field of CSR is done through the sustainability report, an instrument that provides us with:

- The overall performance assessment of the organization, which not only observes if the objectives identified above were met, but also identifies the causes that have hindered or prevented them.
- Based on the assessment, improvement areas for the future are proposed.
- Help the organization know and meet the expectations of the stakeholders.
- Make the organization's performance known to stakeholders, which transmits the commitment to transparency and communication.
- Enhance the organization's reputation and provide a competitive advantage, since the risks are reduced and the social and environmental commitment is demonstrated.
- Implement good social responsibility policies, given that, without a deep qualitative and quantitative understanding of the organization's performance, it is difficult to carry out quality policies that improve it.
- Compare the university's performance quality with other institutions in the education sector.

The problem currently encountered by universities that want to or already prepare sustainability reports is that, even though there are different standards that serve as a model for elaborating social responsibility assessment reports, providing indicators covering different areas, none is specific to individual aspects of universities and their missions.

Some universities are working to create their own models or to adapt one of the existing ones in order to avoid these disadvantages, but that is usually done in an isolated manner,

duplicating work, without establishing cooperative networks nor reaching adequate comparability levels. That is why the case presented is of interest. It represents the joint work between the Universitat de Barcelona (UB) and the Universitat Pompeu Fabra (UPF) for adapting the Global Reporting Initiative standards (GRI, 2016) to the university, from the technical staff elaborating the report's point of view (Miret, Fosalba & Corretgé, 2017).

Regarding the issues addressed in this paper, the following section focuses on the growing importance of USR for universities. The reasons by which the adaptation of the GRI standards and the creation of specific indicators for the university in the USR reports are considered necessary are then emphasized. Sections 4 and 5 explain the structure of the GRI standards (the most used) and the methodology used for its university adaptation. Finally, the paper presents interim results for the creation process of a model for elaborating sustainability reports in universities, as well as the conclusions.

### **The Growing Importance of University Social Responsibility**

On the international front, UNESCO called for universities to assume greater responsibilities towards society in the various world conferences on higher education (Cortés-Sánchez, 2012). In March, 2017, The Global University Network for Education (GUNI) presented its report "Towards a Socially Responsible University: Balancing the Global with the Local" (Grau, Goddard, Hall, Hazelkorn & Tandon, 2017), indicating that one of the objectives of higher education today is to describe and analyze the current concept of university social commitment in relation to local and global challenges. The case of the Talloires Declaration provides an example of universities of the five continents signing a commitment in relation to their social and civic responsibilities.

At a European level, although the Bologna Declaration of 1999 does not specifically capture the social dimension of higher education, it is a central topic in subsequent declarations. In the Council Conclusions on the "Social Dimension of Higher Education" (2013/C 168/02), the need to systematically collect relevant comparable data is stated, and member states are invited to continue working on this social dimension of higher education, while in the EU directives (2014), all organizations are encouraged to submit reports, whether or not they are universities. As a result of such interest, projects on USR have been carried out in recent years through financing instruments of university cooperation projects among European countries (Carrión García et al., 2012).

Regarding the Spanish State, the different organic laws and royal decrees make no specific mention of university social responsibility, although they introduce related concepts. There is a sectoral commission for Sustainability and other commissions that, despite the dispersion, are working on issues related to USR in the Conference of Rectors of Spanish

Universities. In addition, the University Strategy 2015 report (Ministry of Education, 2011, p. 18) contains University Social Responsibility as part of the third mission of universities.

In terms of the territory of Catalonia, the University Act of Catalonia does not specifically refer to USR, but in the same way as with state laws, it also includes social-responsibility-related elements. The Catalan Association of Public Universities (ACUP) founded in 2015 the University Social Responsibility Committee. As its Secretary stated, universities play a strategic role in the building of an advanced, mature, and progressive society (Vilalta & Grau., 2017). The International Projection Plan of Catalan Universities 2017-2020 states that its purpose is to achieve a cohesive public university system, internationally recognized for its quality, innovative capacity, and social responsibility. The growing importance of USR was noted in the “Socio-economic Impacts of Public Universities and the Public Research System in Catalonia” report (Suriñach & Duro, 2017), which pointed out the urgency of having indicators to be able to assess the social impact of universities. To sum up, although the same terminology is not always used, and sometimes even the definitions regarding USR differ slightly, a growing importance of this model in university management is observed.

### **Need of Specific USR Indicators**

Canyelles i Pastó (2014) designates communication as an indivisible part of Corporate Social Responsibility (CSR) and adds that one of the quintessential communication instruments in CSR is the sustainability report, which will allow comparability, among others. Indeed, the pursuit of comparability leads to the tendency to generalize the use of a few models or guidelines for preparing sustainability reports rather than other alternatives. The endorsement of different organizations to the report model proposed by the Global Reporting Initiative (GRI), prior to the ISO 26000 approval, has placed this format in a clear leadership position when used by universities preparing USR reports. Even though some universities prepare sustainability reports in accordance with the GRI model and request verification of the GRI accrediting body to include the relevant certificate, revisable annually through [globalreporting.org](http://globalreporting.org), most universities use the GRI format for sustainability reporting without requesting certification, suggesting that it is voluntary action and constitutes a relationship exercise with its stakeholders.

Regarding the Spanish State, more than 60% of universities prepare and publicly present sustainability reports (Guijarro, Gomera & Antúnez, 2016), despite the fact that the models or guidelines for writing sustainability reports are not created with university institutions in mind. This is the case with the GRI standards, as stated in the report prepared by Forética (González Alcantara et al., 2015), which despite being the most widely used standards for reporting, they don't have a specific report format for the universities. This situation leads

to various imbalances and difficulties, since the words used and even the contents of some indicators (called “disclosures” in the GRI standard) greatly hinder the work of people involved in the report elaboration process. Also, evaluating the present case, they hinder the global understanding of the document by stakeholders that are their main recipients after all.

As a result, a first effort to analyze and adapt the GRI standards’ disclosures to the university was considered appropriate in due course. In parallel, a reflection on the topics that do not address the GRI standards for being specific to the university was initiated. Teaching and research aspects are not subject to the general guidelines and models as GRI, despite having a crucial role in the educational organizations that should not be ignored in their sustainability reports. As a result of this reflective exercise, the need for indicators or own disclosures for higher education institutions was made evident.

Academic literature confirms the existence of various proposals for assessment instruments (Martí Noguera, Moncayo & Martí-Vilar, 2014). Some studies consider that there are different maturation levels in relation to the way in which measures based on USR are implemented in universities. For that purpose, Baca-Neglia, Rondán-Cataluña, and García-del-Junco (2017) consider that if the analysis on the teaching scope is incorporated, it would involve a growth category; whereas if this were carried out in the research area, it would involve a maturation category. The authors considered that different categories demand different indicators. In Spain, several studies limit the implementation of USR to training based on the existence of undergraduate or graduate subjects and USR chairs; or regarding research, to whether competitive scientific publications, doctoral theses, and research projects that include USR aspects exist (Ruiz-Corbella & Bautista-Cerro, 2016). However, these indicators are often closer to the teaching and research elements using the education world rankings than those specifically related to an assessment of USR standards implementation.

In detail, although indicators related to research and teaching are found, they do not traditionally incorporate Responsible Research and Innovation (RRI) terms, promoted by the European Union, beyond aspects related to ethics (Burger, Bardone & Pedaste, 2016; European Commission, 2015; Owen, Macnaghten & Stilgoe, 2012). Regarding the relationship with society, some studies analyzed social demands or the participation of social groups together with the university in projects or in final performance assessment, but they do not incorporate engagement aspects in a comprehensive manner, or open access issues do not emerge. In addition, from a crosscutting approach, it should be considered that the majority of proposals do not incorporate gender perspective transversely, although it is considered under the heterogeneous scope of USR. According to the Catalan legislation (Parlament Catalunya. Law 17/2015, July 21), it is important and mandatory to present gender-disaggregated data of students, Administrative and Service Staff, and Research Professors. However, gender distribution in the various job categories, the types of contract, and the

use of the reduction of working hours must be known among other aspects. This information provides data to see if there is a glass ceiling, or whether there is vertical and/or horizontal discrimination, or multiple discrimination, and can also give us clues about the existence of other possible forms of indirect discrimination. A separate document stating that gender issues should be taken into account is useless. It is necessary that the standards themselves incorporate them with an inclusive language use. Otherwise, cross information on feminized, neutral, or masculinized combinations can be lost, for example, with regard to the various vice-rectors' offices and their allocation to one gender or the other (Castaño, Vázquez-Cupeiro & Martínez-Cantos, 2017).

To consider as Integrator of the MSW in the social mission of universities, in addition to working with sustainability report indicators or social responsibility reports, it is the referral to the direct impact of the universities with the Sustainable Development Goals (SDG), encouraging to direct their missions to provide solutions to those global challenges approved by the United Nations (Kestin et al., 2017; Van't Land & Herzog, 2017). In short, gathering the topics in which the concept of "socially responsible" is encompassed does not imply that these actions *per se* are responsible if no step towards integration of a model that allows monitoring, verification, and improvement process is taken.

The guidelines to prepare sustainability reports in the university proposed by the UB and the UPF in this document from the study presented in this section. It is part of the analysis and adaptation of the disclosures included in the GRI standards, at the same time complemented the creation of specific indicators or disclosures. Precisely because the adaptation was based on these standards, its structure will be analyzed below.

## **Structure and Main Elements of the GRI Standards**

Since 2016, GRI standards replace the previous GRI guidelines known as G4. Since July of 2018, these standards establish their enforceability for preparing sustainability reports in accordance with the GRI. They are the document from which the UB and the UPF have worked to create their model adapted to the university. In the current version, the set of GRI standards is divided into four series: the 100 series, which includes the so-called 'universal standards', and the 200, 300, and 400 series, which gather various thematic standards. Some aspects of these standards are then broken down.

Universal standards (100 series, see Figure 1) include the "101 GRI: Foundation," which set out the principles for preparing reports concerning the definition of the report's content and the principles for report generation concerning the definition of the report's quality. The Foundation also explains how the GRI standards should be used for elaborating sustainability reports. Finally, it also specifies the conditions and the way in which statements related to

the use of GRI standards should be drafted. From the two universities immersed in adapting GRI standards, we believe the Foundation is fully applicable to any type of organization, including universities. Therefore, we have not made any modification to this first standard.

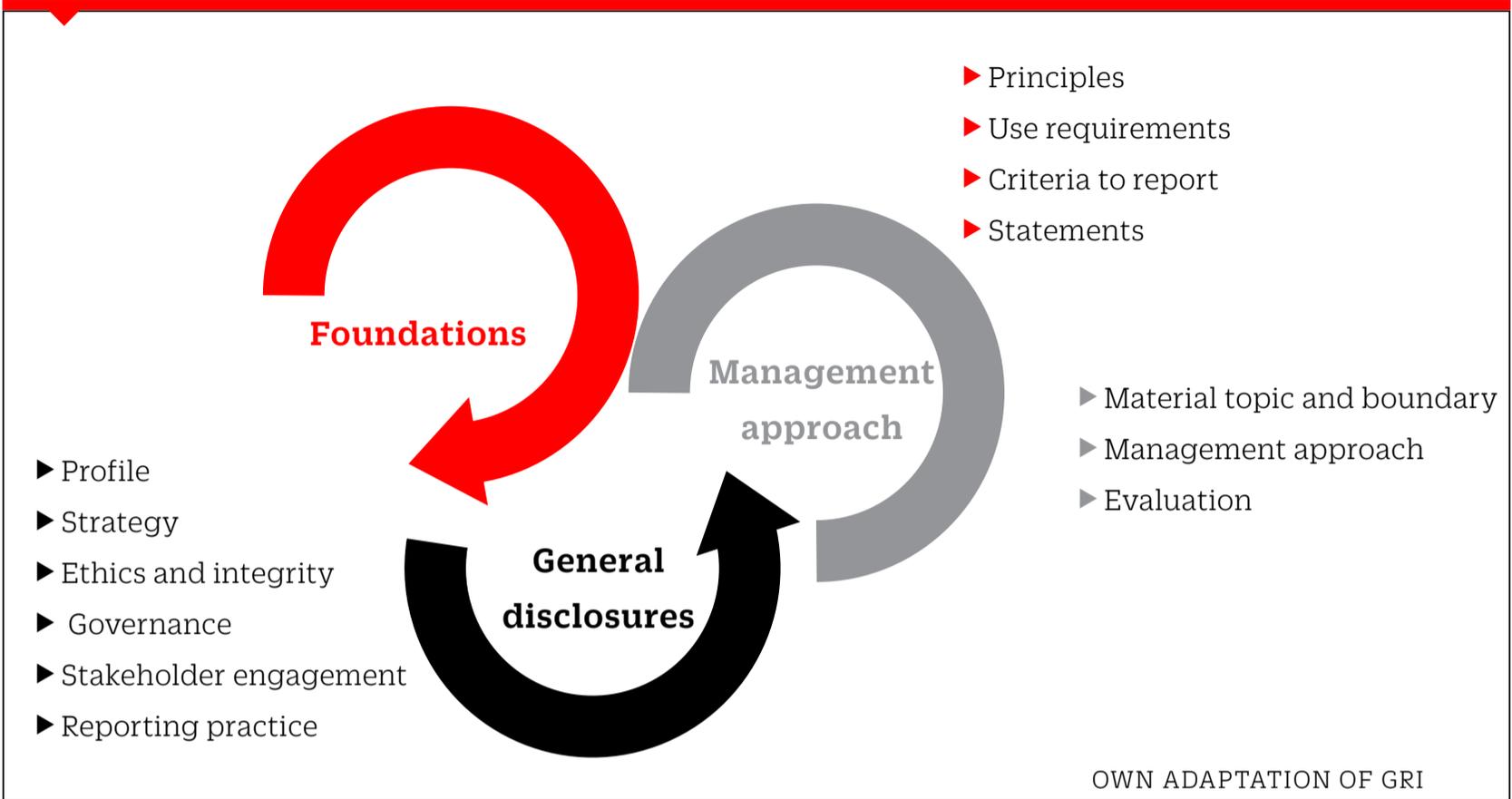
The second of the universal standards is the “102 GRI: General Disclosures.” This standard consists of 56 disclosures on the organization’s profile, strategy, ethics and integrity, governance, stakeholders’ participation, and practices for sustainability reporting. Out of these 56 initial disclosures, organizations are required to report some of them if they want to make a report in accordance with the GRI (the so-called essential disclosures). The disclosures 102-15, 102-17, and from 102-19 to 102-39 are not mandatory. Responding to these non-mandatory disclosures will depend on whether the organization and its stakeholders consider it necessary. It will also define if the university prepares an essential or comprehensive sustainability report. Universal standards were modified by the participants in this study in some cases.

Finally, the third and last universal standard is the “103 GRI: Management Approach.” This refers to the materiality of the disclosures and their coverage, the management approach and its components, and it includes an ex-post assessment of this approach. In addition, as with the Foundation, from the UB and the UPF, we believe that the Management Approach is applicable to the university, and, as a consequence, we have made no changes in this standard.

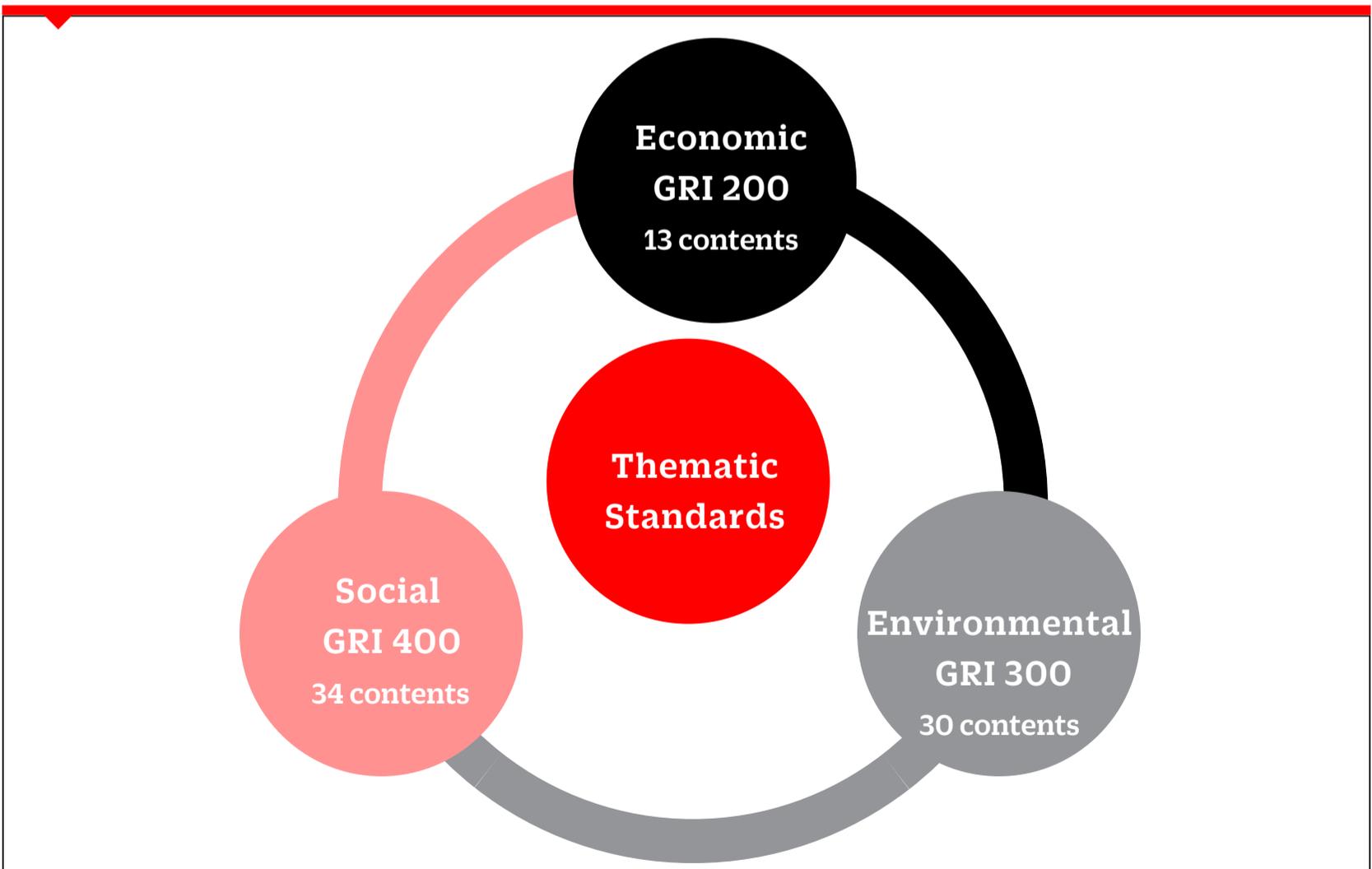
Concerning thematic standards, the GRI 200: Economic, GRI 300: Environmental and GRI 400: Social series are included. Each of these three thematic series contains different thematic standards, which are divided in turn into one or several disclosures. The total number of thematic standards is 33. The disclosures are linked to each one of them, being the distribution within each series as follows (see Figure 2):

- GRI 200 Economic: 6 standards and a total of 13 disclosures.
- GRI 300 Environmental: 8 standards and a total of 30 disclosures.
- GRI 400 Social: 19 standards and a total of 34 disclosures.

The total number of disclosures of the thematic standards is 77. However, it must be taken into account that this research does not include the analysis of the 300 series related to environmental issues, since it continues the analysis process conducted by the specific working group. It is important to emphasize that the organizations are not required to report on these 77 disclosures. They must first analyze which thematic standards are significant to the organization and/or its stakeholders (which in the GRI would be materiality), and, subsequently, only respond to those disclosures linked to the thematic standards that have been considered important for the organization. Thus, in an overstatement, the organization would end up responding to a total of 136 GRI disclosures. In other words, 56 disclosures corresponding to the 102 standard (General Disclosures), 3 disclosures to the 103 standard (Management Approach), and 77 to various thematic standards.



**Figura 1**  
GRI Universal Standards (100 Series)



**Figura 2.**  
Disclosures Linked to Thematic Standards.

## METHOD

### Adapting the GRI Standards to the University

The procedure for adapting the GRI standards to the university is anchored in the existing bilateral agreement between the Universitat de Barcelona and the Universitat Pompeu Fabra, which contains a specific section devoted to SR. The work being started in 2014, the analysis and adaptation of the GRI standards has been conducted in a participatory manner through coordination of the technical staff of the Internal Management, Risks, and Social Responsibility Office of the UB and the social responsibility area of the UPF.

Having been carried out by the technical staff of the RS area of the two universities is considered an added value to this research. They are accustomed to administrative processes demanding struggles with GRI guidelines, are experts from a SR practical perspective, and know the problems in its implementation to the university environment. This distance of the purely academic approach, incorporated in it, enriches the measuring range of RS from an objective perspective.

The work procedure involved establishing a protocol for regular meetings, starting with the GRI 4 standard analysis. However, an unforeseeable change in the standard during the process, the substitution of the GRI G4 guidelines with the GRI standards, caused a delay in the completion of the research, since it conditioned the adjustment of the work done to the new standards.

The work planning came from a deep review of the GRI standard, disclosure to disclosure, discussing doubts and difficulties encountered in the indicators to determine if the original version of the GRI standards was suitable for the university, contextualizing the nature and context of both universities, or if adjustments must be made. The inquiries that had to be derived to different strata within the university (Administrative and Service Staff, Research Professors, and people in charge of gender equality, sustainability, research, cooperation, among other areas) were determined. A reflection work on the aspects regarding the university which do not include the GRI standards was carried out. The actions that have been carried out were classified as follows:

- Adaptation/modification of disclosures
- Grouping of disclosures
- Creation of new disclosures
- Removal of disclosures
- Retention of the original disclosure

Adaptation/modification includes quite different assumptions. The disclosure was modified both in cases in which the original disclosure was respected to a large extent, but reducing it or expanding it, as well as in those in which changes were very evident, giving the disclosures a very different logic or meaning to the point that they could even be considered

as new disclosures. Logically, all intermediate points between these two extremes have also been included in the same category.

Cases that differ greatly have also been included in the grouping. Occasionally, in order to reduce the number of disclosures, grouping them in case they dealt with the same topics, maintaining its original wording was preferred. The grouping was not exempt of complexity, providing one or several of the grouped disclosures a different meaning from the original, changing them even in an evident way. Meanwhile, regarding the creation of new disclosures, this has been the chosen option when GRI standards were not gathering all the necessary issues or disclosures for the university's reporting (for example, on teaching and research issues).

The removal of disclosures process was carried out in cases in which the disclosure or the original thematic standard had no sense or applicability from a Catalan public university perspective. However, it was considered unlikely that they would not apply to universities with other characteristics. It was decided to retain the original disclosure when it perfectly matched the universities' needs.

We must add that, even in this case, minor wording modifications have normally been made by replacing a few words to adapt them to the university (for example, changing the word "organization" to "university"). In any case, these changes are minor, and it was not considered appropriate to state that the disclosure had been adapted/modified.

## RESULTS

When presenting the work progress, all disclosures had been analyzed with the exception of the 30 that correspond to the GRI 300 Environmental Thematic Standards, pending review by specialists of both universities. The partial results obtained for the remaining disclosures are then shown.

Regarding the universal standards, we have already mentioned that neither the GRI 101 Foundation standard, nor the GRI 103 Management Approach have been modified. In respect of the GRI 102 General Disclosures standard, out of the 56 GRI disclosures, 26 were adapted or modified, 4 were removed, and 16 were retained. On the other hand, 10 disclosures were grouped leaving a total of 4.

Regarding the economic thematic standards, GRI 200, out of the 13 GRI disclosures, 3 were adapted or modified, 5 were grouped into 2, 4 were removed, and 1 was retained, leaving a total of 10 disclosures. In relation to the social thematic standards, as presented in Table 1 with the GRI 400 information by way of example, out of the 34 GRI disclosures, 14 were adapted or modified, 2 were grouped resulting in 1, 11 were removed, 4 were created, and 7 were retained, leaving a total of 26 disclosures. The treatment given by the two universities involved in the project to each of the 19 social standards can be seen in the following table.

**Tabla 1**  
*Adaptation of Social Standards*

	Adaptation /Modification	Grouping of	Grouping to	Elimination	Creation	Conser- vation	Total univ.	Total GRI
<b>400. SOCIAL STANDARDS</b>	<b>14</b>	<b>2</b>	<b>1</b>	<b>11</b>	<b>4</b>	<b>7</b>	<b>26</b>	<b>34</b>
Employment	3		0	0	0	0	3	3
Labor/Management Relations	0		0	0	0	1	1	1
Occupational Health and Safety	2		0	0	0	2	4	4
Training and Education	3		0	0	0	0	3	3
Diversity and Equal Opportunity	1		0	0	0	1	2	2
Non-discrimination	1		0	0	0	0	1	1
Freedom of Association and Collective	0		0	1	0	0	0	1
Child Labor	0		0	1	0	0	0	1
Forced or Compulsory Labor	0		0	1	0	0	0	1
Security Practices	0		0	1	0	0	0	1
Rights of Indigenous Peoples	0		0	1	0	0	0	1
Human Rights Assessment	0		0	1	0	2	2	3
Local Communities	0	2	1	0	2	0	3	2
Supplier Social Assessment	1		0	0	0	1	2	2
Public Policy	0		0	1	0	0	0	1
Customer Health Safety	0		0	2	0	0	0	2
Marketing and Labeling	1		0	2	2	0	3	3
Customer Privacy	1		0	0	0	0	1	1
Socioeconomic Compliance	1		0	0	0	0	1	1

In Table 2 and Table 3, a non-exhaustive example of adaptation and grouping of disclosures is provided:

**Tabla 2**  
*Adaptation/modification of disclosures*

<b>ORIGINAL GRI</b> <i>Disclosure 102-7 Scale of the Organization</i>	<b>GRI UB-UPF VERSION</b> <i>102-7 Scale of the University</i>
The reporting organization shall report the following information: A. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations) iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	The University shall report the following information: A. Scale of the university, including: i. Total number of staff differentiated by sector. ii. Number of students differentiated by type of study. For example: Degrees, Master's Degree, unofficial Master's Degree, and Doctorate. iii. Number of students who have completed studies, or have obtained the doctorate degree differentiated by type of study. iv. Budget (volume of revenue and expenditure). v. Number of studies offered by the university according to the type of study and knowledge areas. vi. Total building area (m2). vii. Number of Research Professors being the main researcher in competitive research projects. Provide data disaggregated by gender.

**Table 3**  
*Grouping of Disclosures*

<b>ORIGINAL GRI</b> <i>Disclosure 102-11 Precautionary Principle or approach</i>	<b>GRI UB-UPF Version</b> <i>Group. 102-15 and 102-11 Precaution, Impacts, Risks, and Opportunities</i>
A. The reporting organization shall report the following information: Whether and how the organization applies the Precautionary Principle or approach.	<p>The university shall report the following information:</p> <p>A. Whether and how the university applies precautionary policies in relation to the environmental, economic, and social sustainability.</p> <p>B. A description of how the university takes their impacts on sustainability (environmental, economic, and social) into account and towards its stakeholders, when defining their actions.</p> <p>C. A description of how the university considers local and global reality existing in its triple environmental, economic, and social aspect, as well as the needs of its stakeholders when defining its challenges and future goals.</p> <p>D. How the university guarantees its own survival as a public institution. This must include two pieces of information:</p> <ol style="list-style-type: none"> <li>1) Specify how the university ensures the proper use of its financial resources.</li> <li>2) Specify how the university determines the priorities and the typology of actions to ensure its survival in a crisis situation.</li> </ol>
<b>Disclosure 102-15 Key Impacts, Risks, and Opportunities</b>	
A. The reporting organization shall report the following information: A description of key impacts, risks, and opportunities.	

The information listed below in Table 4 is part of the disclosure specifically generated on research and transfer.

**Table 4**  
*Creation of New Disclosures*

<b>GRI UB-UPF Version 500-2 Research and Transfer</b>
<p>The university shall report the following information:</p> <p>A. Existence of a specific and transversal Research and Responsible Innovation (RRI) unit. If this is not the case, specify which units are responsible for different aspects related to RRI.</p> <p>B. Criteria related to SR that grants points in the call for internal university research groups, or other internal calls.</p> <p>C. RS-themed research projects awarded in competitive call, and divided by the total number of awarded projects. Out of these, indicate specifically how many are oriented towards solving problems of the sustainable development goals (SDGs).</p>

**Table 5**  
*Removal of Disclosures*

<b>Original GRI. Disclosure 408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor</b>
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Operations and <b>suppliers</b> considered to have significant risk for incidents of:                             <ul style="list-style-type: none"> <li>i. <b>child</b> labor;</li> <li>ii. young workers exposed to hazardous work.</li> </ul> </li> <li>b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:                             <ul style="list-style-type: none"> <li>i. type of operation (such as manufacturing plant) and supplier;</li> <li>ii. countries or geographic areas with operations and suppliers considered at risk.</li> </ul> </li> <li>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.</li> </ul>

In the disclosure selected as an example in Table 5, all information concerning child labor and suppliers has been removed and incorporated into another global disclosure on suppliers. Table 6 shows an example of a disclosure that remains.

**Table 6**  
*Retention of the original disclosure*

<b>Original GRI. Disclosure 102-50 Reporting Period</b>	<b>GRI UB-UPF Version. 102-50 Sustainability Reporting Period</b>
The reporting organization shall report the following information: <b>Reporting period</b> for the information provided.	The university shall report the following information: <b>Reporting period</b> (calendar years and/or academic years).

## DISCUSSION

Overall, this paper presents how a significant step forward was made in terms of accountability in the university system of the Spanish State (Montes Gutiérrez, 2015; Ruiz-Corbella & Bautista-Cerro Ruiz, 2016). However, GRI standards, the most used guidelines for accountability in organizations, was not shaped to meet the demands of universities in its current form, even though they are designed to allow adaptations to different organizational profiles. The presented proposal for sustainability reporting in organizations in higher education areas, currently in process of adaptation, shows how it needs to be complemented with optimized and specific indicators through the adaptation of some of its original disclosures.

The review carried out of the adaptations in earlier versions of the GRI guidelines for sustainability reporting in universities detected that these guides have not taken into account that universities already include a social aspect as part of its mission and have not reflected the particularities of teaching, research, and innovation, the three missions of the university. Similarly, nor was it usual to take into account the importance of the sustainability of the university itself that, as a provider of an essential public service, must understand that their survival is crucial to society.

The model presented by the UB and the UPF represents a proposal with maximum scenarios, developed to be applied in these universities. For this purpose, only the disclosures that clearly did not fit in the specific case assessment of a Catalan public university have been removed. The model, awaiting completion of the 300 series adaptation regarding environmental thematic standards, has not been implemented to perform the materiality analysis of the disclosures. Upon completion, it must be carried out by each university in their sustainability reporting processes. For this reason, in case the resulting working model of the UB and the UPF for reporting is transferred to other universities, a selection of content considering materials shall be made, either by the importance given by the organization itself or its stakeholders.

The application protocol implies that the preparation process of the sustainability reports must be coupled with a self-assessment that make it possible to reflect on the stated objectives and their level of achievement, with a long-term view. Once this self-assessment is completed, the improvements must be pointed out. The data are needed for self-assessment, since without them it is difficult to obtain a reliable picture of reality and, as a result, to implement the right policies. However, we must not forget that they are only tools that must be treated and analyzed; universities should use them from a crosscutting approach that makes it possible to deal with problems and proposes solutions.

The team's objective on the adaptation of these GRI standards to the university is that the indicators system overcomes the previously identified deficiencies. To this end, the sustainability report in the proposed form allows to show the deficiencies and design processes to overcome them. Universities must draw conclusions and develop proposals that give solutions to situations that must be changed based on the elaboration of a sustainability report. In the same way, since its use is standardized in different organizations, it provides its different stakeholders with relevant information that allows interaction due to the mission's orientation towards society.

One of the work's strengths, mentioned in the section of the methodology used to adapt GRI standards to the university, is that the adaptation has been conducted by technical staff accustomed to working with GRI guidelines and, therefore, aware of the difficulties of sustainability reporting, working closely with other technical units which have provided the necessary expert knowledge. Regarding weaknesses, the document must be subject to adaptations and changes depending on the detected needs, being updated once in a while to readjust it to reality from social, political, economic, among other changes and, according to the contributions and valuations of the technical staff responsible for providing the information to the area that will draft the sustainability report.

In order to control the instrument's evolution upon application, it has been agreed that representatives of the UB and the UPF will hold regular meetings (approximately every two

years) to incorporate the necessary changes. Adopting GRI standards allows, in turn, the comparability with sustainability reports made based on them, not only among universities but with other organizations.

Finally, we note that the adaptation will allow the UB and the UPF to prepare higher quality reports and, therefore, show the impact of both universities in their environment in a more transparent and suitable way. When doing so jointly, the document is provided with rich information, and perspectives are complemented to achieve a model that is not specific to a single organization (with the limitations that this entails), but exportable and useful for other higher education entities. In this sense, it is envisaged to contact other universities and even the people responsible for GRI to provide them with this adaptation of their standards in order for it to be subjected to standardization processes.

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