

# **FRAMEWORK FOR GOVERNMENTAL RESEARCH INSTITUTION'S SUSTAINABILITY REPORT**

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## ABSTRACT

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<p>Abstract</p> <p>The target of this thesis is to create a framework for the Finnish Environment Institute's (SYKE) first sustainability report. SYKE's function in society and projects is continual, so topics and aspects listed in the sustainability report's framework should be valid and relevant for years to come. The content of the sustainability report has been created in line with the State Treasury's instructions by comparing the sustainability reporting and sustainability communications of governmental institutions and Finnish universities.</p> <p>The theory part of the thesis consists of organizational sustainability as a term and the three pillars of sustainability: environmental, social, and economic sustainability. Sustainability reporting as a phenomenon is explored from these perspectives with consciousness of stakeholders' needs and demands, therefore stakeholders as a term is a significant part of the theory. Consistent with the instructions of the State Treasury's sustainability reporting, the report also considers societal impact by utilizing the United Nation's Sustainable Development Goals, therefore these are also an essential part of the theory.</p> <p>The framework presented in this thesis includes a brief organizational presentation and two separate parts: societal impact based on the Sustainable Development Goals, and sustainability as an organization, considers more typical organizational sustainability reporting. The part focusing on societal impact chooses the most suitable Sustainable Development Goals for SYKE's substance knowledge and outcomes of it, reasoning of choices and utilizing those as societal impact indicators. The part focusing on sustainability as an organization presents SYKE's stakeholders and organizational sustainability from environmental, social, and economic sustainability perspectives.</p>	
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<p>Tiivistelmä</p> <p>Tämän tutkimuksen tavoitteena on luoda rakenne Suomen ympäristökeskuksen (SYKE) ensimmäiseen vastuullisuusraporttiin. SYKEN toiminta on yhteiskunnallisesti merkittävää, jatkuvaa ja kauas tulevaisuuteen tähtäävää, joten rakenteen on tarkoitus olla ajan-kohtainen ja relevantti myös pitkälle tulevaisuudessa. Vastuullisuusraportin aihesisältöä on työstetty Valtionkonttorin ohjeistuksen mukaisesti sekä vertailemalla valtionhallinnon alaisten kirjanpitoyksiköiden ja suomalaisten yliopistojen vastuullisuusraportointia ja vastuullisuusviestintää.</p> <p>Teoriaosuus käsittelee organisaatioiden vastuullisuutta terminä ja vastuullisuuden kolmikantaa; sosiaalista ja taloudellista vastuuta sekä ympäristövastuuta. Vastuullisuusraportointia tarkastellaan näiden aihealueiden perspektiivistä ja sidosryhmien tarpeet huomioiden, jonka vuoksi myös sidosryhmät käsitteenä ovat olennainen osa teoriaa. Valtionkonttorin vastuullisuusraportointiohjeistuksen mukaisesti raportti käsittelee myös yhteiskunnallista vaikuttamista Yhdistyneiden kansakuntien kestävän kehityksen tavoitteiden avulla, jonka vuoksi myös nämä ovat merkittävä osa käsiteltävää teoriaa.</p> <p>Tutkimuksessa esitettävä SYKEN vastuullisuusraportin rakenne sisältää organisaation esittelyn sekä kaksi erillistä osaa; yhteiskunnallinen vaikuttavuus, perustuen kestävän kehityksen tavoitteisiin, ja vastuullisuus organisaationa perinteisempänä organisaation vastuullisuusraportointina. Yhteiskunnallinen vaikuttavuus perehtyy SYKEN substanssi-osaamiseen parhaiten sopivien kestävän kehityksen tavoitteiden valintaan, näiden valintojen perusteluun sekä niiden käyttämiseen mahdollisina vaikuttamisen indikaattoreina. Vastuullisuus organisaationa esittelee SYKEN sidosryhmät ja organisaation vastuullisuutta vastuullisuuden kolmikannan perspektiiveistä.</p>	
<p>Asiasanat</p> <p>julkinen sektori, kestävän kehityksen tavoitteet, vastuullisuus, vastuullisuusraportointi, tutkimuslaitokset, yhteiskunnallinen vaikuttavuus, yhteiskuntavastuu</p>	
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# 1 INTRODUCTION

This chapter presents sustainability reporting reasoning, research aim, research design, research questions, and structure of the thesis. Reasoning sustainability reporting introduces background information of the topic and introduction to the subject. Research aim, research design and research questions focus on why this research has been implemented, how the research has been executed and describes the research questions. The structure of the thesis introduces the sections of this report.

## 1.1 Background

Sustainability reporting has been widely studied in corporations and in organizations owned or partly owned by the government. Despite this, institutions functioning strictly under government administration seems to have been forgotten from this discussion, even though also governmental institutions have stakeholders with a need for sustainability information. Especially in counties with a welfare state status and high taxes one would think that sustainability reporting would be useful in order to understand how government and governmental institutions function for every stakeholder from different sustainability perspectives. Therefore, this research was done to assist the Finnish Environment Institution (SYKE) to accomplish their first responsibility report. No similar research focusing on a governmental research institution's sustainability reporting has been done, and therefore the topic is important as sustainability reporting in governmental institutions is increasing rapidly on stakeholders' demands.

Today, sustainability reporting seems to be an essential part of organizations' communication. It is not enough to report only about financial performance, as organizations' impact to their surroundings locally and globally are not limited only to the financial perspective. There are multiple drivers for sustainability reporting, for example demand from different stakeholder groups seems to keep growing (Epstein, 2008). Sustainability reporting in organizations has developed from environmental notes to a multidimensional concept, which cannot be dismissed, if an organization wants to take into consideration global challenges and engage in productive interaction with its stakeholders.

The aim of sustainability reporting is to inform stakeholders about an organization's sustainability development. This progress should be presented credibly and convincingly. Sustainability reporting describes the basis and targets of organizational sustainability, informs about the achievements of the reporting period, and explains why some targets might not have been achieved. Quantitative indicators, targets with time limits and concrete results construct the core of sustainability reporting. (Koipijärvi & Kuvaja, 2020.)



The development of sustainability reporting enables better management in sustainability aspects. When information about sustainability and challenges related to the topic are available for all, monitoring these issues creates a new perspective and possibility to share important information in organizations. Simultaneously this monitoring makes the integration of sustainable practices in an organization's functions easier. Although this development has multiple positive sides, it also creates pressure for organizations' transparency and sustainability communications. (Niskala, Tarna-Mani, Puroila & Pajunen, 2019.)

## **1.2 Research aim, research design, and research questions**

The project's main target is to create a sustainability reporting framework that is valid, effectual, and legitimate also in the future. The framework is formed by governmental policies and instructions, with the researcher's knowledge about sustainability reporting and research and analysis about sustainability reporting in similar institutions. Research is implemented as qualitative research and the chosen methodology is qualitative content analysis. The aim is to explore sustainability reporting in theory, current phenomena in sustainability reporting and the practical side of governmental institutions from sustainability reporting perspective.

The research question can be formed in practical implementation from: Creating a framework for sustainability report. This practical form includes three sub-questions:

1. What kind of insights should a sustainability report include?
2. How should insights be presented to form a coherent report?
3. What kind of structure would meet the requirements of stakeholders and the State Treasury's instructions?

## **1.3 Thesis structure**

The first chapter of the thesis presents an introduction to the research and the second chapter focuses on relevant theory regarding the subject. The data and methodology chapter includes basic information about the case organization SYKE, what kind of organization it is and how it is administrated and funded. The qualitative data and methodology of the research is presented in the same chapter. The research findings are presented before the outcome of this thesis, the framework for sustainability reporting. the last chapters of the thesis are discussion and conclusion.

Theoretical framework with a narrow sight on societal impact of research institutions and the United Nation's Sustainability Development Goals, as those were the main inspiration for the whole governmental sustainability reporting

project and the State Treasury's aim is to assess governmental institution's societal impact by utilizing SDGs. Part of theory is focused on typical core aspects of sustainability reporting and other related topics significantly affecting the outcome of the thesis project, a framework for a sustainability report.

The research includes a brief insight on pilot projects of the governmental sustainability reporting project and simplified analyses of the pilot sustainability reports, institutions' sustainability related information from their websites and a narrow review of institutions' societal impact. On account of absenting sustainability reports from specifically similar governmental research institutions, the thesis contains a brief analysis on how Finnish universities as research institutions report about their sustainability to reflect on ideas formed for SYKE's sustainability report during this process.

The next chapter presents the core of this thesis, the framework for Finnish Environment Institute's first sustainability report with two separate sections: societal impact and sustainability as an organization. The framework includes suggestions about the sustainability report's insights.

The last chapters of the thesis are discussion, which represents thought throughout the research process and reflects observations from former research, and conclusion, that explores what can we learn from this experience. The last chapter includes a trustworthiness and limitations part and an overview on the future of sustainability reporting research.

The thesis follows the process of the governmental institution's sustainability report project and assesses essential information for the report. The project balances between the corporate world's typical sustainability reporting and governmental institutions' legislations and perspectives, without forgetting the State Treasury's instructions and guidelines controlling the insights of the result, a framework for a sustainability report. As the forthcoming sustainability reporting is a completely new function in this specific governmental institution, and a completely new process for many similar governmental institutions in Finland, the starting point for this project was inspiring and challenging.

## 2 THEORETICAL FRAMEWORK

This chapter of the thesis concentrates on the theoretical framework (Figure 1) of the subject. The chapter presents a narrow view of societal impact, although it is not a typical part of sustainability reporting. Societal impact is a considerable theory for research, as the State Treasury includes it on their sustainability reporting assignment. The Sustainable Development Goals of the United Nations are introduced to give an overall impression of these global targets, and these targets are utilized as indicators later on sustainability reporting framework. Using Sustainable Development Goals as indicators for societal impact was assigned by the State Treasury's instructions for sustainability reporting. Other presented theories are sustainability as a term, basics of sustainability reporting in organizations, defining stakeholders and reasoning for stakeholder defining. The content of sustainability reporting is introduced by three pillars of sustainability and the General Reporting Initiative.

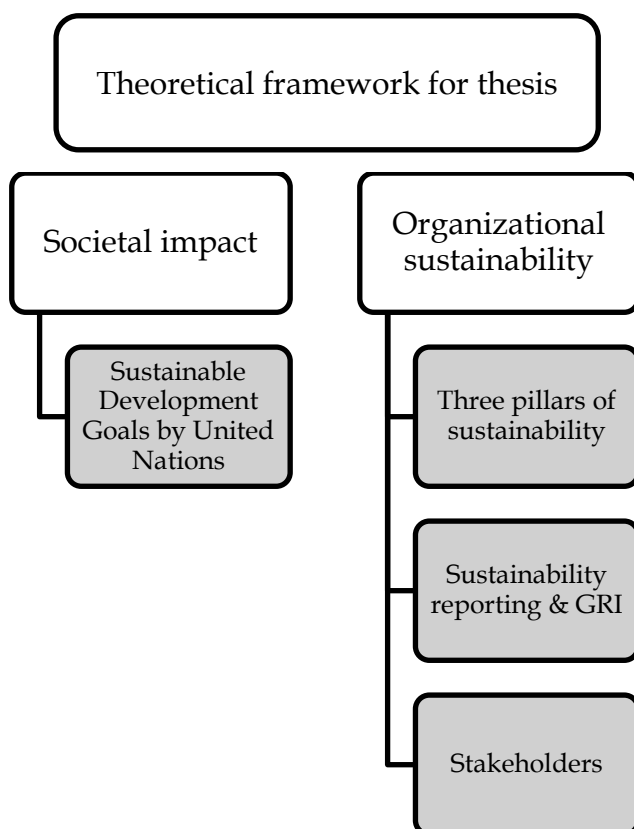


FIGURE 1 Theoretical framework

## 2.1 Research institution's societal impact

Societal impact is often expected from research institutions, although measuring it is not simple. Research institutions, universities, researchers, and research funders have actively been discussing what a research function's societal impact is and how it can be described (Koskinen, Ruuska & Suni, 2018). The societal impact of organizational sustainability has been researched significantly less than organizational financial effects. Typically, it is just assumed that sustainability related activities in organizations automatically create societal benefits. Societal impacts are also more challenging to assess than financial outcomes. To create a comprehensive perspective on societal impact, several stakeholders and operating environments should be contemplated with several sustainability activities and outcomes from those. (Lankoski & Halme, 2011.)

Åbo Akademi's and Demos Helsinki's research about the operational context of Finnish universities states that societal impact of research institutions has typically been described as a linear transaction, which can be problematic and misleading. A better solution to explore the impacts would be through the concept of "*productive interactions*" (Demos Helsinki, 2018). This solution is based on a study about measuring the societal impact of research. The study states how these impacts are hard to measure, as often there is a long time-lag between the research and the impact of the research itself (Spaapen & van Drooge, 2011). Quite often the societal impact of research is still ignored, especially when dealing with new innovations. This is also based on a long time range, as the usage of research results forms the societal impact and therefore the significance of research is also seen subsequently (Hautamäki, 2018). Despite these points, an overview of history indicates that science, research institutes and universities have not developed detached from the society. In Finland universities and research have always had societal aims and research has always targeted at results, either at scientific breakthroughs, commercial innovations, qualified professionals, or civilized citizens. (Koskinen et al, 2018.)

Productive interaction presents a more equivalent framework for assessing the impact of research and universities in society. The societal impact of a research institution can be indistinct to recognize, as there can be a long period of time from the beginning of a research to the publishing of the research results and then to the societal impact of the research. It can be even impossible to lead one societal impact directly to just one specific research or publication. Science has a significantly more diverse impact on society than plainly producing research results and publications. Currently, interaction and collaboration are essential parts of research processes in universities and research institutions. These elements diverse societal impact's computability to new dimensions and therefore to new indicators. Significant is to complete quantitative indicators with qualitative narratives. (Demos Helsinki, 2018.)

Co-development and productive interactions have been utilized recently especially in sustainability science. This field of science explores solutions for

global sustainability challenges occurred by changes in environment and societies. To figure out these complex challenges, researchers are not able to find solutions by themselves (Koskinen et al, 2018). Productive interactions are a possibility to combine multiple resources, substance knowledge exchanges between research institutions, universities, researchers, students, and stakeholders. In these interactions, substance knowledge is produced, processed, and valued in ways that are relevant from a societal perspective and scientifically stable and robust. When stakeholders strive for exploiting or applying research results and practical information collected from collaboration experiences, interaction is productive. This leads to a societal impact as behavioral changes, which occur by this collaboration. Both quantitative and qualitative indicators can be used to measure and document the productive interaction. Productive interaction could mean stakeholders' requirements and expectations defining, for executing a research, which could solve societal challenges faced by individuals and organizations. (Demos Helsinki, 2018.)

The structure of scientific research is going to change radically (Winckler & Fieder, 2012). The summary of Åbo Akademi's and Demos Helsinki's research presents "*7 theses on the Future of Academia*", but probably the only relevant one for a research institution is number 5. "*Open science is the way*". It states that the question of open science can be described in the top of science policy issues in Europe today. The concept of open science affects the whole scene of education, research, and publication process. Open science does not only make publications available for all, but it also allows access to data, sources, methodology, peer reviews and educational resources. Open science is globally stated as one of the key elements of research and science of the future (Demos Helsinki, 2018). Open science enables societal impact.

Another mentionable part of Demos Helsinki's research is the fifth vision of the visions created for Åbo Akademi: stakeholders. Collaboration with stakeholders should not be done just because of sense of duty, it should be done for the sake of meaningful and productive interactions. Partnerships and stakeholder collaboration support research, societal interaction, and therefore also societal impact (Demos Helsinki, 2018). This brings us to stakeholders: stakeholder positioning and stakeholders' needs and demands. These terms are briefly presented later in the thesis.

Strong interaction with stakeholders creates the most effective societal impact. Research states that this interaction should also include working with different industries and the third and fourth sector. Strong collaboration with stakeholders demands constant communication interaction throughout the research processes, genuine dialogue should be created and maintained with stakeholders (Demos Helsinki, 2018). Interaction with stakeholders is significant also in political societal impact, when science research is utilized in informing decision makers in politics (Koskinen et al, 2018).

The societal impact of the case organization is measured by utilizing the Sustainable Development Goals of the United Nations as indicators in the outcome of this thesis. Therefore, those are presented in the next chapter.

## 2.2 Sustainable Development Goals of the United Nations

All United Nations member states committed to 17 Sustainable Development Goals in 2015. These goals are part of the 2030 Agenda for Sustainable Development that concretizes the 15-year plan to achieve the goals. These UN SDGs are also known as the Global Goals and these 17 targets include 169 sub-targets (United Nations, 2020). To achieve these targets, 247 indicators have been created to measure the impacts of action (United Nations, 2021). The Principle of Agenda 2030 is that no one should be left behind (United Nations, 2020). The goals are:

1. No Poverty
  2. Zero Hunger
  3. Good Health and Well-being
  4. Quality Education
  5. Gender Equality
  6. Clean Water and Sanitation
  7. Affordable and Clean Energy
  8. Decent Work and Economic Growth
  9. Industry, Innovation and Infrastructure
  10. Reduced Inequalities
  11. Sustainable Cities and Communities
  12. Responsible Consumption and Production
  13. Climate Action
  14. Life below Water
  15. Life on Land
  16. Peace, Justice and Strong Institutions
  17. Partnerships for the Goals
- (United Nations, 2020.)

The goals were created universal and to concern also wealthy countries, states, organizations, and institutions. The aim was to comprehensively involve multiple parties so that the impact of the targets would be wider. The focus of the goals is in sustainable development in such a way that all aspects, environmental, social, and economic, are taken in consideration equally. It seems that quite many organizations have taken these targets as a framework for sustainability communication by picking the most suitable from the 17 goals for their organization and reflecting their sustainability on those. (Mehtälä, 2018.)

Using SDGs in sustainability reporting have been expected (Juutinen, 2016) and some studies have been made to explore SDGs linked with sustainability reporting, but it seems that those possibilities are still under-investigated (Rosati &

Faria, 2018a). SDGs have inspired sustainability reporting and have been used as scopes for creating reporting frameworks (Tsalis, Malamateniou, Koulouriotis & Nikolaou, 2019). Some organizations have started SDG reporting to report about their sustainability performance (Rosati & Faria, 2018b) and even the SDG Reporting Score has been created to measure development and reporting (Pizzi, Rosati, Venturelli, 2020). SDGs have been used to investigate organizations' involvement towards sustainability targets by analyzing sustainability reports (van der Waal & Thijssens, 2019). Organizational sustainability as a term and sustainability reporting as a concept are presented later in this thesis.

SDGs have been adapted in sustainable investing and ESG (Environmental, Social, Governance) reporting to assess organizations' sustainability (Wilburn & Wilburn, 2020). Adopting SDGs has been studied for example in the context of comparing a study between a developed country and a developing country (Abreu, Cunha & Barlow, 2015).

Researchers from SYKE have participated in producing an analysis about SDGs as indicators. Official SDG indicators have been developed and those can be seen as an important tool for monitoring and as a policy instrument. Multiple complementary and alternative indicators have been created and introduced globally, regionally and on national levels. The analysis is based on experiences from the creation processes of sustainable development indicators in Finland. The article also includes perspectives from indicator professionals and stakeholders in Finland and Germany. The research presents for example the traditional lighthouse effect with a rotating beam of light, where sustainability indicators may enlighten the right or safe way, but they are not capable of enlightening all right or safe ways simultaneously. An indicator can only point some trends at the same time and the beam of light cannot present the overall picture. Study states that still the greatest risk with these indicators is non-use, therefore it is better to use for example SDG indicators than to not use any indicators at all. (Lyytimäki, Salo, Lepenies, Büttner, & Mustajoki, 2020.) SDGs are often mentioned in sustainability information published by organizations. The next two chapters introduce organizational sustainability as a term and the three pillars of sustainability: environmental, social, and economic.

## 2.3 Organizational sustainability

When an organization reports about sustainability, it may be important to understand what it means. One description for sustainability was created in 1987 by Brundtland's committee. Broadly defined, it signifies that in sustainable development, the humankind's progress should respond to the current generation's requirements without compromising with future generations' requirements (Harmaala & Jallinoja, 2012). The aim of organizational sustainability is to apply economic development to social and ecological sustainability, without compromising them (Joutsenvirta, Halme, Jalas & Mäkinen 2011).

Organizational sustainability can be defined as creating long-term consequences into an organization's processes by administrating the organization in a way that the functions of the organization can be maintained over an unlimited time horizon (Jacobsen, 2011). It is important to remember that a responsible organization means specifically the organization's own sustainability, for example charity events or one-time projects unrelated to the organization's typical processes are not sustainability. An organization can do donations for social or ecological well-being, but it is not enough, if the organization's daily functions cause negative impacts to society or the environment (Juutinen & Steiner, 2010.) The underlying purpose of organizational sustainability can be seen as societal benefits (Lankoski et al, 2011) and authentic organizational sustainability is said to create value for stakeholders, including the local community (Melé, 2008). Organizational sustainability has been studied also in a geographical context, for example in Scandinavia (Strand, Freeman & Hockerts, 2014).

In the beginning of the 21<sup>st</sup> century, organizational sustainability started to become an even more current topic in Finland and there were reasons for this. The first is globalization and challenges with development in different regions. The second is continual challenges with the financing of the welfare state and an optimist thought that maybe organizations and individuals could voluntarily take more responsibility for different services. The third reason was that organizations more often broke the insider rules of stock exchange trading and competition and accounting legislation (Joutsenvirta et al, 2011). A narrower reasoning for the rising discussion about sustainability could be societal challenges caused by globalization (Nieminen, Rilla, Leikas & Ikonen, 2018).

In the beginning of the 21<sup>st</sup> century, several European governments have developed national sustainability strategies or integrated organizational sustainability in their sustainable development plans. In some states, sustainability topics are gradually being integrated in large scale of policies and in other states initiatives raising awareness on sustainability are currently developing. In 2007, the European Commission collected a summary of public policies on organizational sustainability topics from the 27 member states of the EU. This summary brought up that national sustainability policies show the variety of economic, cultural, and political frame in Europe, but the main practices are similar, such as promoting stakeholder dialogue, enhancing transparency, raising awareness, and increasing knowledge. (Maanavilja, 2010.)

In Finland, organizational sustainability and responsibilities towards society can be divided into a few historical phases. The first steps were seen in an era of industrialization from the 1870's to the first decades of the 1900's (Juutinen et al, 2010). Primitive industrial areas created village communities, where industrial organizations started to arrange accommodation possibilities and healthcare for employees and childcare for their children. The Finnish welfare state begun to form in the 1950's and the state began to offer these services to society, which were formerly offered by employers (Juutinen et al, 2010). Industrial development also brought in the topic of environmental impact of industrialism in the 1970's. Oil crises gave more influence on this discussion in 1973 (Juutinen et al,



2010). Gradually information about environmental damages from industrial processes reached society's knowledge. Environmental laws began to develop, and organizations were required to assume responsibility and communicate about their actions (Juutinen et al, 2010). After the environmental awakening, became the perspective of the three pillars that are explored in the next chapter.

### **2.3.1 Three pillars of sustainability**

Sustainability in organizations has commonly been defined as environmental, social, and economic impacts on society. The usage of the perspective of the three pillars in sustainability reporting has increased especially in Europe (Juutinen et al, 2010). The three pillars of sustainability are well-known in literature, but in some theories also a cultural perspective is mentioned. Some definitions include this cultural perspective in social responsibility (Harmaala et al, 2012).

Other well-known terms for the three pillars perspective are three dimensions of sustainability or triple bottom line perspective (Viljanen & Juuti, 2018). Triple bottom line (TBL) thinking refers also to the thought that all these three parts should be in balance when an organization is developing its functions to a more sustainable direction (Joutsenvirta et al, 2011). TBL is said to be a widespread sustainability reporting tool and it has evolved into a popular abbreviation for organizational sustainability assumptions (Isil & Hernke, 2017). One definition for sustainability or dimensions of it is Profit, Planet and People (Isaksson, Garvare & Johnson, 2014). The next three chapters focus on the pillars mentioned earlier: environmental, social, and economic sustainability.

### **2.3.2 Environmental**

The basic elements of environmental aspects in sustainability are the sustainable utilization of nature's resources and preventing environmental damages (Kuisma & Temmes, 2011). Environmental sustainability denotes an organization's pursuit to operate as environmentally friendly as possible. A sustainable organization is conscious about its environmental effects and recognizes its responsibilities to the environment (Harmaala et al, 2012). The old-fashioned way to explore environmental impacts was focused only on end-of-pipe perspective, but this point of view has widened significantly with increasing environmental consciousness (Petschow, Rosenau & von Weizsäcker, 2005).

Quality, environmental, and occupational safety management and increasingly social sustainability management are part or organizational management systems that assist sustainable practices to move from theory to an organization's processes. The aim is to integrate standard requirements to an organization's general management systems, not to construct separate management systems in the organization (Harmaala et al, 2012.). The International Organization for Standardization, ISO, has created guides and standards to assist organizations to develop their processes (Jacobsen, 2011). In Finland, the most common environmental standard is ISO 14001. Building an environmental management

system begins with exploring and recognizing major environmental impacts. These impacts are measured and valued for creating targets to decrease an organization's environmental impacts. The organization can create their own uncertified management system for internal use, apply EMAS (Eco-Management and Audit Scheme) or create a standard adequate environmental management system (Harmaala et al, 2012). The key figures of environmental sustainability vary between organizational scopes, but essential indicators in reporting are raw material and energy use, environmental emissions and waste management (Kuisma et al, 2011).

The World Wide Fund for Nature (WWF) has created an environmental management system and certificate for offices called Green Office. It is a tool for systematic and productive environmental management in organizations; a template for building an environmental management system for the organization's needs, to use natural resources wisely and reduce the organization's carbon footprint. (WWF, 2021). Utilizing Green Office as an environmental sustainability aspect in organizations has been studied and it has been used also in higher education institutions (Filho, Will, Salvia, Adom̂sent, Grahl & Spira, 2019).

### 2.3.3 Social

The social aspect of sustainability has mainly focused on the personnel of an organization, although social aspects concern all individuals and groups that are somehow related to the organization (Harmaala et al, 2012). Another way to describe an organization's social sustainability is to assess the organization's impact on human beings inside the organization and its sphere of influence. A quite essential part of organizational social sustainability is personnel reporting, basic information about the organization's employees and their well-being. Typically, the sphere of influence refers to subcontracting, production facilities' surroundings and customers. A frequently used example of a social sustainability activity are industrial communities where an organization takes care of its employees and their families' basic needs and well-being. (Kuisma et al, 2011.)

Organizations operating in Finland are legislated by law and the Non-discrimination Act. The law includes the section "*Employer's duty to promote equality*" and although it is a law, it can be presented in organizational sustainability's social aspect. Finnish law requires that every organization that employs at least 30 employees must have a plan for necessary targets for the promotion of equality, but in governmental units there are no limitations regarding the number of employees (Ministry of Justice, 2014.). Linking these equality plans to social sustainability reporting varies a lot. Some organizations rely significantly on information from the equality plan in their reporting, some just briefly mention some points from the plan. Sometimes the plan is not mentioned at all.

The Fair Trade label informs that the producer of a product is part of a system, maintained by the Fair Trade organization, where the producer of a raw material gets a guaranteed price. The aim of Fair Trade is to guarantee fair wage for farmers and possibilities for them to make cultivation more efficient, of better

quality and towards environmentally wise solutions in developing countries. The Fair Trade label is commonly seen mostly as a label for social responsibility, although it also has environmental and economic impact locally (Harmaala et al, 2012), and the role of Fair Trade for environmental sustainability has been studied (Makita, 2016).

### **2.3.4 Economic**

Typically, the economical pillar of sustainability is described as an organization's functions creating economic well-being in society and the organization has the possibility to support a local region's economic development through its choices. Organizations define the functions of economical sustainability in different principles, for example corporate governance, risk management, investment plans, credit management and purchasing policies (Harmaala et al, 2012). Some authors present that wellness of economic can be assessed by how it increases wellbeing and better living in society (Hautamäki, 2018).

Quite often reporting about economical sustainability is bypassed in sustainability reporting, as established economical reporting, such as financial statements, are enough. Experts of economical sustainability, especially in the context of organizational sustainability reporting, are actively exploring the term of economical sustainability and how it could be reported. Economical sustainability reporting demands special indicators that would consider and narrate a longer time period than typical economical reporting and financial statements. These could focus for example on developing research and organization's progress. There is a demand also for distribution of income indicators that would measure tax payments, philanthropy actions, wages and commissions, and relations with subcontractors and customers. (Kuisma et al, 2011.)

Reporting about economic performance in an organization must have existed in some form since humankind has started conscious trading, but the next chapter focuses on sustainability reporting and the General Reporting Initiative.

## **2.4 Sustainability reporting and General Reporting Initiative**

Globally, sustainability reporting started as environmental reporting, and the first steps were taken in the 1980's. The motive for reporting was to increase organizations' credibility in environmental communication. Society was not pleased with mere statements that aspects are considered and taken care of and a need for trustworthy and reliable reporting with increasing transparency arose. Organizations began to make concrete improvements dealing with environmental aspects and had a demand to communicate it publicly. It seems that in Finland, a major reason for self-imposed reporting was the slowness of the communication of authorities; with self-reporting, all information about improvements was faster available for the public. (Kuisma et al, 2011.)

Especially public as well as state, city and municipality owned companies have been pioneers in sustainability reporting in Finland. This began with environment reporting in energy, forest and metal industries in the 1990's. At the turn of the 21st century, a visible change in sustainability reporting was noticed, as also social and economic aspects were included in reports. When the environmental perspective was no longer the only sustainability aspect visible, also industries without major direct environmental impacts started to report about their sustainability (Heinonen, 2010). One of the current trends in sustainability reporting seems to be integrated reporting (Shoaf, Jermakowicz & Epstein, 2018), although also challenges of integrated reporting have been noted (Bouten & Hoozée, 2015). Challenges of combining personnel from accounting with sustainability reporting have also been studied (Busco, Giovannoni, Granà & Izzo, 2018).

From a global perspective, Europe seems to be the leading continent in sustainability reporting. It seems that sustainability reporting in European organizations has been studied quite widely (Kinderman, 2020) and also analyses comparing the credibility of organizations' sustainability reporting have been done (Lock & Seele, 2016). In recent past, some European governments have decided to lead the change and encourage state owned organizations to report on their sustainability. Another trend seen in European governments recently is to make sustainability reporting mandatory for larger organizations. Requirements for these reports usually rely on existing sustainability reporting frameworks, for example the Global Reporting Initiative guidelines. The main aims for these actions are to pressure organizations to improve on their sustainability and present essential transparency towards stakeholders (Maanavilja, 2010). Different certifications have become a part of credibility in sustainability reporting (Teivainen, 2013).

Quite a simple way to define organizations' reporting is to divide reports to financial information and non-financial information. Information in reports can also be divided on a statutory or voluntary basis. In another way, reporting can be described as partly statutory financial information and partly voluntary information. Some of non-financial information is statutory, but a major part is voluntary information. (Juutinen et al, 2010.)

Globally, a typical way to report about sustainability is to focus on environmental aspects (Matten & Moon, 2008) and this phenomenon is seen also in the sustainability reporting of Finnish organizations. This could be a consequence of the tripartite negotiation tradition that has typically taken care of organizations' employees' rights. Nonetheless, the current trend is moving towards local negotiation, and this leads to a more responsible position for organizations to take care of employees' well-being and rights (Kourula, 2010). Probably in the future, social responsibilities can be seen in a more significant role in organizations' sustainability reporting.

Since the reporting of organizational sustainability has increased and the investment world's interest towards sustainability aspects has increased, the discussion on integrating typical annual reporting and sustainability reporting has been common. The International Integrated Reporting Committee's, the GRI's

and the International Financial Accounting Standards Board's common goal is to create coherent reporting practices and promote financial and sustainability reporting integration. (Harmaala et al, 2012.)

The Global Reporting Initiative (GRI) was created in 1997 with a stakeholder process presented by the United National Environmental Program (UNEP) and the Coalition for Environmentally Responsible Economies (CERES) (Juutinen et al, 2010). GRI seems to be the most entranced and used of all sustainability reporting guidelines given by international alliances and coalitions. To ensure the quality of sustainability reporting, GRI guidelines value the impartiality, clarity, accuracy, timeliness, comparability, and reliability of information. (Harmaala et al, 2012). Sustainability reporting in Finland has been significantly directed by international GRI reporting instructions, as almost every organization reporting about sustainability has utilized these instructions (Heinonen, 2010). The role of GRI in sustainability reporting and how these kinds of models can improve the quality of sustainability reporting have been studied lately (Sethi, Rovenpor & Demir, 2017).

As the main reason for sustainability reporting is to inform stakeholders about an organization's sustainability, the next chapter presents what an organization's stakeholders are and why they are relevant in the sustainability reporting discussion.

## 2.5 Stakeholders

Stakeholders play a significant role in sustainability reporting. Individuals and groups directly or indirectly in contact with an organization are described as stakeholders of the organization. Although stakeholders are not consistent, every stakeholder has some semblance of connection with the organization. Every stakeholder has its own requisites, interests, and expectations towards the organization. The organization's duty is to recognize all stakeholders that influence the organization or are influenced by the organization either positively or negatively (Juutinen et al, 2010). Environmental aspects of sustainability have increased as stakeholder expectations since the 1980's and social aspects as expectations since the 2000's (Harmaala et al, 2012).

The stakeholder perspective has become a common way to contemplate an organization's relations to the surrounding society and its expectations. Typical key stakeholder groups are owners, customers, employers, consumers, subcontractors, and suppliers. As the perspective on organizational sustainability has widened, also other groups or individuals have shown interest in organizations' actions and tried to affect them. These kinds of stakeholders can be such as regional communities, NGOs, and the media. (Joutsenvirta et al, 2011.)

Through stakeholder pressure organizations may take a more sustainable direction (Buchholz, 2009). Expectations from stakeholders and requirements for reporting have increased their role in sustainability reporting and its content

(Kuisma et al, 2011). The importance of stakeholder co-operation in sustainability performance has also been studied from a geographical area perspective, for example in Scandinavia (Strand & Freeman, 2013). The stakeholder perspective has a major role in sustainability reporting as one significant purpose or reporting is to answer to stakeholders' need for knowledge of sustainability. Interaction with stakeholders is one important part of an organization's sustainability and sustainability reporting. Pioneers of sustainability reporting have started actively to invest in interaction with stakeholders. These organizations scan expectations about sustainability and sustainability reporting from stakeholders and involve them in sustainability reporting improvement processes. Involving stakeholders in these processes gives the organization a possibility to answer stakeholders' demands in reporting and simultaneously directs the organization's sustainability development. (Heinonen, 2010.)

The next chapter focuses on former research about sustainability reporting in the public sector, mainly by local governments and universities. Both these institutions can also be described as the case organization's stakeholders.

## **2.6 Former research on public sector sustainability reporting**

Former research about sustainability reporting in governmental research institutions is almost non-existent, yet fortunately similar kind of institutes have been studied. Europeans have been seen as pioneers of sustainability reporting and for example sustainability reporting by local governments has been studied. One research focuses on six cities in four European countries and figures out how sustainability reporting can be a valuable tool for local governments in learning, management, and communication (Niemann & Hoppe, 2018). There are also researches about governmental sustainability communications (Galera, de los Ríos Berjillos, Lozano & Valencia, 2013), public sector sustainability reporting (Greiling, Traxler & Stötzer, 2015), and the potential of integrated sustainability reporting in the public sector (Montecalvo, Farneti & de Villiers, 2018). These studies value transparency especially in public sector sustainability reporting.

Using consistent SDG sustainability indicators on a national level and in businesses has been studied in Belgium with comparative analyzing research. This research analyzes the potential of SDGs in improving sustainability reporting practices (Malay & Aubinet, 2021). There is a recent, global study about public sector sustainability reporting, which focuses on resolving a possible link between quality governance and tendency for sustainability reporting in public sector (Uyar, Karmani, Kuzey, Kilic & Yaacoub, 2021). Studies have not focused only on positive points of sustainability reporting, as for example the spillover effects have also been researched (Uyar, Kuzey, & Kilic, 2021).

Another significant geographical area in governmental sustainability reporting studies seems to be Australia and New Zealand. There are studies for example about sustainability reporting by Australian local government

authorities. This research mentions multiple studies about Australian public sector sustainability reporting in his research about local government authorities and the structure of the research is quite similar to this thesis, as it analyzes sustainability information in organizations' websites (Hossain, 2018). Current and future prospects of local governments in Australia have been studied (Williams, Wilmshurst & Clift, 2011) and research shows the great potential of sustainability reporting as a tool for local governments to reach their sustainability goals. Studies about public sector sustainability reporting have been made for a significantly longer time in Australia than in New Zealand (Othman, Nath & Laswad, 2016), although the topic is rising also in New Zealand's organizational sustainability studies. For example sustainability reporting by New Zealand's local governments (Othman, Nath & Laswad, 2016) and environmental sustainability reporting by local councils (Othman, Laswad, & Nath 2017) has been studied.

Nowadays public universities are demanded to legitimate their operations and functions to local economic growth, but also other, non-financial reporting is needed (Kirsch, 2016). Despite the lack of wide of research about governmental institutes, universities' sustainability reporting has been studied, though it seems that universities lag behind on sustainability reporting compared to corporations (Gamage & Sciulli, 2016) and sustainability reporting seems to focus on environmental sustainability (Niland, 2012). In the past three decades universities and other higher education institutions have started integrating sustainability aspects into their processes (Lozano, Ceulemans, Alonso-Almeida, Huisinigh, Lozano, Waas, Lambrechts, Lukman & Hüge, 2014).

Studies about universities' sustainability reporting quite often focus on similar questions as in corporations' sustainability reporting researches, such as starting sustainability reporting in an organization (Chatelain-Ponroy & Morin-Delerm, 2016), the importance of stakeholder interactions (Larrán, Andrades & Madueño, 2018.), integrated sustainability reporting (Brusca, Labrador & Larran, 2017) or the adaptation of GRI reporting standards (Alonso-Almeida, Marimon, Casani & Rodríguez-Pomeda, 2013). Also researches about developing frameworks or tools for sustainability reporting for universities have been published (Sepasi, Rahdari, & Rexhepi, 2017) and there is a study about government-led sustainability reporting in higher education institutions (Yalin, Erli, Yiwei, Xiaohua & Xiaoyan, 2019). SDGs have been mentioned as sustainability targets in higher education institutions and pathways to reach those goals have been studied (Ruiz-Mallén & Heras, 2020), but it seems that SDGs have not been used in sustainability reporting in higher education institutions. The impacts of higher education institutions on sustainable development have been studied and assessed (Findler, Schönherr, Lozano & Stacher, 2019).

### 3 METHODOLOGY AND DATA

Qualitative research can be called a broad umbrella term covering a wide range of techniques and philosophies, and therefore it is not easy to define (Hennink, Hutter & Bailey, 2011). Quite often this wide range of approaches enables qualitative researchers to trust that they can present a more profound understanding of phenomena than what they would have gathered from merely quantitative data (Silverman, 2005). Thus, a qualitative approach for data analyzing was chosen to notice multiple different practices and terminology on how sustainability can be presented in organizations, if sustainability reports are not available in every chosen organization. This part of the thesis represents the methodology utilized in the thesis process and what kind of qualitative data is analyzed for the thesis. The chapter also introduces the case organization i.e. the Finnish Environment Institute SYKE, how it is administrated by government and its role in Finnish society.

#### 3.1 Research methodology

As qualitative research has various theoretical approaches to contemplate, and it is not based on a unified theoretical and methodological concept, there is multiple possibilities to analyze qualitative data (Flick, 2014). Successful textual analysis requires a clear analytic approach on data, although proper analysis is not restricted merely on simple coding of data. Even in a clear analytic textual analysis the researcher should be able to see how different elements are assembled or mutually overlaid (Silverman, 2005).

When comparing analysis in qualitative and quantitative research, it is significant to notice that qualitative analysis is interpretive and quantitative is statistical (Hennink et al, 2011). Qualitative research has been described as a set of interpretive activities (Denzin & Lincoln, 2000). As qualitative research is always interpretive, it has multiple approaches on how to contemplate the topic (Hesse-Biber & Leavy, 2011).

Qualitative content analysis was chosen for the methodology of this research to observe all sustainability related themes from the data available, namely sustainability reports and sustainability communication on organizations' websites. Simplified content analysis is a process where the researcher codes and compiles key words, phares or concepts from data (Woodwell, 2014). Qualitative Content Analysis is described as a classical procedure for analyzing textual material (Flick, 2014). From the techniques of qualitative content analysis, the summarizing technique was chosen to introduce the sustainability communication of organizations as a content overview.



Qualitative content analysis requires a coding frame to recognize the significant themes and topics from the data (Flick, 2014) and developing codes is said to be one of the central activities of qualitative data analysis (Hennink et al, 2011). Some researchers have pointed out that coding is probably the most well-known and favored method of qualitative data analysis (Schreier, 2012). In qualitative research, the term code refers to an issue, topic, idea, opinion, or similar, which is evident in the data. In this research codes (Table 1) are deductive, as those originated from the theoretical framework of this research. Sometimes in qualitative content analysis the codes are determined by several researchers to ensure that the researchers have a similar kind of interpretation of the subject and that multiple researchers can reliably apply the same codes (Denzin et al, 2000).

TABLE 1 Codes for qualitative content analysis

Sustainability Report	Stakeholders	UN SDGs	Societal impact
Three pillars	Environmental	Social	Cultural

As qualitative approaches often rely on very detailed data analysis, textual analysis does not diverge from this. Textual analysis requires a reasonable limitation of data to function effectively (Silverman, 2005). This part of the thesis describes the analyzed data for the research: two pilot project sustainability reports and sustainability communications from 14 Finnish universities on their websites. Qualitative data for this research can be described as documentary secondary data, as the data has existed before the research process and is not gathered for example with a survey for the analyzing process (Saunders, Lewis & Thornhill, 2000). Because part of the data is websites, the challenges of the internet as a research source cannot be ignored. Especially continually changing websites were part of the challenges in this research process.

The internet has a significant effect on how people communicate, therefore also communication research has changed with this evolution. For example, internet provides new material forms to explore in research (Wimmer & Dominick, 2008). Websites have become a parallel to typical textual data and they can be analyzed with similar standards (Silverman, 2005). The internet is constantly changing and being updated and therefore the narrowing of data available is significantly important (Laaksonen, Matikainen & Tikka, 2013). Continually web is also creating new data sources for research, for example new social media platforms (Daymon & Holloway, 2011). The researcher's intention was to explore data only in English, but because there was a lack of material in some organizations, also Finnish material had to be considered. Therefore, the analysis also includes some Finnish terms and translations into English.

### 3.2 Data collection

The sustainability reports of the State Treasury's pilot projects, Tax Administration and National Land Survey of Finland have been analyzed in this research. The Tax Administration's sustainability report and presentation of the report was requested from the institution, and it is not public information. The National Land Survey of Finland's sustainability report is available on their website in Finnish and in English. From both institutions also some sustainability information was picked from the institutions' websites.

Universities can be partly described as research institutions, though the ownership of universities as organizations varies. Two universities are foundations pursuant to the Foundations Act, one university operates under defence administration, and the rest are corporations under public law. Altogether, there are 14 universities in Finland. (Ministry of Education and Culture, 2020.) All 14 universities were chosen into to qualitative data, as the amount of universities was manageable from the researcher's perspective. Universities construct six University Consortiums that also have research projects, but this analysis focuses only on universities and consortiums are limited out of scope. The thesis contains a brief sight into how Finnish universities communicate about organizational sustainability, whether sustainability reports are available and what kind of sustainability reports they are.

This sustainability overview also includes a minor part that explores the societal impacts of universities. The material for these analyses have been taken only from the universities' Finnish and English websites as the researcher's knowledge is restricted to these languages, although there may have been suitable information in Swedish on Hanken's and Åbo Akademi's websites. As Finnish law obligates universities to publish an equality plan at least every three years, those are not completely included in this brief research, although they can be a major part of social sustainability in an organization (Opetushallitus, 2020).

### 3.3 Data analysis

Qualitative data was analyzed to find out what kind of information institutions share in their sustainability reports and how those institutions communicate about sustainability aspects on their websites. The process (Figure 2) started with exploring the three pillars of sustainability, environmental, social, and economic sustainability, and collecting what kind of information is available on these topics and whether those are linked with sustainability communication. Cultural sustainability was mentioned in some of the data available, so it was pointed out also in the analyses. One part of the research was to analyze how institutions communicate about their societal impact and whether it is linked with sustainability communications. The aim was to find connections with UN's SDGs and

societal impact information, though mentions about SDGs were noticed also from sustainability communication and sustainability reports.

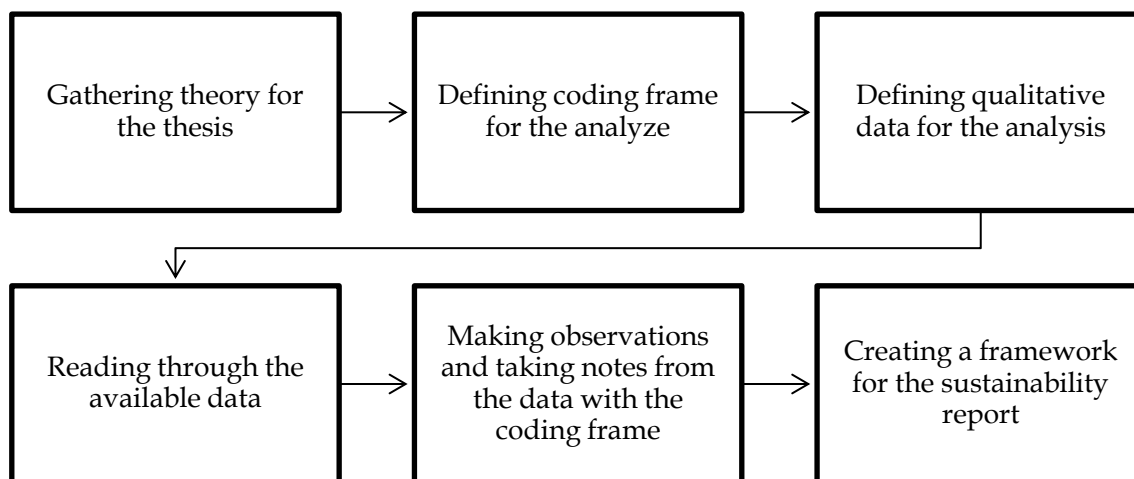


FIGURE 2 Description of the analyzing process

### 3.4 Case organization

The Finnish Environment Institute SYKE is a multidisciplinary research and expert organization with approximately 650 employees (Finnish Environment Institute, 2021). The institution offers necessary information, research, and expertise for decision makers in the private and public sector. Co-operation with domestic and international organizations is significantly valued in the institution's operations. SYKE is one of the Ministry of the Environment's Administrated branch's independently operating institutions and agencies (Ministry of the Environment, 2020). As SYKE is a governmental research institution, it is financed partly from the state budget and partly from external sources. In 2019, about 36% of its funding was state budget based and 64% was external resourcing, all together SYKE's operating financing was 56 million Euros (Finnish Environment Institute, 2020a).

SYKE is formed by seven different centers, supporting units, and an international affairs unit (Figure 3). The main tasks of the centers are research, development, and production of various services. Supporting departments are Director General's Staff, Communications, and Administrative services. The International affairs unit provides a large range of expertise for client organizations abroad and supports international collaboration. Strategic programs explore current themes and function across center borders. The advisory board of SYKE assesses environmental research and development, supports strategic planning, and promotes collaboration between SYKE and its stakeholders. The Ministry of the Environment nominates the advisory board of SYKE, and the current board

is appointed until November 2022. Members of the advisory board are employers of SYKE, ministries or other governmental institutions. (Finnish Environment Institution, 2020b.)

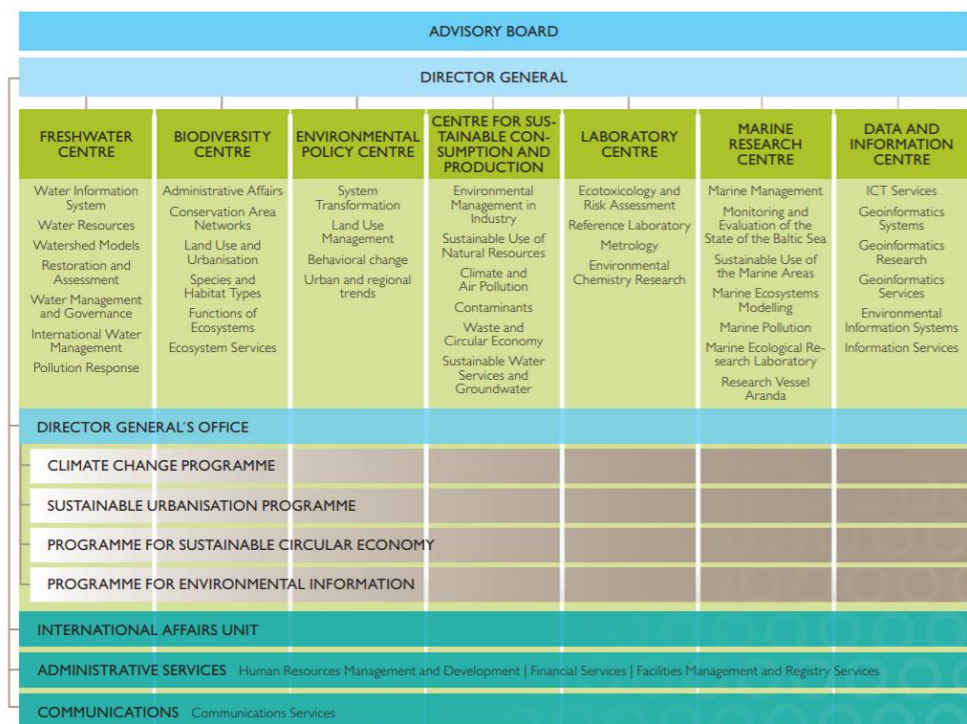


FIGURE 3 Organization chart (Finnish Environmental Institute, 2020b)

### 3.5 Thesis process

In 2020, the State Treasury gave an instruction to every governmental unit to develop a sustainability report that will be published every year with the annual report and financial statements (State Treasury, 2020a). The State Treasury, translated Valtiokonttori in Finnish, is a subordinate of the Ministry of Finance and it administrates the state's loans, asset investments and the government's debt risk management. The State Treasury handles government group accounting and management of financial administration and controls payment transactions. As the State Treasury is in control of the financial management of the Finnish government, it pursues to develop new, better operation practices for society and citizens' well-being. This drives the State Treasury towards more sustainable practices and has also inspired to develop sustainability reporting standards for governmental organizations and institutions. The State Treasury's customers are the central government, citizens, municipalities, communities, and companies. (State Treasury, 2020b.)

In SYKE, the sustainability reporting project (Figure 4) started in September 2020, when the researcher and the Financial Manager started to have weekly meetings about the forthcoming sustainability reporting. The State Treasury gathered a team from different governmental institutions to create instructions for sustainability reporting and indirectly, the researcher was also able to join the instruction project via the Financial Manager. As the State Treasury wanted to keep the instruction team quite restricted, there was not a possibility for trainees to join that team, but the Financial Manager kept the researcher updated with the team's discussion and took the researcher's comments forward to the team's meetings. The instruction team had multiple workshops and the researcher had the possibility to assist the Financial Manager to prepare for the workshops. The researcher was able to share knowledge of sustainability reporting and the Financial Manager has an extensive experience from governmental institutions' annual reports and financial statements.

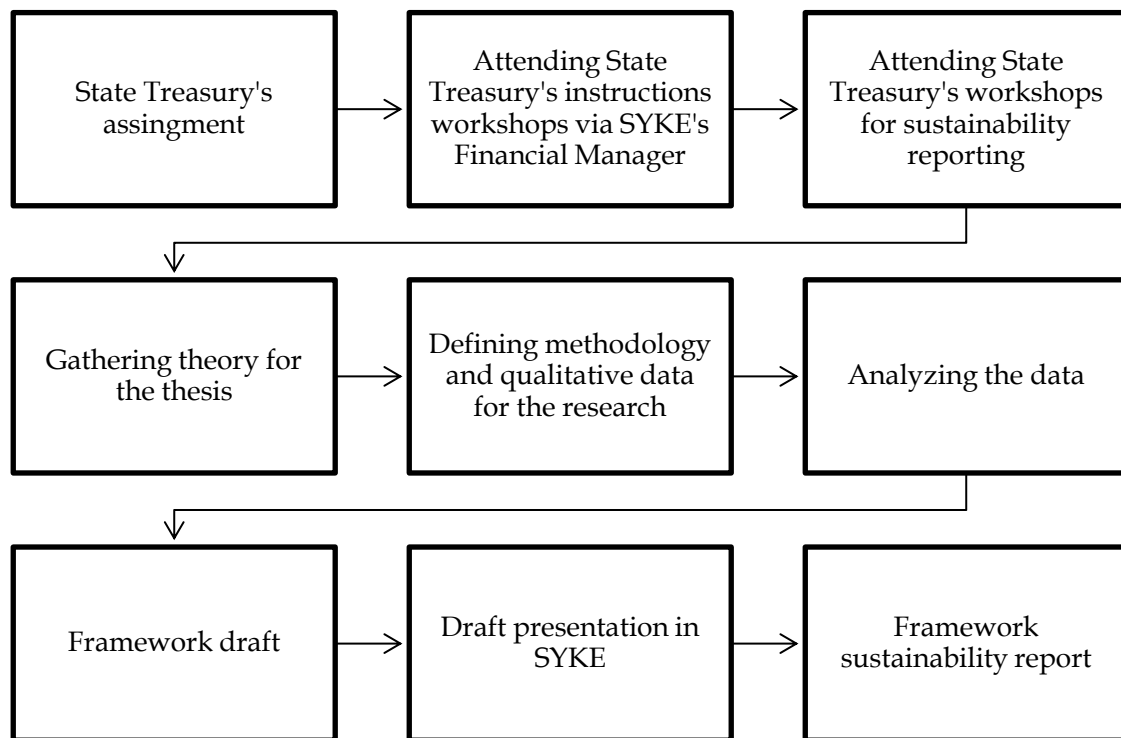


FIGURE 4 Description of the process

The State Treasury's assignment about sustainability reporting has two main perspectives: measuring governmental institutions' societal impact and reporting about institutions' own sustainability. The societal impact of governmental research institutions can be described also as substance knowledge and outcomes of it, as SYKE's substance knowledge is used to provide information for decision makers in the government, companies, and other organizations. The

target of measuring societal impact is to report those results annually to the United Nations and this is the main reason for using UN's Sustainable Development Goals.

From another perspective, organizational sustainability is somehow similar to conventional sustainability reporting in organizations. The significant difference when comparing typical corporate sustainability reporting to a governmental unit's sustainability reporting seems to be the financial perspective. In a business context, a conventional part of the financial sustainability perspective is to make sustainable profit as currency, whereas in a governmental institution, the purpose is not to create profit as currency, but to create value for the society in the most effective way possible by using available resources. From a researcher's perspective and experience in general, under-budgeting is seen as a failure from the governmental perspective, as resources given to an institution have not been used effectively according to plan.

The creation of a sustainability report framework required active participation in the State Treasury's workshops and commitment in given instructions by the State Treasury to ensure that the framework is consistent with governmental alignment. Instructions for sustainability reporting are public information and are available on the State Treasury's website (Valtiokonttori, 2020).

If current schedule stays valid, SYKE publishes its first sustainability report in spring 2022. Material for this first sustainability report should have been gathered during the year 2021 to avoid extra pressure on financial statements and the annual report in administrative services. Originally, the State Treasury aimed that all units would publish their first sustainability reports in spring 2021, about material of the year 2020, but this goal was noted as too ambitious with this extent and comprehension that governmental units lack resources for this kind of a project in such a short notice. If the instructions would have been created well in advance, the units would have had time to organize their resources to generate high quality sustainability reporting. This kind of project is expensive and demands more resources than just a few people from the financial department or the communications department.

## 4 RESEARCH FINDINGS

In this chapter, the outcomes of the pilot project, institutions' sustainability reports, are explored and analyzed to give inspiration and ideas for SYKE's sustainability report. As there were no sustainability reports available from similar kind of research institutes, this chapter also includes a brief analysis of how universities as research institutions report about their sustainability to reflect on ideas formed for SYKE's sustainability report during this process. Perceptions and comparative tables from the pilot projects assigned by the State Treasury and universities sustainability communications and societal impact can be found in the last chapter of this part of the thesis.

### 4.1 Finnish Tax Administration

The State Treasury selected two organizations to create a sustainability report as a pilot project, and one of those was the Finnish Tax Administration. This chapter presents what kind of organization it is, how it communicates about sustainability and what kind of sustainability report it created for the pilot project.

The Tax Administration is a subordinate of the Ministry of Finance, and its main task is to collect taxes and tax-like payments. Tax revenue is the most significant source of income in the public sector. The sustainability report as the State Treasury's pilot project is not available on the Tax Administration's website, but the site includes a "Responsibility" section and an "Environmental agenda" part that includes quite a limited, but positively clear part about the environmental sustainability perspective on the Tax Administration as an organization. Commitments on reducing the use of resources from 2017 to 2025 with key indicators are clarified with percentage figures, but unfortunately there is no information about resource usage amounts before these commitments were made or any monitoring figures about this process. They have stated some statistics from 2017, but those feel a bit irrelevant to the commitments mentioned and according to the website, the last time it was updated was in 2016. (Finnish Tax Administration, 2016).

On the page "Responsibility" there is unfortunately only in Finnish a part called "Tulosohjauksiakirjat", translated into English "Performance Management Documents", that includes some points about economical sustainability. This information may not be easy to read for someone who is not familiar with financial terminology, but it is still valid information about economical sustainability. (Verohallinto, 2020.)

The Tax Administration's sustainability report is written only in Finnish, and it was requested from the Tax Administration for this thesis. It seems that the report was created only because it was chosen for the State Treasury's pilot

project, and the Tax Administration has not created sustainability reports before this project and sustainability information on their website is quite narrow. The Tax Administration states that the part *“productivity and economy”* was left out from the report as those topics are explored broadly in financial statements, so the report focuses only on other aspects of sustainability. Other topics are named in Finnish as *“Ympäristövastuu”* and *“Yhteiskuntavastuu”*, in English these are *“Environmental sustainability”* and *“Societal sustainability”*. This differs a bit in the typical three pillar naming convention as in Finnish, *“yhteiskuntavastuu”* may also be interpreted as an overall impression of sustainability. In the report’s brief organizational presentation, it is anyhow stated that the Tax Administration has defined targets for economic, social, and environmental sustainability. (Verohallinto, unpublished, 2020a.)

In the report’s part of *“Societal sustainability”*, the first topic *“Securing tax revenue and combating the grey economy”* mainly focuses on explaining the Tax Administration’s substance knowledge and importance in society. This is of course important when discussing the societal impact of a governmental institution but does not suit as well in a typical organizational sustainability report. The second topic *“Equitable tax administration and accessibility of tax services”* focuses more on social sustainability aspects, such as how society sees the Tax Administration’s equitability and how digitalization has made services more accessible to citizens. The third topic *“Responsible employer and societal operator”* discusses the Tax Administration as an employer, quite a typical way to report about social sustainability. This part also mentions stakeholders, although names only few stakeholder groups and projects with them. (Verohallinto, unpublished, 2020a.)

The environmental sustainability part of the report states the environmental targets presented also on the Tax Administration’s website and earlier in this chapter. With these targets also WWF Green Office, the environmental management system used by the Tax Administration, is mentioned. The report presents how well the Tax Administration has managed to pursue these goals in 2019. (Verohallinto, unpublished, 2020a.)

The sustainability report itself does not mention UN SDGs at all, but the presentation about Tax Administration’s sustainability report mentions four SDGs: 8. Decent Work and Economic Growth, 12. Responsible Consumption and Production, 16. Peace, Justice and Strong Institutions, and 17. Partnership for the Goals (Verohallinto, unpublished, 2020b.) Probably the content of the Tax Administration’s sustainability report is chosen to rely on these four SDGs, as the report for example presents the Tanzania project related to stakeholders and international co-operation. In this project, the Finnish Tax Administration assisted the Tanzanian Tax Administration to develop their processes in tax control, internal audit, communications, and customer service. This project is related directly to all chosen SDGs (Verohallinto, unpublished, 2020a).

The next chapter is going to focus on another pilot project, the National Land Survey of Finland’s (NLS) sustainability report. NLS as an organization and as a sustainability reporter differs significantly from the Finnish Tax Administration.



## 4.2 National Land Survey of Finland

As mentioned earlier, the second organization chosen for the State Treasury's pilot project was the National Land Survey of Finland (NLS). This chapter presents what kind of organization NLS is and how it communicates about sustainability. NLS has done sustainability reports already for years, but that topic will be explained later in this chapter.

NLS is one of the Ministry of Agriculture and Forestry's Administrated branch's independently operating institutions and agencies (Ministry of Agriculture and Forestry, n.d.). NLS's main tasks are to perform various kinds of cadastral surveys, for example segmentations and reallocations of land, produce map data and promote the use of data (National Land Survey Finland, 2020a). Their website is available in Finnish, Swedish, English and Sami languages. From the researcher's perspective, it is a significant linguistic accessibility aspect and therefore a social sustainability topic, although these language choices are probably essential for NLS to operate throughout Finland.

NLS publishes an annual Social Responsibility Report that is available for everyone on their website. The report is available in Finnish, Swedish, and English, so it is easy to start looking for information about NLS's sustainability. The first sustainability report was published in 2014 and the GRI criteria have guided their sustainability reporting since 2015. The 2019 report includes a list of stakeholders and the report's sections contemplate all the three pillars of sustainability. NLS has categorized these pillars to five sections: finance, employees, environment, social, and products. All these five sections have their own UN SDG goals determined. A list of stakeholders from the 2019 report includes universities and the research community, municipalities, the Ministry of Agriculture and Forestry and branch of administration, citizens, media, companies, personnel, other state institutions associations and organizations, and major customers (National Land Survey Finland, 2020b).

The finance part of the report is clearly part of economical sustainability. In this part, NLS clarifies what economical sustainability means in their own operations and how it is visible in their actions. The report gives a well written and understandable sight to NLS's finance. The chosen UN SDGs for this part are 8. Decent Work and Economic Growth and 9. Industry, Innovation and Infrastructure (National Land Survey Finland, 2020b).

The employees section is a significant part of social sustainability. This section explains how NLS is seen by its employees. It includes information about VM (in English Ministry of Finance) Baro 2019 personnel survey's findings and the report states that NLS aims for a discrimination free environment. The report gives points to improve, although it does not define clear goals for the organization. The UN SDGs chosen for this part are 8. Decent Work and Economic Growth and 16. Peace, Justice and Strong Institutions (National Land Survey Finland, 2020b).

The environment part mentions NLS's environment related projects, such as WWF Green Office, in their operations. This part of the report is a combination of environmental sustainability majoring as NLS as an organization with environmental consequences and minor part environmental sustainability as an institution, which offers substance knowledge outcomes to other organizations. The UN SDGs for this part are 8. Decent Work and Economic Growth, 11. Sustainable Cities and Communities, and 15. Life on Land. (National Land Survey Finland, 2020b.)

The social part of the report is obviously another social perspective of sustainability in NLS. This part seems to clarify the importance of NLS as producer of substance knowledge outcomes to improve social sustainability in Finland, but it also mentions the importance of educating and training their personnel in this process. The only SDG for this part is number 16: Peace, Justice and Strong Institutions. (National Land Survey Finland, 2020b). From the researcher's perspective, perhaps 11. Sustainable Cities and Communities would have suited well here too.

The product part of the report focuses on product responsibility. This part informs about NLS's products and services and mainly about quality and reliability of those. This part seems to be also more about the substance knowledge and outcomes of it, although they mention NLS's reliability as a partner too. In this part there is also only one SDG, namely 16. Peace, Justice and Strong Institutions. (National Land Survey Finland, 2020b).

Societal impact is mentioned in the sustainability report only once: *"in addition to having an impact, our operations affect society"* (National Land Survey Finland, 2020b). Although NLS has presented SDGs well in their report, they are not linked to present societal impact in writing.

As the researcher wanted to find a broader perspective on sustainability reporting, the next chapter is going to present how Finnish universities communicate about their sustainability aspects and what topics they focus on in sustainability communication. Also, is there sustainability reporting in universities, and if there is, what are the reported topics on the reports?

### **4.3 Sustainability communications in Finnish universities**

As mentioned earlier, to increase the understanding and knowledge of sustainability reporting in research institutions, also Finnish universities were taken into consideration in this research. The research on the universities is divided into two parts; the first chapter focuses on sustainability communications of universities and the second chapter is about the societal impact of universities.

This chapter focuses on sustainability communications on the websites of Finnish universities. Sustainability reports and typical sustainability reporting features, such as the three pillars of sustainability, are mentioned in this chapter,

if those can be found on the universities' websites. Also, other sustainability related topics are mentioned in this chapter.

Aalto University states on their website "*Sustainable Aalto*" that they see sustainability with all dimensions: ecological, social, economic, and cultural (Aalto University, 2020a). Despite this, their annually published sustainability report mostly explores environmental aspects and only slightly social perspectives. Aalto University's website "*Equality, diversity and inclusion at Aalto*" includes a significant amount of information about social sustainability, but it is not linked to the sustainability report (Aalto University, 2020b). This perspective seems to be limited to employees and students, for example it does not consider society in a larger scale. Aalto has published a "*Code of conduct*" for students, employees, and partners. The UN SDGs have been brought to Aalto's sustainability report to describe how the goals are contemplated in the course assortment. (Aalto University, 2020a). Economical sustainability seems to be presented in annual reports and financial statements, although the concept of economical sustainability is not mentioned in the reports. Sustainable investments by Aalto University, risk management and sustainability as a term are mentioned in the annual report. (Aalto University, 2020c).

Hanken's 2019 annual report or financial statements were not available in English, but in the 2018 annual report and financial statements, UN SDGs are mentioned and Hanken is committed to finding innovative and collective solutions to achieve these goals (Hanken, 2019a). Every other year Hanken publishes a Principles of Responsible Management Education (PRME) report, but it is not a sustainability report about the organization, as it focuses only on educating about sustainability management (Hanken, 2020a). From the researcher's perspective, here lies a bit of a similar question as in SYKE: what is sustainability of an organization and what are the substance knowledge outcomes? An interesting finding from Hanken's sustainability website was "*Sustainability Unwrapped*" podcast and blog, but they focus on current topics in sustainability and business in English, not on Hanken's sustainability as an organization (Hanken, 2020b).

LUT University has published sustainability reports in 2010, 2014 and 2019. The university has divided the latest report in four sections: Sustainability in Scientific Research, Sustainability in Academic Education, Sustainability in Social Interaction and Sustainability at the LUT Green Campus. In the report, LUT mostly focuses on environmental aspects, secondly on social aspects and economical aspects are mentioned a couple of times. In LUT's sustainability report for the year 2019, the university has listed all 17 SDGs and some points are made for every goal (LUT University, 2020a). Some points may seem a bit irrelevant, but all together they are very clear and well-chosen statements. Stakeholder cooperation seems to be highly valued on LUT's website "*Sustainable Development and Responsibility*". On the same website, the university has chosen seven UN SDGs to focus on especially: 6. Clean Water and Sanitation, 7. Affordable and Green Energy, 8. Decent Work and Economic Growth, 9. Industry, Innovation

and Infrastructure, 12. Responsible Consumption and Production, 13. Climate Action, and 17. Partnerships (LUT University, 2020b.)

The University of Eastern Finland (UEF) states on their website "*University – Sustainability and responsibility*" that their activities are guided by ethicality and UN SDGs. The university mentions that their sustainable development handles all sustainability aspects: environmental, social, economic, and cultural sustainability. The university states that they have Green Office and Fair Trade agreements, and that sustainability and responsibility are embedded in their strategy and performance and quality management systems. It seems that sustainability information majors in environmental sustainability, although there are also mentions related to social sustainability topics, such as equality and non-discrimination. (University of Eastern Finland, 2020.)

The University of Helsinki (HY) has not published any sustainability report, but they have an own website "*Sustainable University*", which divides the university's sustainability into five perspectives: sustainability in research, teachings and partnerships, sustainable campus, financial sustainability, cultural responsibility, and social responsibility (University of Helsinki, 2020a). The university of Helsinki has not reported about sustainability in their annual report and financial statements, but it is possible to see the risk management part of the report as a sustainability subject. The university also has a website "*Securities Investments*" where it shares information about "*Responsibility in investment*". This site includes an annual report of "*Responsible Investments*" and the university has published "*Principles for responsible investment activities*" in 2019. (University of Helsinki, 2020b).

According to the website of the University of Jyväskylä (JYU), their aim is to be pioneers of sustainability in Finland and globally. The university mentions that sustainability is an important theme in their strategy. Their sustainability report was not available yet, though the university states that they are developing and piloting the university's sustainability assessment, development, and reporting model, which observes economic, social, cultural, and environmental sustainability. This model is going to be based on UN SDGs. The university mentions that they have received the Green Office certificate in 2013 and WWF has audited the certificate every three years. Fair Trade seems to be promoted by the university since 2014. The university has participated in the THE ranking, but the latest mentioned ranking position is from the year 2000. The site that informs about the university's sustainability is unfortunately only in Finnish. (University of Jyväskylä, 2020a.)

The University of Lapland mentions in their vision responsibility and sustainable development, but that seems to be the only part on their website that mentions anything about sustainability topics in English (University of Lapland, n.d.). In Finnish, their strategy site mentions environmental sustainability and social sustainability aspects (Lapin yliopisto, n.d.a). It seems that the major focus in sustainability is on environmental topics, but the site has not been updated lately, for example targets for the year 2019 have not been commented at all. (Lapin yliopisto, n.d.b). The University of Lapland also offers their website in Sami

language, and this could be a social sustainability aspect from the researcher's perspective, but of course it is also an essential part of communication because of the university's location. The University of Oulu has not made their website accessible in Sami language, although it has the only education program majoring in Sami language in Finland (Oulun yliopisto, 2020a). Despite this lack of information about sustainability itself, there is good information about economic aspects (unfortunately only in Finnish) that could be also used in the sustainability report's economical part (Lapin yliopisto, 2020). They have simplified well how this kind of research institution is financed and maybe SYKE could do a similar kind of eye-opening clarification in their sustainability report from an economical perspective.

It seems that the University of Oulu focuses only on environmental perspectives of sustainability on their website "*Sustainability in the University of Oulu*". Social responsibility is mentioned in a minor part, mostly related to interaction with sustainability networks (University of Oulu, 2020a). The university's strategy mentions that they are committed to promoting UN SDGs in their research and education. The strategy states five focus areas and two of those are related to sustainability: *sustainable materials and systems & changing climate and northern environment* (University of Oulu, 2020b). The university has a website named as "*Equality and diversity*", but it is not linked to sustainability. (University of Oulu, 2020c). Risk management seems to be mentioned only in the Finnish annual report (Oulun yliopisto, 2020b).

Information in English about sustainability of the Tampere University (UniTampere) is very limited. In the annual report and financial statements, the university only mentions risk management and it is the only sustainability related aspect in the document. Sustainability is mentioned in "*Yliopiston varallisuuden hoito*", this part only in Finnish, translated into English "*University's wealth management*". This part focuses only on sustainable investments, although also words environment, social responsibilities and good governance are mentioned related investments. (Tampereen yliopisto, 2020a). There was more information about sustainability in Finnish on the website of the Tampere Universities, which is a combination on Tampere University and Tampere University of Applied Sciences (Tampereen korkeakouluyhteisö, 2020a). The sustainability report is not available and as this research is limited only to universities, there is no reason to analyze Tampere Universities' sustainability reporting of sustainability communications.

The University of the Arts Helsinki mentions sustainability on their website "*Vision, Mission and Values*" and states that art, artistic thinking, and creativity are tools for building an equal and sustainable world. On the same website, the university also lists six goals for the university and one of those is "*Art is part of the solution to the ecological sustainability crisis*" (Uniarts, n.d.a). This goal seems to focus only on environmental aspects, but another goal "*Our community is characterized by its wellbeing, international appeal and lack of discrimination*" (Uniarts, n.d.a) clearly has social aspects in it. Uniarts has a website "*Ethical Principles for*

the *University of the Arts Helsinki's Fundraising*". This site explains their ethical principles, but quite obviously, it focuses only on fundraising. (Uniarts, n.d.b).

The University of Turku (UTU) has a website called "*Sustainable Development at the University of Turku*". It seems that the university has focused only on the environmental aspect of sustainability. No directly sustainability linked parts are in the annual report or financial statements either. (University of Turku, n.d.). Turku has published their new strategy 2030 only in Finnish and it mentions sustainable future constructing as part of their vision. Ethics are mentioned as one of their values and one of six thematic collaborations is "*Luonnon monimuotoisuus ja kestävyys*", in English "*biodiversity and sustainability*". (Turun yliopisto, 2019.)

The University of Vaasa does not have a sustainability report, but on their website "*Strategy 2030*" the first sentence is "*Focused on responsible business*" (University of Vaasa, 2020a). It informs only about the key perspective in future education. There is not much information about sustainability available, only social sustainability aspects are visible on the website called "*Strategy 2030: Equality*" (University of Vaasa, 2020b). During this thesis process, the University of Vaasa published a new website about sustainability called "*Sustainability and Responsibility*", but unfortunately it seems to focus only on environmental sustainability and climate change (University of Vaasa, 2020c).

Åbo Akademi does not have a sustainability report, but they mention "*ethical responsibility*" as a value that steers the university's activities, and that the university "*endeavor to enhance diversity, inclusion, equality and sustainability*" (Åbo Akademi University, 2020a). The strategy of the Åbo Akademi University mentions that they are "*...responsible university that particularly cares for the positive and sustainable development of the entire Baltic Sea region*" and that their "*...research contributes to resolving social challenges and meeting the sustainable development goals set by the United Nations*" (Åbo Akademi University, 2020b). The university's strategy mentions four strategic research profiles and two of those are sustainability related: "*Minorities research and Technologies for Sustainable Future*" (Åbo Akademi University, 2020c).

The National Defence University (NDU) has information about sustainability only in Finnish on their website "*Vastuullisuus ja kestävä kehitys maanpuolustuskorkeakoulussa*", translated into English: "*Sustainability in National Defence University*". This site says that the National Defence University has lately formed and signed a new sustainability program. Unfortunately, there is no public information about this at least yet (Maanpuolustuskorkeakoulu, 2020). The university mentions "*responsibility and sustainable development*" in their strategy, but there is no more information about it on the same website. The same site mentions "*the principle of equality and equal opportunity, and it fosters the well-being and security of all students and personnel*" and this could be a social aspect of sustainability (National Defence University, 2020). As this university is administrated by the Ministry of Defence, they do not have similar pressure to publish information to the public as other universities.

As a significant part of this research is to investigate how research institutions inform their stakeholders about societal impact, the next chapter of these

research findings focuses on the societal impact of Finnish universities. How do universities communicate about their societal impact?

#### 4.4 Societal impact of Finnish universities

This chapter presents how Finnish universities describe and present their societal impact on their websites. As SDGs were chosen as a framework for presenting societal impact in the State Treasury's sustainability reporting instructions, those are also mentioned in this part of thesis if the university has mentioned them in the communication on their websites.

Aalto University mentions on their website "*Sustainability reports*" a section named "*Societal impact*", which states how Aalto aims to respond to society's big challenges, such as inequality in society and climate change. UN SDGs have been used to measure societal impact in the global Times Higher Education (THE) Impact Ranking and Aalto was placed 19<sup>th</sup> in the overall category and 5<sup>th</sup> in the "*Partnerships for the goals*" category. Aalto also presents some data about societal impact on their website, for example in how many courses SDGs are applied in (Aalto University, 2020d). *Sustainability Report of Aalto University 2019* has also a section named "*Societal impact*". This section mostly includes similar information about societal impact as Aalto's website, but it also mentions an annual responsibility reporting competition, which is organized by Aalto University School of Business and Aalto Sustainability Hub. In the sustainability report, it is stated that the *competition is significant for its societal impact as it brings businesses and other players together to help effect change towards a more sustainable future.* (Aalto University, 2020e.)

The Centre for Corporate Responsibility (CCR) is part of Hanken School of Economics and the University of Helsinki. It is presented as a research and development institute focusing on the societal impacts and responsibilities of business. (Hanken, 2020c.) The most recent annual report was published only in Swedish, but the 2018 annual report states: "*Hanken has both the ability and responsibility to contribute to sustainable development through education and research. This will positively influence and shape tomorrow's leaders and society, furthering our commitment to social responsibility and societal impact.*" (Hanken, 2019b.)

LUT University has also participated in the Times Higher Education Impact Ranking. The university mentions on their website's "*News*" section that LUT has succeeded especially in promoting goal 12. Responsible Consumption and Production. They also promote that the university has scored well in the following categories: water and clean energy research, spinoff companies, sustainable development education and sustainability reporting. SDGs are not used in this context, but way to inform how they create societal impact and which topics have been successfully focused on. The sustainability report from 2019 does not mention societal impact. (LUT University, 2020c.)

The University of Eastern Finland (UEF) states that their aim to achieve SDGs works on two levels. The first is strong research by scientific community and research-based education and its impacts on society, and the second is the working community on a daily basis. The university has participated in two rankings, which are assessed on several criteria based partly on UN SDGs, UI GreenMetric University Rankings, and the Times Higher Education THE Impact Ranking. The university mentions that they have reached top 100 in both rankings and that 600-800 universities participate in these rankings every year. (University of Eastern Finland, 2020.)

The University of Helsinki (HY) and Hanken's collaboration Centre of Corporate Responsibility (CCR) was mentioned already earlier, but the university has also their own Helsinki Institute of Sustainability Science (HELSUS), which is described as a cross-faculty research unit (University of Helsinki, 2020c). The University of Helsinki has also attended the THE Impact Ranking and in 2020, it was ranked 80<sup>th</sup>. The best positions were in ranking indicators Climate Action, position 11<sup>th</sup>, and Sustainable Cities and Communities, position 35<sup>th</sup> (University of Helsinki, 2020d). The societal impact of research was mentioned in multiple faculties' websites, but there were no recent mentions concerning the societal impact of the university as a whole other than the news article "*Research at the University of Helsinki assessed: top-level research on all campuses*" (University of Helsinki, 2019).

The University of Jyväskylä (JYU) states in their strategy 2030 that one part of their excellent research activities is societal impact. The strategy informs that the university's values are the base of their being pioneers of research and societal impact (University of Jyväskylä, 2020). In Finnish, there was also information about the Advisory Board for Social Interaction. The board's aim is to increase dialogue with stakeholders and promote the university's societal impact (Jyväskylän yliopisto, 2020b).

The University of Lapland mentions on their website "*Strategy 2030*" that a significant part of their substance knowledge and its outcomes are research on the Arctic region. They seem to really focus on both environmental well-being in the Arctic and the individuals' and community's well-being too. For example, this university is the only university that mentions research on indigenous people, such as the Sámi, in their strategy (University of Lapland, 2020). From the researcher's perspective it is an important topic when discussing the societal impact of a research institution.

The University of Oulu does not seem to have much information about societal impact either in English or in Finnish, although about global impact, the university's strategy states that the "*university's global impact is based on scientific breakthroughs, new technology and world-class innovations*" (University of Oulu, 2020b). The university has created a tool called "*Impact Helper*" for researchers to find connections between research and the UN SDGs, but at least for now, there is no information about how it has worked with societal impact on the university's research operations. (University of Oulu, 2020d).



The University of Tampere (UniTampere) does not mention societal impact on their strategy 2030, but the strategy has a part named *“Scientific quality and impact of research”*. It states that new knowledge from the university’s basic research efforts will allow possibilities to tackle climate change, preserve natural environment and improve the well-being and sustainability of societies. (University of Tampere, 2020b.) There is more information about societal impact in Finnish on the Tampere Universities’ website, which is a combination on Tampere University and Tampere University of Applied Sciences (Tampereen korkeakouluyhteisö, 2020b). As this research is limited only to universities, there is no need to analyze Tampere University’s societal impact.

The University of the Arts has mentioned societal impact on their website *“Vision, mission and Values”*. The university mentions their impact on students and learning, art and research, and impact on society (University of the Arts, n.d.a). One strategic goal of the university is *“Art and artistic thinking have a strong role in society”* (University of the Arts, n.d.c). This refers to dialogue with society and impact through dialogue.

In the 2019 annual report of the University of Turku (UTU), there is part named *“Societal Interaction”*, which is translated in Finnish as *“Yhteiskunnallinen vaikuttavuus”*, so information on the site is also about societal impact. Unfortunately, the insights of this site seem to be very narrow: only a few highlights such as reducing carbon footprint and signing an international climate letter. These topics would fit better to the organization’s own environmental impacts in sustainability reporting. SDGs were not mentioned related to societal interaction or societal impact (University of Turku, 2020.) The University of Turku has participated in the THE Impact Ranking and in 2020, it was placed between 101-200 in the overall comparison. In this ranking, the university participated in five target-sections: 17. Partnerships for the Goals, 3. Good Health and Well-being, 4. Quality Education, 11. Sustainable Cities and Communities and 16. Peace, Justice and Strong Institutions (Turun yliopisto, 2020).

The University of Vaasa also uses the term *“Interaction with the Society”* representing their strategy and states that it *“systematically promotes societal influence by producing up-to-date, high-level research and education”* (University of Vaasa, 2020d). The University has also a website called *“Societal impact”* that presents the university’s co-operation with society and through that, impact on society. A quote from the site states the following: *“We work to advance positive and sustainable development for individuals, communities and the world at large”* (University of Vaasa, 2020e). SDGs are not mentioned at all related to societal impact.

Åbo Akademi University states that it impacts society through education and scientific knowledge. Research is used to impact global challenges and to reach UN SDGs (Åbo Akademi, 2020b). Åbo Akademi has done research about universities’ societal impact in collaboration with Demos Helsinki think tank (Demos Helsinki, 2018). This research is briefly presented in the theoretical framework of this thesis, in the societal impact chapter.

As the National Defence University (NDU) differs significantly from other universities in education, research, and the university's impact on society, it is probably not comparable with other universities or governmental research institutions if the comparable institution is not related to national defence education or defence research. The university mentions societal impact in their strategy in Finnish, but societal impact in this strategy is more about the institution's societal impact than the university's research functions' societal impact. (Maanpuolustuskorkeakoulu, n.d).

The next chapter focuses on observations from analyzing the pilot projects' sustainability reports, universities' sustainability communications and universities' sustainability reporting. What kind of similarities were there and is there something we can learn from their sustainability reporting and even utilize in SYKE's forthcoming sustainability report? After these observations, the framework for SYKE's first sustainability report is presented.

## 4.5 Observations from pilot projects and universities

This chapter presents observations from the research findings. First, the focus is on the pilot projects, NLS and Tax Administration, and how these organizations have obeyed the State Treasury's instructions, whether they share similarities, and whether there are points that could be utilized in SYKE's sustainability reporting. The second focus area are universities, how they communicate about sustainability and whether there is something to learn from these examples.

When comparing these two pilot projects, it is notable to understand that NLS is significantly more similar with its functions, operations, services, and similar kind of stakeholders with SYKE than the Tax Administration. The sustainability reports of the Tax Administration and NLS were completely different, from the report's form to its content (Table 2). The Tax Administration's sustainability report seemed more like a report made for the assignment, although the report itself does not include SDGs and they were mentioned only in the report presentation. The societal impact of the Tax Administration as an institution was well presented in their sustainability report, but it was not linked with SDGs in any form.

TABLE 2 A comparative chart for pilot projects

	Stakeholders	Environmental	Social	Economic	SDGs
Tax Administr.		x	x		x
NLS	x	x	x	x	x

Overall, from the researcher's perspective, NLS's sustainability report is well done and understandable also for people who are not familiar with sustainability reports. Especially the finance part of the report was well constructed, and I feel that SYKE should take some examples for their own sustainability report from this. There is also a clear link between UN SDGs and the key points of the report, although those were not linked with concrete targets. Extra credit can be given for languages, as it is not typical that sustainability reports are translated into three languages.

NLS's 2019 report was partly created with the State Treasury's assignment as this report was one of the pilot projects with the State Treasury's sustainability report projects. This assignment included choosing 3-5 UN SDGs, and NLS ended up choosing five. From the researcher's perspective, there could have been more SDGs mentioned with the chosen five sections and maybe all 17 goals should have been listed in the beginning of the report.

Clear targets for sustainability were almost completely missing from NLS's report or at least they were not clarified for monitoring in the future. There could have also been a clearer division into two perspectives: NLS as an organization's sustainability and substance knowledge outcomes that provide possibilities to develop the whole society towards sustainability.

As SYKE's sustainability report is going to be published also with financial statements, perhaps the Tax Administration's way to limit the report's content only to environmental and social sustainability topics would be applicable in SYKE's report too. Mainly this should be done to avoid adding to the typical stress caused by deadlines of financial statements in a governmental institution.

From a brief look into universities' sustainability reporting and sustainability communications it is notable that only two universities, Aalto and LUT, have done reports of sustainability, and both universities have mostly focused on environmental aspects of sustainability. Both universities have included also social aspects in their reports, but only LUT University has clarified also economical sustainability in their reports.

UN SDGs are mentioned by multiple universities, but only a few universities have chosen specific goals to include in their sustainability reports. Using DSGs to inform about sustainability varies significantly, from using them to form concrete targets to only mentioning them in one sentence with the university's values. In every university, the values *sustainability* and *responsibility* were mentioned in one way or another, but the way in which sustainability related values were linked with sustainability information about the university varied significantly.

The way that different departments and centers in universities present their sustainability varies substantially (Table 3). Some departments may have given significant input in sustainability information and some parts of the university may have bypassed that completely. This makes comparing universities difficult, as every university should be then divided into different sections and then those sections should be compared to each other. As there was no possibility

to go through every university's website so profoundly, I had to concentrate on how universities inform about their sustainability as an overall impression.

TABLE 3 A comparative chart for universities

	Environmental	Social	Economic	Cultural	UN SDGs	Deeper perspective on SDGs
Aalto	x	x	x	x	x	
Hanken		x			x	
LUT	x	x	x	x	x	x
UEF	x	x	x	x	x	
HY	x	x	x	x		
JYU	x	x	x	x	x	
Uni of Lapland	x	x	x	x	x	
Uni of Oulu	x	x			x	
TampereUni	x	x	x			
Uniarts	x	x	x			
UTU	x	x			x	
Uni of Vaasa		x				
Åbo Akademi	x	x			x	
NDU		x				

The Times Higher Education Impact Ranking has been mentioned multiple times in this analysis, but it is not a way to compare societal impact in SYKE, as SYKE is not a university and does not offer similar education to universities. Although this ranking assesses universities' societal impact by ranking how well each university promotes UN SDGs (Times Higher Education, 2020). It is important to know that there are two THE Rankings, the "basic" ranking and the THE Impact Ranking that focuses on societal impact. For example, the University of Oulu mentions on their website the THE Ranking, but they have not been ranked on the THE Impact Ranking (University of Oulu, 2020).

Comparing universities' societal impact has the same problem as comparing universities' sustainability information. Different departments and faculties may report on their societal impact very differently and the ways these are presented are not always comparable. In this societal impact comparison I had to also consider only the overall impression of universities, as going through every department, faculty and research center would have taken a massive amount of analyzing work.

## 5 FRAMEWORK FOR SUSTAINABILITY REPORT

The created framework for sustainability reporting is based on the State Treasury's instructions, a literary review on the subject theory and benchmarking of universities' sustainability reports and pilot projects' sustainability reports. The sustainability report has a brief presentation of the organization and two separate sections. The first part focuses on the societal impact of SYKE i.e. how substance knowledge and its outcomes affect society. This is measured with chosen UN SDGs and with statistics offered by the project management system. The second part of the report is a more traditional way of exploring organizational sustainability. It represents SYKE's stakeholders and examines the organization's sustainability from the three pillar perspective: environmental, social, and economic.

### 5.1 Societal impact

SYKE should select 3-5 UN SDGs for their sustainability report's societal impact part. Despite this instruction given by the State Treasury, all these six SDGs are in the core substance knowledge and research subjects of SYKE:

- 6. Clean Water and Sanitation
- 11. Sustainable Cities and Communities
- 12. Responsible Consumption and Production
- 13. Climate Action
- 14. Life Below Water
- 15. Life on Land

If SYKE must choose only a maximum of five SDGs, the choice of these five is going to be very difficult. From these six SDGs, the obvious choices are 13, 14 and 15. If SYKE is going to limit its impact only to Finland or to the Nordic countries, it can skip number 6. Clean Water and Sanitation, as this is in quite good condition in Finland. However, it is essential to remember how much important work SYKE does in the Freshwater Centre and fresh water should not be taken for granted. If the situation is seen from a global perspective, SYKE's freshwater research is significantly essential and then number 6. Clean water and Sanitation should be chosen into top 5. With goals 11. Sustainable Cities and Communities and 12. Responsible Consumption and Production, there is a similar kind of situation in both. SYKE has focused on these topics, there is Sustainable Urbanisation Programme for number 11. and Centre for Sustainable Consumption and Production for number 12., although the Programme for Sustainable Circular Economy can also be related to number 12.

If SYKE could choose more than five, those six listed before are the essentials, but also these three are options: 7. Affordable and Green Energy, 9. Industry, Innovation and Infrastructure, and 17. Partnerships for the Goals. These are not strictly in the core functions of SYKE, but significant when exploring SYKE's societal impact.

SDGs can be used as indicators with labelling all projects with one or more related goals. The project management system allows then to collect data for example from financing, budgets, person months and working hours. Labelling publications by SYKE would be an interesting aspect when measuring societal impact, but labelling projects is now prioritized. Unfortunately, there is not enough time to figure out from statistics what kind of projects SYKE is focusing on most and through that information explore what goals are represented the most in SYKE's operations and outcomes of substance knowledge. Anyway, this process with labelling project should be started immediately if SYKE is going to use this data in its 2021 sustainability report and publish it in spring 2022.

## 5.2 Sustainability as an organization

### Stakeholders

A simplified listing of stakeholders would fit well in SYKE's sustainability report. There is no need to explore this part of the report so deeply, so a brief sight on stakeholders could be enough. In the future, there may be targets to create a wider picture of stakeholders, for example mapping and positioning, but in this first report, a simple listing is enough. A stakeholder listing example from the National Land Survey of Finland's sustainability report 2019 would suit SYKE's report too:

- Universities and the research community
- Municipalities
- The Ministry of Agriculture and Forestry
- Citizens
- Media
- Companies
- Personnel
- Other state institutions
- Associations and organizations
- Major customers (NLS, 2020b)

### Environmental

As the existence of SYKE relies on environmental research and producing information for stakeholders, especially decision makers to promote environmental

well-being for example in politics, environmental sustainability could be taken for granted. However, it should not be accepted, as substance knowledge and outcomes of it are not directly a testimony of an organization's own sustainability. Therefore, SYKE should also pay attention, how they represent environmental sustainability as an organization in their sustainability report, and not only rely on their substance knowledge and outcomes of it.

Possible insights (Table 4) for the environmental sustainability part are presented next. SYKE has an environmental management system called EkoSYKE. This is an ISO 14001 certified system, which includes all offices and marine research vessel Aranda. EkoSYKE was implemented in 2001 and the ISO 14001 certificate was received in 2006 and updated in 2018 (Suomen ympäristökeskus, 2021). The environmental part of the sustainability report should present EkoSYKE, and its features and development points from EkoSYKE could be also mentioned in sustainability report. Environmental Act of the year is an award for an employee or employee team, which is granted on the basis of an idea or action for environmental sustainability in SYKE.

TABLE 4 Possible insights for environmental sustainability

**Environmental Management System EkoSYKE**

Implemented 2001, recent 2019-2021

Is there going to be a new one in 2022?

**ISO 14001 certificate**

Received 2006, updated 2018

Important to inform which faculties are certified

**Environmental Act of the Year**

**Development points for environmental sustainability**

From EkoSYKE?

**Social**

The social sustainability aspect is so widespread that there is no need to go through every listed topic (Table 5) in every annual sustainability report, but at least personnel and equality parts are recommended to be shared in each sustainability report. SYKE's annual report already includes specific information about personnel, rewarding, and personnel's wellbeing (Suomen ympäristökeskus, 2021), and these could be utilized also in the sustainability report. Other topics can be evaluated annually by present relevancy, for example from the year 2020, the Gender Baltic project would have been recommended to be presented.

TABLE 5 Possible insights for social sustainability

<b>Personnel</b>	<b>Human Resources Management</b>
<b>Equality</b>	Training services
Equality plan	Occupational safety and health organization
Gender Baltic project	Occupational health services
Language issues	Recreation and sports
<b>Internal interaction and equality</b>	
Equality between offices	
Equality between departments and centers	
<b>SYKE's importance in local science community</b>	
Universities	
Other governmental research institutions	

The Gender Baltic project was funded by EU's Horizon 2020 program and SYKE participated in it 2018-2020 (Suomen ympäristökeskus, 2021). Project focuses on Marine Research Organisations and its target was to create a code of conduct to promote equality of genders and to support participating institutions' equality plan development and integration of those in practice (Baltic Gender, 2020). In this project SYKE implemented multiple workshops and education occasions. As a follow up from this project, SYKE's new equality plan is implemented as functional action plan. Earlier these plans could be described as personnel politics (Suomen ympäristökeskus).

Equality in language issues has been presented, as the researcher noticed multiple challenges in the organization's language equality. SYKE represents itself as an organization with international knowledge, but unfortunately the linguistic working environment is uncomfortable for researchers from abroad. Instructions in practical matters, such as working hours monitoring or financial planning in projects, are usually in Finnish and therefore unutilized by non-Finnish researchers, although instructions for these practical matters are significant as the financing for these projects comes from the public sector. Linguistic challenges are mentioned here to describe issues which can be presented in the sustainability report and for example monitor the improvements in linguistic atmosphere.

One significant part of social sustainability noticed by the researcher is the importance of SYKE in the local science community. SYKE does close co-operation with universities and other research institutions, and this could be presented in the social sustainability part of the report. SYKE's offices are located in regional universities campuses; University of Oulu, University of Jyväskylä and University of Eastern Finland in Joensuu. In Helsinki, the office is located in the University of Helsinki's campus area with neighbors such as the Natural Resource Institute Finland and the Finnish Food Authority. These locations enable active



interaction with stakeholder institutions and being an important member of local science community could be seen as a cultural sustainability aspect too.

### **Economic**

For the economical sustainability part, there are two options. The first option is to clarify in plain language how a governmental research institution is monitored and financially reported. Financial statements give wide perspective, but they are typically not easy to read for multiple stakeholders, as the information is created mainly for financial professionals. Especially people working in governmental institutions in financial departments can take this kind of information for granted and easy to understand, but it is not crystal clear for all stakeholders.

Another solution is to take the economical part out of the sustainability report. This can be justified with extremely detailed economical information in financial statements and the annual report. With current human resources, this would be a smart choice, as a significant amount of work is done for financial statements and the annual report, and it is not appropriate to create similar reports during the hectic season of financial statements.

## 6 DISCUSSION

Available theory of the subject is mainly about corporate organizational sustainability reporting. Perhaps guidelines and theory literature have been created with only the corporation world in mind, although the demands from stakeholders does concern the public sector too, maybe now even more than ever before, the current state of world in mind. Organizations owned or partly owned by the government have reported on their sustainability for a few decades, but the theories cannot be strictly applied to governmental institutions' sustainability reporting, as at least the economical part of the three pillars is not applicable in a similar way.

It seems that institutions directly under governmental administration lack sustainability reporting research, or at least it is highly under investigated. The researcher found only one quite similar research compared to this thesis, namely Hossain's (2018) study about a local government's sustainability reporting. The research is a qualitative analysis about sustainability reporting insights in the local government authorities' websites. Analysis focuses only on sustainability information on websites and not directly on sustainability reports, but it gives an insight to what information is available about sustainability issues in those websites. It does not give example about a suitable framework for sustainability report, but it was to be expected that there may not be similar studies about creating a framework for specific governmental institutions.

As mentioned earlier, sustainability reporting in governmental research institutions is significantly under investigated, but sustainability reporting in universities has been studied to some measure (Chatelain-Ponroy et al, 2016, Brusca et al, 2017, Alonso-Almeida et al, 2013, Sepasi et al, 2017, & Yalin et al, 2019). Universities are quite active in sustainability communications, yet there is also the issue of substance knowledge and outcomes from it, or organizational sustainability. As sustainability seems to be a growing trend also in universities and their curriculums, universities may advertise their sustainability related education, but it does not directly mean that the university has paid attention to organizational sustainability.

Using UN SDGs as an indicator in sustainability reporting or in societal impact reporting seems to be quite an unusual way to utilize SDGs in sustainability communications. Although some studies have been made, there still is not much research about this topic (Rosati et al, 2018a). SDGs has been used as an inspiration and scope (Tsalis et al, 2019), but combining SDGs and societal impact measuring seems to be an unexplored topic.

One challenging part of this thesis project was the terminology and different perspective. The researcher's background in business administration and perspective on typical sustainability reporting in organizations was in discordance with the State Treasury's perspective on sustainability reporting. From the State Treasury's sustainability reporting perspective, a major part of sustainability

reporting is measuring the societal impact of an institution using UN SDGs. From the researcher's perspective, this is not sustainability reporting, it is only societal impact reporting. Of course, a governmental research institution produces information that impacts society, but it is not the organization's sustainability. The researcher's perspective was brought into the discussion, but the process in the State Treasury had already been taken quite far and changing the report's name to "*vaikuttaavuus- ja vastuullisuusraportointi*", in English societal impact and sustainability reporting, was not possible.

Organizations, corporations, and states are usually seen as pioneers of sustainable behavior in Nordic countries. There seems to be a significant debate as to how organizational sustainability applies to publicly owned organizations and public investments in private organizations. One key question of the debate seems to be what kind of role the government has in organizational sustainability? (Lawrence, 2006.) Quite a similar question can be raised when we combine two key concepts in the center of societal challenge topics; *governance* and *sustainability*: what is the role of governance guiding society towards sustainability? (Petschow et al, 2005.) These questions have been partly answered as governments can be seen as one of the main drivers for organizations' sustainability actions (Camilleri, 2015), but what drives governments towards sustainability? Relations between laws and regulations with sustainability performance has been studied at least in the Nordic countries (Kinderman, 2019).

During this process, ESG criteria came up multiple times, for example in the State Treasury's workshop for governmental units about the upcoming sustainability reporting project. This "*Environmental, Social, Governance*" criteria is created for assessing sustainable investments (Harmaala et al, 2012) and would probably be a better three bottom line for governmental institutions than the typical environmental, social, and economic sustainability trio. ESG criteria differ from the typical trio only in the economical sustainability part and there is a significant difference between comparing the economical sustainability of a corporation and the economical sustainability of a governmental institution, which is why ESG could be a suitable criteria solution for governmental sustainability reporting. ESG has been studied for ethical decision making in organizations (Armstrong, 2020) and at least from a supply chain management perspective, there is research about sustainability reporting focusing on ESG instead of the typical triple bottom line (Whitelock, 2019).

An interesting perspective rose to the researcher's mind while searching information from earlier studies about governmental institutions' sustainability reporting. As one significant part of sustainability are social aspects and UN SDGs also point out equality and non-discrimination by goal no 5 Gender Equality, also effects on sustainability reporting in organizations by increasing female participation on boards have been studied (Buallay, Hamdan, Barone & Hamdan, 2020). It would be interesting to see if there is any correlation between these aspects in governmental institutions sustainability reporting. From the researcher's perspective it seems that governmental units' and institutions' boards often have

a clear male majority. The researcher's interpretation is notable also in minority related observations in qualitative content analysis.

## 7 CONCLUSIONS

Commonly known sustainability reporting aspects from the corporate world are applicable in a governmental institution's reporting, though it is important to notice the differences of these organizations and how they reflect to sustainability reporting. Major differences occur at least in the three pillars of sustainability economic perspective, when the organization's financing and economic functions differ from a typical corporate perspective.

### 7.1 Trustworthiness, limitations, and future research

As the scope of the research was merely two pilot sustainability reports and sustainability communications from Finnish universities, it can be seen as a limitation. All analyzed data was from Finnish organizations and perhaps the scope could have been expanded for example to Nordic countries or European governmental research institutions. This would have made the research more specific, focusing only on similar institutions.

It would have been interesting to explore more social sustainability reporting, such as equality plans, gender perspectives and intersectional approach in governmental research institutions, but as social sustainability topics are already extremely widespread, it would have largened the scope of the thesis significantly, and probably would have been too insurmountable at last. Another notable point is that the Finnish law regulates social sustainability principles for example in Finnish universities, and therefore communicating about social sustainability is already obligated by legislation, but it does not give specific instructions for sustainability reporting, so all this information can be in bits and pieces on universities' websites, which makes data analysis complex (Opetushallitus, 2020). As governmental institutions should be pioneers and direct other organizations as an example towards better solutions and more transparent reporting, social sustainability should be well presented and inspirational for other organizations.

Perhaps there should have been only one chosen language for references while searching for information about universities' sustainability and societal impact, as information by language varies a lot in Finnish universities' websites. The aim was to focus mainly on references in English, but in most websites, there was more relevant information available in Finnish. As there are two universities that focus on Swedish as their organizational language, perhaps those websites would have included essential information for the research but unfortunately the researcher's language knowledge is limited. Also, some universities have updated their websites during the thesis project, so some information from the universities' websites may already be outdated when this research is published.

Hopefully, we will see more research about governmental institutions' sustainability reporting in the future. Common, well-known frameworks and even mutual terminology are not available for governmental administrative specialists and experts of sustainability reporting, which makes even discussion between colleagues hard and sometimes extremely misleading. Organizations should consciously decide as part of sustainability activities which terms are used and how sustainability is communicated inside and outside of the organization. These decisions should be consistent (Juutinen, 2016).

As noticed earlier in this research, UN SDGs are still quite an unutilized possibility in sustainability reporting and societal impact measure. There are multiple possibilities to research this field, either in the corporate world or in the public sector. From the researcher's perspective, SDGs as an indicator should be explored more, as it would also create a possibility to produce comparable sustainability reporting.

Economy in the public sector can be seen as financed by citizens (Virtanen & Vakkuri, 2016). There is a great possibility to investigate how ESG criteria would work in sustainability reporting as the three pillars of sustainability, at least in governmental institutions, as it is notable that a typical economic sustainability perspective is not directly applicable to governmental institutions' sustainability reporting. Even though ESG criteria have been created for sustainable investments, should tax assets not be well spent and invested in a welfare society?

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