



# Business Schools and the Common Good's Approach to Sustainability in Higher Education

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**Abstract:** The aim of the article is to introduce, frame, and critically discuss the approach of the International Graduate Center (IGC) of Bremen City University of Applied Sciences, Germany, to integrate sustainability into its operation and teaching by applying a holistic model which is based on the idea of the "Economy for the Common Good" (ECG). Grounded in the fundamental idea of the "common good", referring to material, cultural or institutional facilities which community members provide to all to satisfy relational obligations, the ECG calls for new modes of direct participation. It is based on the core values subsidiarity, cooperation, and solidarity, placing a high emphasis on the development of awareness, responsibility, and community involvement. Although it is common for most universities today to address environmental sustainability and/or sustainable development in some form, integrative or holistic approaches to sustainability are still the exception. The article put the ECG framework in relation to other methods to implement and assess sustainability in higher education, especially in business schools, and will outline the impact it can have on major stakeholder groups like students, faculty, and staff. In a case-based approach data were collected through interviews with the case institution's stakeholders. The data collection process was further supported by document analysis and observations of the case institution's campus environment. This contribution is one of the first on the usability of the ECG matrix in higher education. It attempts to offer a comprehensive view of the initiatives adopted by the case institution to incorporate sustainability into education, research, campus operations, and outreach programmes. The study shows limitations of the ECG matrix in the context of higher education and make suggestions on how ECG could be better aligned with higher education. It also shows the way in which organisational change can occur and lead to improved accountability and changes in sustainability performance.

**Keywords:** Sustainability, Social Reporting, Common Good, Economy for the Common Good, Higher Education, University, Business Schools

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## 1. Introduction

Following the global financial crisis of 2007/08, management education, especially on MBA level, has been increasingly criticized for its likely contribution to the crisis by focusing too much on profit and economic growth, leaving aside issues of growing importance, like social justice, climate change, equality, etc. (e.g. [16]). As a result, a growing number of business schools around the world started to incorporate courses on "Corporate Social Responsibility" (CSR) and business ethics, but the topics were not embedded in all programs in the same depth and rigor and, more significantly, only a limited number of institution have adopted a more holistic sustainability

approach, which also include the institutional setting. The article will first discuss the role of higher education with respect to sustainability, both in terms of its role in society as well as its own impact. Secondly, the underlying concept of the common good will be explained and, based on this, the "Economy for the Common Good" (ECG) framework will be introduced. After an introduction to the International Graduate Center (IGC) of Bremen City University of Applied Sciences as a case, the practical application of the ECG a balance sheet at the IGC will be discussed.

## 2. Literature Review

### 2.1. Higher Education and Sustainability

The role of higher education leadership towards more sustainable development (SD) in society is increasingly recognized and debated. In the context of higher education, SD refers to both the impact of the institution on the social and environmental environment and the impact and responsibility on the members of the institution itself: students, academic and non-academic staff, and faculty [1]. Through their core activities, i.e. research, teaching, and knowledge transfer, institutions of higher education (IHE) are drivers of innovation and provide solutions for local and global problems and educate responsible citizens and future professionals. The need to address environmental impacts and environmental sustainability in IHE has been outlined in many articles over more than 20 years, and several studies have recently been conducted on the need to integrate climate change, water and energy management, biodiversity, food security, social inequality, etc. into higher education (e.g. [3, 5, 7, 9, 19, 20, 22, 30, 33, 34, 37]).

The actual involvement of the IHE sector took off in 2002, when the concept of “education for sustainable development (ESD)” was enacted at the Summit on Sustainable Development in Johannesburg and the United Nations announced a UN Decade on ESD for 2005-2014 and was further triggered by the follow-up program, the UNESCO Global Action Programme (GAP) on Education for Sustainable Development launched in 2014 at the World Conference on Education for Sustainable Development [2, 20]. Many IHE have accomplished innovative management projects aiming to reduce the ecological footprint, research efforts have provided new insights into sustainability and environmental issues, while specialists and interdisciplinary courses were designed and incorporated in the curricula [19]. Different to the corporate sector, where the broader concept of “Corporate Social Responsibility (CSR)” is widely anticipated, only a limited number of IHE have adopted a holistic approach so far [20].

There is also a considerable gap between theoretical and conceptual considerations and the practical implementation: In a series of reports the Global University Network for Innovation (GUNI) examined the sustainability activities of IHE and came to the conclusion that concrete actions that go beyond statements and documentation are still lacking [10-12]. In a similar way Karatzoglou [18] concluded that literature on SD in IHE focus either on the development of conceptual frameworks for analysing the activities or on case-based analyses of implementation aspects. Most authors agree that although there is a growing number of IHE which engage in SD activities and reporting, the overall diffusion of SD into IHE is still in its early stage (e.g. [2, 6, 17, 22]).

SD activities can be broadly divided into four – partly overlapping – groups. The first group includes institutions that define implementation models and policies at the institution or program level, e.g. the “Campus Sustainability

Assessment Framework” born of the Sierra Club’s initiative to encourage universities to improve campus sustainability, or the Austrian Sustainable University Alliance’s handbook “Sustainability Concepts for Universities”.

The second group address SD by developing and implementing specific programs or courses. Several authors have pointed out the necessity to develop students’ sustainability competencies, i.e. the skills, knowledge and personal competencies to deal with global challenges of sustainability. IHE should create teaching and learning formats that are inter- and trans-disciplinary, participative, and problem-oriented and formally integrated into the curricula, whereas extra-curricular activities could be offered additionally (e.g. [5, 7, 39]). Lambrechts et al. [19] criticized that the integration of sustainability into the curricula seldom follow a holistic approach but focus on partial aspects, which he links to the fact that education is still focused on the transmission of knowledge rather than providing students with opportunities to develop their skills, values and attitudes towards a sustainable behaviour.

The third group focuses on developing and applying evaluation tools. The first indicators as well as evaluation and reporting instruments have already been developed and tested in the early 2000s (e.g. [23]). During the “UN Decade of Education for Sustainable Development” (2005-2014) various instruments, ranging from standardised to non-standardised measures to institution-specific instruments, has been developed and tested with the aim to monitor processes and to identify strength and weaknesses. Today, the most commonly used reporting systems are the Auditing Instrument for Sustainability in Higher Education (AISHE), Graphical Assessment of Sustainability in Universities (GASU), Sustainability Tool for Auditing University Curricula in Higher Education (STAUNCH®), and the STARS system (Sustainability Tracking, Assessment & Rating System), developed by the Association for the Advancement of Sustainability in Higher Education (AASHE). What most of these measures have in common, and what is also their greatest weakness, is, that they are usually self-assessment approaches without extensive external validation.

The fourth group aims to adopt or combine standards developed for other groups or purposes. This applies e.g. to the most widely used Global Reporting Initiative (GRI) as well as to standards for social responsibility management or environmental performance assessment, such as ISO 26000, ISO 14031:2013 or ISO 14063:2006, and for accreditation standards, such as AACSB or EQUIS (see for an overview e.g. [2]).

### 2.2. The Common Good

The idea of the common good is as old as the Classical Civilization. In the Greek antiquity, philosophers like Aristotle (384 – 322 BC) considered the political good as the just, which in turn, served the common good. In the 6th century the term *res communis* was introduced into Roman civil law, encompassing resources that belongs to all and

could be enjoyed by everyone, i.e. air, waters, the sea [4]. In the 13th century, for the theologian and philosopher Thomas Aquinas the common good (*bonum commune*) aimed at the highest good, the divine order given by God, which could be only fully achieved in the hereafter but give man a reference to the eternal bliss already in the presence. In both order systems life and all economic activities must be aligned towards the common good. Based on this, the common good became a core concept in Catholic social teaching.<sup>1</sup>

In 1833, the British economist William Forster Lloyd published a paper arguing that overfishing tends to disrupt shared resource systems because individuals act solely in their own interests. This was called the "Tragedy of the Commons" [24]. But it was only a century later that the growing population and concerns about environmental issues due to rapid industrialization led to a serious debate about the commons. The concept of Lloyd became known in 1968 through an article by the American ecologist and philosopher Garrett Hardin [14].

Contrary to the beliefs of classical economics, scholars have begun to argue that the pursuit of personal self-interest can ultimately lead to the overuse of resources and diminishing returns. This led to a general discrediting of the concept of the common good although authors like Nobel Memorial Prize-winner Elinor Ostrom argued that individuals do not necessarily follow egoistic self-interests in a competitive way but are willing to cooperate and network to increase the overall well-being [28].

In recent years a growing number of seminal works somewhat rehabilitated the common good (e.g. [35]). Different to the traditional division into private and public goods, current discussions around the common good suggest models that focus on shared governance, as well as societal and democratic participation, or as Wells [38] puts it: "Unlike the public good, which suggests an antithesis to the personal sphere, the language of the common good denotes a region where individual and community goods overlap" (p. 1]. In this manner, the concept of the common good proposes an alternative approach that goes past the concept of the public good. It points to incorporate political participation in the sense that it permits individuals to have a greater say in choices which will influence their well-being. The worldwide financial crisis of 2007-08 further supported the notion that the neoliberal utilitarian model has come to its limits. Since then, many declarations have addressed the need for increased participation in civil society at the national and global levels and the important contribution of education as a collective social endeavor [21].

### 2.3. Higher Education and the Common Good

Based on neoliberal ideas, which asserts that private actors

can provide better quality education more effectively, the marketization of education expanded rapidly since the 1980s resulting in a growing global education industry. The author will not assess the rationales behind this development, but it is relatively clear that an IHE based on economic competition tend to perform like a business unit and consider students more as consumers, leading to an understanding of education as a consumable good which also put into question the purpose of education [21, 26]. However, in 2015 the UNESCO published a report "Rethinking Education towards a Global Common Good" in which the term "common good" was proposed as a constructive alternative to "public good", the term commonly used in education. The report addressed the need for IHE to reconsider traditional approaches to education and to address the question on how education can and should contribute to the common good beyond borders [36]. In a UNESCO debate on "Higher education (HE) as a common good in the Era of the Sustainable Development Goals (SDG)" in 2018 the key speaker, Simon Marginson, advocated the concept of "common good" instead of the usual economic distinctions between private and public good in higher education. Already in 2017 Marginson has raised the question of how "can higher education better contribute to human sociability?" [25]. Especially the formative influence IHE has on individuals and its broad social coverage gives it an especially important role in the creation of social common goods such as tolerance, civility, respect, and capability [25]. Based on these considerations, the common good approach to higher education goes beyond the question of whether education should be a public good and includes cultural, social and relational aspects at various levels of reality and should aim to promote creative and comprehensive approaches. Such an approach requires a new form of direct participation based on complementarity, cooperation and solidarity, with an emphasis on the development of awareness, responsibility and social involvement [21].

### 2.4. The Economy for the Common Good Approach

It is the aim of the "Economy for the Common Good" (ECG) movement to more closely link economic activity with basic democratic values and social and ecological requirements. Following the publication of the first edition of the book "Gemeinwohlökonomie" by the Austrian activist and writer Christian Felber in 2010 [8], a group of Austrian entrepreneurs presented a first version of the common good balance sheet. Today, more than 2,000 companies, mainly small and medium-sized enterprises, have registered as supporters, and hundreds of companies have already voluntarily created or are currently preparing a balance sheet. The movement has spread from German-speaking countries to other European and Latin American countries [15].

The ECG approach fundamentally differ from most CSR strategies and instruments, which normally focus on only a limited number of measures and have a narrower perspective. In contrast, the ECG approach aims to align economic activities with the overall common good. The underlying idea

<sup>1</sup> Starting with the social encyclical by Pope Leo XIII in 1891, which advocated, against the background of the working conditions of industrial workers in Europe, a position different from both laissez-faire capitalism and socialism. Also the closing document of the Second Vatican Council, *gaudium et spes*, understands the common good as "the total sum of social conditions which allow people, either as groups or as individuals, to reach their fulfilment more fully and more easily" (29).

of the ECG, that businesses are obliged to serve the common good, is not new but has been recognized by almost all relevant economic theories. As such, the ECG can be seen as a new approach in-line with numerous socio-economic and political approaches aiming to frame economic interests by its ecological and social boundaries. The ECG does not integrate sustainability into the predominant rationale of profit-maximization but sees economic activities embedded into a broader cultural and social context linking it with the core human values of dignity, solidarity, social justice, environmental sustainability, democracy and transparency. Whereas a number of empirical studies has already focused on the effects of shareholder-orientation and profit-maximization on corporations and employees, investigations on the practical effects of an orientation towards the common good on a corporate level are very rare (one exception is [32]). Similarly, CSR has been subject to extensive research (e.g. [27, 31]), but only very few scientific publications take the ECG into focus so far (e.g. [15]).

Central to the ECG balance sheet is that it broadens the focus and, instead of focusing on financial indicators alone, asks how a company or organization contributes to the implementation of the four value categories "human dignity", "solidarity and justice", "ecological sustainability" and "transparency and co-determination" [13]. These categories are than linked to five stakeholder groups, resulting in a matrix of 20 topics, which are backed by a set of questions and requirements. With a scoring system of up to 1,000 points in total, the 20 subject areas are assessed by peers and/or external auditors. Institutions earn points if their performance exceeds a defined minimum standard. Additionally, points can be deducted for negative aspects, such as a lack of anti-corruption measures or violations of environmental regulations. The ECG balance sheet is constantly reviewed and further developed based on the feedback from the auditors and the audited companies and organizations. The ECG also advocates the idea that a change in the incentive structure could lead to a general paradigm shift, e.g. companies with an outstanding ECG score could in future benefit from lower taxes, easier access to grants or credits, or preference in public procurement [15].

Only four IHEs have conducted an ECG audit so far, the Business School Lausanne in 2013, the FH Burgenland in 2014 and 2017, the International Graduate Center of Hochschule Bremen in 2014, and recently the Nuremberg Institute of Technology in 2021. Some things are noteworthy: although the ECG movement has spread to a number of countries, only universities in the German-speaking countries have undergone an audit. And with only four the number is very low. Moreover, only one university, the FH Burgenland, has conducted a re-audit. There is no information available why the Business School Lausanne has stopped the project. Scholarly contributions on the ECG in IHE are extremely rare. To the author's knowledge, the use of the ECG matrix in higher education and research institutions has been addressed only by the author so far. This can be primarily explained by the low number of practical cases but it is

nevertheless astonishing that also no conceptual or theoretical contributions exist.

### 3. Case Study

The International Graduate Center (IGC) of Bremen University of Applied Sciences (HSB) is a leading institution for further education in Northern Germany. It is an interdisciplinary graduate school for administration and leadership, with approximately 500 students, 40 employees and 100 full-time and part-time faculty. With six full-time and three part-time MBA and master's programs, the IGC is one of the largest graduate school in Germany in terms of course range. All full-time courses are taught entirely in English.

HSB has started first efforts to address sustainability problems almost 20 years ago. Since 2003, HSB succeeded in EMAS, the European Environmental Management and Audit systems. In 2005, a competence center "Sustainability in Global Change" was established as a comprehensive educational and research network with the aim to initiate and further develop sustainable development requirements in the context of "global changes".

At IGC, the first advance towards a non-financial reporting that goes beyond existing activities came from a Master's thesis in 2013. The candidate presented the ECG to the IGC management and staff and the IGC General Assembly decided to implement an ECG balance sheet as a non-financial reporting tool for the institute. This decision was incorporated into a debate following the global financial crisis of 2007-08 on the question whether management education, especially at the MBA level, has contributed to the crisis with too much focus on profitability and growth (e.g.: [16]). Like most business schools, IGC already offered courses on CSR and business ethics before the crisis, but the topic was not implemented in all programs with the same depth and rigor. That is why IGC then began incorporating CSR and ethics into every module. It was clear from the beginning that such an institution also needed to "Walk the Talk", so discussions began on how to make the IGC itself more sustainable.

### 4. Discussion

The merit of the ECG matrix is that it allows a holistic view on the contribution of all relevant organisational processes towards the common good and to identify blind spots in the internal sustainability performance and fields for further improvement. The experience of the IGC showed that by intensively involving the employees in the reporting process, the team spirit can be fostered and free and open discussions across all levels can be encouraged. The ECG auditing process generally can improve democratic participation and transparency in two ways: Firstly, a bottom-up approach enables a holistic and precise analysis of the status quo and can stimulate contributions to improvement in all organizational processes. Secondly, it can

increase the understanding and the willingness to actively contribute to a common sustainability strategy. And finally, the intensive employee participation during the reporting process can lead to higher acceptance on all levels of the organisation.

The ECG balance sheet can both serve as an internal change process tool and provide a vehicle to visualize and communicate the contributions of an organization to the public good. Publicly funded institutions, like the IGC, can in particular use it to exhibit its contributions to financiers and the general public. Moreover, the ECG can serve as a platform for mutual support and collaboration to benefit from knowledge sharing and collaborative development of new approaches. IGC became involved in a process of accelerating network processes in collaboration with other universities and research institutes.

The question of how closely the IGC intends to follow the ECG itself has led to a critical debate of the ECG reporting within the university. The sometimes controversial debate finally confirmed that the ECG report is the best way to measure the IGC's sustainability efforts and clarify the perception of the need for curriculum changes. IGC has already begun to incorporate ethical aspects into education. Sustainability and ethics courses are offered in three of the four full-time MBA programs. In a model project the curriculum of one full-time MBA program has completely revised to integrate sustainability as an interdisciplinary topic. However, much persuasion is still needed before sustainability takes hold in all programs.

The ECG auditing process also revealed a number of conceptual weaknesses. First, one of the major strength of the ECG, i.e. its broad perspective, is also one of its major weakness as some of the core values are not or hardly objectively quantifiable. This is especially true for the social factors. This is a challenge not unique to the ECG but relevant for all sustainability reporting approaches which goes beyond core indicators. Basically, the difficulty here is to make soft factors measurable. Most other tools therefore tend to be limited to measurable factors, making the picture severely constrained but less vulnerable. The ECG team is aware of this problem and already seek solutions that give the audit process a higher degree of reliability.

Linked to this is the question on which basis the external auditing is performed, or, more precisely, how the points are assigned. As clear indicators in some fields do not exist, the scoring very much depend on the individual assessment of the auditor. Of course, assessments are always biased by individual appraisal but the scope is especially large for the ECG. Moreover, the scores of all of the 20 fields of assessment has different weightings and it is not fully clear why some are weighted higher than others. Since the inclusion of soft factors is one of the greatest advantages of the ECG, it should not be limited to measurable indicators. Instead, the author favors a solution in which fields for which reliable and measurable indicators exist are used and the point-based scoring system should be limited to the soft factors that are not measurable.

From the perspective of an IHE a considerable weakness compared to others standards developed especially for universities is, that teaching and research are only indirectly addressed via the stakeholders. All things considered, the ECG reporting have positive impacts on instructing at the IGC because it helped to incorporate business ethics and sustainability as a central component of all teaching exercises and to communicate it to students as well as the general public. As a result, it triggered collaboration and engagement. The involvement of the IGC with the ECG also showed that it has not completely been adjusted to the realities of particularly public IHE. For example, because the IGC is part of a public university, all financial services are provided by state banks, and IGC cannot influence operations or services or switch banks. Ethical funding cannot have a positive impact on the score, as IGC does not obtain third-party funding, which is also monitored by the ECG matrix. IGC's poor performance in the areas of internal democracy and transparency is primarily due to restrictions from public ownership and the legal framework that does not allow for selection and legitimization of the management by the staff. But many changes have recently been made to address university situations in the ECG reporting process, and some of the issues mentioned have been resolved.

Another weakness is that the ECG audit lack instruments to measure the impact on IHE and so far only provide information about the extent of internal changes in an institution. This may not always help to clearly determine the extent of external impact. Especially for IHE, it is of utmost importance to appraise whether the integration of the ECG has a measurable effect on student attitudes and behaviors. There are already some ideas on how to measure such impacts on students, but they have not yet been integrated into the ECG framework. Basically, in this aspect the ECG does not differ from other tools, all of which include impact more or less implicitly or use approximations, the usefulness of which can certainly be debated.

A major advantage of ECG is the way employees can participate in the auditing process, ensuring that all their ideas and preferences for areas in which they want their organisation to improve are recognized. This makes the ECG somewhat unique and clearly distinguishes it from most other tools which can be applied without a broad participation. A successful ECG process also requires a clear commitment of the leadership of an organisation. Although a good supporting environment for the ECG auditing process exists and specially trained ECG consultants can be asked for (paid) support, it is recommended to employ a sustainability manager, at least part-time, as a considerable amount of data has to be collected and processed. Although the ECG has considerable merits it also shows some conceptual and structural weaknesses as described which should be subject to further discussion and research.

## 5. Conclusion

This article focuses on the experience of the International

Graduate Center (IGC) of Bremen City University of Applied Sciences and explores the strengths and weaknesses of the Economy for the Common Good (ECG) balance sheet for higher education institutions. Unlike other sustainability reporting systems, the ECG requires organizations to report on their contribution to the core values of human dignity, solidarity and justice, environmental sustainability, transparency and co-determination. This allows to draw a realistic picture of how sustainable an organization is in a holistic sense and where it could further improve. Unlike most reporting tools, the ECG is fundamentally designed to be participatory and can therefore only be successfully implemented if all stakeholders are involved. As such, it is particularly suitable for state universities, which are committed to the common good per se.

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