

**FOUR WINDOWS TO CULTURE FOR SUSTAINABILITY  
IN BUSINESS SCHOOLS: ANALYSIS OF A PRINCIPLE OF  
RESPONSIBLE MANAGEMENT EDUCATION REPORT OF  
HANKEN SCHOOL OF ECONOMICS, FINLAND**

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Abstract <p>Sustainability is emerging as a new paradigm in higher education to meet society's needs to cope with global challenges. Higher education institutions like business schools are required to take responsibility to embed sustainability in all aspects. Against this background, this study aims to investigate how cultural manifestations of sustainability are presented in the PRME SIP report in the Hanken School of Economics in Finland. Through the cultural approach, we can understand sustainability in higher education more comprehensively. Then, theoretical insights from the triple bottom line about sustainability and windows on organizational culture are synthesized in the context of business school, based on which a concept of culture for sustainability and an exploratory analytical framework is thus proposed in this study. After that, the definitions of cultural windows on sustainability enable me to find and locate data in this qualitative research. Also, the data are analyzed by using content analysis and thematic analysis. It is found that a series of windows showing different contributions to various dimensions of sustainability are respectively distributed in the SIP report. Furthermore, the findings also suggest that some cultural windows have prominent significance in the construction of culture for sustainability in business schools, such as the school's strategy, curriculum and research, the PRME office, organizational practices, and some specific symbols and rituals reflected in responsible management education institutions. In addition, it is interesting to note that the connection between cultural windows may shape a cultural mechanism for vigorously influencing sustainability in higher education. With the findings, I contribute to the significance of the integration of sustainability pillars in higher education through various cultural windows. In addition, this study dedicates to the critical evaluation of schools' activities in the PRME SIP report. These contributions prove that the analytical framework is practical to investigate the implementation of sustainability as a cultural approach. Therefore, being one of the pioneer studies on sustainability in higher education, this research's unique value lies in the re-positioning of the implementation of sustainability by the novel cultural windows as a cultural approach.</p>	
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## APPENDICES



# 1 INTRODUCTION

In recent decades, many higher education institutions (HEIs) in the world have aligned themselves to the initiative of sustainability, especially after the global launch of the 2030 Agenda. Meanwhile, the UN Sustainable Development Goals (SDG) have become a new paradigm in national development in many countries. Universities as think tanks for the governments, hubs for scientific research, and as educational institutions for future talents spontaneously pay great attention to sustainable development. In this regard, the majority of universities in the world embed sustainability in their missions and visions as development guidelines for realising social needs and education reform. Many current initiatives around the globe focus on a set of approaches to sustainability in higher education, for example: integrating sustainability into the curriculum (Beusch, 2014); embedding sustainability into the construction of green campuses (Secretariat, 2014); borrowing the concept of sustainability as an institutional change; promoting networks by sustainability (Arbo & Benneworth, 2007). It can be found that sustainable development is improving the mission of education and upgrading the higher education system institutionally.

University business schools are also proactive in the process of adopting the SDGs on addressing social, economic, and environmental issues as the starting point of realizing the universities' Third Mission. As management education entities, business schools have the responsibility to provide solutions for the corporate world dealing with global challenges through teaching and research. At present, over 800 business schools in the world are signatories to the PRME (Principle of Responsible Management Education), which make contributions toward the realisation of the SDGs, like SDG4 on Quality Education, SDG9 on Industry, Innovation, and Infrastructure, and so on (Ndubuka & Rey-Marmonier, 2019). This global initiative has become the largest organized relationship between the UN and management related HEIs (UNPRME, 2022a). The core ideology of the SDGs which is the concept of sustainability provides a good opportunity for a business school to foster future business leaders who need to command a set of competencies and skills in sustainable development and to create a sustainable business environment. Students' societal skills for solving global challenges and undertaking social responsibilities are got improved under the business school's ambitious transformation. At the same time, PRME creates a learning community for business schools to share their progress on sustainability (UNPRME, 2022c). As a signatory, each business school needs to publish Sharing Information on Progress (SIP) report biennially to update their overall pictures of activities related to sustainability and initiate a dialogue

with other business schools on sustainability topics. In general, they need to identify what they have done and where more can be done in the future about sustainability. In addition, the SIP report in a sense promotes the PRME's impact globally and offers management education's perspectives on dealing with global challenges.

Today, business schools in Finland also find themselves amid the waves of implementing sustainability. Nordic values such as respecting equality, quality education, protecting the environment, and promoting trust have many overlapping concepts with the SDGs mentioned in the 2030 Agenda. To this end, Finnish business schools are also actively participating in sustainable development initiatives with their practical actions. Nine Finnish business schools have become the PRME signatories. Hanken School of Economics (Hanken) located both in Helsinki and Vaasa joined the PRME first and is playing a leading and exemplary role for other business schools to practice sustainable development. Therefore, this study decides to explore the "Sustainability report 2018-2020 Sharing information on progress report as part of UN PRME" issued by Hanken in 2021. This report is the sixth SIP report issued by Hanken in response to the PRME's request.

Whether from the institutional level or the educational level, business schools in Finland are making efforts to practice sustainable development. However, these efforts overlook the importance of cultural change in embedding sustainability (Adams et al., 2018). Culture is a force that provides stability and a sense of continuity to an ongoing social system such as a college or university (Masland, 1985). A culture for sustainability can be regarded as "one in which organizational members hold shared assumptions and beliefs about the importance of balancing economic efficiency, social equity and environmental accountability" (Bertels, 2010). In the process of integrating sustainability in higher education, it is of far-reaching significance to study the shape of sustainability culture. For HEIs to fulfil their roles as sustainability models, a strong organizational culture needs to be established (Žalėnienė & Pereira, 2021). Thus, examining the culture for sustainability in business schools becomes the main thread of this research.

## **1.1 Research gap**

Although there is a lot of literature about how to evaluate the effects of sustainability in higher education by different assessment approaches (Alghamdi et al., 2017), few are doing empirical studies around cultural approaches. While scholars are interested in the research on the various paths of implementing sustainability in universities in each aspect like teaching, research, outreach and logistics, what is more needed now is to study the extent to which a culture for sustainability is constructed behind



these implementations. This is a more profound topic that is able to expand the impacts of sustainable development with higher education and can influence the change of HEIs sustainably. In addition, this issue needs more studies in the context of business schools. The PRME SIP report is a descriptive report that publicly shares the business schools' progress in embedding sustainability. However, there is no evidence of critical evaluation of these activities and little discussion of the results and their implication from the SIP report (Stachowicz-Stanusch & others, 2011).

Therefore, through the SIP report, this study demonstrates the idea of re-conceptualizing the implementation of sustainability in the business school from a cultural perspective. This approach also interprets the SIP report from a new perspective and gives more research value to the report itself. To be specific, this study establishes an analytical framework based on the common distinction between economic, environmental, and social dimensions of sustainability (Elkington, 1998), in combination with the notion of four cultural windows (Masland, 1985), to investigate reports about sustainability schemes in higher education.

## **1.2 Research significance**

As a progress-sharing report, the SIP report itself describes how business schools integrate sustainability through PRME's six principles of Purpose, Values, Method, Research, Partnership, and Dialogue (UNPRME, 2022b). In this study, however, the focus is not on the realization of these principles but on shedding light on how sustainability itself embeds into business school culture inherently through sustainable development actions carried out by a range of stakeholders within and outside the business school. In addition, this research draws our attention to the implications of these cultural windows (Masland, 1985) for the development of business schools when it comes to answering where sustainable cultures are manifested. As a result, these manifestations of sustainable development endowed with cultural connotations will continue to have an impact on business schools. Because it reflects collective behaviours, beliefs and values within the business school. So, in order to reflect on these manifestations, through this research, I expect this new exploratory analytical framework could provide theoretical and practical contributions to analyse higher education from a cultural approach. Not only for sustainable development, but these cultural windows are also able to have an important impact on the understanding of higher education in other aspects, such as internationalization and quality management. What's more, it can also indicate a cultural rationale for business schools to implement sustainability based on organizational culture perspective.

### **1.3 Research objectives and questions**

In order to approach the cultural phenomena of sustainability in business schools, the purpose of this thesis is to investigate the PRME SIP report from the new designed analytical framework. In other words, this research objective is to establish a novel cultural framework as an exploratory approach for examining the implementation of sustainability and portraying different cultures of sustainability in the business school.

Thus, the thesis aims to answer the following specific research questions and have a discussion around them.

- 1) How does culture for sustainability in its three dimensions manifest in the PRME SIP report?
- 2) What implications can we acquire from these manifestations on cultural windows?

### **1.4 Research method**

In this regard, this research intends to answer the questions about finding the manifestations of culture for sustainability from the PRME SIP report. Document analysis is employed as a research method in this thesis. The selected report is written by the Hanken School of Economics (Hanken) and published in 2021. To answer these questions, I will apply the theory of triple bottom line (Elkington, 1998) to deconstruct sustainable development into three pillars and borrow the notions of cultural windows from the organizational culture of higher education (Masland, 1985) to dismantle and find out where the culture of business school exists. Then, a new analytical framework is outlined to put the theories into the context of the SIP report and find relevant manifestations of culture. Qualitative research is used by content and thematic analysis from the SIP report.

### **1.5 Structure of the thesis**

Concerning the structure of this research, after introducing the research question, the second chapter provides a literature review on a range of related topics, such as various interpretations of the concept of sustainability and its impact on higher education. Then it also includes understanding sustainability from an organizational perspective, especially how business schools view and utilise sustainability. Additional-

ly, a review of the definitions of culture and culture in higher education helps to know why the cultural approach is an important way to understand higher education. The third chapter introduces the theoretical framework of this research. The three pillars of sustainable development and the organizational culture of higher education will respectively offer a solid theoretical foundation for this research. Chapter four describes the research methodology which includes the new analytical framework used for answering research questions. The redefinition of the four cultural windows for this analytical framework is key to understanding, collecting and analysing data. In addition, the review of the research object, that is, the PRME SIP report also demonstrates the innovation and importance of this research. Chapter five comprehensively elaborates the Hanken's manifestations of the PRME SIP report from four cultural windows. Chapter six points out an in-depth discussion of what Hanken critically constitutes the sustainable development culture based on data findings and what Hanken lacks for the improvement. In the last chapter, I recap the main findings and discuss the contributions and limitations of this study from various aspects. Finally, some suggestions for further research in this area are proposed as the ending of the thesis.

## **2 LITERATURE REVIEW**

In this chapter, areas of literature relevant to this study will be reviewed separately. The purpose is to establish the connection between previous research and this thesis. This is also to identify the omissions of previous research while to affirm the existing research. Another is to lay a good foundation for eliciting the solution of this study and emphasizing its significance of this study.

The content of the literature review is divided into three parts. The first is a synthetic review of the notion of sustainability and its influence on higher education. SDGs, which have attracted much attention in recent years, have also gradually played an increasingly important role in higher education research. Therein, as part of the context of the research object of this study, how Finland views sustainability will also be retrospect from a national perspective. Second, as particular higher education entities, business schools are studied by scholars on how they implement sustainability, which will be reexamined in the second part. In addition, as an approach to understanding higher education and as the research method used in this study, how the cultural approach is applied will be systematically explained. A review of the definitions of culture and what it means to higher education reveals the importance of this study of culture.

### **2.1 The notion of sustainability and its influence on higher education**

#### **2.1.1 Synthetic review of sustainability**

In the Latin word, “sustinere” is the source of the concept of sustainability, which means endure. In natural science and environmental science, sustainability is also described as long-term beneficial and rational consumption dependent on biological and natural resources (Mousa et al., 2020). In an economist’s eyes, John Hicks defined sustainability as after consuming the income which could be natural or financial capital during a period, people still have a surplus in the end (Khalili, 2011). Taking another look at sustainable development, it shows that the 1972 UN conference on Human Environment in Stockholm made sustainable development a big step forward (Mebratu, 1998). In 1987, World Commission on Environment and Development (WCED) famed the concept of sustainable development as Brundtland (1987) said in *Our Common Future*: sustainable development is a path of human progress that meet the needs and aspirations of the current generation. These behaviours will not destruct the ability of future generations to satisfy their demands. This definition

is still used widely in environmental discourse. But later on, sustainable development objectives extend to the economic, social and environmental realm. As the drives for sustainability are exploited by different world organizations which have their own proposition in their respective field.

The concept of sustainability and sustainable development is multi-faceted and complex. Meanwhile, it is believed that the gap between social science and natural science for understanding this term leads to difficulties in the sustainability discourse (Christen & Schmidt, 2012). But we could find that the map of sustainability and sustainable development is the economic-social-environmental nexus. In addition, in higher education research, based on the similarity, the concept of sustainability and sustainable development could be merged (Stough et al., 2018).

Through the aforementioned analysis between sustainability and sustainable development, I generalize these two concepts and to some degree, they could fit into one idea. Since I use sustainability as the theory for investigating the manifestation of culture in the business school, I need to further understand the conceptualization of sustainability. For example, sustainability has what kind of dimensionality and exists in which scopes so that I could code them as a methodology in the following chapter.

Connelly (2007) maps the interconnectivity of environmental, social and economic issues with the core of sustainable development (FIGURE 1). As we could see that this triangle has three extreme corners (Economic growth, Social justice and Environmental protection). Using corner A as an example, the realization of economic growth requires to take consideration of both equality and environmental factors and vice versa. Between corner A and corner B, there is a compromise thought integrating both economic and environmental roles, like Eco-socialism and Ecological modernisation. But in Connelly's map, there are some criticisms on the lack of political or cultural considerations and nesting relations within three dimensions (Giddings et al., 2002; Waas et al., 2011).

Usually, the sustainability models are proposed by three dimensions or pillars (Lozano, 2008), which include commonly economy, environment and society. But there exist different voices or critiques about the three pillars. The institutional dimension as the fourth pillar is able to merge environment and economics in decision making and to enforce the common interest through greater public participation in sustainability (Spangenberg, 2004). As a critique, Gibson (2001) argues that three pillars are becoming the competing objectives rather than integration opportunities. People focus on the trading off especially on economy and environment but these three dimensions can be the need for positive accommodations of interconnected human and environmental interests.

The diversity of sustainable development also shows the complexity and selectivity of research. But Connelly (2007)'s triangular structure provides a visual logical framework for my analysis of sustainability. That is, sustainable development cannot be separated from the combination of society, economy and environment. In addition, my study on sustainability in higher education also expects to discover how a culture of sustainability can achieve a "win-win-win".

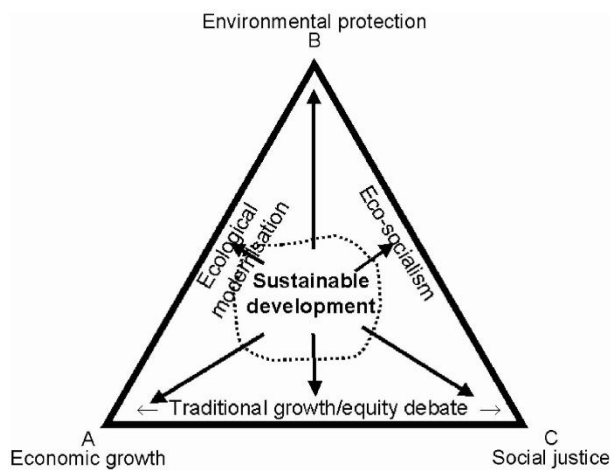


FIGURE 1 Sustainable development mapped in the field

### 2.1.2 Sustainability and SDGs in higher education

Godemann et al. (2014) argue that establishing how social accountability might differ from other public and private sectors is the key to understanding the particular responsibility of HEIs for sustainable development. HEIs as the agency of the knowledge-driven society should make an impact on global problems (such as environmental degradation, climate change and poverty) and support the generation of knowledge to solve these challenging issues (Godemann et al., 2014). In addition, HEIs also have the responsibility for enabling students to apply sustainability knowledge to their decision making and behaviours. This means that sustainable development integration could be seen in the curricula content and pedagogy for benefiting students (Stough et al., 2018). More and more assessments for curricula are used to facilitate monitoring reform. Around the curriculum, the effect of integration is diverging to the other departments and faculties of HEIs. In a sense, different departments under learning and teaching tasks in the university could synergize with each other to realize the university's vision for a sustainable future (Albareda-Tiana et al., 2018).

In addition to the integration of sustainable development in academia, like in learning and teaching and research, HEIs as the organizations have also under-

gone organizational changes due to the spread of sustainable development. This means that HEIs' responsibilities extend to the management of their operational impacts on the economy, society and environment (Godemann et al., 2014). For example, regarding the environmental impacts, many HEIs commit to being the green campus and integrating environmental management such as ISO 14001 Standard and the EMAS Regulation (Amaral et al., 2015).

Today, SDGs, as a contemporary discourse to achieve sustainable development, is creating a series of paradigms that affect the development of various industries. This prevalent way of implementing sustainability in the higher education industry worldwide also reflects isomorphism (DiMaggio & Powell, 1983) which is derived from neo-institutional theory. HEIs are active with this normative framework (here means SDGs) whether they are mimetic by peers or coercive by authorities like governments. But anyhow, we can say that HEIs have the mandate of promoting sustainability through addressing the Agenda 2030 and realizing the SDGs (Ruiz-Mallén & Heras, 2020). The higher education industry, like other industries, is being modelled by the SDGs.

In SDGs, SDG 4: Quality Education sets several targets for addressing current education issues in the world. Higher education is also planned in this initiative, like Target 4.3: Equal access to affordable technical, vocational, and higher education and Target 4.B: Expand higher education scholarships for developing countries (The United Nations, 2022). Not just to achieve SDG4, higher education can synergize to achieve other SDG goals, such as SDG3: Good Health and Well-being, SDG5: Gender Equality, SDG8: Decent Work and Economic Growth, SDG12: Responsible Consumption and Protection, SDG13: Climate Action (Odell et al., 2020). In fact, education should be seen as an essential feature in the strategies to achieve the other 16 SDGs (UNESCO, 2016) For this purpose, in 2017, universities in Australia jointly launched a guide for universities from all over the world to get familiar with how to get started with the SDGs (Kestin et al., 2017). Through analyzing various case studies, it concludes a roadmap of using the SDGs from top-bottom planning to bottom-top monitoring. Not only activities but also degree education could be added to the SDGs. In this regard, Education for Sustainable Development Goals (ESD) refers to the connection between curricula and the SDGs. It provides an orientation to the sustainable competencies and implementation of learning for the SDGs (Rieckmann, 2017). Of course, ESD likewise includes the ideology for dealing with all three dimensions of sustainability and promoting all disciplines to contribute to that.

While scholars are paying attention to the various actions of implementation of sustainability in higher education, a group of research emerges for assessing tools for sustainability in higher education (Cole, 2003; Sayed & Asmuss, 2013; Shriberg, 2002). However, Alghamdi et al. (2017) assume that the structure and content of as-

sessing sustainability in higher education are less intelligible. In this regard, a systematic review of the assessment tools is conducted by Alghamdi et al. (2017) in order to identify the categorized area for improving sustainability performance: management, academia, environment, engagement and innovation. But we must notice that there is no “one-size-fits-all” approach for scrutinizing a phenomenon. The issue of sustainability of higher education also needs to take a novel and different approach to explore and answer.

Besides international organizations promoting sustainable development in higher education, national and regional policies, guidance and control also make an influence on sustainable development education in universities (Friman, 2018). As one of the best educational systems in the world, the Ministry of Education and Culture which is led by the Finnish government pays more attention to publishing guidance about education reform and responsibility. Universities as autonomous entities have operated systematically to integrate sustainable development under the implementation of the 2030 Agenda for Sustainable development which was published by the Finnish government in 2017 (Prime Minister’s Office, 2020). The next section will look back at how Finland regards sustainable development in higher education from a national perspective, and what initiatives and impacts have been made to date.

### **2.1.3 National concerns about the sustainability in higher education - a Finnish perspective**

After launching the 2030 Agenda by the UN, Finland also made their plans about how to implement this initiative in an inclusive and coherent way. There are two focus areas at first and the education field is mentioned in vocational education reform which should allow each person to pursue continuing education on the basis of personal needs (Prime Minister’s Office, 2017). But at the same time, the Ministry of Education and Culture drew up the Vision for higher education and research in 2030 to roadmap the action in the next ten years and find interconnected development programs which drive systemic change in the higher education system (Ministry of Education and Culture, 2019). Although this proposal does not mention sustainable development or the SDGs in detail, different concepts about sustainable development could still be analyzed. For instance, Finland desires to increase the labour market and drive research and innovation through higher education. This could be linked with the element of economic growth and innovation. In addition, besides focusing on educational output, this vision pays great attention to how to keep equity in educational opportunities and decent work in the education industry. It means that students, teachers and workers in education are all involved in contributing to the higher education reform which is consistent with the aim of the SDGs (Justice



and equality). After three years of implementation, the Finnish government concludes the experience and has specific objectives for the students' group (leave no-one behind approach) and teachers' group (development form) in the 2020 voluntary report (Prime Minister's Office, 2020).

The foregoing part is about how the Finnish government responds to the SDGs in higher education. In short, they design the overall planning and put forward some indicators by the end of 2030. Meanwhile, as the main entities in higher education regulated by the authorities, universities are responsible for their own administration, teaching and research (Prime Minister's Office, 2020), which can benefit the implementation of sustainability as well. The story of autonomy could be traced to the review by OECD in 2009 and Finnish universities were deemed to be lack entrepreneurialism at that time (Kauko, 2011). After the University Act was published in 2009, each university in Finland had a leadership group that contains a board, a rector and a university collegiate body (Kauko, 2011). In this regard, they have more flexibilities to implement the SDG in different aspects. They view themselves as having a key role in solving global issues and providing academic wisdom. Universities in Finland allocate more resources to integrate sustainability and responsibility in research, teaching, societal interaction and own functions (UNIFI, 2022). More importantly, they are proactive in the process of the SDGs which could help themselves create more opportunities to draw the school's future.

On the other side, big companies in Finland map and study the actions against the SDGs (Prime Minister's Office, 2020). It arouses Finnish business schools' concern on coaching business leaders on sustainability. In this regard, nine business schools in Finland participating as signatories are contributing to being influential actors in sustainability in the world. As an organization responsible for its profits and losses, the business school need to make use of the SDGs to consider and accelerate the school development and contribute to the corporate world indeed.

## **2.2 Sustainability in higher education from the institutional perspective**

### **2.2.1 Perspectives of business schools**

Business school as the main faculty in universities or as an independent institution becomes more competitive in the education system and modern society, and they need to make changes to be more adaptable and entrepreneurial (Weybrecht, 2017). Thus, business schools are also essential to use concepts like sustainability as well as the responsibility to meet the school's visions and missions and set out a framework

for moving the SDGs forward. But why does business relate so much to the SDGs? Tulder (2018) explains that as a strength of the enterprise, innovation and financial resources deal with social, environmental and economic issues through the private sectors. In Elkington (1998) 's words, who is the founder of "triple bottom line", thinks business should not only pursue capital profits. Society depends on the economy, whereas the economy depends on the ecosystem. Our human beings' health relies on the environment. Business responsibility needs to cope with sustainable challenges which are the toughest one than any other issues. Responsible management is a skill needed by every employee as employers' wishes. In this regard, management education institutions like business schools have the responsibility for educating future leaders to focus on solving a range of global challenges like hungry, economy, climate and sustainability (Parkes et al., n.d.).

How does sustainability embed into the business school? Painter- Morland et al. (2016) paraphrase the four adaptations about integrating sustainability into the curriculum. From simple adding a course to opening a new program, these four levels reflect the level of application in the context of sustainability. These are called "Piggybacking", "Digging deep", "Mainstreaming" and " Focusing". Different business schools have launched different curriculums or programs related to sustainability. Some just look at a general view about sustainability, whereas others launched many programs to further research sustainability from interdisciplinary perspectives. For example, Business schools always have courses like Corporation Social Responsibility and business ethics in different levels of programs. However, these courses are not enough to meet the requirements for students to understand and apply knowledge in their careers. Instead, the knowledge in business school should enable students to think critically about the relationship between business schools and society (Stubbs & Schapper, 2011). In other respects, regarding the research and innovation, Findler (2021) demonstrates the research impacts of business schools on sustainable development and proposes an assessment framework for scientific performance on sustainability. In this process, this research assessment framework has already begun to focus on the impact of individual, organizational and systemic changes on sustainable development and SDGs.

But on the other hand, the critique of these implementation process is underway. Students' scepticism of the relevance of exploring the social, cultural and environmental context in the business programs reinforces the need to have a strong rationale for sustainability curriculum design and sustainability awareness (Von Der Heidt & Lamberton, 2011). Cullen (2017) also argues that most of the research attempts to address management education providers (teachers) rather than recipients (students). As an institution for fostering enterprise talents, the curriculum designed

should pay more attention to the understanding of students towards sustainability in business school.

Painter- Morland et al. (2016) put forward a new idea about “Systemic Institutional Integration (SII)” to illustrate this question and solution for better institutional integration on sustainability. In this idea, sustainability leadership, connectedness and capacity building are the three criteria or requirements. This provokes an idea that the integration of sustainability in business schools should adopt a holistic way. Also, Nonet et al. (2016) argue that responsible management has several components such as soft skills, the ability to develop knowledge, critical thinking and a holistic triple-bottom-line understanding of management. These all provide feasibilities and possibilities to integrate sustainability in many aspects.

Based on the review above, a certain amount of research into the means of embedding sustainability in business schools exists at the level of teaching, research and organization management. However, business schools, as institutions that have close connections with the corporate world, are able to make more contributions to social, environmental and economic impacts. Next, I need to find out what sustainability means more to business schools from a global initiative: PRME and give more justifications for the implementation of sustainability in business schools from the PRME level.

### **2.2.2 Business school and PRME: a global initiative**

As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the UN and management-related higher education institutions (UNPRME, 2022a). As a United-Nations sponsored initiative, connecting with HEIs and leading companies, PRME becomes a dominant actor in the field of responsible management education and disseminates six principles related to global responsibility and sustainability (Storey et al., 2017). Specifically, PRME, as a collaborative learning community, has been perceived as having the potential to bring important transformation by "broadening the range of institutions engaging with sustainability" (Perry & Win, 2013).

As a PRME's signatory, every institution not only commits to the realization of the SDGs but also takes part in different actions following six principles; Purpose, Values, Methods, Research, Partnership and Dialogue (UNPRME, 2022b). The Six principles set by the PRME also offer an engagement structure for business schools to promote social responsibility. Araç and Madran (2014) leverage the PRME to understand how business schools have transformed themselves to adopt a sustainability and social responsibility paradigm. They argue that the Six Principles of PRME provide the business school with a transformational approach to sustainability. School's management, evaluation of the curricula, new learning and teaching meth-

od, research collaboration, partnerships and media usage are the patterns that PRME requires business schools to reflect on their commitment to responsible educational management.

In addition, the SIP report in PRME also reflects the institutions' progress achieved during the commitment to responsible management education. With the developmental application of sustainability, sustainability reporting needs to be more multidimensional and integrated (Hahn & Kühnen, 2013). The Six principles that underscore the overall transformation model about sustainability also need to be demonstrated in the SIP report. It also means that a variety of activities taking place in different core elements within a business school will be reported to express sustainability impact (Gupta & Singhal, 2017).

In concrete practice, PRME has been shown to provide a platform for a business school to share their actions for sustainability and a guideline for starting to concern responsible management education in a whole set. Cicmil et al. (2017) selected UWE, Bristol as a case study to discuss the understanding of responsible education in the context of PRME and Education for Sustainable development (ESD). It is proved that deep engagement with PRME is able to realize the creation of dialogical knowledge among students, teachers, and enterprises, which makes contribute to defining current global challenges and finding solutions for society. More importantly, it becomes a symbol of developing business schools' accountability for sustainable development.

As a mainstream platform for sharing business schools' experience in implementing sustainability, analyzing the SIP report under PRME can effectively understand how business schools implement sustainability in various dimensions. But Hervieux et al. (2017) suggest the room for improvement in the SIP report itself. Some institutions utilize the PRME as a market positioning opportunity (Louw, 2015, p. 202) or as greenwashing (Jones, 2012, p. 639). This also puts forward new requirements for the method of analyzing the SIP report: how to more effectively demonstrate that the business school is truly implementing sustainability. A different kind of approach which is called the cultural approach catches my attention. Next, I will provide a detailed review of higher education and culture.

## **2.3 Understanding higher education by cultural approach**

### **2.3.1 Various definitions of culture**

Culture is hard to define and to be agreed to its nature. As it includes so many ways to describe. Spencer-Oatey and Franklin (2009, p. 14) draw some important characteristics of culture:

Culture is manifested through different types of regularities, some of which are more explicit than others;

Culture is associated with social groups, but no two individuals within a group share exactly the same cultural characteristics;

Culture affects people's behaviour and interpretations of behaviour;

Culture is acquired and/or constructed through interaction with others.

The conceptualizations of culture in organization studies are various. Different disciplines have distinct understandings of the definition of culture. Sociologists take a functionalist approach to view culture as something that an organization has, while anthropologists adopt a semiotic approach to regard culture as something that an organization is (Gaus et al., 2019). The difference is that the culture in the former is seen as the independent variable for explaining the organizational structure, performance and activity (Cameron, 1988) and the latter means it's a dependent variable and object of explanation.

As the instantiations of two approaches for understanding culture, the materialistic approach asserts that material aspects of a culture can be directly observed, for example, artefacts (Schein, 1990). Of course, there are also invisible cultures, such as values and assumptions. But over time, culture in the visible layer can lead to change in the invisible layer (Kotter & Heskett, 2011).

There is a point of view that is more inspiring for this study. Culture is a glue that holds an organization together through a sharing of patterns of meaning (Martin, 2001). Universities, also as institutions, understanding them through their culture can facilitate the analysis of managing structure and process (Dill, 1982; Masland, 1985).

### **2.3.2 Culture for higher education**

There are various explanations for the organizational structure of universities. For instance, universities are regarded as an organized anarchy (Cohen et al., 1972) and a loosely coupled system (Weick, 1976). The uncertain decision-making process and fluid participation with diverse stakeholders make culture in higher education hard

to define or characterize. But the culture of the higher education institutions still has its classification standards. Välimaa (1998) argues that the cultural approach in higher education studies is rooted in two points: disciplinary cultures and institutional cultures.

Each discipline or department in a university espouses a distinctive culture in its teaching, learning and research. One of the leading motives behind the disciplinary culture approach is to think about the disintegrated academic community (Becher, 1994). But Välimaa (1998) argues that it is both theoretically and empirically controversial to only employ disciplinary cultures to explain academic behavior.

Nevertheless, Riesman and Jencks (1962) and Tierney (1988) provide illustrative examples of institutional cultures in higher education. At first, Riesman and Jencks (1962) mention the relationship between stakeholders and cultures within higher education institutions, such as students and students' cultures. Then Tierney (1988) expand the study on this institutional culture in academic settings, which requires increased awareness of determinants like individual and organizational use of time, space, and communication. In a sense, it is more like a regulative idea directing the understanding of the phenomena (Välimaa, 1998, p. 129).

Organizational culture has been recognized as a key component in the organizational change literature (Bartell, 2003). Cameron and Freeman (1991, p. 24) go further in asserting that: "Without accompanying culture change, most organizational changes fail or remain temporary". Therefore, analyzing organizational culture in higher education becomes a method of analyzing organizational behaviors and finding cultural manifestations which are aligned with organizational changes within the institutions.

However, it still has to be mentioned that there is no single definition of culture. Researchers need to select which cultural manifestation they are going to study. The study of cultural manifestations will depend on their assumptions and the theories they hold about culture and its manifestation (Gaus et al., 2019). Therefore, different scholars have various methods for the study of organizational culture.

Pettigrew (1979) defines organizational cultures as symbol, language, ideology, belief, ritual and myth. While Masland (1985) argues that the manifestations of culture can be viewed in the form of four windows: sagas, heroes, rituals and symbols. Also, Masland provides guidance including methodology and analysis for those wishing to study university culture by using the culture windows. Interview, observation and document analysis are needed comprehensively in order to probe the cultural windows. Of course, the difficulty of analysis depends on the strength or weakness of the university culture. It also reflects the complexity of university culture and the significance of choosing appropriate research methods for it. Besides, Tierney (1988) suggests an analytical framework for the analysis of determinants of

culture in the context of higher education: environment, mission, socialization, information, strategy and leadership.

The different foregoing concepts suggest that none of them is universal enough to analyze the culture of higher education. It is still necessary to combine the actual context to choose the definitions and methods for analysis. For example, Adams et al (2018) integrate invisible and visible culture including artefacts, activities, behavior, values, and assumption (Schein, 1990) as a part of elements to conceive a framework for the culture for sustainability in higher education. These manifestations are used as conceptual tools to understand the culture in higher education. To this end, as this study also explores the sustainability of higher education, I combine all the perspectives on culture and sustainable development and decide to adopt the analytical method of cultural windows which is more suitable for the SIP report to investigate the situation of sustainability in business schools. The next chapter will provide a concrete theoretical foundation for this.

### 3 THEORIES AND MAIN CONCEPTS

In this chapter, I will introduce two theoretical frameworks which assist me to form the overarching concepts for this study. This first is about Elkington (1997)'s triple bottom line on sustainability, which is a detailed analysis of three dimensions that should be engaged to achieve sustainable development from the perspective of corporate governance. The second is about four windows on organizational culture which are used for investigating higher education (Masland, 1985). By placing these two concepts in the context of business school research, I aim to put forward an analytical framework on how to investigate the culture for sustainability in the business school.

#### 3.1 Triple bottom line and three pillars of sustainability

In Elkington (1997)'s view, as a response to the emerging 21<sup>st</sup>-century business paradigm, companies are required to embrace sustainability as a solution for a range of problems worldwide. The triple bottom line is proposed for dramatic changes in the company's performance in order to realize sustainability. As a more complex sustainability system than the traditional financial bottom line and the emerging environmental bottom line, the triple bottom line is understood as focusing on economic prosperity, environmental quality and – the element which business had preferred to overlook – social justice (Elkington, 1997, p. 70). What's more, the triple bottom line can be used to measure a company's sustainability process. The triple bottom line was originally identified as a society depends on the economy, and the economy depends on ecology, whose health represents the ultimate bottom line (Elkington, 1997, p. 73). However, the unstable triple bottom line produces the moving independently to each other, which create the "shearzones" (FIGURE 2) that emerge the companies' challenges on social, economic and ecological levels (Elkington, 1997, p. 74). Thus, Elkington (1997) also put forward a series of indicators to measure the triple performance of enterprises, such as capital, accountability, accounting, auditing, etc.



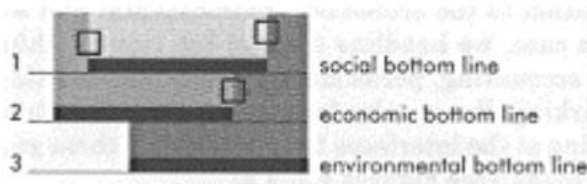


FIGURE 2 "Shearzones" among triple bottom line. Source: Elkington (1997, p. 74)

Elkington (1997) highlights how to build the triple bottom line relationship and how to view the question about interfaces among three lines in the company challenges. However, more and more studies have begun to evolve this vertical relationship of the triple bottom line into a three-dimensional plane relationship, and conduct analytical research on the application of sustainability in other fields.

Similar to the interface characteristics of Elkington's triple bottom line, Beauregard (2003, p. 72) thinks that sustainability is situated at the intersection of environmental protection, economic growth, and social justice. In addition, Purvis et al (2019) conduct a wide range of research on sustainability descriptions and conclude that most of the sustainability includes economic, social and environmental factors. The intersection of these three factors and sustainability can usually be depicted in FIGURE 3.

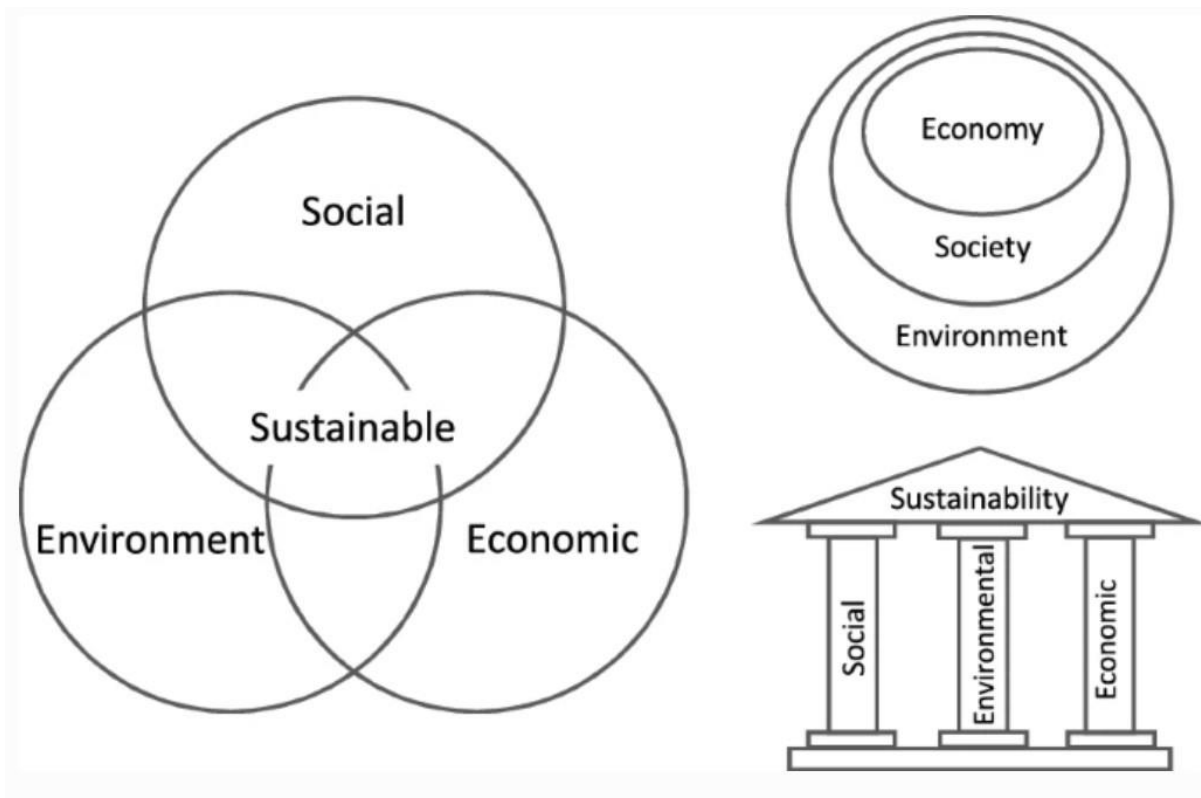


FIGURE 3 Three pillars of sustainability

The triple bottom line structure or three pillars of sustainability is also applied in the context of higher education. Puukka (2008) outlines a structure based on the triple bottom line in a higher education institution. Universities should have responsible behaviors in three performances (economic, environmental and social) to impact sustainability. To be specific, universities need not only to achieve sustainability of their own economic operations (such as through enrollment and study programs) but also take into account the degree of their contribution to the local economy directly or indirectly. When it comes to social responsibility, universities take the well-being of staff and students holistically and provide a paradigm that maintains social equality and justice. Of course, Puukka (2008) also believes that while building a green campus as a commitment to the environment, it is also necessary to rely on scientific research to promote sustainable development of the environment.

### 3.2 Windows on organizational culture

Masland (1985) attempts to conceptualize organizational culture in higher education, as culture can provide stability and a sense of continuity to an ongoing social system such as a university. To study more aspects rather than governance and decision

making in higher education, Masland examines the possible methods, approaches and techniques for uncovering the influence of organizational culture.

Masland (1985, p. 160) unfolds the manifestations of organizational culture from four windows which clearly and simply explain the definition of culture in higher education. The four windows are respectively about sagas, heroes, symbols, and rituals (Masland, 1985). Compared with the invisible and visible culture, these four categories are easy to understand and apply.

Specifically, a saga usually describes a unique accomplishment of the organization. An institution's saga codifies what sets a college apart from others (Masland, 1985). This definition is inspired by Clark's description of the organizational saga: collective understanding of unique accomplishment in a formally established group (1972, p. 179). In a sense, a saga connects all stakeholders within an organization by employing story as a bond. Saga is also able to intensify organizational commitment and trust among the particular community.

Heroes are the people who are important to an organization and often represent ideals and values in human form (Masland, 1985). They are role models, set standards, and preserve what makes the organization unique. For example, a college founder, and a long-time faculty member can all be heroes representing organizational culture. Meanwhile, Dill (1982) borrows the concept of saints to express that there is such a group that plays an important role in academic culture. Those are who made substantial contributions to knowledge and made a dedication to teaching and scholarship. Giving an example, Masland (1985) assumes that in the business school, the faculty member who fought for accreditation for a long time can be a hero. Because the staff's long battle for organization demonstrates and validates its value on excellence.

Symbols can represent implicit cultural values and beliefs, thus making them tangible (Masland, 1985). Pettigrew (1979) identifies specific components as the elements that form a culture, such as myth, ritual and symbol. HEIs abound with symbols. For instance, personnel can point to a symbol for the same reason that a hero personifies cultural values (Dill, 1982; Masland, 1985). Metaphor is another type of symbol as it helps express that which is difficult to verbalize (Masland, 1985). In addition, those visible products of the organization (Schein, 1997) have rightfully become the symbols of the universities: curricula, formal policies, office arrangements, architecture, language, the technology employed, activities and so forth (Adams et al., 2018).

Pettigrew (1979) defines symbols as objects, arts, relationship or linguistic formation; ritual as a pattern of social activities. As the last cultural window, rituals can translate culture into action and provide tangible evidence and meaningful actions of culture in higher education (Masland, 1985). In 1983, Masland considers rit-

uals as unobtrusive organizational forces to explain organizational behavior. Some ritual functions are explained. For instance, one is to help stabilize and order groups.

Unfortunately, there are no more articles on the understanding of four cultural windows by Masland after 1985. Also, I cannot find more branching theories that can be systematically elaborated on Masland's theories in recent years. However, this approach of seeking cultural manifestation in higher education still brings sufficient theoretical basis for my study.

## 4 METHODS

In this chapter, I will overall discuss the methodological approach in different aspects. First, I will introduce the method of data collection about how and why I choose Hanken's report as research data. Then, the description of the data will give a general picture of the report. Some literature reviews about the SIP reports also show the pros and cons of their application to scientific research. While explaining how this report has been studied before, this section also explains how I use this report for research analysis. Next, in order to elaborately interpret the analysis process, a guide for the analytical framework is established comprehensively. The four cultural windows applicable to this study will also be redefined in this framework. Regarding other contents, such as the method of data analysis, ethical consideration, positionality and limitations of the methodology are introduced accordingly.

### 4.1 Methods of data collection

This research will conduct a document analysis for the SIP report from the PRME. The initial step is to decide which business school in Finland can be chosen as the research objective. In Finland, nine business schools become signatories of the PRME. Hanken School of Economics (Hanken) is the earliest signatory of the PRME in Finland and has published six SIP reports since 2008. This business school is precisely the research object we need because as a PRME champion, it inspires and leads others in the network to engage with responsible management and sustainability. These remarkable and forward-looking actions contain various interpretations of sustainability and may foster a culture for sustainability. In addition, as the only two business schools getting the "triple-crown" accreditation in Finland, Hanken as a benchmark for research provides a leading idea in management education in the world. In a sense, these outstanding performances become an endorsement of Hanken's progress on sustainability. For this thesis, I choose the SIP Report published by 8 April 2021<sup>1</sup> which could be openly downloaded from the website of the PRME. This report has a total of 68 pages which is free of access. Also, obtaining this document online is cost-efficient and time-efficient for researchers.

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<sup>1</sup> The report can be found at: <https://www.unprme.org/search-sips?query=Hanken&country=>

As an effective software for qualitative research, Atlas.ti<sup>2</sup> was applied in the process of data collection and coding (one instance in Appendix 1). This tool, in general, helped me to organize the data, to uncover better sights and to be ready for various analyses such as thematic analysis in the next step by using technology skills. Through Atlas.ti, I could create code and analysis memos to follow my analysis. Some concepts could be identified and the relationships between concepts and networks can be preliminarily interrogated. Themes in the report are able to be formed as well. In addition, Atlas.ti kept my data and analytical decision in one place. That also facilitated my research process and reduces unnecessary mistakes and accidents.

## 4.2 Description of the data

The purpose of launching the SIP report biennially is to share information with institutions' stakeholders on the progress made in implementing the Six Principles (UN-PRME, 2022c). Meanwhile, the SIP report is a commitment of signatories participating in the PRME initiative as well as a tool for facilitating stakeholder dialogue and learning among the community (UNPRME, 2022d). Based on the guide to the SIP report written by the PRME, each signatory is suggested to think about the reporting process by six stages: commit, collaborate, collect, create, communicate and continue (PRME, n.d.). The rationale and approach of reporting is the initial element. Then identifying the internal and external stakeholders enables the signatory to make a good preparation for which data they need and analyze. In terms of maintaining the operation order of the PRME, the SIP report is designed and published in order to fulfill the obligations of the signatories. However, the SIP report places the same emphasis on assessment and tracking which means that feasible goals in the previous report will also be expected outcomes in the next report. This truly serves the aim of the "reporting process".

According to the SIP policy, each SIP report must include each of the following elements: a letter signed by the highest executive of the organization, a description of practical actions, an assessment of outcomes, and key and specific objectives (UNPRME, 2022d). The premise is that this is a report concerning the Six Principles from the PRME. In other words, these suggested elements already provide a template for the SIP report.

Many scholars have already conducted different research by examining the SIP reports. The themes of these studies are also varied, for example, "paradigm change" in business school justified by the PRME (Louw, 2015), embedding sustain-

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<sup>2</sup> <https://atlasti.com/>

ability into various aspects of business school (Godemann et al., 2014), and the nature of the PRME and SIP report's improvement (Alcaraz et al., 2011). Those studies shed light on the importance of the SIP report to PRME, business schools, and its own significance from different perspectives. However, in this study, I aim to employ the SIP report to analyze the sustainability of business schools, which is similar to Godemann et al. (2014)'s research theme. Nevertheless, a cultural approach will be applied to answer the research question of this study. The data in the SIP report, including text description, interview quotes, statistics, illustrations, etc., are analyzed from a point of view of culture for sustainability.

### **4.3 Establishing a guide for analysis**

Based on the two theoretical frameworks introduced in chapter three, I outline a new analytic framework as a guide for analyzing the sustainable culture in higher education. FIGURE 4 elaborately illustrates the whole process of building a sustainability culture by examining the manifestation of culture in HEIs. The three pillars of sustainability construct three dimensions for analyzing sustainability, with an addition of a hybrid dimension for analyzing within an organization. This is because the abstract concept of sustainability makes it difficult to distinguish which dimension is dominant in a particular action but can be analyzed as an entirety. The performance of each dimension of sustainability is then further reflected based on the four cultural windows of sagas, heroes, symbols and rituals. Taking a concrete action as an example, First, it needs to be identified in which sustainability dimension it belongs to. Then, according to the definition of cultural windows, its cultural manifestation will also be categorised and discussed. This is a holistic view of what constitutes sustainability in HEIs from a cultural perspective.

To better understand this concept, here I will give a tentative definition of sustainability culture. In general, the sustainability culture in higher education consists of patterns of actions, behaviours, values and beliefs which are manifested and transmitted explicitly and implicitly through saga, heroes, symbols and rituals. It affects stakeholders' behaviours and interpretations of behaviours on the issues relevant to the society, economy and environment within HEIs.

The definition of four culture windows (saga, heroes, symbols, and rituals) will be interpreted within the context of the PRME SIP report. As Gaus et al. (2019) point out that there is no single definition of culture. Which cultural manifestation research intends to study depends on scholars' assumptions and theories they employ (Gaus et al., 2019). Therefore, it is important to own a pragmatic and applicable understanding of the four windows within this framework. The definitions of four

culture windows in TABLE 1 enable me to locate the corresponding cultural expression in the report.

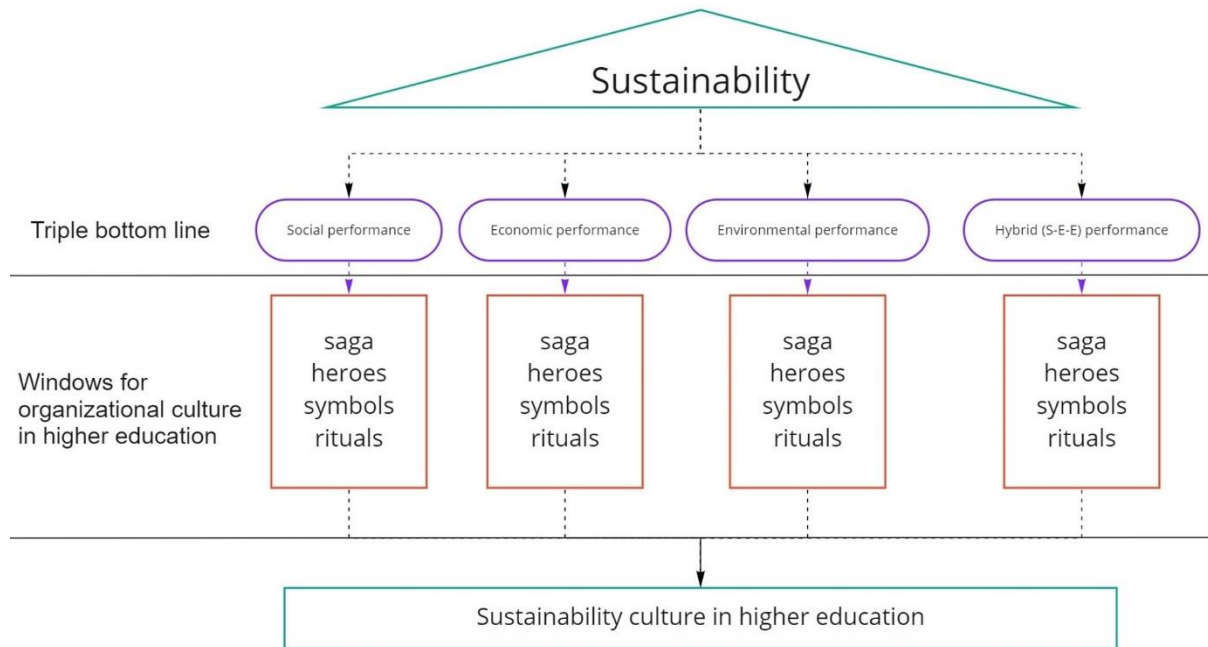


FIGURE 4 Analytical framework on sustainability culture in higher education

Generally speaking, a saga represents a unique or first accomplishment about sustainability within the business school. Moreover, saga shows high durability when built slowly in a social context, normally taking many years to develop (Clark, 1972). Saga has a particular set of believers (Clark, 1972) who have shared common values and beliefs about their senses of what sustainability ought to be (Schein, 2010). These values and beliefs are crucial to the saga. At the same time, Mission and vision statements articulate the critical values and goals of an organization (Raynor, 1998). In some organizations with strong cultures, the mission statement directly reflects the institution’s culture (Masland, 1985). In addition, the strategy needs to be shaped from consensus which is hard to be proved and tested but can be relied on espoused beliefs (Schein, 2010). Thus, mission, vision, strategy and value in business school are examples of the saga on sustainability and can be integrated to support sustainability culture (Galpin et al., 2015).

Heroes usually are the people who play a central role in the saga (Masland, 1985). They are important to the business school in terms of development, decisions and critical moments. For example, deans, and heads of various departments in business schools always make crucial decisions for the implementation of sustainability. Meanwhile, those hard-working employees who have great contributions to



the saga can also be seen as heroes. As their behaviours and actions are indispensable parts of the construction of sustainability.

Symbols turn implicit sustainability values and beliefs into explicit, tangible or concrete people and things. Symbols often appear repeatedly in different contexts (Masland, 1985). For example, digitalization helps schools disseminate sustainability knowledge more easily. Digital media enriches the ways for students to acquire knowledge of sustainable development and provides teachers with more teaching methods. Thus, media can be seen as a symbol of sustainability culture. In addition, symbols can be easily recognized by the public (Masland, 1985) outside business schools.

Rituals translate culture into action and provide continuity with the past (Masland, 1985). In other words, these regularly held rituals reflect values that people continue to identify and carry on. This concept is also reflected in Summers-Effler (2006)'s ritual theories which assert that repeated and focused interaction is at the heart of the social dynamic. In business schools, regular personnel interaction and convocations, for instance, events, conferences and seminars, demonstrate the meaning of sustainability towards schools, while enhancing the understanding of the culture for sustainability. At the same time, as a particular type of interaction ritual chains, networks also imply human connection and social interaction (Summers-Effler, 2006). International networks in business schools also offer platforms for cultural production and dissemination. In addition, a conversation is also one of the universal rituals. The scenario about the conversation in the business school can happen among the teachers, students, administrative staff, external guests and so on. Those rituals illustrate the roles of different stakeholders and their relationships when facing various settings within the business school.

TABLE 1 Definitions of four cultural windows

<b>Culture windows</b>	<b>Definitions</b>	<b>Examples in the report</b>
Saga	A unique or first accomplishment regarding sustainability	Mission, vision, values, strategy...
Heroes	People who play a central role in the saga, become central contributors to the saga or get important to the process of sustainability	Deans, heads of departments, long-time faculty members or administrative staff...
Symbols	Tangible, concrete or explicit people and things about sustainability	Personnel, school facilities, curriculum, publications...
Rituals	Personnel interaction, conversation, and convocations about sustainability	Events, seminars, speeches, networks, interviews...

## 4.4 Methods of data analysis

Document analysis is a process of evaluating documents in such a way that empirical knowledge is produced and understanding is developed (Bowen, 2009, p. 33). In order to interpret the knowledge by data, both content analysis and thematic analysis will be employed in this research. These two analysis methods to some extent have some similarities. When the specific application in the research, the two methods reflect their respective advantages.

B. L. Berg and Lune (2014) conclude that content analysis is a careful, detailed, systematic examination and interpretation of a particular body of material in an effort to identify patterns, themes, assumptions and meanings (K. E. Berg & Latin, 2008; Leedy & Ormrod, 2005; Neuendorf, 2002). Directed content analysis involves the use of more analytic codes and categories derived from existing theories and explanations relevant to the research focus (B. L. Berg & Lune, 2014). Latent content analysis is applied to study the deep structural meaning expressed by these reports. On the other hand, thematic analysis takes emerging themes and makes them into categories used for further analysis. Both analytical methods need the researcher to have the ability for the interpretation of the meaning of themes. Thematic analysis more emphasizes how each of the concepts within the themes connect to one another and how themes are formed by these individual concepts. Taking this research as an example, content analysis helps me find the manifestations of cultural windows carefully and systematically in the report. When a large number of manifestations are found, the thematic analysis will first classify them according to the new-explained concepts about four cultural windows, and then analyze them by category. The same classification is also applied to the four performances of sustainability.

## 4.5 Ethical considerations

It is important to bear in mind that linguistic or cultural barriers may influence the understanding of the data. As in this research, most data are words and terms that I am required to accurately grasp the meaning of words in different contexts.

Secondly, bias may happen unintentionally due to the long analysis. For this research, bias must be avoided from the beginning of business school selection. The selection of research subjects needs to be well-founded. After that, I must conduct the research with a high level of objectivity and sensitivity so as to guarantee the re-

sults of the document analysis to be credible and valid. During the whole stage, I also need to resist the temptation to infer the relationships unless the criteria of data selection or categories have been set up. Of course, the analysis report, in the end, should also be written with a neutral attitude.

Furthermore, although these SIP reports are open to all people online, originally, the purpose of sharing SIP reports is to provide experience to specialists or leaders in business schools. We need to consider that sometimes documents may be incomplete or the data may be inconsistent after deep analysis. For example, some data will be removed for the sake of peer competition. Moreover, since SIP reports are intended for a specific group of people to read, the general population may find some parts confusing. That means more research or additional research material are needed. In order to reduce possible sources of error, we need to adopt triangulation to diversify our data (B. L. Berg & Lune, 2014, p. 14) for example, adding supplementary data by browsing the schools' official websites and utilizing different theories to analyze reports.

In document analysis, there also exists confidentiality and anonymity issues. As the SIP report is a procedural file that includes disclosure information on personal changes and appointments in business school. For example, in order to promote the quality of degree programs in sustainability, the committee in business school will recruit professors who are famous or leading in this area to develop and head this project. Sometimes the names and sex are included in the text. We need to avoid publishing personal information and using it for other purposes during research. This also applies to some stakeholders, such as specific groups of students, companies and groups.

## **4.6 Positionality**

On account of several years of working experience in business school, I was always interested in the development of the business school by relying on global concepts or initiatives, such as sustainable development. The topic of sustainability can be found in almost every business school. The implementation of sustainability also happened in my working environment actively. Among them, participating in the PRME was also part of my job in the past. Since then, the role of the PRME in business schools and its impact on sustainability has been a continuous concern for me. How to make better use of the PRME to achieve the sustainable development of the business school is a potential focus of my work. Now I bring this idea to scientific research, trying to find a new approach to implementing sustainability for business schools by exploring the SIP report in PRME.

This approach is the cultural approach. From what I understand, a rooted culture can have a profound impact on a group. So how to enable business schools to implement sustainability in a sustainable manner requires an analysis of the existing evidence of sustainability culture in business schools from a cultural perspective. Although these manifestations that I am familiar with might often accompany my working environment, in this scientific research, they will express more meanings, and they are now an important part of the sustainable development of the business school.

## 4.7 Limitation

B. L. Berg and Lune (2014) mentioned that naturally, not all research questions can be answered through the use of archival data or at least not archival data alone. This research topic also needs more different research methods to verify the current situations about manifestations of different cultural windows, for example through semi-structured interviews with different stakeholders. Their beliefs, values and understanding indicate implementation effects and changing organizational cultures about sustainability vocally. Nevertheless, document analysis relies on existing content rather than generating new ideas. The recent SIP report by Hanken was from 2020, which leads to the research results lacking some timeliness because of biennial reporting.

The SIP report itself has limitations and some investigations have shed some doubts in order to echo the call for improving the quality of reports and their contents. The survey found that in a large proportion of the cases, the performance reported by the business schools is inconsistent with what was answered by the respondents. Business schools' participation in the PRME becomes an approach for supporting the schools' accreditation (Perry & Win, 2013, p. 58). In addition, the advantage of the PRME is not fully reflected in the business schools, especially the opportunities for learning with students and staff (Godemann et al., 2014). These agents' behaviours and actions in HEIs are exactly the subjects of this research topic. This is aligned with the point that research methods limited to document analysis may lead to incomplete results.

In addition, researching one business school in Finland is not enough for proving the argument regarding universality. As the single organization cannot verify the effectiveness of cultural windows about sustainability for the purpose of shaping a culture recognized by the community of business schools. But it provokes author's new interest to apply this promising and replicable framework, at least the cultural windows and refining this topic into other discussions regarding the culture

of the HEIs. For example, culture has been operationalised in institutional management, internationalization and a range of HEI activities. Like the culture for sustainability, these universities' activities or topics are also changing and transforming the future development of HEIs, tangibly or intangibly, which helps us better understand the higher education systems from cultural approaches.

In terms of geography, although the case in Hanken could provide ideas and schemes based on the experience of Finland, business schools that are not signatories of the PRME cannot fully embed this framework about cultural windows for sustainability analysis. Given the unbalanced development in different business schools all over the world, they have different understandings and applications of sustainability. In Africa and east Asia, most business schools have weak consciousness of utilising the concept of sustainability. There are still several business schools that are not familiar with the SDGs and PRME. In this case, the study on the university sustainability integration and culture would be difficult to get empirical results in some contexts.

## 5 FINDINGS

In this chapter, I will discuss the main findings of the analysis. The findings aim to present the various manifestations of culture for sustainability in sagas, heroes, symbols, and rituals. These manifestations are categorized based on the analysis of Hanken's SIP report and are going to be described in detail. I will first provide an overview of the structure of the report and categories of manifestations under four windows which can provide a glance over the picture of the report and its analysis. Then each window will be investigated in sequence.

### 5.1 Overview of the SIP report and cultural window categories

As a public carrier for information on responsible management education, Hanken's SIP report has a clear structural framework. PRME provides the report template which involves six principles. Under the interpretation of Hanken, each principle includes three parts: Strategic framework and facilitation, Achievement, and Challenges and looking forwards. Moreover, there is an addendum principle which is called organisational sustainability. In this principle, Hanken understands that their organizational practices should serve as an example of the values and attitudes they convey to their students (2021, p. 56).

Specifically, the Strategic framework and facilitation under each principle explain specific goals and tasks for sustainability. In particular, the Strategic framework and facilitation of Principle 1 and 2 holistically explains Hanken's strategy, mission, vision and values in detail. It can be said that all activities and events in this report are guided by Hanken's strategy and values. The Achievement part describes concrete contributions Hanken made to sustainability during the reporting period. At the same time, in order to reflect on the past and plan for future development, the Challenge and looking forward play a role in presenting a coherent solution to the implementation of sustainability. The manifestations of the four cultural windows are represented in each principle and each section of the report. An overview of the categories included in each cultural window can be found in Appendix 2.

## 5.2 Sagas in Hanken

In my analytical framework, I defined a saga as a unique or first accomplishment regarding sustainability. In this section, sagas in Hanken are presented mainly related to Hanken's strategy about sustainability and Hanken's mission, vision, and history. As highlighting Hanken's particular development plan, Hanken's sustainability strategy is considered a saga. Similarly, these sustainable development values and beliefs recognized by Hanken people are also written into Hanken's vision and mission as a saga. Under the guidance of these strategic policies, Hanken has achieved rich achievements, each with its characteristics, such as excellent online courses, outstanding work from the PRME office and social impact inside and outside the school. They are explained in the "additional sagas in four performances". In a sense, these prominent accomplishments have attracted widespread attention from the public.

### 5.2.1 Strategy on sustainability

Sustainability as a hybrid concept initially applies at the strategic level which is driven by Hanken's principles and values. Hanken reports that their activities are characterised by Nordic values such as equality, openness and integrity (2021, p. 15). In addition, as an educational institution, Hanken also commits to the actions by imparting various values like life-long learning, knowledge sharing and cross-disciplinary (2021, p. 17). These features all reflect the idea of quality education which is the most relevant and important SDG for Hanken. Compared with the previous strategy which only covers the value of social responsibility, in this report, Hanken revises their strategy for 2030 and incorporates the term "sustainability" in order to broadly cover all aspects of sustainability for being a responsible business school (2021, p. 14). For example, the five strategic goals include quality education for academic excellence and internationalization. They also pay attention to the economic sustainability of higher education by increasing diverse sources of funding and focusing on social responsibility for strengthening the connection with the corporate world. Regarding strategic framework, the action plans are mainly measured by key performance indicators, which reflect the concerns about the budget for promoting sustainable development. In other words, Hanken carries out budgets on sustainable development actions to ensure that the strategies on sustainability can be firmly implemented.

In practice, these strategic frameworks mainly guide the responsibility and sustainability in teaching and learning, scientific research and human resources (2021, p. 14). As main stakeholders, students, teaching faculty and non-teaching staff, they are benefited or affected by these sub-goals for fulfilling improvement and ob-

jectives at economic, social and environmental levels. In the classroom, both students and teachers get an understanding and knowledge about sustainability through interactive learning and teaching. Hanken has realized that 100% of students who graduate from degree programs are needed to understand sustainability from different perspectives (2021, p. 24). As a business school, Hanken continuously expects to improve courses for students and its alumni based on the cases from the corporate world and their practical applications. Researchers in Hanken are now also encouraged to take more duties for an open research environment and to take more actions about SDGs in research projects and outputs (2021, p. 35). Moreover, they are stimulated to engage in public policy and solutions for addressing global challenges. As a responsible employer, Hanken aims to provide a transparent, decent and green workplace to all employees, which considers staff's well-being as their primary task.

### **5.2.2 Mission, vision and history**

As a business school with a history of about 110 years in Finland, Hanken has gradually established itself as a flagship for equity and social justice, while knowing how to sustain its business education operations (2021, p. 9). This is mainly manifested in Hanken's achievement of gender equality among students and faculty. In the words of the rector, as education is free in Finland, this has proven to be a major step toward gender equality in terms of student number, which was not the case in the beginning when Hanken was only attended by male students, and run by a male director (2021, p. 9). Gender equality not only reflects human rights but also provides a peaceful and sustainable environment for business schools to operate steadily. There is no denying that this is a good global example for being a responsible management education, but also for the business environment.

From the current point of view, these long-term social values also affect Hanken's mission and vision in the next few years. As a civil society actor (2021, p. 13), Hanken expects to be an international business school actively responding to global business and societal challenges. In addition to being responsible educational subjects, Hanken plans to educate students at all study levels to become responsible professionals by integrating high-quality education and research and related topics such as ethics, responsibility and sustainability. While this purpose enables students to command the abilities to cope with global challenges, teachers are also encouraged to participate in the teaching and research regarding sustainable development themes.

### **5.2.3 Additional sagas in four performances**

Hybrid performance



An additional embodiment of saga in a hybrid dimension is Hanken's massive open online courses (MOOCs). Two of the MOOCs which were launched in 2020 are on the themes related to sustainability: Organising for the sustainable development goals and Introduction to humanitarian logistics (2021, p. 29). Through interviews with teachers and students, one of both was described as an "extremely thought-provoking" and "quite unique" course (2021, p. 29). Two enrolments of 4000 people also testify to the popularity and accomplishment of the course about Organising for sustainable development goals. Hanken also employs the media to enrich its curriculum, while promoting its mission of practising sustainable development to the public. This course is a good demonstration of how to design complex but rich content on SDG courses through multi-school cooperation. And by teaching SDGs, Hanken directly and comprehensively connect itself with three dimensions of sustainability.

This unique ideology about constructing the Hanken as a responsible business school would not have been possible without the efforts of the school board and the PRME office. As the rector in Hanken mentions (2021, p. 20): "even though previously it has been discussed at the board level, it has never been discussed as much as it now. Awareness, engagement, the thoughts are much more integrated into Hanken board and the overall governance." From a top-down approach, the idea of sustainability can comprehensively reach all areas of operations within Hanken. In addition, as the main facilitator and leader, the PRME office is well placed to deliver and explain the board's ideas about sustainability. As a professional team, they play a due role in disseminating the practices about sustainability and creating innovations in this area. As a reward, Hanken was one of the three business schools awarded for excellence in reporting the SIP report 2016-2018 among 500 competitors (2021, p. 12). Undoubtedly, from winning this honour for the third time in a row, it can be seen that Hanken's lasting contribution to sustainability has an exemplary role for business schools in the world.

### Social performance

To this end, Hanken achieves excellent achievement on the societal impact of research assessed by international agencies and gets good a score on the positive impact rating evaluated by home students. As the only business school in the world, three recent publications from Hanken were ranked in the top 30 of the FT business school research with social impact list in 2020 (2021, p. 43). This scientific achievement is inseparable from research-based education and research-driven school building in Hanken (2021, p. 15). What's more, Hanken students assess their business school about creating a positive impact by energizing, educating and engaging areas in 2020. The aim of this positive impact rating (PIR) is to investigate and measure whether schools have a social impact on seven relevant dimensions of business

school activities (PIR, 2022). As the only Finnish business school to be recognized as a “progressing school”, Hanken has a tangible positive impact on the educational community and global societies. In this process, we also see students’ perspectives on sustainability as key stakeholders. The voice of students is also heard and urges the business school to design and execute more initiatives for positive social impact in the future. As mentioned by the president of the Hanken student union, Hanken provides a good educational base about knowledge and tools for changing society, but we still have a long way to realize environmental change and holistic change about sustainability (2021, p. 31).

Another saga that reflects in social dimension is Hanken’s education on refugees and immigrants. In 2019, invited to the BBC StoryWorks, Hanken was selected to document the story of how immigrants and refugees who studied at Hanken were given opportunities and found their place in business life in Finland (2021, p. 11). This manifestation reflects Hanken’s prominent role in reducing inequality and promoting fair education. Hanken is also striving to make a contribution to the implementation of a responsible migration policy on behalf of the education industry.

### **5.3 Heroes in Hanken**

People who play a central role in sagas or become central contributors in the saga can be regarded as heroes. In addition, those who get important to the process of sustainability are also heroes in this context. In this section, heroes in Hanken are discussed in terms of contributors and teachers for sustainability work. The administrative members in the PRME office make great contributions to supporting the sustainability of all departments and people. A future hero is considered at the leadership level for the purpose of overall arrangements regarding sustainability. Beyond that, teachers responsible for sustainability courses are also heroes. They deliver their ideas and thoughts on sustainable development to a large number of students in various approaches.

#### **5.3.1 Contributors and teachers for sustainability work**

Heroes in Hanken in this report are mainly reflected in hybrid performance. As the main body responsible for writing this report, Hanken’s PRME office is not only in charge of collecting the activities and events of sustainable development in Hanken, but also shows suggestions for the sustainability of Hanken from a strategic level clearly. In the organizational structure, Hanken has a sector called the Centre for Corporate Responsibility (CCR) which is a joint research and development institute between Hanken and the University of Helsinki. The team members as heroes for

implementing the sustainability work are mainly from that centre and its attached PRME office. Thereinto, the personnel composition includes one associate professor in Management and Organization, a director of the CCR, one Social Responsibility Coordinator and one project coordinator (2021, p. 19). The team has played the role of the central nervous system in Hanken's sustainable development. They offer a variety of supportive services in terms of sustainability. On the one hand, they need to accept and integrate the progress about sustainability from all levels of the business school internally. While on the other hand, it is necessary for the team to promote this progress on behalf of Hanken externally and learn from the contributions made by other business schools in this area.

Specifically, two steering cores are guiding this team's majority of work. The first is about the sustainability package based on the values of Hanken. These are consistent with the sustainable development aspects embodied by saga. The other is a sustainability-oriented network, including maintaining stakeholder relationships and promoting internal and external engagement. It is with this team that we can say that Hanken's social network covers a set of entities involved in sustainability, such as the business world, international organizations, peer business schools, and research institutions. In this regard, this team makes great contributions and helps Hanken keep the records about its social, economic and environmental roles in the changing society.

It is worth noting that according to the report, Hanken's hero is also reflected in the future. There will be a person at the top management level who will be responsible for the implementation of sustainability in different aspects of Hanken (2021, p. 19). We need to understand that this character is considered a hero not because of the individual's achievements but because of the responsibilities and missions the leader needs to take in the foreseeable future. As written in the next steps and targets in Principle 1 and 2: purpose and values, Hanken aims to form a sustainable group at the leadership level with at least three people (2021, p. 22). This is also based on the purpose of establishing an effective organization by using a top-down approach and based on the school's value of leadership. What's more, this concern also reflects the problem that Hanken is encountering now at the strategic organizational level for sustainability, that is, the lack of a holistic vision for sustainability at the leadership level. This figure can not only stabilize the saga brought by Hanken in the past decades but also influence crucial decisions and development directions for a long time.

Beyond organizational figures, in business schools, the teaching faculty often embodies the quality of teaching and research, which is recognized as the foundation of the school. In Hanken, the emphasis on interdisciplinary values and the promotion of sustainability strategies are also expressed in MOOCs. As for saga's course

on Organising for the Sustainable Development Goals, the lead educators behind it have played a key role in curriculum design and the teaching process. The diversity of teachers for this course ensures the content and quality of teaching for such a huge project in the frame of the Assurance of learning. Notably, some of the faculty members are also members of the CCR office team. The core members, such as the associate professor and the director of CCR, are undoubtedly the leaders in the sustainable development process of Hanken and the people who know the most about Hanken’s sustainability at present.

## 5.4 Symbols in Hanken

A series of symbols defined as tangible, concrete or explicit people and things about sustainability in Hanken are discussed in this section. The first two of the symbols, with hybrid performance courses and modules, research and project are described. Numerous manifestations regarding those two symbols existing throughout the whole report represent the extensive implementation of sustainability. The media, as another important symbol, also stands for sustainability in all aspects of Hanken. Especially during the pandemic, the flexible usage of digital media is a major guarantee for Hanken to carry out normal teaching life and provide societal support. Expenditure and funding as a symbol become incentivisation for approaching sustainability, especially in research & innovation. Hanken’s commitment to various fields also intuitively expresses their attitudes toward practicing sustainable development. Furthermore, there are additional symbols that also reflect the four dimensions of sustainability, which are stated in “additional symbols in four performances”.

### 5.4.1 Courses and modules

Most courses and modules related to sustainability are presented in the principle 3: Method in this report. In Hanken, all level of study programmes includes certain courses involving sustainability topics or themes. These courses exist in different tracks, modules or minors (TABLE 2).

TABLE 2 Different courses and modules related to sustainability by the report

Study programmes	Track (T)/Modules (M)/Minor (m)	Courses	Sustainability relevance
Bachelor	Corporate responsibility/ Supply chain and social responsibility	Corporate social responsibility	Social, and environmental responsibility, and how

	(m)		these can be linked to financial responsibility
Master	International strategy and sustainability (T)		Sustainability themes
	Humanitarian logistics (T)		Sustainability themes
	Governance and commercial law (T)		Sustainability elements
	Corporate responsibility (M/m)	Financial Reporting and ESG Analysis, Responsible marketing	Hybrid sustainability and related SDGs
	Global Competency (M)	Social responsibility across business studies	Social and environmental responsibility
Master taught in Swedish	Supply chain and social responsibility (T)		Social responsibility
Executive MBA	Corporate social responsibility (M)	A set of courses related to sustainable business	Social and economic sustainability
Doctoral study		Responsible Organising: New perspectives on social inequalities, Research ethics	Social responsibility and social inequalities, ethical research practices

In terms of the performance in courses, the Assurance of Learning (AoL) plays an important role in regulating the learning objectives about sustainability in different programmes which ensures students can demonstrate their learning outcomes on sustainability. There are different requirements for students' understanding of sustainable development in different programmes. For bachelor students, graduates mainly need to have basic knowledge about social responsibility. Master's graduates require a comprehensive international perspective on sustainable development as a whole picture. Whereas, EMBA students need to master the ability to solve the CSR dilemma after graduation (2021, p. 24). As a result, showed in the report, 77% of master's students consider the learning objectives of "Social responsibility across business studies" to meet their expectations or be above expectation and 89% of students have the same feeling regarding the course about "Corporate social responsibility" at bachelor level. In this regard, the courses have been successful in delivering their learning objectives and imparting knowledge about sustainability/SDGs to students.

In addition to the courses offered to serve on-campus students, Hanken also has a series of open courses for off-campus students online. This approach to Open University meanwhile reflects Hanken’s commitment to transferring sustainable development knowledge at the societal level. TABLE 3 illustrates the various courses about sustainability for study online by targeted people.

TABLE 3 Online courses and targeted people provided by Hanken

Online courses	Targeted people
MOOC on Organising for the Sustainable Development Goals, Introduction to Humanitarian Logistics	Open access
Online CSR	Non-business students in Finland
Corporate Responsibility Module	External participants regardless of major and educational background

Due to the pandemic, Hanken has offered all the open university courses for free to everyone, including its alumni. Thus, lifelong learning is also one target of Hanken by using the courses as a tool. Hanken also aims to attract 30% of alumni returning to campus for lifelong learning or executive education (2021, p. 55).

But in this report, there are some challenges in terms of courses about sustainability which expand the debates on this topic. First, teachers have different opinions regarding the capacities of courses on a sustainability topic. The strategy of courses needs to have a balance in offering sustainability or SDG themes. Then, Students would like to have more cross-disciplinary courses about sustainability, especially the integration of sustainability in Finance, accounting and economics (2021, p. 33). In addition, the school has a goal of launching more sustainability courses in collaboration with companies and organizations, but it is time-consuming to design and organize. One successful example is the course called “Strategy and Sustainability” which includes many guest lectures from companies and organizations. It also relies on “Aim2Flourish”, the world’s first higher-education curriculum for SDGs and requires students to create innovation stories regarding the SDGs (2021, p. 51). But Hanken is able to leverage its advantage of the about existing partnership program to engage more enterprises and institutions in teaching (2021, p. 55). For instance, the project courses in CSR and Humanitarian Logistics are organized by Hanken and organizations. The aim is to solve real-world problems for organizations through student projects.

In general, Hanken expects to increase the number of courses related to sustainability/SDGs to 60 by 2030 (2021, p. 34). The diversity of courses not only guarantees the breadth of the contents of sustainable development but also creates the possibility for Hanken to develop more potential sustainable development degree

programs. In a sense, these courses have an indirect economic effect on Hanken. In addition, the promotion of MOOCs also ushers in ecology friendliness for the environmental development in Hanken.

#### **5.4.2 Research and projects**

As a research-driven business school, Hanken's research on sustainable development also had a rich performance during the reporting period. This is mainly due to the fact that Hanken has a good research environment. For example, one of Hanken's strategic goals is to strengthen the connection between scientific research and the corporate world and encourage researchers to solve the challenges faced by the corporate world. These approaches include participating in corporate decision-making, designing executive education and seeking scientific research topics regarding social responsibility (2021, p. 36). In addition, Hanken has the tradition of selecting international competitive research areas for a certain period. Now they have new areas of strength in research for the period of 2019-2023. Three out of four areas of strength are focused entirely or partly on the themes related to sustainability or SDGs. There are: Responsible Organising, Leading for Growth and Well-being, Financial Management, Accounting and Governance (2021, p. 36). In addition, Hanken has five well-established research institutes that researching sustainability and responsibility themes.

However, these periodic research themes related to sustainable development which are supported by various research institutes are set up to better produce specific research outcomes, such as research projects, publications and theses. Those are more tangible and explicit symbols of sustainability.

This report, shows an increase in the number of publications on sustainability themes and 81 publications explicitly state to be dealing with one or more of the SDGs. Regarding the theses, there are 8 theses at the doctoral level. Also, Hanken has double the number of master theses dealing with sustainability topics compared to the previous reporting period. 13 research projects mentioned on sustainability are indicated in the report. Diverse funders provide financial support for the operation of the projects. All of these projects contribute to at least one SDG. In total, the 13 research projects cover 11 of the 17 SDGs. Specifically, 8 projects cover SDG3: Good health and well-being, 7 projects cover SDG8: Decent work and economic growth, and 6 projects cover SDG11: Sustainable cities and communities and SDG17: Partnerships for the goals. In addition, SDG12: Responsible consumption and production and SDG9: Industry, innovation and infrastructure have also been studied by some research projects (2021, pp. 37-39). This also fully shows that Hanken's re-

search has different contributions and achievements at the social, economic and environmental levels.

For the future, the report reflects that Hanken expects to facilitate researchers to engage in sustainable development research and to develop their attitude toward sustainability in scientific research by optimising the supporting services related to research. Hanken aims to increase researchers' awareness about SDG tagging in Hanken's research database HARIS, which eventually becomes mandatory work for research. On the other hand, Hanken also expects to make an effort on promoting open research. That means green open access for the published scientific articles is needed. Archived in international enables Hanken to pay attention to the research ethics as well. In order to consistently make a social impact by utilising the research, Hanken is discussing launching the annual societal impact champion reward (2021, p. 46). But considering Hanken's excellent network, research collaborations with other universities, civil society, corporations and other partners are an important step for Hanken to benefit the corporate world.

### **5.4.3 The media**

During the reporting period, including the period of the Covid-19 pandemic, Hanken employs the media to hold many activities not only to maintain the normal teaching activities but also to answer many various societal questions about the effects of the pandemic. With respect to the media, Hanken even develops a public relations plan for obtaining media coverage (2021, p. 46). Thus, media as a symbol is becoming a key tool for academic delivery and public relations on sustainability.

Hanken is good at using digital media to offer courses online for massive people. Different tools like videos facilitate the students to understand the knowledge of sustainable development visually, such as the PRME Champions teaching project (2021, p. 28). In addition, the employment of media makes great success in attracting students to participate in the MOOC for learning the SDGs, which receive good feedback both from teachers and students. The two MOOCs established during the pandemic to some extent bring more participants to join online learning. A variety of media technology also provides multiple approaches for teaching on MOOC. At the same time, Hanken's online teaching has gained valuable experience for the development of more promising online courses in the future. Not only MOOC, but Hanken also offers online CSR courses for non-business students linking the content of management responsibility education.

Rather than the extensive use of media in teaching and research, as an effective and green means, the media is helping to spread the aspects of what Hanken is doing about sustainability both internally and externally. To be specific, Hanken plans to improve internal information sharing about sustainability through the



newsletter. The targeted groups will be extended to all staff, faculty and doctoral students in Hanken. More important, Hanken expects to ensure a 60% average readership of the newsletter (2021, p. 22). Meanwhile, Hanken intends to leverage the webpage to disseminate all the information regarding sustainability by targeting external channels. Obviously, regular update about the website is essential for transparency and timeliness.

During the pandemic, as a quick response, Hanken was the first Finnish university to switch teaching and working online. Hanken employs the media to play its role both in Finnish society and global society. Hanken decides to offer the open university courses for free to its alumni and the general population. In addition, in this situation, Hanken uses media to take advantage of academics for social outreach. Hanken released a list of researchers with valuable expertise for the media for any questions regarding Covid-19's societal impact in April, 2020 (2021, p. 12). After that, in June, Hanken's summer podcast was launched to talk about the different aspects of pandemic and post-pandemic by researchers in Swedish, Finnish and English (2021, p. 12). According to the former dean of research, it is a visible way to show Hanken's research and its outcomes are relevant to society at large (2021, p. 44). What's more, many researchers are being active in the media like blogs as non-academic publications to publish their research regarding business, sustainability and responsibility.

Hanken also uses media in collaborative areas to promote interdisciplinary teaching in the field of sustainability. For instance, joining Climate University enables Hanken to collaborate on course delivery with 10 other universities in Finland (2021, p. 33). As a means of promoting the societal impact of research, attracting national and global media attention becomes its goal of Hanken (2021, p. 46).

#### **5.4.4 Expenditure and funding**

Expenditure and funding in the field of sustainability are also a symbol of Hanken's commitment to sustainable development. The importance of funding directly determines whether sustainable projects can be successfully completed. On the other hand, Hanken's expenditure is not only reflected in the investment in research, but also in employee well-being, green campus and gender equality. In a sense, Hanken is balancing the expenditure of various parts to achieve their social impacts and environmental impacts.

Financial resources and human capital resources have been allocated to implement the sustainability work at Hanken (2021, p. 19). They understand the importance of funding and budget for researchers to engage in sustainable development research, But, considering the use of funding as an incentive, Hanken is aware that they are not doing enough. What already exists is that there is a teaching devel-

opment fund offered by Hanken in order to develop innovative and collaborative teaching projects. The maximum amount that can be applied is EUR 4000 (2021, p. 34). But this incentive system fails to support the updating of courses to reflect the current world needs. Moreover, Hanken will launch a social impact award to recognize or reward researchers for their efforts to achieve the societal impact of research (2021, p. 46). The main purpose is to motivate researchers to take more part in research publications regarding sustainability.

On the other side, Hanken lacks a funding system for open access publishing (2021, p. 45). But Hanken has already begun to investigate, at the institutional level and department level, the possibility of funding resources. In addition, there are a lot of concerns shown about the incentive structures for researching and publishing on sustainability/SDGs. Most of these incentives go to support the publication of high-impact-factor journals. Meanwhile, the prioritized research areas determined by the Hanken also affect the legitimacy of academic freedom in Finland.

The same problem is reflected in the partnership. Budgetary resources have become a major challenge preventing the further deepening of the partnership. These partnerships are often manifested in research funding by researchers. In response to the settlement of new sustainability challenges for the corporate world and participation in decision making in the corporate world, funding is needed to support the active participation of Hanken's researchers.

In terms of expenditure, Hanken strives to equalize salaries in response to gender equality. So far, Hanken has achieved wage parity between male and female employees in executives (2021, p. 58). But regarding teaching and research staff, Hanken still has some way to go to realize full equality. In addition to salaries, Hanken also spends money on recreational vouchers to take care of employees' well-being. Especially during the pandemic, Hanken spent an extra 100 euros in vouchers for all employees to reduce the mental stress caused by the exceptional case. In contrast, Hanken is also working hard to reduce its negative impact on the environment by reducing energy, paper and waste consumption. For example, double-sided printing is required, and the waste disposal system is updated. According to the data, the overall carbon dioxide emission of Hanken is showing a downward trend year by year (2021, p. 62).

#### **5.4.5 Commitment**

As a behavioral continuation of organizational goals, commitment explicitly reflects the interest in the organization. Thus, as an open attachment to organizational leadership or members' preferences, commitment is also a symbol. In the report, the commitment to the SDGs is placed on an equal footing with Hanken's strategic goals. Although the SDGs have 17 goals, Hanken is committed to providing students with

a high-quality education covering the 17 goals with SDG4: quality education at its core. Of course, some prominent goals guide all Hanken's activities. These goals are also consistent with the SDGs covered by the aforementioned research projects, such as SDG3, SDG5, SDG8, SDG9, SDG10, SDG12, SDG13 and SDG17 (2021, p. 16). In addition to the hybrid performance of sustainability, Hanken's commitment to sustainability-related networks is also intended to bring about tangible changes to the school and the higher education community. Through knowledge sharing, open access and leadership dissemination, sustainability synergies can be developed across different institutions.

As committed to being a responsible employer, Hanken's environmental and social commitments are mainly expressed in sustainability at the organizational level. In 2019, Hanken pledged to be carbon neutral by 2030, which is a commitment that started even one year earlier than the Ministry of Education requested. To this end, Hanken has set a goal of reducing carbon emissions by 6% per year (2021, p. 64). This commitment catches the attention of Hanken's staff and students. Whether it is from large events, such as SDG week, or the organizational regulations, such as air traffic for business trips. These all have environmental impacts on the day-to-day habits of the school's stakeholders.

Additionally, Hanken commits to gender equality, equal treatment, and the prevention of harassment. These are also mainly shown in institutional measures. In this regard, Hanken regularly develops a series of plans. For more about these three aspects, there are more explanations in the plan & policy section later.

#### **5.4.6 Additional symbols in four performances**

##### **Personnel**

So far, Hanken has a Social Responsibility Coordinator serving in the PRME office (2021, p. 19). This is Hanken's only full-time social responsibility staff member based on the report. In the PRME office, the rest of the team is also committed to implementing sustainability, but most of them have other responsibilities, such as associate professor of teaching, director of the Center for Corporate Responsibility, and program coordinator. It is worth noting that Hanken's personnel will expand to the leadership level in the future. For example, the report suggests that the newly appointed dean will allow Hanken to raise awareness of the importance of sustainability and responsibility (2021, p. 9). This re-organization behavior from the leadership level will make an important adjustment to the future direction of the school's sustainability. The establishment of this leading figure also shows that Hanken is making up for the lack of capacity to coordinate sustainable development at the strategic level. Of course, the beliefs and values on sustainability reflected by the leaders will

be to some extent directly presented in institutional goals and institutional behavior in Hanken.

### Offices

Currently, in Hanken, when it comes to social responsibility and sustainability, the PRME office's efforts and existence are reminded by people naturally. This is because the PRME office has expanded its work responsibilities from being solely responsible for PRME matters to including Hanken's sustainability and accountability in general. It can be argued that Hanken's PRME office and the previously mentioned staff in the PRME office present a Hanken symbol of sustainability as a whole. Whereas, The PRME office also has a window function to display the image of Hanken's sustainability externally.

In addition to this, Hanken has an office of environmental performance on sustainability which is responsible for Hanken's commitment to a green and sustainable campus (2021, p. 60). Hanken was authorized in 2010 to use the WWF's Green Office logo for Hanken's environmental management system (both on the Helsinki campus and Vaasa campus). This green office not only provides employees with a green working environment and green working awareness in the organization but also imparts information and knowledge on sustainability for students in their study life. Moreover, the role of this office is also able to be reflected in its annual report. This environmental report presents Hanken with an intuitive statistic on carbon dioxide emissions. These retrospective data allow Hanken to have more precise objectives on environmental effects, such as the use of paper, energy and transportation.

### Facilities

As a responsible and sustainable employer, Hanken highlights its environmental impacts in the workplace, also known as campus, through a range of facilities. First, Hanken leverages a rich network or its partners to set up green walls on campus, the purpose of which is to contribute to a productive work and study environment for teachers, students and staff in Hanken by improving internal air quality (2021, p. 57). This collaboration over the years also shows that Hanken's relationship with the business world is reciprocal. Through academics, Hanken not only helps the corporate world to provide solutions but also helps Hanken make sustainable development contributions by using corporate products. Secondly, in response to the promise of carbon neutrality, Hanken began the solar panel installation in 2020. This move will offer Hanken around 5% of its energy consumption when completed (2021, p. 63).

We see that in terms of the overall facilities of the campus, Hanken is providing measures for the sustainable development of the environment. Moreover, Hank-

en also notices the importance of waste recycling in specific events routinely. The use of make-shift recycling bins is able to more explicitly make participants pay attention to the significance of environmental protection (2021, p. 61). These visible facilities will sustainably influence the Hanken people's awareness of environmental protection, resulting in a remarkable environmental improvement.

### Plan and policy

The above-mentioned facilities to improve the environment demonstrate policy support in Hanken. These plans and policies, reflecting leadership ideas and values, show specific direction for Hanken's sustainability actions clearly. For example, on the issue of implementing carbon neutrality, Hanken is working on an intensive environmental action plan (2021, p. 63). The promulgation of this plan will be a tangible symbol for the public to draw attention to carbon behavior among students and staff.

In terms of social performance, Hanken also has an action plan for occupational safety in organizational governance. The psychological and mental health of the employees, the work environment and the motivation of the employees are very important to Hanken. In this regard, Hanken focuses on making concrete policies about anti-harassment, alcohol and gender equality (2021, p. 57). These policies regulate workplace behavior and clarify the treatments. An exemplary role is Hanken's gender equity and prevention plan which aims to encourage best practices in gender equality. Meanwhile, it targets to integrate the principle of equality into other activities of Hanken to promote diversity and inclusion (2021, p. 58). This philosophy not only expresses the social issue of gender equality but also requires that Hanken's policies have synergies and can be extended to other contexts for thinking about inequality.

## 5.5 Rituals in Hanken

According to the definition of four cultural windows in the analytical framework, rituals are defined as personnel interaction, conversation, and convocations about sustainability. This section elucidates the rituals from three parts existing in the Hanken SIP report: networks, events and conferences, and interviews and surveys. Regarding the performance in sustainability, except for the economic dimension, each ritual reflects the commitment and application of sustainability in social, environmental and hybrid dimensions. Clearly, the diversity of rituals similarly reflects Hanken's use of human connection and social interaction to visibly express people and organizations' values, ideologies, and beliefs in sustainability.

### 5.5.1 Networks

As the requests of Hanken's 2030 strategy, the three aspects in terms of research, teaching and learning, and human resources need to incorporate specific themes which guide the school's development directions. The various subjects behind these themes imply that Hanken needs to maintain interactions and relationships with them. For example, Internationalization requires the school to interact with international organizations to support global initiatives. Corporate World Connections encourages the school to provide academic wisdom and practical solutions for enterprises. Social Responsibility puts the academic community as a field so as to dedicate social and environmental impacts. In Hanken's eyes, these involvements can become true through diverse networks. The earliest network related to sustainable development was in 2008 when Hanken joined the PRME. Until now, Hanken has had 13 related networks to bring about tangible changes to institutions that are connected (2021, p. 18).

Through networks, Hanken plays a prominent role in many aspects of sustainable development. In hybrid performance, as the first Finnish business school joining in the PRME, Hanken's years of experience in the exploration of the implementations of SDG have also earned them the status of the PRME champion eventually. In the PRME network, Hanken has developed many high-quality practical projects on sustainability through cooperation with other business schools and PRME champions. These contributions benefit all areas in the Hanken, especially in the teaching and learning area. For example, the MOOC on SDGs titled "Organising for the Sustainable Development Goals" is grounded by the project with business schools in France, Australia and Brazil in PRME champion (2021, p. 53). Moreover, Hanken is active in regional networks and Finnish national networks. The participation of the Sustainable Development Solution Network (SDSN) allows Hanken to generate knowledge as solutions for northern Europe to realize the SDGs. At the national level, Hanken is a member of the Finnish Business and Society (FiBS) which works to promote financially, socially and ecologically sustainable business in Finland (2021, p. 18).

Hybrid performance in networks gives Hanken an insight into the global trends about sustainability holistically. Nevertheless, a specific dimension, both socially and environmentally, allows Hanken's implementation of sustainability to be more precise and to be professionally inspired and advised by these networks. For instance, WWF Green Office serves as a tool for the environmental management of Hanken. Global Business School Network enables Hanken to assist the management education in the developing world. Besides, the Finnish Sections of Scholars-at-Risk (SAR) demonstrate the importance of academic freedom to Hanken (2021, p. 18).

## 5.5.2 Events and conferences

A social network is an approach for analysing rituals, however, here I will start from the ritual itself to see how the ritual event or event as a ritual expresses the sustainability of the context of Hanken. Rather than symbolic studies which study how the scene is set, the event and conference here are more connected with performance studies – focusing on the arrangement of space, the organization of audience and participants, and the media used in the ritual setting (Schieffelin, 1985). Through investigating the events and conferences held by Hanken, we can understand how the concrete progress in rituals describes the focus and consideration of sustainability from different participants in detail.

According to the report, in the past two years, one of these large-scale events was SDG week. This one-week event was successfully held twice in 2018 and 2019. Ten events for the first SDG week took place in Helsinki and Vaasa including the second annual Responsible Organising Conference. That conference was a flagship event in Hanken that aims to bring together different stakeholders to discuss sustainability and responsible organising related themes (2021, p. 50). At the same time, the entire Hanken campus was filled with a strong SDG atmosphere. Diverse events and exhibitions drew people's attention to the Agenda 2030 from a mixed perspective. For example, cloth donation appealed to people to reduce our use of chemical and plastic wastes. Child rights aroused people's concern about rethinking society and its connection with education (2021, p. 50). For the second SDG week, eight events along with five exhibitions were organized in the same two places as last year. The week was kicked off with the third Responsible Organising Conference (2021, p. 50).

During the SDG weeks, the interaction and joint participation of different members well achieved the purpose of this event. By playing a quiz for the "Sustainability Champion" competition, Hanken staff, students and visitors have a platform to communicate about sustainability together. By displaying pictures collected by Hanken staff at the exhibition, those sustainable development actions are documented and cause people to stop and reflect.

Hanken also considers students as important participants for the SDG weeks. Through this major event, the school has collaborated with the student union and other student associations to organize events and social media campaigns (2021, p. 32). They expect that the SDG week could become a medium to attract more students engaging in this event. In a fun and relaxing way, students are able to learn about the SDGs and keep paying attention to them to create a good environment for discussing the SDGs in the Hanken.

Another event with a large number of members was the CR3+ conference held in 2019. Hanken co-organized that conference as they are in the CR3+ network

consisting of Hanken, Audencia Business School (France), ISAE FGV (Brazil) and La Trobe Business School (Australia) (2021, p. 50). By virtue of the area of corporate responsibility, the four business schools have developed organizational linkages in curriculum, pedagogy and research. And as a way of communication and cooperation, the conference launched a deep explorative dialogue on the topic of sustainability.

Beyond that, regularly organized events and seminars related to sustainability in Hanken provide chances to students for learning sustainability topics both directly and indirectly. According to the report, Hanken sees itself as a sustainable and green space where different stakeholders can discuss and inspire each other on social and environmental topics (2021, p. 32). Therefore, with excellent network relationships, these events in Hanken, whether they are seminars organized by individual subject departments or functional departments, or joint conferences organized by off-campus units, have successfully covered three dimensions of sustainability, such as environmental planning, gender equality, community impact, societal transformation services, financial sustainability etc. (2021, p. 49). As a whole, 43 different themes on sustainability or SDGs were organized during the reporting period (2021, p. 47). It is worth mentioning that Hanken's alumni also have the experience of organizing panel discussions. This means that graduates from Hanken have an ongoing interest in the topic of sustainability and the extent to which sustainability has an impact on their lives.

### **5.5.3 Interviews and surveys**

The personnel interaction based on the interview has a clear and strong objective. In this context, an interview whether from Hanken or external organizations aims to exchange information on how to understand sustainability coming from various aspects. Through the information obtained by this ritual, the institutions including Hanken can recognize their development status and set challenges and goals for sustainable development. In addition, the purpose of these interviews, along with the surveys, is not just to collect the data but more to engage in a dialogue with the most important stakeholders (2021, p. 13). Taking this opportunity, Hanken has a channel to hear their opinions and ideas. In the past decade, interviews as a tradition for facilitating the SIP report included faculty and staff. This time, Hanken also invites those groups as well as doctoral students to participate in the surveys first (2021, p. 13). Then follow-up interviews are conducted in order to get more details. Therefore, in this report, surveys are also a way to interactively exchange information to improve sustainability efforts.

Specifically, regarding environmental performance, Hanken conducts a WWF consumer habit survey which is sent to all staff (2021, p. 62). Not only as evi-



dence for an annual report on Green Office, but this survey also clearly sees where is room for improvement in Hanken's workplace environment. Travelling, food as well as motivating each other become the next step for Hanken staff to improve eco-friendliness. Regarding social performance, a well-being survey is conducted in order to get information from monthly-employed staff and doctoral students (2021, p. 59). This survey organized by Finnish universities and one commercial insurance company aims to focus on social interaction and working conditions in terms of staff well-being, mental health, labour rights, working environment and so on. Hanken's third-ranked performance among all Finnish universities shows a series of highlights in some areas. Likewise, this result is inseparable from Hanken's human resource sub-strategy. Paying attention to the well-being and balanced work-life for employees is reflected by the internal survey organized by the PRME office. That survey in 2020 shows that there is some space for improvement in employee satisfaction, leadership training and sustainability (2021, p. 59). With respect to sustainability, it is important for staff to understand and recognize the sustainability of the school. While 66% strongly agree or agree with the integration of sustainability in Hanken's education and research, only 50% strongly agree or agree with Hanken's implementation of sustainability in organizational processes (2021, p. 21). Thus, at the organizational level, Hanken requires to strengthen the dissemination and communicate the mission of implementation of sustainability in campus buildings. They are also aware of the challenges of increasing transparency regarding this issue.

## 6 DISCUSSION

In this chapter, I will discuss the topic of sustainability reflected in the four cultural windows in the Hanken SIP report, based on the findings of the previous chapter. First, I will interpret how the four cultural windows exist and are distributed within the six principles according to the framework of the Hanken SIP report. Meanwhile, an interpretation is given of how the four dimensions of sustainability are actively represented in each principle. Second, I will focus on the particular implications of certain cultural manifestations for Hanken's sustainability. This part also elaborates how Hanken implements sustainability from a cultural perspective and why these cultural manifestations are important to Hanken's sustainability. Next, the limitations presented in Hanken's SIP report will be explained. The limitations here refer to the underrepresented parts of the sustainability culture windows in Hanken's SIP report by applying this exploratory analytical framework. I will also demonstrate how Hanken needs better to manifest its sustainability culture through SIP reporting by recommendations.

### 6.1 Interpretations of the SIP report

In this informative report, I get massive but a bit uneven data through the new outlined analytical framework. It is found that all four cultural windows have corresponding manifestations in the report, among which the manifestations of symbols are the most diverse and cover four dimensions of sustainability: social, economic, environmental and hybrid. Heroes are the least embodied, only reflected in the hybrid dimension. Both rituals and saga manifest four dimensions of sustainability respectively.

In general, the four cultural windows have obvious regularities of distribution in the six principles provided by the report template. Since Hanken integrates Principle 1 & 2 and Principle 5 & 6, plus Principle 3: Method, Principle 4: Research, and Addendum Principle, this report in the end shows a total of 5 Principles.

As the revised Principle 1 & 2 of purpose and value, this combination in a sense reflects the idea of narrating the development of sustainability strategies from the perspective of top-level design. Most sagas like strategies and values of Hanken are also represented in this part. The method of the third principle mainly shows the application of Hanken's sustainable development in teaching. In addition to the courses, other symbols such as the media involved in course design and course presentation are also shown in the Method. The fourth principle, which is mainly

described in research, lists a series of different research participation methods and research outcomes of Hanken's sustainability in detail. Sustainability in economic performance as the focus of management education is also reflected in principle 4. Among them, the expenditure and funding closely related to scientific research and organizational management have become a significant symbol of Hanken's sustainability. The fifth principle that integrates partnership and dialogue centrally characterizes Hanken's diverse rituals. While employing human interaction and convening to demonstrate attitudes towards the economic, social and hybrid dimensions of sustainability, Hanken's rituals lack the attention and contribution to the environmental dimension. Additional Principle complements Hanken's sustainability in organizational practices. Similarly, the manifestations of this principle are expressed in the four dimensions, with social and environmental being the most.

In addition, each principle follows a structure for strategic frameworks, achievements and challenges. The representations of four cultural windows in different parts also express the distinguishing processes achieved by Hanken in four sustainable development dimensions. For example, strategic frameworks mostly demonstrate the hybrid and social performance of sustainability. Few economic and environmental performances are written into the strategic development of each principle. Achievements are the main answers to what Hanken has done in sustainability in the past two years, which comprehensively covers the four aspects of sustainable development. Moreover, in the challenges section except for the addendum principle, the report rarely mentions economic and environmental challenges regarding sustainability. As a separate and exceptional structure, in the addendum principle, the achievements and challenges faced in the impacts of environmental and social dimensions of sustainability are given sufficient attention in the institution.

Furthermore, the data and interviews covered in the report are a good complement to explain Hanken's contributions to sustainable development either from cultural windows or from dimensions of sustainability. In summary, Hanken takes full advantage of the structure of the SIP report to clearly articulate actions and plans for sustainability from strategy to implementations to future goals.

## **6.2 Implications of four cultural windows on sustainability**

The findings indicate that these manifestations mentioned next play a crucial role in the construction of Hanken's sustainability. These constructions are highlighted in the aspects of strategy, curriculum, research, media, partnership, and organizational management in Hanken. Each cultural manifestation implies its lasting stable significance in the sustainability of Hanken. There are even some that are able to influence

each other and serve sustainable development in the long term jointly. In brief, these cultural windows portray the phenomena of sustainability culture in Hanken and help us understand how sustainability extends to all aspects of the business school.

### **6.2.1 The central role of the school's strategy**

The strategy of the saga is playing a leading and central role in understanding the importance of sustainability in Hanken. A clear strategy is able to provide specific guidance for each subsequent principle containing relevant work on sustainability. In addition, strategy determines the organizational culture in higher education (Tierney, 1988). This culture is reflected in Hanken's concept of sustainability that intersects across the various strategic goals like strengthening corporate world connection, academic excellence and advocating responsibility and sustainability. The priorities in Hanken regarding sustainability have been well established in the strategy. In other words, sustainability is deeply embedded in Hanken's strategy. What's more, the notion of sustainability in the strategy is also consistent with Hanken's vision and mission. This means that strategic planning underpinned by mission and vision (Lee et al., 2013) gives Hanken a general task and schedule for the status quo and future of sustainability. According to Galpin et al. (2015), sustainability culture is indeed based upon the supportive integration of Hanken's mission, strategy and goals.

From the sub-strategies which imply the organizational management of higher education to the specific means of action taken by the sub-strategies, we can notice that Hanken's 2030 strategy covers almost all approaches to promote sustainable development. This holistic set of strategies reflects the need for connectedness (Painter-Morland et al., 2016). For instance, education in Hanken now is related to society, business and even the natural environment. Individuals in the organization are also interconnected to participate in the organizational behavior of the business school committed to sustainability, such as teaching, research and administration.

To a certain extent, this series of policies, processes and participants enables Hanken to complete the capacity building for sustainable development (Painter-Morland et al., 2016). This capacity building also benefits from Hanken's ambitious and concrete 2030 strategy. The symbols, such as the commitments and policies of the SDGs and responsible employers, indicate which sustainability aspects Hanken is interested in. The funding is allocated based on the Key Performance Indicators (KPIs) which regulate the action plans according to the strategies. In this sense, the performance owners which can be team leaders, scholars, and employees are responsible for their action progress, changes and outcomes. It is an inclusive way to evaluate sustainability-related organizational performances.

In addition, the features of Finland's higher education system give Hanken's strategy flexibility. The high degree of autonomy allows Hanken to create a picture for sustainability ideally. Therefore, Hanken's strategy can unreservedly formulate what it wishes to achieve according to its own priorities.

### **6.2.2 Effective and popular approach for sustainability: curriculum and research**

Curriculum and research have become a recognized measure of sustainability in higher education institutions. Many assessments framework see curriculum and research as essential indicators for sustainability, such as SAQ, SUM, AISHE, BIQ, SCAS and so on. (Alghamdi et al., 2017). Most of them address the importance of curriculum integration and interdisciplinary research issues regarding sustainability.

For Hanken, curriculum and research as symbols provide wide visibility of their sustainable development activities to the general public. From undergraduate to doctoral courses, from onsite courses to online courses, from courses that Hanken students can take to courses that all students living in Finland can take, the range of these courses allows more people to understand what Hanken is doing in terms of education on sustainable development. Based on the findings on symbols of curriculum and modules, Hanken has already reached the level of the "Focusing" stage (final stage) which means that all students in Hanken are required to take sustainability-related courses and the courses become cross-disciplinary (Painter-Morland et al., 2016).

In addition, another issue arises from the perspective of the curriculum. The wide participation in the curriculum is not only reflected in allowing students to command knowledge on sustainability for solving global challenges (Parkes et al., n.d.). Meanwhile, students as evaluators are also required to provide feedback on sustainability and responsibility education from a single course (via Assurance of Learning) to the entire management education ecology (via Positive Impact Rating). This also expects students to expand their awareness of sustainability (Von Der Heide & Lamberton, 2011), not just limited to the area of education.

Scientific performance also contributes to sustainable development (Findler, 2021). Focusing on interdisciplinary research and transformation value makes Hanken full of high requirements for sustainability of scientific research. Interdisciplinary research creates the possibility to realize multiple dimensions of sustainability simultaneously. In this case, Hanken's research has also achieved SDG's mandate (Ruiz-Mallén & Heras, 2020). There is no denying that the SDG logo that appears in curriculum and research projects in the SIP report proves that Hanken has the capacity to dedicate themselves to the three pillars of sustainability.

Curriculum and research are the most common approaches to integrating sustainability (Godemann et al., 2014). The more students take part in sustainability courses, the more sustainable concepts and beliefs will be discussed and conceptualized, generation after generation. The more scholars involved in sustainability research, the more corporate problems will be solved. In this regard, Hanken's courses and research take on the role of how sustainability can impart and produce knowledge massively and provide solutions professionally. This has also become an important part of the sustainability ecosystem in higher education.

### **6.2.3 The importance of the PRME office**

Some cultural manifestations in this SIP report become both a symbol and a saga. For example, the PRME office, which was initially used as an office symbol, expressed Hanken's expectation to implement sustainable development from the organizational level. However, as Hanken expands its integration of sustainability in each aspect, the PRME office also has more responsibilities in sorting out the sustainability in Hanken and plays a key role during this process. The saga of the PRME champion cannot be separated from the years of dedication and hard work of the PRME office.

Hanken's outstanding performance at PRME testifies that this initiative, aimed at responsible management education, has successfully shaped Hanken's sustainability-related organizational change. Because of the imperative of the PRME, the importance of the PRME office is highlighted and reflected in its multiple roles.

First, as an intermediary, the PRME office becomes a bridge for the top-down approach to connect the bottom and leadership. Sustainability strategies are translated more effectively through the PRME office to make it easier for all departments to understand. Secondly, as a communicator, the PRME office collects all aspects of Hanken's sustainability information and then organizes and disseminates it internally and externally. In addition, the PRME office, as an innovator, also proposes more ideas for the innovation of responsible management education. Hanken's heroes, who are contributing to the sustainability work and teaching, also undertake the administrative work of PRME. Their conceptualization of sustainability will help the PRME office to innovatively understand the PRME's guidelines and reflect them in the symbols and rituals, such as curriculum innovation, new conferences idea etc. This deep engagement with PRME allows Hanken to realize the creation of knowledge among students, teachers and enterprises, which define the current challenges and find solutions around the globe (Cicmil et al., 2017).

At last, whether as a symbol or saga, the concrete phenomenon presented by the PRME office, from a semiotic point of view, indicates that it is a sustainable culture or has a sustainable culture (Gaus et al., 2019). Within the realm of business

schools, this organizational sector is indeed unique and pivotal to demonstrate its commitment to sustainability.

#### **6.2.4 Organizational practices and sustainability in business school**

Instead of discussing the importance of sustainable development from a specific functional office, now I consider the whole business school as an organization, and their rich organizational practices are also able to make every employee in the school feel that sustainability is closely connected to them and the urgency of participating in sustainability.

Generally speaking, the sustainability of on-campus management demonstrates minimizing waste and energy consumption, developing low carbon buildings and shaping sustainability to influence the behaviours of staff and students (Tilbury, 2011). Hanken also conveys the above actions at the organizational level and intends to form a combination of top-down and bottom-up approaches in organizational practice. That is to say, what Hanken is making for its employees reflecting the concept of sustainability is to expect that employees can encounter, reflect and inspire on sustainability in the context of the workplace.

For example, the social responsibility of the school is an important part of the sustainability of HEIs. A series of symbols such as facilities, commitments and policies show that Hanken is presenting its image as a responsible employer in all aspects. Gender equality, wellbeing, and prevention harassment are only able to become more than a slogan when employees themselves in Hanken experience and deal with them at work. The green facilities in Hanken give the same justification. As part of the infrastructure of Hanken, they not only bring the guarantee of normal life to the staff and students but also wish to get their attention to the idea of resource protection and ecological conservation behind these facilities.

Common values, attitudes and behaviours regarding sustainability may emerge during these practices. Around the topic of sustainability, responsibilities and definitions are discussed and of interest to stakeholders within Hanken. Also, it is apparent that the organizational governance embodied in sustainability culture may lead to changes in the business school institutionally.

#### **6.2.5 Implications of sustainability symbols from business school**

In the findings chapter, I identified around 10 symbols about sustainability in Hanken, two of which catch my attention particularly. Although they may be implicit images of sustainability culture in other studies, they are explicit symbols in the framework of this research.

The first comes about the media. In the era of digital intelligence, the integration of media and other industry fields has become the future direction of social development. In terms of education, the launch of MOOCs enables Hanken to have diversified development opportunities in the field of sustainable development courses. More students will be able to take part in sustainability learning, which also proves that Hanken's capacity in the teaching field has become larger for the sake of the media. Especially with the advancement of media, online teaching is no longer simple, and teachers can leverage digital media to transmit knowledge about sustainability more vividly. This not only facilitates teaching methods but also attracts teachers to enrich their curriculum design for sustainable development.

In addition, the media was widely used in Hanken during the pandemic. Hanken has extensively explored the communication attributions of the media, using a variety of methods, such as podcasts, blogs, etc., to increase its positive social impact during the pandemic. Due to the limitation of working from home, the media also provides Hanken with the convenience of information exchange on communication tools.

In a summary, within the organization, the media reduces the energy consumption caused by daily communication, such as online meetings and learning and working platform exchanges. Outside of the organization, the media helps Hanken spread their education and knowledge about sustainability to the public and promotes the openness and transparency image of Hanken. In a nutshell, this new pattern is becoming more and more meaningful for sustainability as digitalization progress.

Another focus on symbols is funding and expenditure. The economic sustainability of higher education depends on the amount of funding. Even though the tuition income in different programs is an important guarantee for Hanken's operation, diversified funding still affects the budget of Hanken's activities. For example, for scientific research as a means to address sustainability, Hanken needs to use funding as incentives to encourage scholars to make more impact on society, the environment and the economy in research areas.

Expenditure has a similar reason to funding. The specific allocation of expenditures can better observe which aspects of Hanken's direct contribution to sustainability. At an organizational level, Hanken's expenditure is based on a range of social and environmental sustainability, such as gender equality, decent work, well-being and energy protection. As a HEI with a high degree of autonomy, the management of disposable funds by business schools can to some extent better hint at their priorities on sustainability.



### **6.2.6 Implications of sustainability rituals from business school**

Spencer-Oatey and Franklin (2009) think that culture is constructed through interaction with others. The interactive and convening approaches shown by rituals underline the importance of partnership and dialogue for sustainability. Thus, the networks, conferences and events that Hanken presents in the SIP report demonstrate that they produce a culture for sustainability in a focused interaction.

First of all, Hanken's network ensures that they are active on various platforms in the world, which are dedicated to sustainable development in different aspects. It is precisely by continuing to maintain these networks that Hanken gradually attracts more external institutions and the corporate world to participate in sustainability through social activities as rituals (Masland, 1985; Pettigrew, 1979). For example, as a member of the CR3+ network, Hanken has been co-organizing the CR3+ conference since 2011. The purpose of this conference is to explore how to come up with sustainable solutions through partnership. There are more examples from events and conferences. For instance, the two SDG weeks both in Helsinki and Vaasa campus successfully use and combine spaces, audiences and participants to transmit the sustainable culture promoted by Hanken (Schieffelin, 1985; Tierney, 1988). Moreover, it can be assumed that these rituals in the SIP report can to some extent show the intention about extending the notion of sustainability beyond the boundaries of business school. Hanken's dialogue and partnership with external stakeholders illustrate the potential to reach the systems building (Adams et al., 2018) for a sustainability ecosystem.

Meanwhile, the interview and survey as rituals listed in the report provide much conversational content for the analysis, which also adds to the timely perspectives of stakeholders in Hanken about sustainability. Although they are more viewed as an evaluation tool, such as course evaluation (AoL for students) and organizational performance evaluation (wellbeing survey for all employees), the individual's value for sustainability is created through rituals (via personnel interaction) on those questions in terms of Hanken's mission, strategy and overall integration of sustainability.

### **6.3 Limitations and recommendations about Hanken's sustainability**

The previous part particularly discusses how the specific manifestations of four cultural windows assist us to understand how Hanken practices the four dimensions of sustainability and their positions for Hanken's sustainability culture. However, as for Hanken's limitation on sustainability, through the same four windows, now I am

going to analyze what aspects of the integration of sustainability into Hanken I cannot see in the SIP report. Corresponding recommendations will also be put forward to improve Hanken's practices on sustainability based on the limitations I find.

### **6.3.1 The monotony of roles in heroes**

Heroes represented in the SIP report are mainly members of the Centre for Corporate Responsibility (CCR) where they are also in charge of the PRME office. The members here are generally multi-tasking which means that the administrative members with doctoral degrees are responsible for teaching sustainability as well. Another hero mentioned in the analysis is a forthcoming top management level personnel who will be responsible for different aspects of how Hanken implements sustainable development. In general, most of these proven heroes exist in the sustainability administrative department and related leadership department. They collectively represent their long-term or (future) outstanding contributions to Hanken's sustainability.

However, from the current point of view, the monotony of the hero limits the further expansion of sustainable actions in Hanken. More heroes are needed to show their important contribution to sustainable development in different aspects. Their presence not only enables people to interpret their behavior towards sustainability but also influences people's behavior (Spencer-Oatey & Franklin, 2009). Additionally, these heroes can also establish their values of sustainability in their respective fields. In this regard, I suggest enriching the role of heroes, mainly supporting Hanken's other characters in becoming heroes and expanding leadership roles.

We can notice from the implication in the previous section that there are particular roles behind each window to promote and support the application of sustainable development. In the same way, heroes are also these roles, or heroes are new characters born after the long-term persistence of the roles. Therefore, the roles of heroes can be diverse which can exist in symbols and rituals, such as students who actively participate in courses and events, alumni who contribute to school facilities and networks, teachers who are positive in the media and so on.

What's more, while Hanken will create a leadership role dedicated to the integration of sustainability, leadership as heroes will need to be extended to various departments within the business school. Leadership influences organizational culture which is an invisible impetus toward change in students, faculty, administrators and the institution as a whole (Painter-Morland et al., 2016; Tierney, 1988). Since Hanken has a clear strategy for implementing sustainability, it is crucial for them to have strong leadership as a driving force for faculty and students when they encoun-

ter sustainability. Thus, these leaderships may include research, accreditation, administration, etc. related to any pillars of sustainability.

### **6.3.2 Deficiency of sagas and rituals in economic sustainability**

In Hanken's case, the PRME office is both a symbol and a saga. More than 10 years of PRME work by the office has laid a good foundation for what it is today as a saga. That is to say, a saga needs durability and time to develop (Clark, 1972) and the other three cultural windows all have the potential to become a saga in the future. Therefore, the problem now is that the lack of implementation of Hanken's economic sustainability had led us to not see the emergence of its saga. This also confirms that not only rituals but also symbols and heroes may also lack manifestations of economic sustainability. Only when an economically sustainable saga emerges, we can regard that economic sustainability in Hanken has been successful or that the economic sustainability of the other three windows has been recognized by the public.

Consequently, I attempt to suggest two cultural windows regarding the economic performance on sustainability through strategies (sagas) and events (rituals). First, the strategy can introduce typology about economic growth, such as committing to regional economic development, advocating innovative cooperation and global economy, etc. Hanken's excellent strategic execution ability will help to implement the concept of sustainable economy in all aspects. Teaching, research, and partnership will all be aligned with the new strategy and interpret the concept of economical sustainability. Second, the value of economic sustainability in Hanken can be provided by enhancing the social activities as rituals. For example, holding large-scale conferences and events related to economic sustainability can show the public that Hanken is bringing together different groups to express the emphasis and loyalty to the economic dimension of sustainable development.

To sum up, the absence of these windows leads me to think about the intrinsic relationship between four windows. Whether heroes are action subjects for symbols and rituals. Are sagas really a long-term evolution of symbols and rituals? How symbols and rituals can interact with each other? For example, whether the exchange of information generated by convocation with different groups can inspire Hanken to create new symbols. These may need to be discussed in general by evolving the four windows into cultural mechanisms.

## 7 CONCLUSION

Numerous studies of sustainability in higher education show that this topic has been widely discussed, but the different approaches are still able to lead to new understandings of this issue, whether in terms of research objects or research methods. Therefore, this study attempts to discuss new implications for the sustainability of higher education from the perspective of business schools. And, in contrast to the traditional approach, I have chosen a cultural approach to portray the business school's culture for sustainability to assess and enlighten a range of topics in higher education brought about by the implementation of sustainability. As a prestige Finnish business school, the performance of Hanken School of Economics (Hanken) in the PRME organization becomes the subject of my research for adopting the cultural approach.

In this conclusion chapter, I will first briefly recap the research question and its main answers. Second, I will elaborate on how this study contributes in several scientific and social areas. Even though there are many discoveries and certain contributions, this study has some limitations both in theory, methodology and scope of empirical data used. In the end, based on these results, I will put forward relevant ideas and suggestions as a future prospect for this research.

### 7.1 Recap of main findings

In order not to be accused of "green wash" by signing a declaration or initiative about implementing sustainability into higher education, Hanken proves with four consecutive PRME Champions that their sustainability efforts and commitment have been progressing. This also triggered the idea of this study, which is to prove the contributions of Hanken to sustainability by analyzing the PRME SIP report to investigate the cultural manifestations of Hanken.

Again, the first research question in this study is: how does culture for sustainability in its three dimensions manifest in the PRME SIP report? The re-definition of the four cultural windows of Masland (1985) determines how this research seeks the manifestations needed. Eventually, in an informative and well-structured report, I found a series of sagas, heroes, symbols and rituals (see appendix 2) that can express where we locate the culture for sustainability.

Each window explains its contribution in terms of at least one pillar (economic, social or environmental) of sustainability or hybrid of sustainability. As the answers to the second research question about implications on these cultural

windows, it is worth noting that several manifestations stand out for Hanken's cultural construction of sustainability today. A school's systemic strategy (sagas) can clearly articulate the leadership team's sustainability priorities. The system here includes the capacity to encompass all stakeholders and their performance work. Therefore, the leaders of the school (heros, symbols) and administrative office, such as the PRME office (symbols, sagas), have respectively become important factors in shaping the sustainability and integrating various resources to achieve sustainable development.

In a HEI, it is inevitable for teaching and research (symbols) to become the most traditional and effective means of disseminating sustainability to all levels of students. In addition, nowadays, with the prevalence of digitalization, the media (symbol) is also reforming the conventional teaching and communication mode which leads to the spread of sustainable development inside and outside the business school fast and conveniently. Without a doubt, as a business school which is a knowledge-producing factory that undertakes the mission of improving the corporate world, its partnership and dialogue (rituals) with various institutions and companies expand its manners to solve sustainability problems.

What's more, business school as an organization, its organizational change is being affected by sustainability. These can be demonstrated through the cultural windows such as emphasis on the wellbeings of employees (symbols), improving the working environment (symbols), clarity of strategy, mission and vision (sagas), propensity for financial expenditure (symbols), and policy consistency (symbols). It shows that sustainability is making a ubiquitous impact on organizational management in business school.

## **7.2 Contribution of this study**

After a series of findings and interpretations, this study has to some extent contributions from previous research to the theoretical approach. Some prove the views of other scholars, some make up for the limitations of previous studies, and others challenge new perspectives in existing discussions.

First of all, from some conceptual point of view, the dimensions of sustainable development reflect in different cultural windows verify that the three pillars of sustainable development should be integrated, at least in the field of higher education. For example, strategy, curriculum, research and network require to think about sustainability from a hybrid level, rather than looking at the three pillars as competing objectives to see who can best represent sustainability (Gibson, 2001). However, that does not mean that sustainability can only be understood from a hybrid perfor-

mance. Every single pillar of sustainability existing in the various aspects of business school attests to the commitment to sustainability. For instance, school facilities are committed to environmental sustainability, a responsible employer is mainly committed to social sustainability, diversified funding is committed to economic sustainability etc. These all realize the “win-win-win” of sustainability in the business school.

Secondly, from a methodological area, by employing a document analysis, this study makes up for the lack of critical evaluation and implications on business school’s activities on sustainability in the SIP report proposed by Stachowicz-Stanusch (2011). More importantly, the SIP report can not only be used as a visibility report and benchmarking process report for sustainability (UNPRME, 2022c), but also can express other features of sustainability, such as culture. In this regard, each HEI besides business schools has their pattern of implementing sustainability, the concrete but flexible way of understanding sustainability by cultural approach tailors their maps of sustainability.

Last but not least, theoretically, this study proposes a novel analytical framework for analyzing sustainability in higher education from a cultural approach. The four cultural windows raised by Masland (1985) are where the novelty lies. The mission of the culture windows is supposed to distill important aspects of the organizational culture (Masland, 1985, p. 165). Nevertheless, in this study, I redefine the four cultural windows so that they are in line with the context of sustainability. The purpose is to examine, through cultural means, how the business school fosters the change processes necessary to adapting to sustainability (Bergquist, 1992). Meanwhile, if the significance of the SIP (sharing information on progress) report is needed to be explained in terms of culture, it is that organizational culture explicates how the organization get to its current state (Masland, 1985, p. 166). Hence, this also testifies to Cameron et al. (1991) point that cultural change determines the success of organizational change to some extent. In a word, culture for sustainability influences the organizational change regarding the sustainability within an organization, here so-called business school.

The functions of the four cultural windows are that they assist me to answer the research questions and reveal some implications on this topic, whereas I also come up with new questions about four cultural windows. Masland (1985, p. 165) explains that cultural data can be analyzed and cultural images can be shaped through consistency. It is argued that repeated symbols and rituals support culture. Also, each respondent refers to the same heroes. There is no denying that cultural windows all represent their respective meanings to culture. However, the example of the PRME office being both a symbol and a saga inspire me to think about the relationship between the four windows. whether they have a causal or progressive

relationship deserves further consideration. No doubt this approach is not limited to sustainability. Other topics of higher education such as internationalization, and quality management are also able to be holistically understood through the four cultural windows.

### **7.3 Limitations of this study**

This study contributes new scientific and social contributions in various aspects, while at the same time, there are still some that have been left out as limitations of this study.

In terms of research method, document analysis does make data collection lack techniques. According to Gorden (1975), interviews are the most effective means of gathering data on beliefs, attitudes and values. The answers to the implicit culture are then obtained through four explicit cultural windows. Fortunately, Hanken's SIP report covers interviews and surveys with students and employees, which can compensate for the validity of the interviews to some extent. But this is only the advantage or features that Hanken brings in the report, the analysis of other business schools still needs to use triangulation (Denzin, 2017) to reduce the occurrence of data errors and missing, such as interviews, document analysis and observations (Masland, 1985). Among them, the observations and interviews covered by the ethnographic study can obtain rich data on the behavior, interaction and conversation of people within the organization in this setting of the business schools. The purpose of ethnographic research is to observe how this particular group of people interacts with social, environmental and economic phenomena under the influence of sagas and heroes and the symbols and rituals provided by Hanken. Because culture is invisible, looking at how people act and feel at a fixed time and space will help to gain an in-depth understanding of how culture for sustainability is endogenous. This method can generate empirical insights into hidden cultures. But this observation method needs to consider many negative premises like online teaching and social distance which are hard to be solved under the pandemic situation.

This experimental analytical framework is not infallible. To begin with, the cultural approach of this study is to explore the culture for sustainability in the business school based on the concept of organizational culture. Therefore, we acquire a series of cultural manifestations that can be understood as the cultural images behind the organizational behavior of business schools. The academic culture mentioned by Välimaa (1998) is not reflected in this study. In addition, regarding the concept of sustainability, the fourth pillar of Spangenberg (2004) related to the institutional realm is not embedded into the framework either. However, due to the fea-

tures of Hanken's SIP report, the institutional practice has gotten the attention of this study and has been enlightened to a certain extent. Secondly, the uneven distribution of findings across the four windows requires refinement of this analytical framework. How to make this framework more rigorously reflect the real situation of the sustainability of business schools by cultural approach is a difficult point. Because we have to take into account that culture is implicit and sometimes invisible, it is much harder to get research significance in these data from some business schools with weak cultures.

#### **7.4 Recommendations for future research**

To wrap up this study, I offer two scientific recommendations to uncover future research in this area. The first one is to further validate the cultural approach for understanding higher education about sustainability. Diversified cultural approaches are necessary to be developed and applied in the research of HEIs. The urgency for realizing the culture for sustainability in business school is meant to be taken seriously in that culture can provide stability and continuity of implementing sustainability in business school (Masland, 1985). In pursuit of this goal, members of the business school will be governed by this culture and develop actions and values on sustainability. As I mentioned at the end of the theoretical framework, the usage of the cultural windows seems to have been suspended in 1985. Perhaps it is time to leverage these four cultural windows to enhance cultural analytical approaches and develop cultural mechanisms in higher education.

The second is a bold proposal regarding the establishment of a sustainability ecosystem in HEIs through the concept of sustainable culture. From the SIP report, we have seen a new paradigm for business schools to integrate sustainability, that is, to include all stakeholders inside and outside the school as well as the usage of modern technology to jointly participate in the management and practice about sustainability. The all-encompassing nature of sustainability in HEIs and the interdependency among different collaborative actors provide opportunities to create a sustainability ecosystem in HEIs. A mature organizational culture for sustainability also offers a condition for a sustainability ecosystem that cuts across diverse groups, incorporates visible and invisible elements, breaks institutional boundaries, and focuses on the qualitative change due to the time (Adams et al., 2018). These elements have begun to model an ecosystem which is tailored to interactive co-creation of values on sustainability (Smorodinskaya et al., 2017). In my opinion, in the context of business schools, the sustainability ecosystem will, to some extent, overlap with the corporate sustainability ecosystem under the premise of maintaining the organizational cul-



tures of educational institutions. In other words, the sustainability ecosystem of business schools will cover more aspects and will attract corporates and governments to jointly create values on sustainability.

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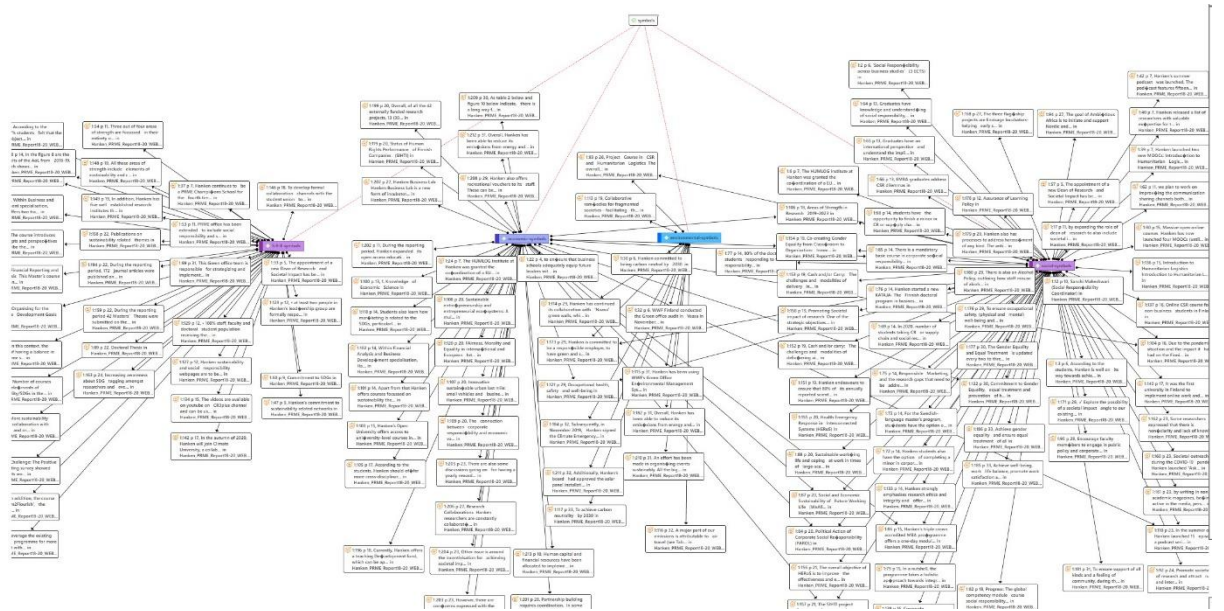
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# APPENDICES

## APPENDIX 1: INSTANCE OF DATA COLLECTION AND CODING (SYMBOL)



## APPENDIX 2: OVERVIEW OF CULTURAL WINDOWS CATEGORIES

Sagas	Heroes	Symbols	Rituals
Strategy on sustainability	Contributors and teachers for sustainability work	Courses and modules	Networks
Mission, vision and history		Research and projects	Events and conferences
MOOCs		The media	Interviews and surveys
The PRME office		Expenditure and funding	
Hanken's positive impact rating		Commitment	
Education on refugees and immigrants		Personnel	
		Offices	
		Facilities	
		Plan and policy	