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The role of sustainability awards in institutionalising sustainability: Case study evidence

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ABSTRACT

We examine whether sustainability awards and rankings can help to institutionalise sustainable practices within universities, analysing the case of the University of Auckland, the inaugural recipient of the number one THE Impact award. First, using deductive computer-aided text processing, we analyse management narratives in annual reports and strategic plans. Whereas annual report disclosures show a growing recognition of sustainability over time, strategic planning documents show dramatic changes in narratives following receipt of the THE award. Next, we compare these findings to comments made by senior managers and faculty, including the Vice Chancellor, in response to an open-ended questionnaire designed specifically for this research project. Three key themes emerge. Firstly, awards raise awareness of sustainability and are seen as beneficial in attracting and retaining staff and students. Secondly, they require considerable resources in terms of funds, time and senior management attention. Thirdly, there was growing complacency and cynicism about such awards, given the risk of greenwashing and their consumption of valuable resources. We use the lens of institutional theory to interpret the rich findings from our study. Our discussion shows that external awards represent an important and under-researched influence on sustainability institutionalisation, and we suggest multiple avenues for future research.

1. Introduction

Universities create and disseminate new knowledge through their research and teaching, making them key social and economic organisations. They also serve a broader purpose as the ‘critic and conscience’ of society, with a growing expectation that they should provide social value and impact. Universities are uniquely placed to help address some of the grand challenges facing society, including a growing resistance to social and environmental sustainability (De Villiers et al., 2025). Yet universities have been criticised for focusing on profits, rankings, and awards rather than on their broader contribution to society (Guthrie & Neumann, 2007; Shattock, 2017; Swartz et al., 2019). This criticism assumes that the pursuit of awards is incompatible with the notion of providing social good, and that universities pursue awards and rankings either for purely economic reasons or as an exercise in legitimacy. There is, however, another possibility: that the pursuit of awards and rankings could not only help universities in terms of their financial position and

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reputation but also help to institutionalise sustainable practices more generally. Our research question is, therefore: What role, if any, do sustainability awards and rankings play in institutionalising sustainable practices in universities?

We consider our research question through the lens of institutional theory. Our study relies on documentary analysis and management survey responses focusing on a single case study: the University of Auckland, New Zealand's highest-ranking university. The University of Auckland was the inaugural first-place recipient of the Times Higher Education (THE) Impact Rankings Award in 2019. It remained in the top ten for several years afterwards, one of only two universities to do so out of over two thousand universities participating in the awards.¹ The global THE impact rankings evaluate universities' research, teaching, outreach, and stewardship against the UN SDGs. The rankings were launched in 2019 and are now produced annually, gaining prestige and influence (WEF, 2022).

We focus initially on narrative disclosures made by University of Auckland managers in annual reports and strategic plans before and after the receipt of the inaugural THE award. University annual reports and strategic plans are public sources of information containing narrative disclosures by university managers, such as Vice Chancellors (VCs), about performance and strategic direction. We follow a stream of literature that shows how the language used by managers in organisational disclosures can reliably reveal the institutionalisation of certain organisational orientations (Cho et al., 2010; Huang et al., 2014; Loughran & McDonald, 2016; Phillips et al., 2004). We use natural language processing (NLP) techniques to analyse disclosures for evidence of four specific organisational orientations from the prior literature that indicate: economic value orientation (a focus on profit), CSR (a consideration of broader social issues alongside profit), sustainability orientation (a focus on broad social and environmental issues), and Integrated Thinking (the incorporation of sustainability into the management philosophy of an organisation). By placing these four orientations on a continuum, we can highlight changes in organisational orientation over time and within different types of documents. We propose that a move from economic value orientation through to Integrated Thinking indicates increased institutionalisation of sustainability. We supplement our narrative analysis by surveying senior management on the topic using an open-ended questionnaire. The qualitative data gathered in this process provides insights into the reasons and causality behind the findings gathered through documentary analysis and aims to uncover whether there is normative and value consensus around the purpose of the awards.

Our findings show that the University of Auckland's annual report disclosures already showed a higher level of sustainability institutionalisation than other similar universities before the receipt of the inaugural THE award. This finding was supported by comments made by the survey participants, who noted a pre-existing culture of sustainability at the institution. Following receipt of the award, narrative disclosures in future-looking documents, specifically strategic planning documents, changed dramatically from an economic orientation to a broader sustainability orientation. This is important evidence, considering that strategic planning documents play a key role in socialising, and thereby institutionalising, management plans for teaching, research, and engagement. Survey participants viewed such awards as important recognition for sustainability initiatives, having the potential to help attract and retain staff and students through the promotion of the university's sustainability credentials. However, they raised concerns around the considerable resources taken in submitting information for such awards and rankings. A tension emerged between the perceived need to promote 'successful' sustainability initiatives and activities both internally and externally, and the cost of doing so. In addition, there was cynicism around the purpose of such awards and the potential for greenwashing.

Our evidence suggests that external awards may represent a key influence on the institutionalisation of sustainable practices within universities, and potentially other organisations. Our findings from the narrative analysis suggest that universities are starting to recognise the importance of their broader role in society in both their disclosures and actions, contrary to criticisms from Guthrie and Neumann (2007), Shattock (2017) and Swartz et al. (2019). This is also likely to reflect the major developments in sustainability reporting for for-profit entities over the past few years, in particular the likely introduction of mandatory sustainability reporting using the new standards issued by the International Sustainability Standards Board (ISSB) (De Villiers et al., 2024). Reporting using these standards is now mandatory for large organisations in New Zealand. Accordingly, access to future resources could be limited for organisations that fail to successfully communicate their contribution to a broader conception of the social good.

However, the findings from our case suggest that despite having the necessary organisational characteristics for a sustainability award to encourage institutionalisation, normative and value consensus as to the role and purpose of the awards was not fully present at the University of Auckland. The tension that we found between the positive perceptions of such awards (an improved reputation, the ability to attract students, staff and funding) and the negative perceptions (the use of resources in the pursuit of such awards, and accusations of greenwashing) may well be present in other institutions, both within and outside the tertiary sector. Our findings therefore provide a practical contribution as a point of reflection for universities, funders and award providers and promoters interested in the pursuit of social and environmental sustainability.

This paper makes a significant and novel contribution to the literature on sustainability institutionalisation by empirically demonstrating how external sustainability awards and rankings can act as catalysts for embedding sustainability practices within universities. Using a longitudinal case study of an award-winning university, we integrate natural language processing (NLP) with institutional theory to trace shifts in managerial discourse across two decades of strategic and annual reports. Unlike prior studies that usually treat narrative disclosure measures in isolation (see Short et al., 2010), our paper introduces a continuum of sustainability orientations—ranging from economic value orientation to Integrated Thinking—offering a more nuanced, dynamic measure of the institutionalisation of sustainability. Our study triangulates insights from textual analysis with qualitative insights from senior university leaders, revealing both the symbolic and substantive impacts of awards.

¹ The other was the University of Manchester, UK.

Prior literature considers the broader trend for organisations recognising that they need to provide more non-financial information to be more transparent (De Villiers et al., 2014; Malafronte et al., 2020), and also highlights a potential disconnect between reporting and action (Adams & Larrinaga, 2019; Adams & Larrinaga-González, 2007). Our findings contribute to a better understanding of how awards and rankings may influence the relationship between external reporting and internal sustainability practices. Our findings suggest that the management team at the University of Auckland were committed to a longer-term agenda and used the award to promote their pre-existing green credentials externally. This aligns with comments made by senior managers that suggest that the award recognised ‘unsung’ work and a pre-existing culture that recognised sustainability as central to strategy, while promoting the university’s activities externally. However, our findings also revealed some disagreement with this management narrative, with several participants noting that some sustainability initiatives were more ‘award-friendly’ than other less glamorous initiatives that might deliver more benefit in the long-term. Our study highlights tensions between reputational gains and resource burdens, and between performative and authentic sustainability practices, and adds to the literature on the importance of awards and rankings to institutional reputation (see Marginson, 2007; Shin & Toutkoushian, 2011, pp. 1–16). The cynicism around university ranking tables in the literature, including ‘green’ tables (Jones, 2012), is also supported by responses to our survey, which questioned whether such awards should really be a priority if there was a genuine commitment to sustainability within an institution.

The remainder of this paper is structured as follows: Section 2 provides background literature on universities, sustainability reporting and sustainability awards and rankings, and presents our theoretical framework based on institutional theory. Section 3 describes the computer-aided text analysis method used, the sample selection for the documents and the questionnaire design process. Section 4 presents and discusses the findings. Section 5 concludes, highlighting the contribution of this study and avenues for future research.

2. Literature review, background, and theoretical framework

2.1. The role of universities in society

The role of universities in society has continued to evolve due to changes in social, economic and political conditions. The main focus of universities, developing and disseminating new knowledge, makes them key organisations in the knowledge-based economy. In addition, universities are seen, and like to be seen, as the ‘critic and conscience’ of society, advocating for broader social mobility and environmental awareness (Di Nauta et al., 2018). Yet this broad social purpose sits at increasing odds with the commercial pressure a modern university faces. Universities need to ensure that they are financially stable to maintain their research and teaching activities and remain attractive in an increasingly competitive sector (Pee & Vululleh, 2020). The tertiary sector has been criticised for focusing too heavily on rankings, awards, and tangible financial metrics rather than taking a more balanced approach that considers the intangible benefits they should provide to society at large (Guthrie & Neumann, 2007; Fassin, 2000; Shattock, 2017; Swartz et al., 2019). The action of universities sometimes seems similar to those of large corporate entities (Croucher & Woelert, 2022), for example: downsizing ‘underperforming’ departments, focusing on increasing student-to-faculty ratios to increase overall tuition fees, or gaming factors that influence external rankings and awards (Amsler & Bolsmann, 2012).

2.2. Reporting on sustainability

University reporting has followed developments in corporate reporting, with the traditional focus on financial information starting to shift as universities begin (and are sometimes pressured) to report on other broader issues such as sustainability, including the United Nations (UN) Sustainable Development Goals (SDGs) (Adams, 2013). Until the last decade, such reporting was mainly voluntary, but there have recently been major developments towards mandatory reporting on sustainability, notably through the formation of the ISSB and its issue of international sustainability reporting standards IFRS S1 and S2. These standards are in the process of being mandated in several jurisdictions (De Villiers et al., 2024). In the New Zealand context, the New Zealand External Reporting Body (XRB) was one of the first in the world to issue climate-related disclosures in 2022 and to make them mandatory for large organisations. These New Zealand-specific standards are very closely aligned to those issued by the ISSB (XRB, 2023). Whether sustainability disclosures (voluntary or mandatory) enable and shape organisational change is an unresolved research question (Adams & Larrinaga, 2019; Adams & Larrinaga-González, 2007), and there have been calls for more research in this area (Dimes & Molinari, 2023). While such reporting is not mandatory for universities, this growing global awareness of sustainability reporting is likely to be influential.

2.3. University awards and rankings

Rankings and awards provide universities with a competitive advantage in attracting students and funding, as organisational reputation is no longer enough in a globally competitive tertiary sector (Shin & Toutkoushian, 2011, pp. 1–16). Consumers (students and their parents) demand information to compare organisations and determine the best value for their investment (Kehm & Stensaker, 2009). External entities, such as accrediting bodies, government agencies or the public may pressurise universities to go beyond traditional academic reporting and disclose information related to broader issues, such as environmental sustainability, social responsibility, and ethical practices. Funding providers specifically target universities that show commitment to certain projects and initiatives, leading to increased reporting and accountability of their contributions (Lukman, 2024). Several international and national rankings have emerged to evaluate universities’ sustainability performance, including their contributions to the SDGs. Rankings such

as the Times Higher Education Impact Rankings and the UI GreenMetric World University Ranking consider universities' SDG-related research, teaching, and community engagement. Accreditations, such as the Association for the Advancement of Sustainability in Higher Education's (AASHE) STARS program, provide benchmarks for universities to use to improve their sustainability performance (Lozano, 2011). In addition to rankings, external awards such as the Green Gown awards recognise universities for specific sustainability initiatives. External awards for sustainability practices can serve as positive reinforcement for universities to align with broader societal expectations. They may also provide financial incentives or enhance the university's reputation (Marginson, 2007). Recognition through awards, accreditations, and reputational enhancement is likely to motivate universities to showcase their sustainability achievements. Awards and rankings are usually both self-selecting; universities need to provide data for submission to both, although there is potentially more pressure to submit data for rankings, which provide peer comparison and are an important metric for student and funder decision-making, than for awards, which recognise specific initiatives such as green building design. The terms 'awards' and 'rankings' are often used interchangeably in the sector to reflect external recognition of sustainability activity (and are used interchangeably by the survey participants in this study, as we show later).

The Times Higher Education (THE) Impact Rankings, which are a focus of this study, assess universities' research, teaching, outreach, and stewardship efforts in addressing global challenges such as poverty, inequality, and climate change. The Impact Rankings were launched in 2019 and are now produced annually. The 2024 Impact Rankings included 2,152 universities from 125 countries, with universities providing and signing off their organisational data for use in the rankings (THE, 2024). The rankings evaluate universities based on several key indicators including the quality of research and its impact. This involves measuring research output, citation impact, and the extent to which research contributes to solutions aligned with the SDGs. Another key element relies on the outreach activities and their impact, which examines how universities engage with communities, policymakers, and the public to foster knowledge exchange, social responsibility, and inclusive education. This includes initiatives such as public engagement programmes, community service projects, and collaborations with non-profit organisations. Universities are also assessed based on their partnerships with industry and other organisations. This involves evaluating the strength and effectiveness of collaborations with businesses, government bodies, and international institutions to drive innovation, technological advancements, and knowledge transfer. Such partnerships often lead to real-world applications of research, new technological developments, and solutions to pressing global issues. (THE, 2024). Additionally, the rankings consider universities' internal policies and practices relating to sustainability and social responsibility, including measures to promote environmental sustainability, such as carbon footprint reduction, waste management, and energy efficiency, as well as efforts to support diversity, equity, and inclusion within the institution. The awards are considered one of the most prestigious rankings for universities focusing on sustainability and social responsibility and are promoted not only by the universities themselves but also by influential bodies such as the World Economic Forum (WEF, 2022).

2.4. Institutional theory

We consider the relationship between sustainability awards and rankings and sustainable practices using the lens of institutional theory. Institutionalisation is usually described as a "social process that makes individuals agree on a shared definition of social realities" (Scott, 1987, p. 496). Institutionalisation includes processes that rely on socially developed rules or interpretations based on public opinion, prevalent laws or taken-for-granted practices (Berger & Luckmann, 1967; De Villiers & Alexander, 2014). Institutionalisation relies on institutional theory, which is an established theoretical perspective in accounting, sustainability accounting, political science, social and organisational change, accounting control and financial reporting (Gray et al., 2009). DiMaggio and Powell (1983) argue that once an organisational field is defined, several influential forces arise within society, fostering organisations to conform to other organisations within the same field. Organisations within the same organisational field conform with one another due to institutional pressures for change as "they are rewarded for doing so through increased legitimacy, resources, and survival capabilities" (Scott, 1987, p. 498). DiMaggio and Powell (1983, p. 147) define an organisational field as "those organisations that, in the aggregate, constitute a recognised area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and other organisations that produce similar services or products".

Fundamentally, institutional theory suggests that an organisation's underlying motivation is to conform to other organisations, address requirements from other stakeholders, such as the government, and follow certain taken-for-granted and well-accepted practices that align with society's demands (Higgins et al., 2015). Therefore, this theory helps understand the reasons for uniform features in organisations within the same field (Fernando & Lawrence, 2014). Prior accounting research uses institutional theory as a theoretical framework to understand how institutions shape similar or different disclosure patterns due to coercive, normative, and mimetic pressures (see, for example, Campbell (2007), Carungu et al. (2020), De Villiers and Alexander (2014), Farooq and De Villiers (2019), and Roszkowska-Menkes and Aluchna (2018)).

Within higher education, social institution theory helps when considering the institutional imperatives of educational organisations which are committed to providing multiple social functions. These include providing learning experiences for students, pursuing high-quality and cutting-edge research, advancing individual learning and human capital, developing citizens and political values, preserving and progressing knowledge and nurturing other legitimate social goals (Hofstetter & Schneuwly, 2002; Ma & Cai, 2021). Conceptualising higher education through the logic of social institutions involves normative reflections. Shifts in societal imperatives have reshaped expectations for higher education and redefined what activities are or are not recognised within the higher education frame. As a social institution, public higher education exists in interdependence with other social institutions, including other levels of education, family, government, industry, and society. As societal expectations for higher education have broadened over time, along with the decline of public trust in social institutions, universities have experienced a huge expansion in their missions and activities along with accompanying pressures, including educating a higher number of students, being at the forefront of impactful knowledge

and innovative research, and expediting economic development.

2.4.1. The process of institutionalisation

Institutionalisation is conceptualised as the cumulative and dynamic process through which concepts, values, cognitive beliefs and meaning systems become usual and taken for granted (Contrafatto, 2014; Jennings & Zandbergen, 1995; Larrinaga-Gonzalez, 2010, Zucker, 1997). This process includes three stages: externalisation, objectivities, and internalisation (Berger & Luckmann, 2016). During the externalisation stage, institutions are considered external entities. During the second stage, institutions become practical and perceptible social realities, replicable by others. As a result of objectivation, the symbolic structures and meaning systems result as a “reality experienced in common with others” (Scott, 2008, p. 40). During the third stage, individuals internalise their existence as crucial elements of society, taking them for granted (Contrafatto, 2014). Focusing on the internalisation stage, Cummings and Worley (1997) advanced a framework highlighting the processes – and related indicators - that take place within organisations (micro-institutionalism) to institutionalise practices. Fig. 1 depicts the main elements of the institutionalisation framework adapted from Cummings and Worley (1997).

The elements represented within the institutional framework are connected. Organisation characteristics shape intervention characteristics. Among the organisation characteristics, congruence indicates the extent to which an intervention aligns with the organisation’s existing philosophy, and its current environment. When an intervention is congruent with these dimensions, there is an enhanced likelihood of garnering support and sustaining it over time (Scott, 2008). The stability of the environment and technology is also a critical organisation characteristic. When environments remain stable, the endurance of change and the process of construction of common meaning systems are higher (Berger & Luckmann, 2016).

Intervention characteristics affect the institutionalisation process. Specific goals facilitate the operationalisation and routinisation of new behaviours (DiMaggio & Powell, 1983). Programmability refers to the degree to which different intervention characteristics can be clearly planned and specified in advance to facilitate socialisation, and commitment (Scott, 2008). The level of change target refers to the direction of change. Internal support further guides the sense-making of the change process, and sponsorship revolves around the presence of an influential sponsor capable of initiating and allocating resources for the intervention (Cummings & Worley, 1997).

Institutionalisation processes are based on socialisation, which involves the continuous transmission of information regarding beliefs, preferences, norms, and cognitive values related to the intervention (De Villiers & Alexander, 2014; Zucker, 1977). Commitment, both initial and ongoing, binds individuals to behaviours associated with the intervention and should enable individuals to freely, explicitly, and publicly choose the necessary behaviours. Organisational rewards sustain changes fostered by interventions. Intrinsic rewards contribute to persistent motivation when interventions provide such opportunities (Contrafatto, 2014) and extrinsic rewards, such as monetary incentives, can further strengthen desired behaviours (Burns & Scapens, 2000). Diffusion relies on the process of transferring changes from one system to another and facilitates institutionalisation by broadening the organisational base supporting new behaviours (Oliver, 1992; Zucker, 1977). Interventions face challenges in persisting when they conflict with the values, purpose, or identity of the larger organisation, leading to rejection and pressure to revert to old behaviours and deinstitutionalisation (Scott, 2008). Diffusing changes to other organisational units mitigates these counter-implementation forces, establishing normative consensus and reinforcing commitment to the changes (Zucker, 1977). This broader support helps to calibrate behaviours and promotes the enduring success of the intervention (Burns & Scapens, 2000).

Cummings and Worley (1997) identify knowledge, performance, preferences, normative consensus and value consensus as key indicators of institutionalisation. Knowledge relies on the extent to which organisation members possess cultural and cognitive beliefs of the behaviours associated with an intervention. Performance focuses on the actual execution of intervention behaviours (Burns & Scapens, 2000). Preferences involve the extent to which organisation members privately accept organisational changes (Scott, 2008).

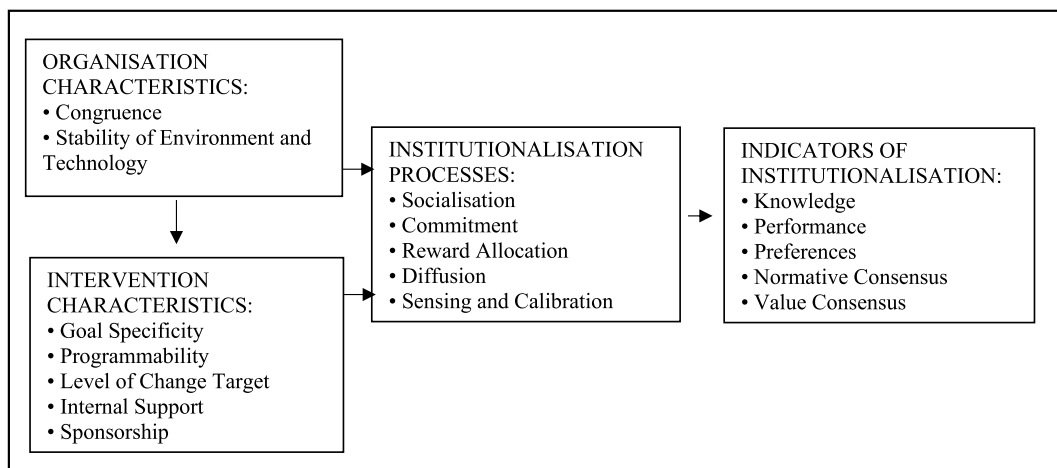


Fig. 1. Institutionalisation framework

Source: adapted from Cummings and Worley (1997).

Normative consensus focuses on the degree of agreement among people regarding the appropriateness of organisational changes and reflects the integration of changes into the normative structure of the organisation, with persistence linked to member support (Di Maggio and Powell, 1991). Value consensus concerns social consensus on values relevant to organisational changes, where values represent beliefs about how people should behave (Contrafatto, 2014).

Adapting the Cummings and Worley (1997) framework within our research setting, we can interpret alignment of interventions, such as the receipt of sustainability awards, with a university's existing philosophy, strategy, and structure enhancing support, persistence, and construction of common meaning systems (Scott, 2008). When congruent, interventions are more likely to be integrated into the organisational culture and cognitive schema (Contrafatto, 2014). Environmental stability facilitates the integration of sustainability changes into the organisational culture (De Villiers & Alexander, 2014). Specific goals in sustainability interventions aid in operationalising new behaviours and connecting rewards clearly to desired outcomes. Clear specifications of sustainability changes facilitate socialisation, and commitment. The scope of the change, whether at the meso- or micro-level introduces unique facilitators and inhibitors influencing persistence of established practices (Contrafatto, 2014). The presence of an internal support system could guide the change process, contributing to sustainability practices' cultural-cognitive persistence (Scott, 2008). Furthermore, influential sponsors capable of initiating, allocating, and legitimising resources are crucial for sustaining sustainability interventions (Higgins et al., 2018). The depth of cognitive understanding, actual execution of sustainability practices, agreement on the appropriateness of actions, and consensus on cognitive values relevant to sustainability may represent indicators of institutionalisation.

2.4.2. *The role of language and discourse in institutionalisation*

Language can help to shape, communicate and institutionalise sustainability practices within organisations (Higgins et al., 2018), and is a strong indicator of alignment between interventions and organisational characteristics. Linguistic alignment reinforces the institutionalisation of sustainability practices (Berger & Luckmann, 1967; De Villiers & Alexander, 2014). The language used in mission statements, policies, and strategic plans is an indicator of organisational aspirations, and the use of specific terms and rhetoric in communications reflects cognitive alignment or misalignment within a group (McDonagh, 1998). Reflecting on Cummings and Worley (1997), language can represent both a process and an indicator. Discourse becomes the means through which congruence is established, creating coherence between organisational values and sustainability goals. Consistency in linguistic framing reinforces the congruence between intervention and organisational identity (Berger & Luckmann, 1967). A coherent and adaptive linguistic response reflects the organisation's readiness to institutionalise sustainable practices (Phillips et al., 2004).

In the first stage of our study, we consider how the language used by university management in annual reports and strategic planning documents may reflect the underlying institutionalisation of sustainability practices. Narrative disclosures form a key component of the qualitative information in such documents, and research evidence shows that stakeholders use narrative information to analyse performance and make decisions (Lewis & Young, 2019). Content analysis of qualitative narrative disclosures has been shown to reveal characteristics that managers may be unaware of (Krippendorff, 2018), meaning that changes to disclosures may also indicate underlying changes to management intentions. To add depth to these findings, we ask senior managers and faculty to reflect on the topic through an open-ended questionnaire. Our research question is: What role do sustainability awards play in institutionalising sustainability?

3. Method

3.1. *Case-study site, data sources and participant selection*

We chose the University of Auckland as the inaugural recipient of first place in the THE Impact award in 2019 and the only university (except the University of Manchester in the UK) to remain in the top ten several years later. We analysed the annual reports from 2002 to 2022 to gain insights into the development of sustainability themes over time. We also analysed and compared the strategic plans for 2020 and 2030. To supplement our findings, we asked senior members of the management team and faculty members to comment on the role of sustainability awards in institutionalising sustainability. A sample of the open-ended questions is included in Appendix A. The open-ended questions were pre-tested and refined by the researchers based on the literature review and through suggestions made by other researchers in the field. The aim was to elicit detailed responses as to participant perceptions of sustainability awards and rankings. We chose open-ended questions as a suitable method for collecting data because they provided the survey participants with more freedom to reveal their views (De Villiers et al., 2022; Ghauri & Grønhaug, 2010; Smith, 2022).

As the University of Auckland is named in this paper, and as it is a large institution in a small country, we have not provided the job titles of survey participants to preserve their anonymity. The exception to this is the Vice-Chancellor (VC), Professor Dawn Freshwater, who agreed to be named. In aggregate, ten participants completed the detailed questionnaire. They consisted of the VC and senior managers from the central functions of finance, operations and strategy, and faculty researching and teaching in the field of sustainability. In total, five members of senior management and five faculty members contributed to the study. Three survey participants are now working at other institutions and reflected back on their time at the University of Auckland. The male/female gender split was 2/8. The questionnaire was completed over email, with appropriate ethics approval granted.²

² To avoid a conflict of interest, ethics approval was granted by a university other than the University of Auckland (where one member of the research team is based).

3.2. Document analysis

We use natural language processing (NLP) techniques to analyse the narrative disclosures selected for this study. NLP techniques are increasingly used in accounting research to gain insights (El-Haj Alves, Rayson, Walker & Young, 2020), as processing the vast quantities of narrative data produced by organisations is growing in importance (Das, 2014). As NLP techniques can be used on large bodies of text, they can identify statistical patterns (Kang et al., 2020; Lewis & Young, 2019). Such techniques have been used to detect tone and sentiment (Huang et al., 2014; Kearney & Liu, 2014), search for forward-looking statements (Li, 2010) and investigate differences between annual report disclosures (Lang & Stice-Lawrence, 2015). The techniques are also used in management research to consider the characteristics of organisations and individuals in areas such as entrepreneurship (Short et al., 2010), strategy (Gamache et al., 2020) and CSR (Azhar et al., 2019). Communications from senior managers have also been analysed using such approaches (Conaway & Wardrope, 2010).

3.3. Narrative disclosure measures

The language through which institutions communicate with internal and external stakeholders is a key part of institutionalisation (Berger & Luckmann, 1967; Phillips et al., 2004). For this reason, we sought language-based measures that could indicate the level of sustainability embeddedness and consider changes over time. We chose a deductive approach using dictionary-based language measures as the most suitable. Such approaches have been used extensively in the management literature, in particular for studies of multidimensional managerial constructs (Short et al., 2010). This approach is useful for our purposes for three reasons: firstly, it helps to minimise researcher subjectivity; secondly, it allows for replication of results, and thirdly it allows for scaling to large samples, which is useful considering the large quantity of narrative text we need to analyse (Loughran & McDonald, 2016).

We chose four dictionary-based measures from prior research to use for our analysis, representing: economic value orientation (a focus on growth and profit), CSR (a focus on broader social and environmental issues), sustainability orientation (the recognition that there needs to be a trade-off between economic and CSR factors) and Integrated Thinking (a measure that intends to capture deeper integrated changes towards sustainability within an organisation). We propose that, as shown in the continuum we present in Fig. 2, these four measures represent a deepening sense of sustainability institutionalisation within organisations. To our knowledge, ours is the first study to place linguistic measures on a continuum of this type; most text analysis studies consider measures in isolation. Our approach therefore allows for more granular and nuanced analysis. Cummings and Worley (1997) highlight normative and value consensus as key indicators of institutionalisation. The Integrated Thinking measure we use aims to reflect a level of coordinated thinking between strategy and action, with clarity across an organisation about organisational priorities. This is, therefore, the final measure on the continuum as the other preceding orientations focus on particular aspects (such as economic value or CSR) without considering the balance and trade-offs necessary for a truly integrated approach.

Our four selected measures are based on established narrative disclosure dictionaries from prior studies, which contain the key words and phrases associated with each construct. For brevity, we have not included the full dictionaries within our paper. They are all available in the CATScanner central repository of dictionaries that can be used for text-based research: [CAT Scanner-Formatted Dictionaries | CAT Scanner](#). We summarise these measures below:

Economic value orientation (Moss et al., 2018) This measure focuses on words associated with economic value, such as 'growth' and 'affluence'. In our study, we consider it to reflect a university more focused on financial metrics and outcomes than more general social outcomes.

CSR (Pencle & Mălăescu, 2016) This measure contains words and phrases for CSR under four main categories: employee, environment, human risks and social and community. In our study, we consider the measure to reflect an organisational orientation that is broader than just financial metrics and considers a university's responsibilities at a broader social and environmental level.

Sustainability orientation (Vaupel, Bendig, Fischer-Kreer, & Brettel, 2023) This measure was developed by Vaupel et al. (2023) to consider the ethical trade-offs at the sustainability and finance interface. We use this measure to reflect a stage at which universities are grappling with the trade-offs necessary to fulfil their social obligations while remaining financially viable.

Integrated Thinking (Dimes et al., 2023). This measure contains words and phrases for Integrated Thinking. The study's authors argue that Integrated Thinking, while originally associated with Integrated Reporting, can apply to any organisation attempting to embed a more integrated mindset and to change internal decision-making processes to balance their multiple stakeholder needs towards long-term sustainability. In this study, we consider disclosures on this measure to represent a deeper institutionalisation of sustainability.

Dictionary-based measures are typically count-based, with the number of mentions of the words and phrases indicative of their relative importance to managers (Krippendorff, 2018). We used Python to search each selected university report PDF and produce counts of the words and phrases for each measure, calling this measure the 'total word count'. We then converted this to a percentage measure (called 'percentage word count'), by dividing this by the count of all words in each document.

3.4. Analysis of field data

To support our narrative findings, field-based data were also obtained. Respondents answered open-ended questions designed to explore whether and how universities' sustainability awards influenced behaviour. Due to the quality of data obtained, and the seniority of the individuals willing to participate, we would characterise our data as being closer to in-depth interviews than to closed-end questionnaire responses.

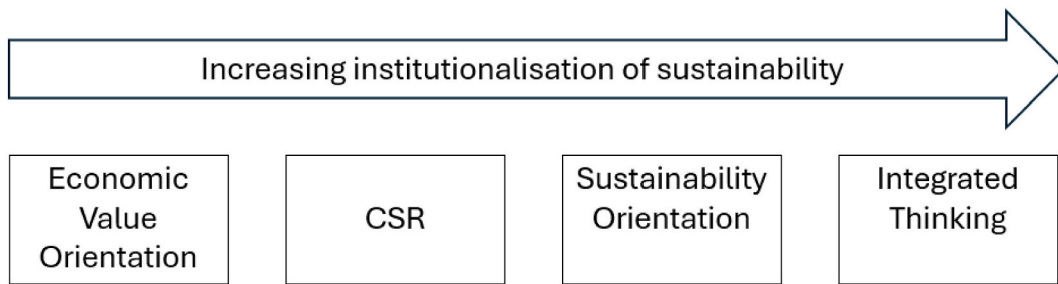


Fig. 2. Continuum of narrative disclosures towards institutionalising sustainability.

All evidence and secondary data collected was stored, organised, and then analysed on a paragraph-by-paragraph and line by line basis (Bell & Bryman, 2007). Throughout the data analysis process, the researchers scrutinized and brought together empirical data, theory, and previous research. Thematic data analysis was a perpetual process, following steps in O'Dwyer (2004). The researchers continuously reviewed and refined their understanding of the data, allowing for a more nuanced and comprehensive interpretation. Data reduction was employed, with a preliminary analysis highlighting elements on which to deepen analysis to a second-degree exploration of key themes (Smith, 2022).

4. Findings

4.1. Document analysis: annual reports

Fig. 3 shows the four measures of economic value orientation, CSR, sustainability orientation and Integrated Thinking for the University of Auckland annual reports from 2002 to 2022. The graphs on the left of Fig. 3 show the total word counts for each document, and the graphs on the right the percentage word counts (total count divided by the total word count of the report). The results in Fig. 3 indicate that all of the measures increased over time, with economic value, sustainability and Integrated Thinking increasing as a proportion of the total word count. CSR was the only measure to reduce proportionally to the total word count over time. The vertical line on each graph represents the THE award year (2019) in each case.

The measure of economic value orientation has remained relatively static since the Global Financial Crisis of 2007-8 (Fig. 3 shows that disclosures are dramatically different in the crisis year of 2008, providing strong evidence that university narrative disclosures do not necessarily repeat in a boiler-plate manner annually). CSR, while decreasing in the early 2000s, has mostly stayed the same since. Narrative disclosures relating to sustainability, however, have continued to increase. Whereas 2020 may not be representative (due to the disruptions of Covid-19), there is a clear upwards trend in both the total number of disclosures relating to sustainability and the proportional word count. Word counts and proportional disclosures relating to Integrated Thinking also increase over time. Overall, these findings show that the University of Auckland is moving from the left to the right of the continuum of sustainability institutionalisation shown in Fig. 1, suggesting an increased focus on embedding sustainability.

4.2. Document analysis: strategic plans

We also compared the strategic plans for the University of Auckland for 2020 and 2030. Fig. 4 shows the change in both total word count and percentage word count, showing a dramatic increase in all four measures except economic value orientation, which decreases. This analysis provides the strongest evidence of a move from the left to the right of the sustainability institutionalisation continuum from Fig. 1 for the University of Auckland.

An alternative explanation for our findings is that the change in disclosures in strategic documents is due to the personal stance of the VC, Dawn Freshwater, who joined in 2020 (after the inaugural award), rather than due to the awards itself. However, she was not associated with this type of strategy at her previous institution, the University of Western Australia, where she was VC from 2017 to 2020. The University of Western Australia has never ranked highly in the THE awards, with a ranking in the '401–600' category for 2022 (THE, 2023), and no ranking in 2024 (THE, 2024). It seems more likely, then, that the award itself provided an opportunity to capitalise on the increasing pressure on universities to herald – and institutionalise – their sustainability criteria, with the additional benefit of New Zealand's 'green and clean' international image helping the narrative (Yeoman et al., 2015).

To ensure that our analysis of the University of Auckland was not biased by its location in New Zealand (which, as discussed earlier, has an international 'green' reputation), we performed further comparative analysis on the annual reports of the University of Otago, New Zealand's second highest-ranking university. The universities are similar in age, student body and research focus and the University of Otago ranked number 61 in the rankings in 2022. We also compared the University of Manchester, as the only other university consistently in the top 10 of the THE awards since its inception. For our comparative analysis, we considered the years before the inaugural award was made in 2019 (2015–2018) and the four years after the inaugural award (2019–2022). Our results (untabulated for brevity) show that the University of Auckland has higher measures of economic value orientation, CSR and sustainability orientation than the other two, both preceding the awards and afterwards. By 2022, The University of Auckland showed the highest

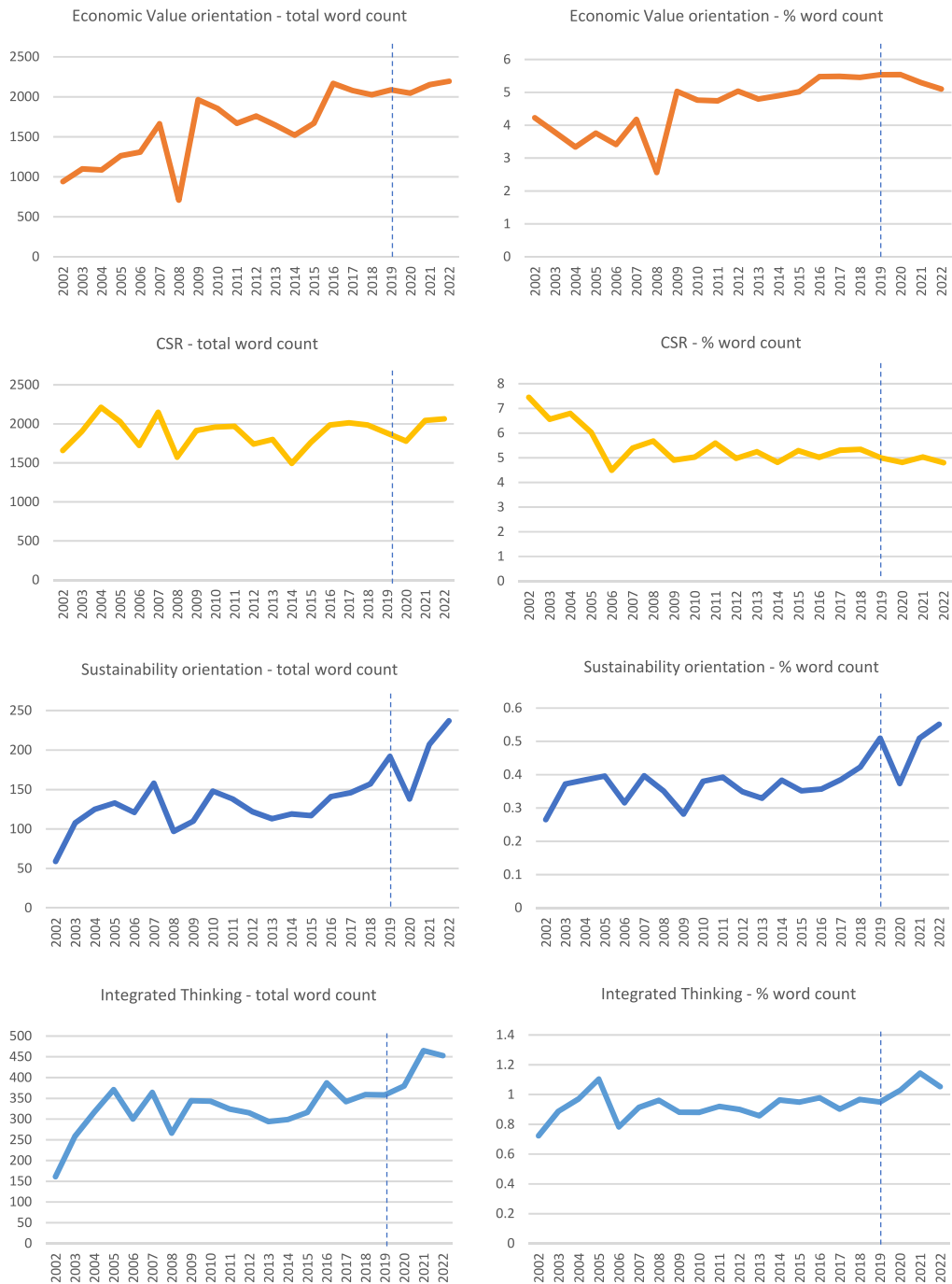


Fig. 3. The University of Auckland annual report disclosures 2002–2022.

total and proportional results across all measures, except the Integrated Thinking percentage measure (where the University of Manchester was higher).

4.3. Analysis of management comments

The qualitative data obtained from the surveys added richness to our initial analysis of narrative disclosures. Thematic analysis of the questionnaires received by managers and faculty revealed three overarching topics relevant to our research. These themes reveal

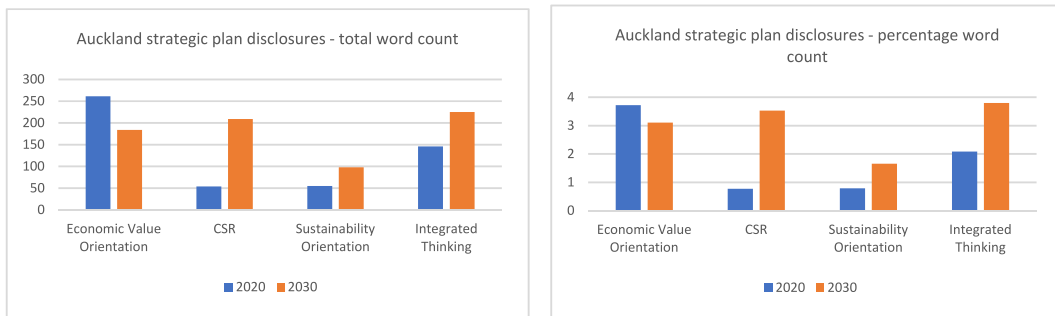


Fig. 4. The University of Auckland strategic plan comparison 2020 to 2030.

tensions around the purpose of the awards and rankings, the costs incurred in participating in them, and their connection with organisational change.

4.3.1. Raising the visibility of sustainability initiatives both internally and externally

There was agreement amongst all participants that rankings and awards raised the profile of the University of Auckland's sustainability activities, both internally and externally. The VC expressed the view that the awards were secondary to activity, and did not drive activity:

"Sustainability actions across the University's portfolios are motivated by a decades-long commitment to sustainability. External awards are recent and an outcome of what we have been investing in, rather than an end in themselves".

This view was supported by several other participants, who also considered awards reflective of existing activity and priorities, partly reflecting the organisation's culture and context in New Zealand, making comments such as:

"I think the award raised the profile of what we were already doing. (Participant F)

"The University of Auckland conceives sustainability as one of the key priorities to pursue via research, teaching and capacity building" (Participant E)

The awards are certainly perceived as bringing significant external and internal benefits. Participant C notes the external benefits:

"In addition to enhancing reputation and attracting students, these awards may attract external funding for sustainability research and teaching projects and establish new collaboration and partnerships."

Participant A highlighted the promotion of the awards externally:

"the VC always mentions the awards and rankings very prominently in all-staff communications whenever the results come out each year. The University also appears to ensure these rankings are picked up by the news media to spread the word about the University's excellent work and standing regarding sustainability.

Whereas others, such as Participant F, considered the university to not have gone far enough:

"I felt that the university was slow to capitalise on the [THE] award – number one in the world for two years and it really wasn't used extensively in marketing or as a way to engage staff – seemed like a wasted opportunity."

Several participants mentioned sustainability awards and rankings being linked to the attraction and retention of students and staff, supporting the VC's comments that:

"We know that students, particularly international students, consider universities' sustainability credentials and opportunities when choosing a place to study ... excellent sustainability rankings contribute to our institution's global reputation, which is important when attracting high-calibre staff"

Participant D notes the internal benefits of awards:

"They increase visibility of collective work and positive actions the university takes towards sustainability that may not be evident otherwise. Some of the initiatives involve significant change over a period of time and results may be otherwise diluted. Awards in a way provide a time stamp on progress. The awards also help boost morale for teams and individuals involved and I would even say they have value for the career progression of individuals in some cases ... Awards can be used to leverage and accelerate progress by helping mobilise resources and leadership support."

These quotes and the agreement amongst all survey participants on this theme, highlighted the internal support and sponsorship for these awards, particularly from senior managers. This level of agreement suggests the successful socialisation of the importance of the awards and how they serve to highlight activity that supports sustainability. Such shared understanding reflects the embedding of sustainability-related values within the organisational culture, an important element in institutionalisation. Comments around career

progression indicate that rewards were aligned with the awards, a key process in institutionalisation. This alignment demonstrates how reinforcement mechanisms, such as recognition, promotion, and incentives, can serve to sustain change efforts over time (Cummings & Worley, 1997). It also suggests how the awards may be acting as a symbolic and practical lever to normalise sustainability practices across the institution.

4.3.2. Awards and resource consumption

One area which reveals tensions is the resources (time, money and senior management attention) consumed in preparing data for rankings and awards:

“Application for awards is time consuming and requires thoughtful consideration. It also needs expertise and being close to the subject as there is a high risk of greenwashing.” (Participant D)

Budget constraints were mentioned, along with the need for senior management support and the notion that turnover in senior management might lead to a change in focus on sustainability activity. In addition, several comments revealed a disconnect between activities that received awards and/or contributed to rankings compared to less glamorous work behind the scenes that could do more for sustainability. Participant D notes:

“In many cases, the actions that make the biggest (material and/or significant) positive impact (environmental and social) from an organisational perspective tend to be actions and projects that are quite unassuming from a headline/engagement point of view or that may seem ‘unrelated’ to sustainability at first sight.”

Participant A agrees, highlighting that senior managers:

“have become very skilled at making a big song and dance about the (sometimes small) activities that they do/start that can be portrayed as enhancing ‘sustainability’”

There was also concern expressed that the money and time used to participate in awards and rankings could be better spent elsewhere, for example on activities more directly connected to sustainability. Participant B noted a need for more funding for teaching sustainability topics, commenting on:

“Lack of resourcing – particularly staff with the knowledge and expertise in this area” and the *“Need for more funds for research and course and curriculum design”*

Others suggested more central resource support, such as Participant C:

“Perhaps a well-resourced team to track sustainability efforts, coordinate award applications, and ensure sustainability awards align with the university’s broader strategic priorities to gain leadership support”

Participant H also referenced the need for more dedicated resources and professionals in the area, stating that the university needed:

“Embedded sustainability experts to support sustainability practices and ways of working e.g. in Lab and Office environments”

The comments around the resources required to pursue these awards revealed a potential lack of commitment, and highlighted challenges related to the sensing and calibration mechanisms necessary for effective institutionalisation. Participants struggled to align the cost of the awards with their perceived benefit, revealing a lack of normative and value consensus around the purpose and utility of the awards. This tension points to a breakdown in the feedback loops that support organisational learning and adaptation (Cummings & Worley, 1997). Moreover, some initiatives were perceived as being more ‘award-friendly’ than others. This suggests a distortion effect, where certain sustainability efforts are prioritised not for their impact, but for their compatibility with award metrics, raising concerns about symbolic compliance rather than substantive change. As a result, the awards may not have functioned as effective rewards in the eyes of some participants, thereby weakening their capacity to motivate or reinforce genuine sustainability practices. This further underscores the risk that awards may reinforce superficial behaviours unless they are embedded within a shared strategic vision and aligned with deeper organisational values.

4.3.3. Complacency and cynicism about the awards

Several participants noted that sustainability awards and rankings are just becoming ‘business as usual’ for universities, even a ‘licence to operate’, and that they are not necessarily reflective of any underlying changes in practice. Participant A sums up this view:

“I should mention that I was very surprised when the University got the number one spot the first year these awards/rankings came out a few years ago. I didn’t know the University was interested in sustainability at all, I didn’t think they had particularly good sustainability practices in place, and I don’t think their practices have changed in any substantial way. I do think they have been very successful in identifying the good things that are happening, tying them to the SDGs, and reporting them.”

Participant C notes an overall disconnect between awards and activity across the sector:

“Ideally these awards should aim to assess the real effect rather than symbolic movements. The recent QS rankings provide some examples of universities increasing their rankings purely by improving along the sustainability dimension. Without any substantial change in the research and teaching quality, ‘sustainability’ won’t be sustainable in the long run.”

Participant F makes a similar point, highlighting that universities with a genuine commitment to sustainability should place less importance on the awards:

“Unfortunately ... they are starting to become a tick-box self-promotional exercise. And with that everyone starts to become more cynical. So maybe they will become less important for universities who are generally committed to sustainability.”

Participant G goes further, suggesting that awards are:

“*meaningless branding ... may even create complacency*” and that the university should:

“walk away from there and say they are unfair – they are tilted towards Global North or well-endowed universities who have resources and time to report.”

The cynicism around the awards revealed a tension between management and faculty. Whereas managers saw the awards as an opportunity to highlight activity and help to socialise the importance of sustainability, the critical comments mainly came from faculty members, who thought that resources should not be used in this way. This tension also highlights the dual challenge faced by university managers in balancing reputation and financial resources with social and environmental priorities. This dynamic shows what [Cummings and Worley \(1997\)](#) argue as a misalignment between external strategic imperatives and internal cultural systems, where efforts to enhance external legitimacy through awards and rankings may not be matched by an authentic internal commitment or shared values. As a result, such initiatives can create organisational friction rather than cohesion. The three themes we identify from management comments highlight a fundamental contradiction, which relies on how sustainability awards and rankings raise awareness of the university’s activities, attracting staff and students, many of whom may be interested in researching and studying topics closely related to sustainability. The cost and effort involved in participating in these awards and rankings may divert attention from more substantive and embedded sustainability practices. This reflects what Cummings and Worley conceptualise as a gap between the formal components of an organisation, related to strategies, structures, systems, and the informal components, related to culture, shared beliefs, motivation. When these dimensions are not aligned, there is a risk that sustainability becomes performative—contributing to what is often criticised as greenwashing—rather than transformational. This tension directly affects how awards may contribute to the institutionalisation of sustainable practices. In our case, it revealed a lack of normative and value consensus within the institution. According to Cummings and Worley, sustainable change requires a high degree of value congruence across stakeholder groups. Conversely, change efforts risk failure or resistance. In the context of our study, the perceived legitimacy of sustainability awards is undermined by this disconnect, limiting their capacity to generate meaningful or lasting change.

In the discussion below, we further explore how our findings further advance [Cummings and Worley’s \(1997\)](#) framework, particularly in relation to organisational alignment and readiness for change, and we outline practical implications for university leadership seeking to embed sustainability authentically.

5. Discussion

The [Cummings and Worley \(1997\)](#) framework helps when considering the institutionalisation of sustainability within our setting. In our case study, the receipt of external awards acts as an institutionalisation process, influencing organisational behaviour and reflecting the alignment between espoused values and actual practices. This process is revealed through the analysis of the annual reports and strategic plans. Language used by managers indicated symbolic alignment of the organisation with sustainability values. This alignment, reinforced by language, should help to socialise sustainability practices. However, the survey responses revealed a more mixed picture, with comments made by management and faculty suggesting that the awards may have acted to highlight existing actions towards sustainability, but did not necessarily trigger or inspire new activity.

Alignment of interventions (such as the receipt of sustainability awards) with a university’s existing philosophy, strategy and structure enhance support and persistence. When congruent, interventions are more likely to be integrated into the organisational culture and design processes. Our findings show that narratives within key University of Auckland documents suggest a shift away from an economic value orientation towards a deeper embedding of sustainability following the receipt of an external sustainability award. This shift provides evidence that the university’s disclosures increasingly harmonise with evolving societal expectations and organisational values. Moreover, the disclosures remained relatively static post the Global Financial Crisis (2007-8), indicating a resilience or stability in the face of external economic challenges. This aligns with the stability aspect in organisational characteristics, demonstrating the university’s ability to maintain a consistent approach even during turbulent periods. The focus on sustainability increased over time, reflecting a shift towards more specific goals related to environmental and social considerations. This corresponds with goal specificity in intervention characteristics, highlighting a clearer and more targeted approach towards sustainability objectives. Comments by managers supported the view that the awards reflected an underlying journey towards sustainability, and served to highlight good practice, but that the awards themselves did not necessarily trigger major changes in behaviour. The organisational characteristics seemed to already be in place to support institutionalisation processes, although there was evidence of a lack of normative consensus around priorities.

The narrative disclosures show a move towards the right of our proposed continuum, emphasising sustainability and reducing the focus on economic value. This shift corresponds to the level of change target, indicating a broader organisational focus on sustainability rather than solely economic or CSR aspects ([De Villiers & Alexander, 2014](#)). The increasing trend in sustainability disclosures indicates a growing emphasis on sustainability actions and related language. Socialisation processes align with the increasing focus on sustainability, marking a shift in how the institution communicates and embeds sustainability within its community ([Berger &](#)

Luckmann, 1967). It is notable that the award coincided with Dawn Freshwater's appointment as VC, and that she made sustainability a key focus of university activity afterwards, signalling internal support and sponsorship. Other participants were keen to stress the VC's role in promoting the university's sustainability credentials and that this had raised awareness both internally and externally. Survey participants also mentioned the appointment and activities of the VC as central to the perception of sustainability awards.

The sustained growth in sustainability narratives in annual reports and strategic plans signifies an ongoing commitment to sustainability-oriented practices. Commitment processes are evident through the consistent emphasis on sustainability, showcasing a dedicated organisational stance. Reward allocation aligns with this, as this finding suggests that the organisation acknowledges and allocates resources to areas where sustainability practices are flourishing. Diffusion processes are at play as sustainability practices spread across organisational documents, indicating a broader acceptance and integration (Phillips et al., 2004). Survey participants also acknowledged a growing emphasis on sustainability in narratives, even if some of them perceived this as disconnected from actual activity.

In terms of indicators of institutionalisation, the change in orientation towards sustainability in strategic plans reflects evolving preferences, normative consensus, and value consensus within the organisation. While survey participants differed in their interpretation of what this meant for the university (some perceived it as highlighting good work, whereas others perceived it as meaningless marketing), there is no doubt that the award raised knowledge of sustainability, and the sustainability activities of the university, more broadly. The lack of normative and value consensus around the purpose of the awards meant that despite narrative disclosures in reports indicating an increase in Integrated Thinking, this was not necessarily representative of a synergistic approach at the organisational level. Comments made by managers were critical of the level of resources dedicated to active participation in awards and rankings. There was a lack of normative consensus on the overall purpose of the awards. To be fully institutionalised, knowledge and performance indicators should reflect a comprehensive understanding and execution of integrated thinking, with preferences, normative consensus, and value consensus deeply embedded in an integrated sustainability approach (De Villiers & Alexander, 2014; Maroun & Lodhia, 2017). From our findings, it seemed that this was not the case. The definition of successful performance in terms of sustainability was disputed; several saw awards as nothing more than marketing tools, and ultimately a waste of resources that would be better spent in the pursuit of 'genuine' sustainability actions. There were wide ranging views on the overall purpose of pursuing such awards, and criticism of their prioritisation. Underpinning these concerns was a lack of normative consensus as to what sustainability really meant for the university. Some comments highlighted a growing cynicism which could act as a barrier to institutionalisation.

Although we focus on a single case study, it is important to note the developments within universities more broadly. Organisations tend to conform with one another due to institutional pressures for change (Scott, 1987), and evidence from our study shows that many participants considered the actions taken by the University of Auckland to be typical of the sector, with sustainability becoming 'business as usual' and a 'licence to operate' for many. Although not the focus of this study, our evidence shows that peer pressure is likely to be a factor, with awards being used to differentiate universities from one another in the competition for legitimacy, resources and survival.

6. Concluding reflections and avenues for further research

This case study examined whether awards and rankings help to institutionalise sustainability practices. To address the research question, we analysed narrative disclosures made by the University of Auckland (the inaugural winner of the Impact rankings) in annual reports and strategic plans over 20 years using NLP techniques. We considered disclosures relating to economic value orientation, CSR, sustainability orientation, and Integrated Thinking, representing a continuum of sustainability embeddedness. We also asked senior members of staff at the University of Auckland, including the VC, for their comments on the relevance and importance of such awards in institutionalising sustainability.

Our findings were mixed. Our annual report analysis found that the University of Auckland exhibited a higher level of focus on sustainability than its peers before the receipt of the THE award. This is supported by comments by the VC and others, who stressed that the awards were a recognition of a pre-existing culture of sustainability embeddedness, rather than a trigger for more sustainable behaviour. Our analysis of forward-looking strategic planning documents revealed a dramatic change in disclosures after receipt of the award. The evidence suggests the management of the University of Auckland used the receipt of the award as an opportunity to both promote the institution's sustainability credentials and to make encourage the pursuit of sustainability. The language used in the strategic planning documents aimed to socialise the importance of sustainability to the overall strategy of the university. This raised awareness of sustainability both internally and externally, encouraging further engagement with sustainability initiatives. However, survey participants noted that some projects were more 'award-friendly' than others and raised questions about whether and to what extent university resources should be used in the pursuit of sustainability awards.

Our findings from analysis of narrative disclosures, particularly those showing a plateauing of economic orientation in annual reports and a drop in economic orientation in strategic planning documents, show how some universities are starting to recognise the importance of making disclosures that relate to their broader role in society. Although universities have been criticised for focusing on financial information rather than broader social and environmental information (Guthrie & Neumann, 2007; Shattock, 2017; Swartz et al., 2019), our findings suggest this could change. Our findings contribute to the accounting literature related to a growing trend for organisations of all types (including universities) to recognise the need to communicate their own beneficial social impacts to their stakeholders to ensure access to future resources. Increased demands for transparency have resulted in increasing non-financial disclosures, including information on sustainability (Adams et al., 2014; De Villiers et al., 2014). Universities are increasingly keen to report on sustainability credentials and activities (Adams, 2013). Our findings, particularly the dramatic changes in disclosure in the strategic planning documents, suggest that the receipt of external awards can lead managers to commit to a longer-term agenda. Even

if underlying activity may not have changed extensively, socialisation and diffusion of the sustainability agenda through narratives was evident.

Our findings provide a deeper understanding of the potential role of awards as a potential mechanism for institutionalisation. The results from our single case study may be generalisable to other similar institutions. Our results contribute to the literature on the determinants of voluntary disclosure, indicating that external awards, such as the THE awards, can promote the institutionalisation of sustainability disclosure and practice. In prior research, key determinants of voluntary sustainability disclosure focus on specific criteria such as organisation size, visibility, sector, culture, or governance (Hahn & Kühnen, 2013). Theoretical lenses applied to such disclosure include agency, legitimacy, and institutional theories (De Villiers & Maroun, 2018). Despite the cynicism associated with university ranking tables, including 'green' tables (Jones, 2012), our findings suggest that such awards may lead to organisational change. There is no doubt from our findings that awards and rankings raise the profile of sustainability activities, and commitment by senior management figures reinforces their importance to the institution. Within the institution though, tensions emerged due to the trade-offs necessary when spending valuable resources on awards some perceived to be merely marketing tools.

Our contribution to the literature on institutionalisation extends beyond the exploration of sustainability practices and highlights the application of novel narrative measures as valuable tools for gauging the levels of institutionalisation within organisations. We showcase the potential for narrative measures to serve as dynamic indicators on a continuum, capturing the evolving nature of institutionalisation over time. This presents a methodological contribution, as narrative measures are traditionally employed in isolation but, through our multidimensional approach, emerge as a powerful and nuanced analytical framework. The use of narrative measures on a continuum not only enhances the depth of our insights into the institutionalisation process but also offers a replicable methodology that can be readily adopted by fellow researchers seeking to explore and comprehend changes in disclosure orientation within diverse organisational contexts. Enhancing our narrative findings with in-depth evidence from managers provides a robust research approach and rich data set.

6.1. Limitations

Our study focuses on a single case, the University of Auckland. While this focus allows us to perform in-depth analysis, it potentially limits the potential for broader insights into the institutionalisation of sustainability within universities. Future research could consider extending the study over a broader sample, focusing in particular on differences in organisational characteristics and cultural contexts. In addition, while our focus is partly on narrative information revealing managerial intentions (and thereby the level of institutionalisation of sustainability), we recognise that language is one of many media of communication (including for example colour and imagery) that managers can use to report progress to stakeholders. Further analysis considering these other media could add further insights into how sustainability is institutionalised. We also recognise that while we consider our continuum of disclosures to represent a novel contribution, that narrative disclosures are very nuanced and that there may be elements of overlap between the measures. In our case, supporting our insights with direct comments from managers helped to provide clarity on some of these points.

6.2. Future research avenues

Our study considered whether external awards could help to institutionalise sustainability within a university setting, and our findings suggest multiple directions for exploring this in more depth.

Researchers could consider comparative analysis to include universities and organisations from different countries and regions. Investigating how cultural, regulatory, and economic factors interact with external awards to shape sustainability initiatives could contribute to a more comprehensive understanding across the sector. Exploring the combined impact of multiple sustainability awards on organisational behaviour could be also a promising research avenue. Our research considered the THE Impact award, but there are several other sustainability awards and rankings. Given the mixed perceptions of the awards among our survey participants, research assessing the relative value of different award and rankings types could add further insights.

Sustainability awards and rankings are a feature of many industry sectors. Future research could extend the investigation to other industries to assess whether the influence of external awards on disclosures and practices is consistent across diverse organisational contexts. Examining variations in responses to awards within different sectors could uncover industry-specific patterns. Moreover, longitudinal studies may track the evolution of sustainability disclosures and practices over extended periods. This approach could reveal how the influence of awards manifests over time, providing insights into the sustainability journey of organisations and the durability of changes.

Organisations often receive recognition from various awarding bodies, and understanding how the cumulative effect of these awards influences sustainability disclosures and practices may be crucial. Exploring the mechanisms through which such external recognition leads to genuine organisational change (or not) remains a key research question in this field.

Appendix A. Questionnaire questions given to university management and faculty

- What does sustainability mean for the University of Auckland?
- Is the University of Auckland's interpretation of sustainability different from other institutions you have worked at? If so, how?
- How important are external sustainability awards (such as the sustainability award) for the university?
- Have you noticed any changes in sustainability practices at the university following the receipt of an external sustainability award?
- Can you provide specific examples of initiatives or projects that were influenced by these awards?

- How do you think these awards have impacted the university's overall sustainability strategy?
- Do you believe that external sustainability awards motivate staff and students to engage more with sustainability initiatives? Why or why not?
- How do you think these awards affect the university's reputation and attractiveness to prospective students and staff?
- What challenges, if any, has the university faced in trying to meet the criteria for these awards?
- What opportunities do you think these awards present for the university in terms of sustainability?
- How do you see the role of external sustainability awards evolving in the future for universities?
- What additional support or resources would help the university better leverage these awards to enhance sustainability practices?

Data availability

Data will be made available on request.

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