BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY

ASSESSING THE CURRENT AND EMERGING CHALLENGES OF SUSTAINABILITY REPORTING IN PUBLIC UNIVERSITIES: A CASE STUDY OF BINDURA UNIVERSITY OF SCIENCE EDUCATION.

BY

B1128729

A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE BACHELOR OF ACCOUNTANCY HONOURS DEGREE OF BINDURA UNIVERSITY OF SCIENCE EDUCATION FACULTY OF COMMERCE.

JUNE 2026

TABLE OF CONTENTS

Table of Contents i
Release Form iv
Approval Form v
Declaration Form vi
Dedication vii
Abstract viii
Acknowledgements ix
List of Abbreviations and Acronyms xii
CHAPTER ONE 1
1. Introduction 1
1.1 Background of the Study 1
1.2 Problem Statement 3
1.3 Research objectives 4
1.4 Research Questions 4
1.5 Significance Of The Study 5
1.6 Assumptions 6
1.7 Definition Of Terms 6
1.8 Delimitations 6
1.9 Limitations 7
1.10 Chapter Summary 8
CHAPTER TWO 9
LITERATURE REVIEW 9
2.0 Introduction 9
2.1 Theoretical Framework And Applicability 9
2.1.1 Stakeholder Theory 10
2.1.2 Legitimacy Theory 11
2.1.3 Institutional Theory 12
2.2 Empirical Review 13
2.3.1 Extent And Nature Of Sustainability Reporting 15

2.3.2 Alignment With Frameworks And Sdgs....16
2.3.3 Challenges Affecting Sustainability Reporting....16
2.3.4 Integration Of Esg With Financial Reporting....17
2.3.5 Research Gap....17
2.4 Accounting Challenges....18
2.5 Governance Challenges....19
2.6 Conceptual Framework....20
2.7 Chapter Summary....21
CHAPTER THREE:....22
RESEARCH METHODOLOGY....22
3.1 Introduction....22
3.3 Research Design....23
3.4 Research Approach....23
3.4 Target Population....23
3.6 Data Collection Method....24
3.6.1 Semi Structured Interview Guide....24
3.7 Data Analysis....25
3.7.1 Thematic Analysis....25
3.8 Validity and Reliability....25
3.9 Ethical Considerations....26
3.10 Chapter Summary....26
CHAPTER FOUR……..27
4.0 Introduction....27
4.1 Profile of Research Participants....27
4.2.1 Awareness and Current State of Sustainability Reporting....28
4.3. Nature of Existing Sustainability Disclosures....29
4.2 Alignment of Sustainability Disclosures with GRI & SDG Frameworks....30
4.4 Accounting and Measurement Challenges....31
4.4.1 Inability to Measure Non-Financial Sustainability Indicators....33
4.4.2 Absence of ESG Capable Information Systems....34
4.4.3 Data Reliability and Absence of Assurance....34
4.4.4 Capacity and Skills Deficits....35
4.5 Integration of ESG Information with Institutional Reporting....35
4.6 Governance and Capacity Challenges....37
4.6.1 Absence of Sustainability Governance Structures....38

4.6.2 Leadership Commitment and Institutional Prioritization 39
4.6.3 Resource Constraints and Economic Context 39
4.7 Thematic Summary of Findings 39
4.8 Discussion of Key Themes 40
4.9 Chapter Summary 42
CHAPTER FIVE 43
5.0 Introduction 43
5.1 Research Objectives Revisited 43
5.2 Principal Conclusions 45
5.2.1 Sustainability Reporting at BUSE is Informal, Fragmented and Unmeasured 46
5.2.2 BUSE's Misaligned with GRI and SDG Frameworks at the Operational Level 47
5.2.3 Accounting and Measurement Challenges 47
5.2.4 ESG and Financial Reporting Siloed 48
5.2.5 Governance Deficits and Resource Constraints Barriers 49
5.3 Theoretical Implications of the Findings 49
5.4 Recommendations 51
5.4.1 Establish a Formal Sustainability Reporting Governance Structure 52
5.4.2 Develop a Formal Sustainability Reporting Policy 53
5.4.3 Adopt a Phased GRI-Aligned Sustainability Disclosure Framework 54
5.4.4 Build Institutional Capacity in Sustainability Accounting 54
5.4.5 Invest in ESG Capable Information Systems 55
5.4.6 Integrate ESG Information into Annual Institutional Reporting 55
5.4.7 Engage External Assurance for Sustainability Disclosures 56
5.5 Priority Ranking of Recommendations 56
5.6 Implementation Roadmap 58
5.6.1 Phase 1 Foundation Governance and Policy 59
5.6.2 Phase 2 Framework Adoption 59
5.6.4 Phase 4 Assurance and Integration 60
5.7 Directions for Future Research 60
5.7.1 Limitations 60
5.7.2 Directions for Future Research 61
5.8 Chapter Summary 62
References 64
Appendices 69

RELEASE FORM

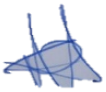
NAME OF STUDENT	:	B1128729
DISSERTATION TITLE	:	Assessing the Current and Emerging Challenges on Sustainability reporting: A Case study of Bindura University of Science Education
DEGREE TITLE	:	Bachelor of Accountancy Honors Degree.
YEAR OF COMPLETION	:	2026.

Permission is hereby granted to the Bindura University of Science Education Library to produce single copies of this dissertation for use scholarly or scientific research purposes only. The author reserves other publication rights, and neither the dissertation nor extensive extracts from it may be printed or otherwise reproduced without the author's written permission.

Signed  Date 26/08/2026

APPROVAL FORM

The undersigned certify that they have read and recommend to Bindura University of Science Education for acceptance, a research project entitled "Assessing the Current and Emerging Challenges of Sustainability Reporting in Public Universities: A Case Study of Bindura University of Science Education," submitted by B1128729 in partial fulfilment of the requirements for the Bachelor of Accountancy Honours Degree.

Mary Mawire		26/08/2026
STUDENT	**SIGNATURE**	**DATE**
Mr. T. Manavele		24/08/2026
SUPERVISOR	**SIGNATURE**	**DATE**
Mr. O. Manyani		20/08/2026
CHAIRPERSON	**SIGNATURE**	**DATE**

DECLARATION FORM

I, B1128729 hereby certify that this project is a unique work of mine that has never been published or presented to another college or university.

Signed……. Date 26/08/2026

Registration number B1128729

Physical address 1380 Chiwaridzo, Bindura

DEDICATION

This dissertation is dedicated to my family whose unwavering support, encouragement and sacrifice made this academic journey possible.

Abstract

This study examined the current and emerging challenges of sustainability reporting in public universities in Zimbabwe a case study of Bindura University of Science Education. Sustainability reporting is rapidly growing in importance globally to report environmental, social and governance (ESG) performance, it is not fully developed nor widespread in higher education institutions. The study aimed to achieve the following objectives: to determine the extent and nature of sustainability reporting at BUSE; to determine the alignment of the Global Reporting Initiative (GRI) and Sustainable Development Goals (SDGs); to determine accounting and measurement challenges; to determine the integration of ESG information with financial reporting and to propose practical strategies for improvement. Qualitative case study design has been used and data have been gathered using face-to-face semi-structured interview with eight purposively selected key informants in the finance and administrative functions. Thematic analysis was used to analyse data. The results indicate that BUSE has no formal, independent sustainability report and disclosures are narrative and unmeasured. There is not much alignment with GRI and ISSB standards. The systemic nature of accounting and measurement problems were identified with all parties acknowledging that non-financial indicators cannot be measured. The study provides context-specific insights that complement the very sparse international literature on sustainability reporting in African Public Universities, and provides a practical way to achieve meaningful, accountable, and internationally comparable disclosures.

Acknowledgements

I would like to say to God Almighty thank you for all the blessings you have given to me and continue to give. I put this study into His hands. I give a special thanks to my supervisor for his great guidance, patience and constructive suggestions given during the process of this research. I would like to express heartfelt appreciation to the management and staff of Bindura University of Science Education for their cooperation and willingness to spare their time to take part in this study. Lastly, I would like to express my gratitude to my family and friends for their on-going encouragement and support.

List of tables

Table 4.2: Participant Awareness and Current Sustainability Reporting Practices……28

Table 4.3: Framework Alignment Matrix……30

Table 4.4: Sustainability Reporting Challenges……32

Table 4.5: ESG Disclosure Integration Matrix……33

Table 4.6: Sustainability Reporting Governance Audit Matrix……37

Table 4.7: Thematic Summary Findings……40

Table 5.1: Research Objectives, Conclusions and Evidential Status……44

Table 5.2: Conclusions Summary Matrix ……45

Table 5.3: Theoretical Framework Recommendations Alignment……50

Table 5.4: Recommendations Matrix……52

Table 5.5: Priority Ranking Chart……56

Table 5.6: Four-Phase Implementation Roadmap……58

Table of Figures

Figure 6.1: Conceptual Framework……21

LIST OF ABBREVIATIONS AND ACRONYMS

Abbreviation	Meaning
BUSE	Bindura University of Science Education
ESG	Environmental, Social and Governance
GRI	Global Reporting Initiative
SDGs	Sustainable Development Goals
ISSB	International Sustainability Standards Board
TCFD	Task Force on Climate-related Financial Disclosures
ERP	Enterprise Resource Planning
SR	Sustainability Reporting
IR	Integrated Reporting

CHAPTER ONE

1. Introduction

This research looks at the existing and prospective challenges of sustainability reporting in the public universities in Zimbabwe particularly at BUSE. Chapter one of this research covers the research background, problem statement, research objectives, research questions, importance of research, delimitations of research, limitations, assumptions of the study, definitions of terms, and chapter summary.

1.1 Background of the study

Sustainability reporting has become a critical tool for companies to communicate their environmental, social and governance (ESG) impact in a standardized and transparent way. It has gone a long way from the early voluntary disclosures of the 1990s which were motivated primarily by the increasing environmental awareness and pressure from stakeholders to develop more formalised and standardised reporting frameworks in recent decades. A significant step in this evolution was the creation of the Global Reporting Initiative (GRI) in 1997 that published its first guidelines in 2000 and paved the way for standardized ESG disclosures (Gehman 2011). Follow-up initiatives were launched including the Task Force on Climate-related financial disclosures (TCFD) in 2017.

The development of the International Sustainability Standards Board (ISSB) in 2021 and the issuance of IFRS S1 and S2 have also reinforced global progress towards greater consistency, comparability and financial relevance of sustainability reporting.

The reporting guidelines are followed by companies globally especially the GRI and ISSB standards which seek to increase the quality, comparability, and decision-usefulness of non-financial reporting. Despite these advancements there are still variations in the adoption and implementation of the indicators across sectors and regions which means there are differences in quality reporting and comparability.

In the higher education industry universities are increasingly engaging in sustainability reporting to provide evidence of their social and environmental responsibilities. Universities play a pivotal role in contributing to the knowledge production, innovation and social development. These institutions are well positioned to help with the sustainable development agendas. Numerous institutions report based on the United Nations Sustainable Development Goals specifically SDG 4 (Quality Education) and SDG 17 (Partnerships for the Goals) (Nikolaou, Tsalis, Trevlopoulos, Mathea, Avlogiaris, & Vatalis, 2023). In this context, sustainability reporting fulfills several important purposes such as fostering transparency in resource use, community involvement, governance and inclusive and lifelong learning (Zürn, Weiss, & Cimatoribus, 2023). The disclosure of such information contributes to the public value of universities and builds trust among stakeholders, particularly crucial for public institutions that operate at the service of the broader society and are heavily dependent on government funding (Nikolaou et al., 2023; Talwar et al., 2023).

Nevertheless, while the adoption has been rapid there are still many hurdles to be overcome. Research conducted at the university level especially in Europe has revealed that the institutions are actively involved in ESG-related activities but they are lacking in the implementation of mandatory reporting frameworks that are standardized. The resulting in a lack of comparability among the university reports (Ionescu-Feleagă, 2023; Molho, 2023; Biloslavo & Schaebs, 2025).

Sustainability reporting from the accounting point of view is a new field of financial accounting that involves the addition of non-financial and non-monetary performance indicators (Ionescu-Feleagă et al., 2025). In public universities this integration is particularly important as it links financial accountability, resource allocation, and performance evaluation with broader sustainability objectives. However, financial integration with non-financial information is still challenging because of measurement, data quality and accounting for sustainability-related disclosures issues.

These issues are more severe in African countries where there is shortage of resources, institutions with inadequate institutional capacity and less formalised reporting systems. It is therefore imperative to research about sustainability disclosure in such settings to see how international frameworks are interpreted.

Bindura University of Science Education is a public university located in Zimbabwe established in 1996 and is primarily dedicated to teaching, researching and science education. It is therefore an appropriate case study for researching sustainability reporting at a public university in Africa where resource constraints exist. Research on BUSE sustainability reporting could therefore offer useful insights as to whether current international sustainability reporting guidelines have been integrated and the associated challenges.

1.2 Problem Statement

Despite the fact that sustainability reporting has gained momentum globally research suggests that the ability of public universities in Africa to report ESG aspects consistently, comprehensiveness and qualitatively remains limited. As demonstrated by Caputo, Ligorio, and Pizzi (2021) and Bonatxea, Gutirrez-Goiria, de Francisco, and Sianes (2021), reporting in this sector appears to be fragmented and is often dominated by social and environmental aspects with less emphasis on economic and governance elements.

The complexity of this issue has intensified over the past several years due to increased global recognition of standardized sustainability reporting framework and growing demand for accountability and transparency by interested groups. In line with this mounting expectation for sustainability reports university need to provide ESG information and at the same time need to ensure these reports are measurable and comparable across countries and are reported using globally adopted frameworks. However, previous studies found problems and challenges with respect to measuring non-monetary sustainability consequences which focus on the academic and the social aspect as well as problems in data generation, indicator population and materiality identification (Saraswati et al., 2023; Romolini, Fissi & Gori, 2015).

Additional, barriers in African contexts arise from the challenges of governance, resource constraints, the necessary infrastructure, technical know-how and financial capacity for successful sustainability reporting.

BUSE is a typical example that likely falls within this context as a public higher education institution that operates in a resource-scarce setting, the institution is envisioned to adhere to the

sustainability reporting trends and benchmarks but still encounters its own institution's policy constraints in operationalizing such reports.

It is within this context that this research aims to explore current reporting practices of sustainability in BUSE so as to identify main issues around ESG disclosure its measurement and reporting alignment, and to provide contextualised strategies on improving the quality, consistency and usability of its sustainability reporting.

1.3 Research objectives

This study primarily seeks to analyze sustainability reporting practices at Bindura University of Science Education and suggest interventions to enhance environmental, social and governance, disclosure, quality, consistency and conformity to international standards.

i. To assess the extent and nature of sustainability reporting practices at BUSE.
ii. Assessing BUSE's sustainability disclosures in line with the Global Reporting Initiatives framework and Sustainable Development Goals SDGs.
iii. To identify challenges affecting effective sustainability reporting at BUSE, including measurement, governance, and resource constraints.
iv. To examine how ESG information is integrated with financial and institutional reporting at BUSE.
v. To propose practical strategies for improving sustainability reporting practices within BUSE.

1.4 Research questions

i. What sustainability reporting practices are currently implemented at BUSE?
ii. To what extent are BUSE's sustainability disclosures aligned with frameworks such as GRI and the SDGs?
iii. What challenges does BUSE face in measuring, reporting, and managing ESG-related information?

iv. How is sustainability (ESG) information integrated with financial and institutional reporting at BUSE?

v. What strategies can be adopted to improve the quality, consistency, and usefulness of sustainability reporting at BUSE?

1.5 Significance of the study

The following section presents the impact the study will have on the researcher, organisation and employees involved in financial reporting, planning, and management in finance. Effects to the three stakeholders are described as follows:

To the Researcher

It sharpens the research skills of the researcher and also helps to understand more about sustainability ESG reporting standards. The research helps in establishing the researcher with the capacity of contributing to the ongoing debates within professional and academia discussions about sustainability reporting in higher education and acts as stepping stones for future research in accounting and sustainability.

To the University

To Bindura University of Science Education, it serves as a base of literature for other researchers. The study provided insights for strengthening sustainability reporting, governance and accounting as a baseline for development of the institution's policy, reporting mechanisms, and accounting systems. It could be an avenue to support various challenges faced by various public institutions in Zimbabwe and beyond.

To the Staff

For staff, it shows the extent to which sustainability reporting connects with their working lives and need to build capacity for non-financial measures and reporting. The study will generate understanding of accounting and governance risks for ESG reporting and support decisions around what additional training, systems or co-ordination can be built for future engagement and to support our own sustainability reporting ambitions.

1.6 Assumptions

i. There is no policy change during my research.

ii. The respondents will provide honest and accurate information.

iii. Participants will respond within a reasonable time period to allow the study to be carried out as scheduled.

1.7 Definition of Terms

Sustainability Reporting

The practice of disclosing an organization's environmental, social, and governance (ESG) performance in a structured and comparable manner to relevant stakeholders.

ESG

Environmental, Social, and Governance the three central dimensions used to measure the sustainability and ethical impact of an organization.

GRI

The Global Reporting Initiative, an independent international organization that provides widely used standards for sustainability reporting.

SDGs

The United Nations Sustainable Development Goals, a collection of seventeen interlinked global goals designed to be a blueprint for a sustainable future.

Integrated Reporting:

A reporting approach that combines financial and non-financial sustainability information to present a holistic view of an organization's performance and value creation.

1.8 Delimitations

This study is delimited to Bindura University of Science Education a single public university in Zimbabwe. Consequently, the findings may not be generalizable to other public or private universities in Zimbabwe the region or internationally due to the case-study design and limited sample.

The research relates only to accounting sustainability challenges at BUSE; it encompasses the measurement issues, financial reports' integration, the quality of disclosure and governance, capacity problems seen from internal stakeholders' viewpoint.

Changes in national policy directions, circumstances in the Zimbabwe economic conditions, the political will or priority, the world climate change conditions are being accepted to be outside the current study with in depth investigation but not inclusive within the boundaries. Thus, limitations clarify which area this report addresses regarding challenges BUSE experiences in the preparation of sustainability report.

1.9 Limitations

Limitations to the study have been drawn to the conclusion on this part. The use of information obtained from interviews from key informants may contain response bias, inaccurate responses or omissions in account of their position.

The use of a single-case study design, focused exclusively on Bindura University of Science Education limits the generalizability of the findings to other public universities in Zimbabwe.

Furthermore, external economic and political instability in Zimbabwe during the study which include currency fluctuations and funding uncertainties, may have influenced both participant perspectives and institutional priorities introducing contextual factors that are difficult to fully isolate.

Though these limitations are by no means to discredit the findings, they suggest limitations should be considered and cautious conclusions drawn based on this exploratory work, and may also guide opportunities for future multi-site, mixed-methods or longitudinal research to further this work.

1.10 Chapter Summary

This chapter provided an insight into the research topic that explores both current and emerging issues surrounding the sustainability disclosure within public universities in Zimbabwe and Bindura University of Science Education as the focal institution for the investigation. This section elucidated the context of the study; the problem of the study that established that BUSE has partial, inconsistent, poorly developed reporting on sustainability is set. Chapter 2 below is dedicated to the review of related literature.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter provides an overview of literature concerning sustainability reporting in higher education institutions focusing on public universities. The review is an extension of the problem identified in Chapter One which draws attention to the problems of ESG disclosure, measurement and integration at Bindura University of Science Education. Although sustainability reporting has become an important tool to share performance on environmental, social and governance (ESG) issues it is not widely adopted and implemented everywhere.

Globally, sustainability reporting has transitioned from voluntary disclosure practices to more structured frameworks aligned with global sustainability agendas such as the Sustainable Development Goals. However, in higher education institutions the practice is still developing and often lacks consistency, integration and standardization (Brescia et al., 2025). This chapter therefore examines theoretical foundations, empirical evidence and conceptual relationships to provide a strong basis for analysing sustainability reporting practices at BUSE.

2.1 Theoretical Framework and Applicability

Underpinning this research are three complementary theories which account for public universities reporting on sustainability that motivates the extent and the form they take and the limiting factors surrounding them. These theories are stakeholders, legitimacy and institutional theory. Each theory is described below focusing on its key proposition, its major terms, its founder and its application in sustainability reporting by Bindura University of Science Education.

2.1.1 Stakeholder Theory

The stakeholder theory argues that a firm is responsible not just to its shareholders or owners but to all groups and individuals who have an impact on or who are affected by the accomplishment of a firm's objectives (Berman et al., 1999; Donaldson & Preston, 1995; Freeman, 1984; Yassim, Adamu, & Uleanya, 2025). The ability of the management to manage the various stakeholders' relationships and produce value is crucial to the survival and sustainability of a firm. This is achieved by managing and balancing stakeholders' claims and conflicts (Yassim, Adamu, & Uleanya, 2025).

The theory hinges upon the concepts of identification and salience of stakeholders, accountability, stakeholder engagement and Legitimacy of competing claims (Freeman, 1984; Friedman & Miles, 2006; Hillman et al., 2000).

In stakeholder theory, stakeholders can be categorized into primary and secondary stakeholders (Freeman, 1984). Primary stakeholders are vital to any organisation for the sustenance they include owners, investors, shareholders, customers, suppliers and employees while secondary stakeholders are not considered for vital functions of any organization they include communities, general publics, media, whereas reporting is an appropriate mechanism for a company to discharge accountability to the stakeholders (Oikonomou & Xenikas, 2013; Yassim, Adamu, & Uleanya, 2025).

The theory was introduced by Ed ward Freeman (1984) in his book," 'Strategic Management, A Stakeholders Approach'' but it has been adopted in some literatures and development from the original thesis. For example, Donaldson and Preston (1995), and Mitchell, et al. (1997) developed on stakeholder salience and their stakeholder analysis framework is a model that helps to determine explains which stakeholder will have an effect.

Stakeholder Salience (Mitchell et al., 1997). They argue stakeholders will claim attention if they possess one or more power, legitimacy and urgency features in some varying combination.

Relevance to this study, Universities often exist in a complex network of stakeholders that include students, the state or government other higher education institutions, community, regulatory

bodies, industry and society as a whole (Tadesse & Aboset, 2020; Yassim, Adamu, & Uleanya, 2025). In Zimbabwe as in most developing country, government finances are an important resource that enable such institution like university survive hence its dependency on the state through the various ministries as stakeholders.

In public higher education, the general perception is that institutions need to operate in the interests of stakeholders to reflect their needs and interests to sustain accountability to society (Yassim, Adamu, & Uleanya, 2025). BUSE has social and environmental accountability to stakeholders beyond its shareholder (government) and needs to cater the demands and expectation of all stakeholders for sustainability of any organization.

This study is situated in Zimbabwe context where in national development is considered essential, Sustainable Development Goals and various policies to promote good social and environmental performance. All these factors would increase demands on organizations to operate with higher social and environmental considerations thus this theory is therefore relevant to the study.

2.1.2 Legitimacy Theory

Legitimacy theory posits that organizations continually seek to ensure that they operate within the bounds and norms of the societies in which they exist so that their activities are perceived as legitimate. Organizations are bound by a so-called “social contract” where a gap arises between societal expectations and organizational performance, a “legitimacy gap” emerges that the organization seeks to close frequently through voluntary disclosure.

Key concepts: Central to the theory are the notions of the social contract, the legitimacy gap and legitimation strategies. Voluntary disclosure is viewed as a key legitimation strategy through which organizations educate and inform, change perceptions and alter external expectations regarding their performance.

Founder: Legitimacy theory in the accounting and disclosure context is most closely associated with the foundational work of Dowling and Pfeffer (1975) and Lindblom (1994), and was substantially developed and applied to social and environmental reporting by Patten (1992), Deegan (2002), and Suchman (1995), whose typology of pragmatic, moral, and cognitive legitimacy remains widely cited.

Applicability: BUSE like other public universities depend on holding the public confidence and reputation in order to assure governmental funds draw in a high quality of prospective students and gain community support. Engaging in sustainability reporting, BUSE may ensure to communicate its role and contribution to national and international development agendas and the SDGs. Sustainability disclosures in the higher education sector have often been reported as being motivated by the concern about reputation and public confidence (De Villiers, Dimes and Molinari, 2024). In developing countries where such organizations come under pressure for both economic and governability reasons the concern for legitimacy becomes a critical issue in sustainability disclosures.

2.1.3 Institutional Theory

Institutional theory explains how organizational structures and practices are shaped by the wider institutional environment with organizations adopting practices that are considered legitimate and appropriate within their field. Over time, organizations operating in the same field tend to become increasingly similar in structure and practice a process described as institutional isomorphism.

Key concepts: The theory's central concepts are isomorphism and its three mechanisms are coercive pressures arising from regulation, law and resource dependence and normative pressures arising from professionalization and shared standards. It also distinguishes between substantive and symbolic adoption of practices.

Founder: Institutional theory in its modern “neo-institutional” form is principally attributed to Meyer and Rowan (1977) and to DiMaggio and Powell (1983), whose work on the three forms of institutional isomorphism provides the analytical backbone of much sustainability reporting research; Scott (2008) later consolidated the theory through his framework of the regulative, normative and cultural-cognitive pillars of institutions.

Applicability to the study: The emergence of sustainability reporting within universities is motivated by regulatory demands, global comparison to international practice and shifts in standard-setting and professional practices. Enforcement procedures exist in the form of developing global sustainability standards, government mandates, mimetic mechanisms through observation of global and regionally significant universities, and normative mechanisms through professional bodies related to both accounting and higher education. Institutional theory seems to

provide the most useful explanation of the fragmented take up and gap between practice and disclosure of sustainability reporting in many developing countries where the above pressures for adoption are weak, uneven and symbolic (Moggi,2023).

2.1.4 Integration of the Theories

These three theories offer a complete and mutually reinforcing analytical structure to account for BUSE's sustainability disclosure. The first accounts for why it discloses sustainability, the relevant stakeholders; the second accounts for the instrumental reasons as to why the institution discloses to remain legitimate and the third explains external pressures and their limited strength in a less developed country that contribute to influencing the level and the variability of the reporting practices. This enables the study to interpret the drivers and barriers to sustainability reporting and disclosures in a resource constrained public university.

2.2 Empirical Review

Sustainability reporting in higher education institutions has rapidly expanded fueled by international sustainable development policy agenda, growing awareness and demands of stakeholders and the demand for greater institutional transparency. There is a growing demand to show what an institution does to contribute to sustainable development through formal reporting performance related to environmental, social and governance (ESG) aspects. How it goes for disclosing performance on ESG impacts differs between institutions as well as among regions.

Universities within developed economies like Europe are more developed regarding sustainability reporting. Research has demonstrated that European universities increasingly align their sustainability reports with internationally recognized standards like Sustainable Development Goals and GRI. The study of Nikolaou, Tsalis, Trevlopoulos, Mathea, Avlogiaris and Vatalis (2023) revealed that in Europe many universities have achieved a high degree of incorporation of sustainability into their strategy and operation with reporting reflecting an integrated commitment.

This suggests that in Europe, reporting strategies are reflecting actual organizational strategies on sustainability. This corresponds to the research of de Villiers, Dimes and Molinari (2024) which

indicated that the more developed European institutions were moving in the direction the more structured and integrated reporting systems.

However, there is still inconsistency even among those who are at forefront according to Brescia, Coronella, Secinaro and Mechelli (2025) high level of sustainability reporting among universities is often hampered by the fact there aren't any standardized accounting procedures dedicated to them that are globally recognized. Even although more and more universities are starting to report on sustainability yet their reporting is inconsistent in quality and scope.

On the contrary, sustainability reporting in developing regions especially in Africa. It has been observed from empirical literature that universities in Africa pay little attention to systematic sustainability reporting and rather carry out other activities related to sustainability. Amoako (2023) stated that Ghanaian public universities partially complied with the sustainability reporting guidelines with more attention paid on economic and financial performances more than governance and environmental performance. Similarly, Ojera and Odoyo (2020) also found that in Kenya universities disclose sustainability information in financial statements but separate reports on sustainability do not exist nor have they adopted a comprehensive framework regarding ESG disclosures.

South African universities have relatively better practices in the African setting yet reporting still not comprehensive and the level of certainty varies. This illustrates a general regional pattern where the reporting practices are still in the developing phase and not fully standardized or institutionalised.

In Zimbabwe there is insufficient empirical research regarding sustainability reporting practices in higher educational institutions. Some literature suggests that Zimbabwean universities are developing to consider sustainability in its strategic practices but sustainability reporting seems to be under development. Denhere and Moloi (n.d) indicate that sustainability initiatives are often embedded within institutional strategies but are not translated into structured reporting frameworks. This creates a gap between actual reports on sustainability in Zimbabwean higher education institutions.

Sustainability-related practices at BUSE are noted through its educational programs, research activities and extension services for the community, yet little has been reported on integrated reporting following recognized international sustainability reporting standards. This emanates from a number of constraints relating to institutional capacity, governance systems and financial resources.

Ultimately, the empirical research evidences that despite increased sustainability reporting adoption worldwide a notable divide exists between developed and developing regions. These disparities demonstrate that context-specific research is required focusing on sustainability reporting practices at African public universities.

2.3.1 Extent and Nature of Sustainability Reporting

Empirical studies show that sustainability reporting in higher education institutions has grown significantly driven by global sustainability agendas and institutional transformation. Universities are increasingly expected to contribute to sustainable development through teaching, research, and community engagement (Nikolaou et al., 2023). However, despite this growth sustainability reporting remains uneven and often lacks depth.

Studies revealed that numerous universities resort to symbolic engagement to communicate with their stakeholders instead of integrating the principles of sustainable management in their strategic decision making. Sustainability accounting is often regarded as a management function reporting exercise instead of a management tool.

In developing countries sustainability practices are especially underdeveloped. Research in Zimbabwean universities suggests that the adoption of university sustainability agendas is increasing but the process of developing reporting remains disjointed and inefficient (Denhere and Moloi, n.d.). It follows that the development of these reporting processes would continue to be hamstrung by limited institutional capacity, governance, resources.

2.3.2 Alignment with Frameworks and SDGs

Aligning sustainability reporting with external frameworks such as Global Development Goals (SDGs) and Global Reporting Initiative (GRI) represents one prominent emerging issue for universities. Higher education institutions are under increasing pressure to outline how they contribute to international sustainability agendas through their formal reporting.

However, according to empirical results the integration of SDG framework into universities policies and practices are selected and uneven (de Villiers, Dimes and Molinari, 2024). However, some reporting frameworks focused on business and sustainability reporting like those GRI were found to not apply to universities on a holistic approach since it did not include the functions of universities (Moggi, 2023).

The implementation of the SDGs within higher institutions in Zimbabwe depends on individual institution's strategies, leadership priorities and the availability of resources to achieve them. Studies have revealed that although sustainability has featured in the strategies of these institutions actual disclosures have lagged behind (Denhere and Moloi, n.d.).

2.3.3 Challenges Affecting Sustainability Reporting

There appear to be key sustainability reporting challenges identified in the academic literature within higher education institutions measurement challenge, the inability to measure non-financial information such as social influence, performance and environmental management performances. Measurement of these impacts or performance usually lacks a standardized measure that is used universally thus limiting comparisons between institution (A Review of Accounting Management and Sustainability Imperatives, 2023).

Also, there are considerable governance challenges involved in sustainability reporting. Most universities do not have systems in place to report sustainability data. It is found in the existing research that sustainability is not systematically institutionalised within many universities' governance and therefore not effective (Batuhan, 2025).

The limitation on resources such as funding and lack of knowledgeable personnel as well as infrastructure make the setting of effective sustainability reporting systems challenging (Calitz, Bosire and Cullen, 2017). This challenge is most significant in Zimbabwe that the economy further constrains the limited institution capacity.

2.3.4 Integration of ESG with Financial Reporting

Environmental, social and governance information integration with financial reporting continues to be a key challenge in higher education. Despite existing integrated reporting structures encouraging the reconciliation of financial and non-financial information many institutions persist with viewing sustainability reporting as an independent activity.

There seems to be consensus across existing empirical studies that there is still very limited evidence of a complete integration of sustainability reporting into accounting systems leading to fragmented reporting which also compromises the quality of sustainability data for decision-making and diminishes its influence on organizational performance. The use of technologies such data systems are also pointed as extremely relevant for more effective sustainability disclosure reporting where tools for data collection, organization and reporting can contribute to greater data quality and transparency (Calitz, Bosire and Cullen, 2017).

2.3.5 Research Gap

Although there is an increasing literature on sustainability reporting, some aspects remain poorly understood especially within the context of African public universities. The bulk of research in this area is concentrated on developed countries and there is limited empirically tested literature on developing countries like Zimbabwe. It has been found that African institutions are greatly absent in research related to sustainability reporting. (Brescia, Coronella, Secinaro and Mechelli 2025).

Furthermore, the bulk of research in this domain is investigating the determinants of sustainability reporting instead of the impact, quality or the level of integration with existing financial systems. (De Villiers, Dimes and Molinari 2024). This research therefore calls for studies to investigate how these reports may ultimately impact on the decision-making of institutions and thus affect their overall performance.

There is also limited research addressing accounting-specific challenges in sustainability reporting. Measurement and comparability of data, data verification and integration with financial reports are also not frequently discussed especially with restricted resources contexts. According to Letiche & Boucaud (2024) both theoretical and practical accounting challenges concerning

sustainability issues are found but not sufficient evidence in higher education as the topic is still emerging.

Additionally, governance literature often relies on developed country scenarios and is thus insufficient to acknowledge the specific environment of African institutions as this context is characterised by resource scarcity, weaker institutional capacity and changing rules.

However, in Zimbabwe research is lacking in empirical research pertaining sustainability reporting by public universities. Studies on integration of sustainability within university policies have been conducted but less evidence is available about the practice of institutional reporting of the sustainability performance.

The study responds to these research gaps through the provision of a thorough assessment of Bindura University of Science Education on sustainability reporting through analysing the reporting of its accounting challenges, governance structures as well as reporting processes and integration with financial reporting. Using the case study method this study yields contextual knowledge that is currently missing from academic studies.

2.4 Accounting Challenges

The accounting implications and challenges of sustainability reporting relates to the issue of measuring and reporting on non- financial performance. In contrast to conventional financial accounting which use specific monetary information systems (Healy, 1999). A second accounting problem concerns measuring and assessing sustainability accounting issues (Letiche, Boucaud, 2024; Sancrant, 1987), as compared to traditional financial accounting as to what constitutes significant effects for the organisation.

The second big problem is that the sustainability data are not integrated with the financial reporting systems as stated by Kalinowski (2025). The currently dispersed nature of corporate reporting of sustainability information is reflected in the various corporate reporting functions, practices and structures which can also pose difficulties. Universities do not have the necessary system infrastructure, data architecture and financial system capacity to adopt integrated reporting. In addition, sustainability data are self-provided and often do not include any form of assurance thereby threatening data credibility.

The lack of uniform standards for ESG reporting contributes further to the situation especially for those in the public sector where reporting accountability are necessitated. A lack of the skill to perform sustainability reporting is witnessed across most public universities where their personnel have no training on the same. According to Amoako (2023), accountants in developing countries focus their efforts on compliance with existing regulations rather than incorporating sustainability into management decisions. The challenges are prevalent in the context of Zimbabwe due to economic hardships and a deficiency of the institutional environment for developing sustainability accounting practices.

2.5 Governance Challenges

Governance has a very important role on sustainability reporting process in institutions of higher education. Appropriate governance process is needed to maintain coordination and accountability and the full integration of sustainability in activities of the institution.

One major governance issue identified is the insufficient use of the existing university governance structure to consolidate sustainability work and reporting like lack of formal sustainability committees and units where sustainability reporting efforts might have been centered. Consequently, practices and disclosure standards are fragmented. Governance structures can impact reporting of sustainability (La Bara, Farneti and Siboni, 2023).

Leadership commitment is another deciding factor. Institutions with positive sustainability enabling leadership engagement tends to have a higher sustainability reporting prevalence. The leaders and executives not supporting these initiatives makes sustainability becomes a peripheral issue in institutions rather than the one with the top importance in the agenda. Many such individuals hold just the financial compliance responsibilities and not sustainability accounting roles. That creates gaps of control and increases the chances of unreliable ESG disclosures.

Sustainability disclosure is on a voluntary and inconsistent basis because governments have not stipulated mandatory regulations in practice to be undertaken by companies (Amoako, 2023). This is supported by the current status where sustainability reporting hasn’t been embedded in public universities in Zimbabwe.

2.6 Conceptual Framework

Theoretical conceptualization for this study presents relationship between important variables affecting sustainability reporting practices at Bindura University of Science Education. The conceptual model framework is constructed according to study objectives. The institutional mechanisms like governance structure, leadership dedication, resource availability and capacity building mechanisms are core drivers of sustainability reporting. Sustainability reporting depends on the establishment of these mechanisms.

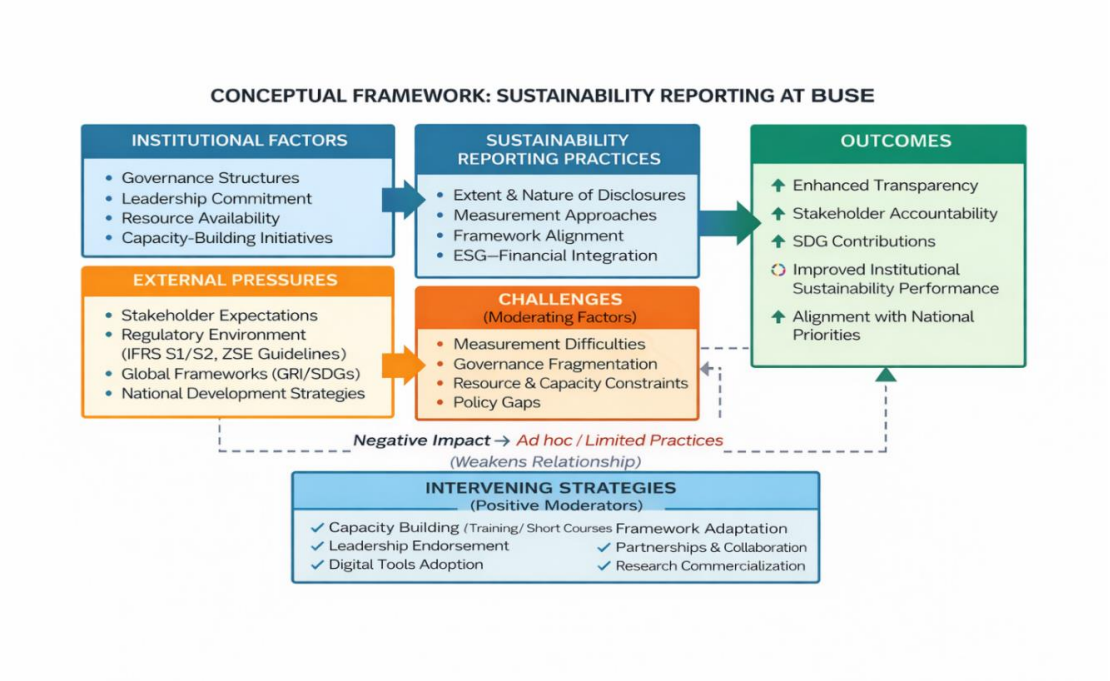
In addition, sustainability reporting processes are also influenced by external pressures from stakeholders such as regulatory requirements, global sustainability standards, the Global Reporting Initiative and the Sustainable Development Goals.

The association between drivers and sustainability reporting however has been moderated by the challenges in measuring non-financial information, institutional constraints from weak governance and resource constraints within a developing countries' setting resulting in scattered and inconsistent sustainability reports.

Intervening factors include building capability (training); utilising technology in reporting and data management; formalizing institutional arrangements; support policy framework. These factors enhance the effectiveness and quality of sustainability reporting.

The outcomes of effective sustainability reporting include improved transparency, enhanced stakeholder accountability, better decision-making, and alignment with national and global sustainability goals. These outcomes ultimately contribute to improved institutional performance and public value creation.

Figure 2.6: Conceptual Framework Sustainability Reporting at BUSE



2.7 Chapter Summary

This chapter reviewed theoretical and empirical research on sustainability reporting within higher education institutions. It emphasized the importance of using stakeholder, legitimacy and institutional theories to understand how such organizations engage in sustainability reporting as well as analyzing global sustainability reporting patterns and some of the issues that hinder reporting in developing countries. It revealed the underperformance of African universities in sustainability reporting and identified numerous gaps especially at national level with respect to sustainability performance assessment, integration of ESG criteria and governance. All these findings build the methodological framework for Chapter Three and give reason for selecting Bindura University of Science Education.

CHAPTER THREE:

RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the methodology used during the research. The researcher's main approach was to maintain consistence with the study objectives presented in Chapter One and facilitate the development of deeper understanding of sustainability reporting issues with regards to an accounting and governance context. The chapter covers on the research design, justification for case study approach, research philosophy, target population, sampling technique, data collection techniques, data analysis technique, validation and reliability considerations as well as ethical issues.

3.2 Research Philosophy

This study was guided by the interpretivist research philosophy based on the view that reality is socially constructed and can be understood through the meanings, experiences, and perceptions of individuals involved in a particular phenomenon (Creswell, 2014). It is relevant to research studying complicated organisational practices and their interpreted and lived meaning by participants.

Interpretivism was selected due to the characteristics of sustainability reporting. Elements of the sustainability report require interpretations of governance procedures, institution capacity, accounting challenges and disclosure policies. These can be explored through qualitative data and can only be understood through human observation and human experience.

This study utilized an interpretivist perspective which suited the qualitative case study approach so that the researcher could achieve a holistic appreciation of sustainability reporting practices at Bindura University of Science Education. The use of semi-structured interviews allowed participants to express their perceptions and experiences enabling the researcher to interpret the participants' meanings of sustainability reporting and difficulties concerning the implementation.

3.3 Research Design

The study used the case study design where the Bindura University of Science Education was a single institutional case. A case study design is appropriate for in-depth, context-specific investigation of a contemporary phenomenon within its real-life setting where the boundaries between phenomenon and context are not clearly evident (Yin, 2018). This design enabled the researcher to explore the complexities of sustainability reporting practices, challenges, and governance within a resource-constrained public university context in detail.

3.4 Research Approach

The study adopted a qualitative research approach which is appropriate for studies that seek to explore complex non-financial and context-dependent phenomena that cannot be adequately captured through numerical data (Creswell, 2014).

Sustainability reporting contains interpretive elements such as governance practices, institutional capacity and accounting challenges making qualitative methods relevant for this study. The approach permitted the researcher to gather detailed insights into participants' experiences, perceptions, and practices related to sustainability reporting at BUSE.

3.4 Target Population

The target population points to the group of individuals who have relevant knowledge and experience related to the research topic (Burns and Grove, 2005). The population under the study were the key personnel within Bindura University of Science Education directly involved in financial reporting. These stakeholders include department's top management, accounting & finance, planning, projects and systems staff responsible for report preparation. These subjects were chosen due to the direct relationship they hold in the financial reporting and the influence they hold in the decision-making process, their involvement and control on issues related to accounting problem, disclosure and institution capacity. The samples were obtained from Human resources database.

3.5 Sampling Technique

Sampling is the process of choosing a sample size of respondents of the population to the study (Dodge, 2003). Purposive sampling technique was used a non-probability sampling technique in

which sampling are chosen based on their knowledge, experience and are relevance to the research (Teddlie and Yu, 2007).

The purposive sampling approach was found to be adequate because the study involved specialized accounting that needs contributions from individuals involved in accounting, governance, and reporting processes. By choosing the purposive approach, information was gathered from information rich sources.

3.5.1 Number of Participants

Position	Section
Bursar	Bursary department
Deputy Bursar	Accounting and Finance
Deputy Bursar	Planning, Systems and Projects
Accountant	Accounting and Finance
Accountant	Planning, Systems and Projects
Assistant Accountant	Accounting and Finance
Assistant Accountant	Planning, Systems and Projects
Assistant Accountant	Assets

3.6 Data Collection Method

3.6.1 Semi Structured Interview Guide

Data was gathered by conducting face-to-face semi structured interviews. Interviews were chosen as the primary mode of data collection since they provide deeper understanding on experiences, attitudes and practices that sustainability reporting brings about. Semi structured interviews allowed participants an opportunity to elaborate on pertinent issues while ensuring all essential topics relevant to the research goals are explored.

Face-to-face interview increased reliability and quality of the information because they enabled direct contact between researcher and respondent's explanations and non-verbal cues.

The interview guide focused on:

1. The extent and depth of a sustainability disclosures
2. Accounting and measurement issues
3. Integration of sustainability reporting with financial reporting
4. Governance and capacity challenges

3.7 Data Collection Procedure

The researcher obtained a permission letter for conducting research from the organisation before commencement of the collection of data. Participants were given an information sheet for the study indicating the purpose of the study, that their participation in the study was purely voluntary and that the responses provided would be kept confidential. Informed consent was obtained from the participants prior to data collection.

3.7 Data Analysis

3.7.1 Thematic Analysis

The analysis consisted of thematic analysis identifying, describing and interpreting themes present in textual material (Braun and Clarke, 2006). The steps included transcribing the interviews, encoding responses and finding recurring themes which are then interpreted to produce a final account of the research. All themes relate back to the overall research aims. This approach ensured that findings were systematically linked to both the research objectives and the literature reviewed in Chapter Two.

3.8 Validity and Reliability

Validity is defined as the extent to which the instrument accurately measures what it is designed to measure and reliability conceptualized as the consistency of measurement of the findings (Patton, 2002). Validity was increased as the study obtained responses from participants who held expertise within the research topic and the interviews and research questions were formulated to correspond with the study aims. Validity of the research was also promoted by the uniform procedure in collecting data. The reliability of the research was maintained by the structured format

of the interview guide, efficient and accurate logging and transcription of the data and the uniformity in data analysis procedures.

3.9 Ethical Considerations

Ethical aspects were demonstrated throughout the research so to make it in relation with ethic rules assuring transparency in systemic procedure, followed protocol and institution requirements. Participants were informed the purpose, objectives and significance of the research prior to data collection. Informed consent was obtained from all participants after they were briefed on the nature of the research, their role, their rights including voluntary participation without coercion or undue influence and the right to withdraw at any time without penalty.

Confidentiality and anonymity were maintained throughout the research. Participants' identities were kept confidential through the use of codes this ensured that responses could not be traced back to individual participants. Data protection and security were ensured by storing all electronic data in password protected files and hard copies were kept in locked cabinet accessed only by the researcher and used strictly for academic purposes related to this study. Participants were treated with respect and dignity throughout the research process.

3.10 Chapter Summary

The chapter outlined the research methodology that was followed in the course of this study. It covered the research design, qualitative research approach, the target population, sampling method data collecting process, data analysis methods validity and reliability ethical issues of the research. It aimed at investigating particularly accounting, governance and institutional challenges concerning sustainability reporting.

The next chapter presents, analyzes, and discusses the research findings in relation to the study objectives and existing literature.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

This chapter presents and discusses the research findings generated through semi-structured interviews with eight purposively selected participants. The chapter is organized thematically in alignment with the research objective. Each section presents findings supported by quantitative frequency data derived from participant responses, visual summary tables, bar charts to provide a rich and evidence-grounded account of sustainability reporting at Bindura University of Science Education. The findings are interpreted and discussed in relation to the theoretical framework and empirical literature reviewed in Chapter Two.

The presentation of findings follows the sequence of research objectives. A thematic summary matrix consolidating all findings is presented at the end of the chapter.

4.1 Profile of Research Participants

A total of eight (N=8) participants were interviewed as key informants for this study, directly involved in financial reporting, planning, asset management and governance functions within the organization. Participant identifiers have been omitted to protect participant confidentiality.

The participants collectively represent a cross-section of the bursary's accounting and finance, planning, systems and projects and assets functions at BUSE with institutional experience ranging from 5 to 14 years. The researcher was able to collect diverse and useful research for a successful study in the technical accounting matters, governance and planning. The research added credibility and breadth to the investigation and increased its depth.

4.2 Extent and Nature of Sustainability Reporting at BUSE

The research goal was to explore how sustainability reporting is currently performed at BUSE. Conclusions have been based on responses from participants through interview questions examining the existence, scope, structure and regularity of sustainability disclosures at the institution.

4.2.1 Awareness and Current State of Sustainability Reporting

All respondents (100%) understood sustainability reporting and were familiar with the concept of the United Nations Sustainable Development Goals. Yet only three respondents (37.5%) displayed working knowledge of the Global Reporting Initiative (GRI) reporting framework and only two participants (25.0%) had knowledge of the ISSB IFRS S1 and S2 standards. Crucially none of the participants (0%) could attest that BUSE produces an independent, formal sustainability report.

Table 4.2.2 Participant Awareness and Current Sustainability Reporting Practices

Statement / Indicator	n (Yes)	% (N=8)
Familiar with sustainability reporting concept	8	100%
Aware of GRI Standards	3	37.5%
Aware of ISSB/IFRS S1&S2	2	25%
Aware of UN SDGs (general)	8	100%
BUSE produces formal sustainability report	0	0%
BUSE discloses ESG data in annual reports	4	50%
ESG data linked to financial reporting	1	12.5%
Received training in sustainability reporting	2	25%

Source: Primary Data, 2024. SR = Sustainability Reporting.

Figure 4.2.3 illustrates frequency distribution of both awareness and reporting indicators by participants.

Figure 4.2.3 Frequency Distribution of Sustainability Reporting Awareness Indicators

Indicator	Frequency	n/N
Aware of SDGs		8/8
Aware of sustainability concept		8/8
Aware of GRI Standards		3/8

Indicator	Frequency	n/N
Aware of ISSB Standards		2/8
Received SR training		2/8
BUSE ESG in annual report (partial)		4/8
ESG linked to financials		1/8

Source: Primary Data, 2024. Bars represent percentage of participants (N=8) responding affirmatively to each indicator.

Data indicates a clear discrepancy between level of understanding sustainability principles in general (100%) and implementing them as part of formal structures of reporting on sustainability issues (0– 37.5%). It is in the contradiction between the awareness and implementation processes which characterize sustainability practices at BUSE and aligns with Brescia et al. (2023) and Brescia, V., Coronella, S, Secinaro &, Mechelli A (2025), that sustainability reporting in higher education institutions remains symbolic and aspirational rather than operationalized.

4.3. Nature of Existing Sustainability Disclosures

Sustainability related disclosures in the institution are narrative, embedded informally within other institutional documents such as the Vice Chancellor's annual report, the strategic plan and internal administrative reports. Four participants (50%) stated that there is some ESG content within the Annual report but, it is unstructured, non-quantitative, and not organized under disclosure standards. P3 Quote “Sustainability activities are mentioned in the annual report such as community outreach and environmental programs there is no structured approach, metrics, targets and reporting frame work.”

The notion of sustainability reporting being of a descriptive in character fits well with the results of Caputo F., Leopizzi, R., Pizzi (2021), who highlighted that university reports often emphasize the social and academic side of sustainability while downplaying the environmental aspects related to governance besides reporting being considered rather as a means of communication than controlling performance and accounting purposes.

Participants observed that environmental information pertaining to energy use, water consumption, waste management, and carbon footprint is not evident in any institutional documentation. Social disclosures are descriptive narrative descriptions of student well-being, community engagement and research activities with few indicators or targets for such disclosures.

P4 Quote "We are not generating formal reporting process to track environmental footprint". Carbon emission has not been measured or disclosed for reporting purpose."

4.3.1 Alignment of Sustainability Disclosures with GRI & SDG Frameworks

The research objective investigated the extent to which sustainability disclosures are aligned with established international frameworks.

Table 4.3.2 Framework Alignment Matrix BUSE Sustainability Reporting vs. GRI and SDGs

Framework / SDG	Awareness	Practice	Reporting	Evidence at BUSE
SDG 4, Quality Education	High	High	Low	Activities embedded in curriculum
SDG 13, Climate Action	Moderate	Low	None	Awareness, no formal targets
SDG 17, Partnerships	Moderate	Moderate	Low	Research MOUs referenced
GRI 100, Universal Standards	Low	None	None	Not formally adopted
GRI 200, Economic	Low	None	None	Financial report only
GRI 300, Environmental	None	None	None	No environmental disclosures
GRI 400, Social	Moderate	Low	None	Social activities narratively reported
ISSB IFRS S1/S2	None	None	None	Unknown to most staff

Source: Primary Data, 2024 and Document Review.

The matrix indicate that BUSE demonstrates moderate to high awareness of SDG 4 (Quality Education) which is embedded in the institution's academic mission. However, alignment remains at the activity level and social disclosure lack measurable outcomes.

Alignment with other SDGs, SDG 13 (Climate Action), SDG 16 (Strong Institutions), and governance-related goals, is minimal or non-existent

Alignment with GRI standards across the Universal Standards (GRI 100), Economic (GRI 200), Environmental (GRI 300), and Social (GRI 400) series ranges from low to none. The GRI 300 Environmental series has no corresponding disclosure activity at BUSE whatsoever. The GRI 400 Social series has the strongest but still low correspondence, limited to narrative descriptions of social activities.

P1 Quote “The SDGs are embedded in the strategic plan but the university lacks formal mechanisms to report indicators. Reference to the goal are made but no quantitative data of progress measure are available.”

These findings are in line with the analysis by de Villiers, Dimes and Molinari (2024) and Smith & Lee (2022 identified that universities in developing country contexts commonly align sustainability activities with SDG frameworks in strategic documentation while lacking the measurement and reporting systems needed to produce comparable, indicator-based disclosures. The absence of mandatory national reporting requirements for public universities in Zimbabwe is identified as a key structural factor perpetuating this gap, consistent with the position of Amoako (2023) regarding the voluntary and inconsistent nature of sustainability reporting in sub-Saharan African public institutions.

4.4 Accounting and Measurement Challenges

The third research objective investigate the challenges faced by BUSE in measuring and reporting ESG-related information. This section presents findings on accounting challenges which were raised and universally acknowledged barriers to effective sustainability reporting at BUSE.

Table 4.4 presents a comprehensive summary of challenges identified by participants, including frequency data.

Table 4.4: Sustainability Reporting Challenges Identified by Participants (N=8)

Challenge Identified	Freq. (n)	% (N=8)	Key Evidence from Interviews
No formal sustainability reporting policy	7/8	87.5%	Highlighted by all finance & admin staff
Inability to measure non-financial indicators	8/8	100%	no measurement systems exist
Absence of ESG data collection systems	7/8	87.5%	ERP has no ESG modules
Self-reported data without verification	6/8	75%	No internal/external ESG audit
Lack of sustainability reporting training	6/8	75%	Training limited to financial compliance
No dedicated sustainability reporting unit	8/8	100%	Confirmed, responsibility diffused
Difficulty integrating ESG & financial data	7/8	87.5%	Systems incompatibility cited
Inadequate IT/ERP systems for ESG	6/8	75%	Legacy systems, no sustainability modules
Resource constraints (budget/staff)	8/8	100%	Zimbabwe economic context a key factor
No mandatory regulatory requirement	5/8	62.5%	Awareness of ZSE ESG guidelines limited

A bar chart visualization of challenge frequency enabling comparative assessment of relative severity across identified barriers.

Figure 4.5: Frequency Distribution of Sustainability Reporting Challenges Identified

Indicator	Frequency	n/N
No dedicated SR unit / Resource constraints		8/8
Inability to measure non-financial indicators		8/8
No formal sustainability reporting policy		7/8
No ESG data collection systems		7/8
Difficulty integrating ESG & financials		7/8
Self-reported data without verification		6/8
Lack of SR training		6/8
Inadequate IT/ERP systems		6/8
No mandatory regulatory requirement		5/8

Source: Primary Data, 2024. Bars show percentage of participants identifying each challenge.

4.4.1 Inability to Measure Non-Financial Sustainability Indicators

Participants unanimously identified inability to measure non-financial factors as a central challenge with regard to accounting in the University. Participants referred to the present accounting framework and processes in BUSE as dealing with financial matters, revenues and expenditure as well as asset accounting. They indicated that it had nothing to do with the accounting of non- financial ESG.

P2 Quote “Sustainability indicators carbon, biodiversity, community development aren’t numbers sitting in an accounting system. Our system is built for money it can’t quantify social or environmental performance there aren’t any other available to do that”.

This observation is in line with the theorization of Letiche and Boucaud (2024) on the accounting for sustainability in ‘wicked problem’ context whereby attempts to address sustainability through conventional accounting approaches lead to substantial methodological and practical complications because there are no generally prescribed mandated national frameworks for assigning value to non-financial disclosures by corporations, making institutions such as BUSE ill equipped. It results into the void under IRFS S1 & S2.

4.4.2 Absence of ESG Capable Information Systems

Seven participants (87.5%) emphasized the unavailability of systems in the firm that are supportive of ESG reporting as the key technical challenges. The systems (ERP, financial management) at BUSE do not possess any module that handles the capture, accumulation and reporting of ESG data. As a result, if data are at all recorded, these exist only in narrative form without the structured linkage between financial data.

P8 quote “The current financial system does its job adequately as a financial transaction processing engine but it is not structured around the needs of sustainability reporting. The preparation of a single environmental report will entail manual extraction of the relevant data from every business unit as there is not specific module to produce one. "It relies on the assumption that department-level data will be available" this assumption does not hold good at present".

This corroborates with research from Calitz, Bosire, Cullen (2017) in which business intelligence and enterprise resource planning systems is considered one of the prerequisites to have sustainable reporting quality and that the lack of them is a systematic barrier to sustainability reports completeness.

4.4.3 Data Reliability and Absence of Assurance

Six respondents cited concerns over the accuracy and assurance of sustainability information when provided there is no independent assurance, only departmental assurance for other relevant

information collected this doesn't yet extend to the reporting of information related to sustainability.

The result raises awareness about a significant lack of assurance with BUSE's system of data collection for sustainability initiatives. Kalinowski (2025) also raises concerns about how unverified, self-reported sustainability metrics could reduce transparency and credibility in public organisations.

4.4.4 Capacity and Skills Deficits

Lack of technical capacity for sustainability accounting was a constraint identified by 6 participants. Most of respondents said they were neither technically prepared nor institutionally trained to measure or report ESG data and sustainability accounting as part of professional studies. The two participants that had some familiarity with concepts of sustainability accounting discovered them via informal, external professional learning rather than institutional initiatives.

P7 Quote “Having trained and qualified as a Chartered Accountant, I was definitely unaware of any focus on sustainability reporting. Training focused on financial statements, IFRS and Tax. Sustainability is new and unfamiliar and there are no tools required for professional practice”.

This finding is consistent with the analysis of Amoako (2023), who argues that accounting functions in developing country public universities are narrowly focused on financial compliance rather than broader strategic and sustainability dimensions, reflecting a professional culture that has not yet fully integrated sustainability considerations into the accounting role.

4.5 Integration of ESG Information with Financial and Institutional Reporting

This research objective examined how sustainability ESG information is integrated with financial and institutional reporting at BUSE.

Table 4.5 presents a matrix of ESG disclosure areas, current status and their presence (or absence) in formal financial reporting.

Table 4.5: ESG Disclosure Integration Matrix Current Status at BUSE

ESG Disclosure Area	Currently Done	In Financial Report	Commentary
Environmental data collection	No	No	No systems; facilities dept. has no mandate
Social performance data	Partial	No	Narrative in VC annual report; no metrics
Governance disclosure	Partial	No	Governance structures in admin reports
Financial/economic sustainability	Yes	Partial	Covered in annual financial statements
Integrated ESG + financial report	No	No	No integration mechanism exists
Carbon/energy footprint tracking	No	No	Never measured at institutional level
Community impact measurement	Partial	No	Activities documented, not quantified
Staff/student welfare disclosures	Partial	No	HR statistics in admin documents

The integration matrix reveals a comprehensively siloed reporting structure where financial information and sustainability information are entirely disconnected. Financial reports are confined to monetary transactions, revenues and expenditures with no mechanism for non-financial sustainability disclosures. Full integration is absent in all eight ESG disclosure examined, economic and financial sustainability is covered through standard financial statements.

The disconnection revealed by the integration matrix mirrored observation made by Mauro, Borgonovi, Bianchi and Palmaccio (2020) that sustainability reporting is treated as a separate administrative function in public sector institutions rather than an integrated accounting. The

authors argue that this separation undermines the usefulness of financial and sustainability information for institutional decision-making.

Several participants acknowledged the potential of integrated reporting to address the reporting separation with (P1) and (P2) expressed conceptual support for the integrated reporting model. However, both identified practical barriers to implementation including resource constraints absence of ESG-capable information systems and the lack of trained personnel

These observations reveal a tension between the conceptual attractiveness of integrated reporting as an accountability and its practical feasibility of its implementation in resource-constrained developing country. The tension mirror the theme in the literature by Lozano (2011) noting that integrated sustainability reporting represents a gold standard for institutional accountability, its adoption requires foundational investments in governance, capacity and data infrastructure that universities in developing regions, are not yet positioned to integrate.

4.6 Governance and Capacity Challenges

The study objective examined how governance and capacity challenges affects sustainability reporting at BUSE.

Table 4.6: Sustainability Reporting Governance Audit Matrix BUSE

Governance Element	Status at BUSE	Evidence / Commentary
Sustainability Reporting Committee	Absent	No dedicated body, responsibility
Sustainability/ESG Policy Document	Absent	No formal policy exists at BUSE
Dedicated Sustainability Officer/Unit	Absent	No staff designated for SR
Internal ESG Audit Function	Absent	Internal audit covers finance only
Board-Level Sustainability Oversight	Absent	Council does not formally address ESG

Governance Element	Status at BUSE	Evidence / Commentary
Sustainability in Strategic Plan	Partial	SDG references present but not operationalized
External SR Assurance	Absent	No external review of any ESG data
ESG Performance KPIs/Targets	Absent	No quantitative targets or reporting metrics

The results of the Governance Audit indicates lack of formal sustainability reporting governance structures at BUSE. The eight aspects of governance considered seven are completely absent and only the Integration of sustainability in the institutional strategic plan partially exist. The integration is in the format of SDG references without an integrated planning to be reportable outcomes or institutional targets.

4.6.1 Absence of Dedicated Sustainability Governance Structures

None of the 8 participants indicated that they have a sustainability reporting committee or other sustainability governance body at BUSE. Responsibility for any sustainability-related disclosures is diffused across different departments without a coordinating mechanism, clear ownership and institutional accountability.

Participant 4 emphasized that BUSE did not have accountability reporting and responsibility is fragmented lacking a clear owner. If there is no formal governance structure, it will not be put in place. The result confirms what La Bara, Farneti and Siboni (2023) have found that the lack of dedicated sustainability governance structures is a core obstacle to the regular and comprehensive reporting in public universities. The authors suggest that sustainability reporting should be ownership driven and be integrated into formal governance structures.

4.6.2 Leadership Commitment and Institutional Prioritization

Participants recognized verbal support from senior management in terms of commitment towards sustainability, and seven participants reported that no formal policies, resource allocations, or governance frameworks have been put in place to support meaningful sustainability reporting.

P3 Quote “Management mention sustainability in speeches and in the strategic plan, when it comes to funding for sustainability reporting systems or requiring all departments to submit ESG data has never happened. The commitment is on paper not in practice.”

This finding is consistent with legitimacy theory which implies that the sustainability disclosures in organizations can actually be used as legitimation communication strategies, and that they aren't necessarily a reflection of real institutional efforts in terms of improving sustainability performance. In universities in developing countries, the same situation exists as described by De Villiers, Dimes and Molinari (2024): Sustainability is often introduced as a strategic priority in institutional communication without having any identifiable governance structures or resource commitments that can actually lead to meaningful reporting.

4.6.3 Resource Constraints and Economic Context

Resource constraints were described by all respondents as a key barrier to enhanced sustainability reporting at BUSE. The overall environment of Zimbabwe is consistently cited by participants as a challenging economic context that consistently pushes out investment in sustainability reporting systems as a result of competing priorities such as the maintenance of infrastructure, salary payments and academic program delivery.

The results found are supported by the study by Calitz, Bosire and Cullen (2017) which found resource constraints as systemic challenges for sustainability reporting capacity in public universities in Africa and also the wider study by Nhamo (2021) which showed how Zimbabwe's economic constraints affected sustainability in national institutions and how it affected sustainability initiatives.

4.7 Thematic Summary of Findings

Table 4.7 provides a thematic summary matrix which combines the main findings under the five themes of the research and relates them to the theoretical and empirical literature. This matrix

serves as a logical summary of the results from the chapter and sets the bases for the conclusions and recommendations given in Chapter Five.

Table 4.7: Thematic Summary Matrix Sustainability Reporting Findings at BUSE

Theme	Focus Area	Key Finding at BUSE	Supporting Literature
Theme 1	Extent of SR	Informal, fragmented, narrative only	Brescia et al. (2025); Denhere & Moloi
Theme 2	Framework Alignment	Partial SDG alignment; GRI/ISSB absent	Moggi (2023); de Villiers et al. (2024)
Theme 3	Accounting Challenges	Non-financial measurement impossible	Letiche & Boucaud (2024); Kalinowski (2025)
Theme 4	ESG-Financial Integration	Completely siloed; no integration	Mauro et al. (2020); Calitz et al. (2017)
Theme 5	Governance & Capacity	No SR unit; leadership gap; underfunded	La Bara et al. (2023); Amoako (2023)

4.8 Discussion of Key Themes

The results of this study give a theoretically sound and coherent impression of sustainability reporting at BUSE. The data shows that the institution's sustainability reporting is at an early stage with limited linkages and gaps to existing frameworks in accounting and measurement. No linkage of ESG to financial reporting and basic governance.

An explanation for the limits faced by BUSE in the development of sustainability reporting can be provided using a stakeholder theory lens drawing attention to the weak and dispersed external stakeholders in Zimbabwe.

In comparison to universities in advanced economies where external incentives like activism by students, legislative demands and public media scrutiny are strongly linked to sustainability transparency initiatives. The external environment in which BUSE operates offers fewer of these demands. The non-existence of legislative compliance demands for sustainability reporting by

Zimbabwe's higher education sector removes one of the major potent coercive drivers of sustainability reporting prevalent in some nations (DiMaggio and Powell, 1983).

A second theoretical perspective complementary to this explanation of the character of existing sustainability disclosures at BUSE stems from legitimacy theory. Existing practices such as the descriptive and narrative language of current reports, selective emphasis on disclosures reflect most clearly what is "at the heart of the educational endeavor of an institution". Their production within the context of reports focused on external-image making rather than internal performance evaluation, all combine to imply that the prevailing sustainability discourse at BUSE support and enhance the reputation and perceived legitimacy of the organization" (Suchman, 1995 p570).

This interpretation of current disclosures is strongly influenced by Suchman's (1995) conceptualization of legitimacy-oriented reporting as the strategic and rational response to external stakeholder expectations of good practice

Institutional theory provides a framework to analyze BUSE's sustainability reporting practices through the lens of three dimensions of institutional isomorphic processes, coercive, mimetic and normative isomorphism (DiMaggio and Powell, 1983). In a Zimbabwean context, BUSE operates under conditions with weak pressures and no substantive regulatory regime. There appears to be limited evidence of practices role models operating at a higher level of reporting standards in the Zimbabwean and regional landscape. Limited evidence of prevailing professional and institutional norms for university sustainability reporting to draw upon. Thus BUSE has minimal externally institutional pressures to engage with the development of comprehensive disclosure standards.

This provides the theoretical grounds on which the need for institutional action is emphasized. In summing up it is clear that the challenge of developing rigorous high quality sustainability reporting practices at BUSE is systemic and has deep institutional roots. This challenge necessitates a coordinated, holistic and sustained response that includes addressing governance, accountancy expertise and technology alongside the supportive and encouraging development of the policy and professional landscape. The recommendations presented in Chapter Five have been based upon the evidence derived from this study.

4.9 Chapter Summary

In this chapter, the findings have been discussed and analyzed. The results derive from primary data that were obtained through face-to-face semi-structured interviews of eight stakeholders of Bindura University of Science education, which have been thematically presented under each of the research questions using a frequency distribution table, bar charts, theme matrices and quotations of interview participants as the actual testimony to provide a vivid account of the process, challenges, limitations on sustainability practices reporting at BUSE based on empirical evidence. Findings indicate that sustainability reporting at BUSE is not systematically integrated and not adequately synchronized with global practices.

All participants concurred that resources and capacity were not available and there was lack of institutional structure for reporting on sustainability. They are not able to track and report on performance indicator measures of non-financial data and information does not feature on financial statements and absence of a governing board for sustainability reporting.

This corroborates the existing theoretical proposition from both stake holder theory, legitimacy theory and institutional theory. The results are also in agreement with empirical data on sustainability practices in developed country universities context. Chapter Five will be based on the concluded remarks and in depth recommendations based on research evidences for how the practice of sustainability reporting should be further improved in BUSE on issues of quality and sustainability governance.

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the study findings and provides a complete set of best practice recommendations for effective sustainability reporting that is evidence-based and directly responsive to the themes identified in Chapter Four. This research was a qualitative, interpretivist study based on semi-structured interviews with eight institution key informants selected through purpose-sampling to explore sustainability reporting within Bindura University of Science Education.

The chapter is structured as follows: Section .1 reviews the research aims, verifying the completion status of each; Section 2 summarizes the main findings mapped against the five aims; Section 3, theoretically discusses the impact of the study findings; Section 4 details seven evidence-based and actionable practical recommendations presented in a Recommendations Matrix and Priority Ranking Chart; Section 5 details an implementation roadmap outlining the stages; Section 6 addresses the limitations and directions for future study and section 7 provides a brief conclusion and final reflections.

The implications and policy recommendations of this study are based on findings from the data collected and the empirical evidence guided by stakeholder theory, legitimacy theory and institutional theory in the context of sustainability reporting within developing country universities.

5.1 Research Objectives Revisited

The study was directed by research objectives to investigate specific areas of sustainability reporting at BUSE. The results table 5.1 demonstrates a linkage between the research objectives and findings which result from the collection of data from the respective samples taken. This clearly indicates that all objectives were satisfied by the collected data.

Table 5.1: Research Objectives, Conclusions, and Evidential Status

RO	Research Objective	Conclusion	Status / Evidence
RO1	Assess the extent and nature of sustainability reporting at BUSE.	BUSE produces no standalone sustainability report. Disclosures are informal, narrative and unmeasured.	Fully addressed through interview data, awareness tables, and disclosure audit.
RO2	Examine alignment of BUSE's SR with GRI and SDG frameworks.	Alignment is partial at the activity level for SDG 4; zero operational alignment with GRI or ISSB standards.	Fully addressed via framework alignment matrix and participant interviews.
RO3	Identify accounting and measurement challenges in ESG reporting.	Ten distinct challenges identified; the most critical inability to measure non-financial indicators was unanimous (100%).	Fully addressed; challenges ranked and categorized in findings.
RO4	Explore how ESG data is integrated with financial reporting.	ESG and financial reporting are completely siloed; no integration mechanism or intent exists at present.	Fully addressed; ESG–financial integration matrix confirms total absence of integration.
RO5	Examine governance and capacity challenges in sustainability reporting.	Seven of eight governance elements are absent; resource constraints are universal; leadership commitment is unenforced.	Fully addressed governance audit matrix and participant evidence support conclusion.

The findings in this chapter are directly linked to the data that was collected as displayed in Table 5.1 indicating that each of the research questions has successfully been answered with convincing evidence and conclusions to the methodology.

5.2 Principal Conclusions

The following conclusions are the combined results of the research, discussed within the context of the research objectives. All the conclusions can be directly attributed to the statistical frequencies and the qualitative findings presented in Chapter Four and have support from both the literature review in Chapter Two and the theoretical framework. Conclusions matrix are in Table 5.2 followed by a detailed narrative account of the conclusions.

Table 5.2: Conclusions Summary Matrix Sustainability Reporting at BUSE

RO	Theme	Key Conclusion	Theoretical Support
RO1	Extent & Nature of SR	BUSE doesn't publish any stand-alone comprehensive or individual-focused sustainability report. Other reports that cover BUSE sustainability are qualitative, unquantified, non-specific, unlinked, and embedded in non-expert publications. As a result, there's a critical gap between SDG awareness and SDG reporting.	Brescia et al. (2025); Caputo et al. (2021)
RO2	GRI & SDG Framework Alignment	BUSE has partial SDG 4 (Quality education) activity but no alignment with G R I 300 (Environment) and I SS B standards primarily strategic-verbal alignment and not an operational one.	de Villiers et al. (2024); Moggi (2023)
RO3	Accounting & Measurement Challenges	All the respondents acknowledged non-financial metrics can't be quantified. None of the respondents employ the services of	Letiche & Boucaud (2024); Kalinowski (2025)

RO	Theme	Key Conclusion	Theoretical Support
		any ESG data system, no assurance mechanisms and no trained personnel exist.	
RO4	ESG Financial Integration	ESG reports are distinct from financial reports. A financial report alone deals only with the profit and loss of operations. It is not integrated between required reporting and actual performance, though in its own elementary way it is.	Mauro et al. (2020); Calitz et al. (2017)
RO5	Governance & Capacity	Four areas of sustainability governance don't exist even in embryonic form; no leadership exists there is no sustainability governance committee or officer, nor is there an ESG audit.	La Bara et al. (2023); Amoako (2023)

5.2.1 Sustainability Reporting at BUSE is Fragmented and Unmeasured

The key conclusion from the research is that Bindura University of Science Education doesn't report sustainability. None of the participants in the survey reported an annual sustainability report but reported that sustainability reporting is a concept along with knowledge of the United Nations Sustainable Development Goals has reached their awareness. They reported a no formal reporting and a single participant saw a linkage between ESG metrics and institutional financial reports.

When disclosures are made on sustainability they are mostly qualitative, impressionistic and buried in other documents; such as the annual report and a series of administrative memos with no structure relating to recognized disclosure standards. There is no disclosure of environment disclosures. The social disclosure is narrative around welfare programs for students and

communities without targets indicators or measureable outcomes. Governance disclosure is purely about governance processes and has no substantive content.

This conclusion establishes the baseline from which all other conclusions and all recommendations must be understood, BUSE is at the foundational, pre-adoption stage of sustainability reporting and the distance from this stage to meaningful framework-aligned disclosure is significant.

5.2.2 BUSE's Misaligned with GRI and SDG Frameworks at the Operational Level

The study concludes that although BUSE refers to the United Nations SDG's in strategic and planning document content, this reference has not yet been operationalized into the development of reporting against indicator-based information or formal institutional outcomes. Engagement with the UN SDG 4, quality education clearly reflects the affinity of SDG 4 to BUSE's intrinsic activities.

Level of reporting on Global Reporting Initiative (GRI) Standards is very low none against GRI 300 Environmental and GRI 100 Universal Standards and very low against GRI 400 Social Series). Six of the respondents had no awareness of the ISSB IFRS S1 and S2 climate standards and BUSE had no parallel reporting activity. The lack of framework reporting is not just a technical issue it indicates a lack of core organizational mechanisms and the underlying data that would facilitate adopting standards in reality.

The conclusion echoes the work of de Villiers, Dimes and Molinari (2024) who report on institutions in developing country settings having aligned their sustainability initiatives within SDG guidelines in strategic documents, but lacking the required infrastructure systems for generating comparable indicator-based reports. This aligns with the observation from Moggi (2023) that reporting on sustainability must represent a planned and sufficiently funded transition in universities from statements of aspirations to disclosure based on operations.

5.2.3 Accounting and Measurement Challenges

The study concludes that accounting and measurement issues remain a fundamental and enduring aspect of BUSE's sustainability reporting deficit, with all eight of the participants regarding the difficulty in accounting for non-financial sustainability performance a deficiency between BUSE's

extant financial accounting system-based on monetary operations- and its operational need to capture, account for and disclosure on ESG performance criteria.

The underlying lack of measurement is exacerbated by several reinforcing challenges, lack of information systems with ESG capabilities (87.5%); no form of assurance and verification for ESG data (75%); lack of capacity and skills in sustainability accounting (75%) and no requirements through national regulation or otherwise to prepare sustainability disclosures (62.5%). These challenges are not separate and together create a systemic barrier where each barrier strengthens others.

The interconnectedness of BUSE's accounting issues is another way it provides support for Letiche and Boucaud's (2024) description of sustainability accounting as a problem that is not amenable to solution through treating individual aspects or pieces in isolation. Resolving institutional problems necessitates simultaneous interventions on dimensions of governance, measurement capacity, information systems, assurance and the enabling policy context.

5.2.4 ESG and Financial Reporting Siloed

The study concludes that ESG information and financial reports produced focus exclusively on monetary transactions, revenues, and expenditures with no provisions for non-financial sustainability disclosures. All the eight ESG disclosure areas examined in the ESG-Financial Integration Matrix none achieves full integration with financial reporting. Only economic or financial sustainability is addressed and then only partially through standard financial statements.

The structure emerges from the non-existence of any institutional or procedural framework that could link ESG outcomes with their attendant financial accountability. Although the participants were supportive conceptually of integrated reporting as the form that this accountability could take, the participants (P1 and P2) noted major practical obstacles that give current institutional realities rendered it unfeasible. These included insufficient resources, a lack of IT support for ESG data and no training in reporting on ESG and linking these outcomes.

This finding illustrates an enormous accountability deficit in the formal reporting that the institution undertakes in the public and governing process of its performance and risks fails to provide some account of all aspects of that process.

5.2.5 Governance Deficits and Resource Constraints Barriers

The study concludes that lack of formalized sustainability reporting governance has been the most underlying of all structural constraints in enhancing the sustainability reporting at BUSE. All of the eight elements of sustainability reporting in governance Audit matrix is partly existing and not practically integrated and operationalized in sustainability language in the strategic plan.

The organization has not established a sustainability committee, a sustainability department, ESG audit capacity or a governing board responsible for sustainability and no sustainability policy.

This vacuum leaves the ownership of sustainability reporting spread across functional areas without clear co-ordination, ownership or accountable institution, as P8 said, “Nobody owns sustainability reporting at BUSE”. “Without this we cannot practically meet any other of our recommendations”. The sustainability reporting work at the seven BUSE participants who contributed to the discussion (87.5%) had received neither words of formal commitment from senior levels at BUSE backed up with resources and governing framework.

Resources shortages identified by all of stakeholders as a central constraint in Zimbabwean a strained economic landscape continue trumping investment into sustainability reporting due to daily operational pressures. The result is comparable to those of Amoako (2023) & Nhamo (2021) and points to an issue structural where institutional interventions only partially assist.

5.3 Theoretical Implications of the Findings

The study's findings has great implications on the three theoretical frameworks namely stakeholder theory, legitimacy theory and institutional theory used to support the discussion of sustainability reporting of BUSE in chapter Two. The theoretical implications of this study in Table 5.3 can be shown mapped on the recommendations derived.

Table 5.3: Theoretical Framework Recommendations Alignment

Theory	Finding Alignment	Implication for Practice	Linked Recommendation
Stakeholder Theory	Lack of external influence government, public, funders to force SR on BUSE owing to the weak regulatory environment	Proactively engage with your stakeholders; and develop the business case for SR reporting	R1, R2, R6
Legitimacy	Current ESG discourse is all about symbolic legitimation. Reports are performative not real	Move from impressionistic narrative to indicator-based, auditable disclosures that reflect genuine performance.	R3, R6, R7
Institutional Theory	Reduced motivation to adopt in Zimbabwe under weak coercive, mimetic and normative pressures. The school has failed to create role models or institutional constraints	Advocate for national policy reform; benchmark against regional universities; embed SR in professional norms.	R1, R2, R3, R4
Agency Theory	Lack of SR ownership cause an accountability gap in Sustainability governance	Assign clear responsibility; establish formal reporting lines and performance evaluation for SR outcomes.	R1, R2, R5

Stakeholder theory suggests organizations may be driven to reply to stakeholder requests for sustainability reporting based on stakeholder power and legitimacy. Stakeholder analysis at BUSE presents a weak context for external reporting demands; a lack of reporting mandates by the government no serious interest in the performance rankings by governmental or institutional authorities and not enough pressure from the public to report on environmental and social issues for Zimbabwean university practices.

Legitimacy theory offers the most straight forward explanation for the current nature of BUSE's sustainability disclosures. The impressionistic narrative style, the exclusive emphasis on SDG4 a theme well suited to BUSE's corporate mission and the disclosures position as external rather than internal organisational performance disclosures. This suggests the purpose of sustainability reporting at BUSE is to symbolically gain legitimacy. Suchman's (1995) division between substantive and symbolic forms of legitimation are useful here, BUSE's sustainability disclosure practice to date is symbolic.

The theory of isomorphic mechanisms (coercive, mimetic, normative (DiMaggio & Powell 1983)) gives insight into issues of non-adoption and partial-adoption. A strong coercive pressure through regulations; strong incentive-providing reference set; strong normative incentive to report on sustainability and report on a comprehensive manner and policy implication are the theories that one has to consider creating coercive, mimetic as well as normative pressure as part of a strategic effort of building systemic institutional change.

5.4 Recommendations

Drawing on the principal conclusions, the theoretical implications of the findings and empirical evidence from comparable contexts, this section presents seven practical evidence-based recommendations for improving sustainability reporting at BUSE. The recommendations are presented first as a comprehensive Recommendations Matrix (Table 5.4), followed by a Priority Ranking Chart (Table 5.5) that situates the recommendations in terms of feasibility, urgency and expected impact.

Table 5.4: Recommendations Matrix

#	Recommendation	Lead Responsibility	Timeline	Resource Cost	Expected Impact
R1	Establish a Sustainability Reporting Governance Structure	Council/Senior Management	12–18 months	Low–Moderate	High
R2	Develop a Formal Sustainability Reporting Policy	Bursar / Legal	6–12 months	Low	High
R3	Adopt a GRI-Aligned Disclosure Framework (phased)	Finance/ Planning	18–24 months	Moderate	High
R4	Build Staff Capacity in Sustainability Accounting	HR / Finance	12–24 months	Moderate	High
R5	Invest in ESG-Capable Information Systems	ICT / Finance	24–36 months	High	High
R6	Integrate ESG Data into Annual Institutional Reporting	Finance / Planning	18–30 months	Moderate	High
R7	Engage External Assurance for ESG Disclosures	Internal Audit / Council	36–48 months	High	Moderate

5.4.1 Establish a Formal Sustainability Reporting Governance Structure

BUSE should create an official Sustainability Reporting Committee responsible for guiding the production, coordination and quality assurance of institutional sustainability reports. The committee should be led by a senior member of staff and represented by planning, finance, HR, and Internal audit. In the planning unit a dedicated sustainability officer role should be created with ultimate responsibility for sustainability reporting at operational level and should coordinate

data gathering across various units, liaise with reporting framework entities and draft sustainability reports for committee sign off.

Ensure that there is clear formal embedding of board-level responsibility for sustainability on the terms of reference of BUSE's governing council and that sustainability performance appears as a standing agenda item on the agenda of the governing council at its annual meeting. This is an absolutely essential step as without governance responsibility.

The existing evidence for this recommendation is extensive, all eight participants had not established a formal governance structure for any reporting and seven rated governance as a significant issue inhibiting such reporting. The research of La Bara, Farneti and Siboni (2023) reinforces the fact that governance ownership must be in place before widespread and frequent sustainability reporting is achievable.

5.4.2 Develop a Formal Sustainability Reporting Policy

BUSE should formulate and operationalize a formal sustainability reporting policy which would record the commitment of the institution in terms of sustainability reporting standards and frameworks for adoption, reporting responsibilities and timeframe for reporting, information requirements and data verification standards. Such a policy shall be endorsed by the university governing council and embedded in BUSE institutional governance processes and structures for institutional longevity and accountability.

It should address disclosure on annual sustainability; adherence to an established standard of reporting (e.g. GRI); mandate the collection of relevant ESG data from administrative departments and should reflect the institution's strategic planning horizon. It needs to be a consensual document with representatives drawn from student, academic and administrative communities and all stakeholders to promote institutional acceptance.

A third (87.5%, of participants) reported the lack of formal policies on sustainability reporting as an important area of governance failure. These policies formally transform sustainability reporting from voluntary good practice to a mandatory responsibility, establishing the framework within which these and other recommendations can become a reality.

5.4.3 Adopt a Phased GRI-Aligned Sustainability Disclosure Framework

BUSE should fully integrate the Global Reporting Initiative (GRI) Standards as the basis for sustainability reporting on a phased-in basis taking into account the current capacity limitations of the university and building credibility in this regard. The phased adoption approach is advocated due to current evidence of the unfeasibility of immediate full GRI adherence and adoption.

The primary focus of Phase 1 (Years 1 and 2) should be the GRI universal standards, GRI 1, GRI 2 and GRI 3 which covers context, stakeholder engagement and material topic determination.

Phase 2 (Year 2–3) should introduce GRI 400 Social Standards which align most closely with BUSE's existing social activity reporting capabilities. Phase 3 (Year 3–4) should introduce GRI 300 Environmental Standards, requiring the development of environmental data collection systems for energy, water, waste, and carbon emissions. Phase 4 (Year 4+) should pursue alignment with ISSB IFRS S1 and S2 as capacity, systems and regulatory requirements evolve. Each phase should be accompanied by capacity development activities aligned with Recommendation R4.

5.4.4 Build Institutional Capacity in Sustainability Accounting

BUSE should invest systematically in building institutional capacity in sustainability accounting and reporting targeting both finance and accounting staff and departmental administrators who will be responsible for collecting and submitting ESG data. Capacity development should be multi-modal, incorporating formal professional development programs (through ICAZ, PAAB, or international bodies such as ACCA's sustainability credentials), in-house training workshops and peer learning arrangements with universities that have more advanced sustainability reporting practices.

These core sustainability accounting, ESG disclosure and integrated reporting skills should also feature as part of BUSE's undergraduate and postgraduate accounting and business courses building up internal capability and supplementing the professional supply for the rest of the Zimbabwean accounting profession. Sustainability accounting skills also need to be integrated into the performance assessment system.

Six participants (75%) indicated that lack of capacity and skills are a major challenge and 2 participants reported sustainability reporting was not on their qualifications at all. Investing in capacity means we invest in the human infrastructure on which all governance and technical investments in sustainability reporting depends.

5.4.5 Invest in ESG Capable Information Systems

BUSE should plan and fund in phases the upgrading of the ERP and financial management system, to accommodate ESG data reporting, capture and management. To provide an ESG data collection facility in the interim, a process based ESG data collection tool (e.g. a standardised spreadsheet) will be prepared and required by all admin departments. This provides the business with immediate access to 'ESG data assets.

BUSE should invest in a suitable size and financially sustainable ESG software solution in the medium term. There are numerous low cost open source and cloud based ESG reporting tools available that are affordable at a local institutional level; ICT and Finance need to lead the needs assessment and tender process with support from the sustainability Officer to develop appropriate functionality. The procurement criteria should strongly favor solutions which are interoperable with existing financial management tools to support future financial-ESG integration.

5.4.6 Integrate ESG Information into Annual Institutional Reporting

BUSE should gradually evolve toward the inclusion of ESG performance data within its annual reports, transitioning from an entirely separate methodology to a more aligned accountability system that integrates financial and sustainability results into an easily understood and compared representation. Transition to full integrated reports BUSE needs to initiate reporting of ESG performance in an appropriate standalone sustainability in its annual report alongside financial statements and reporting on performance via the GRI.1 framework.

This approach allows the institution to start developing integrated reporting capability and stakeholder expectations ahead of the technical and governance requirements. This establishes a public and verifiable sustainability record that should develop a sense of institution accountability

over time. In the longer term, BUSE should aim to integrate the financial and sustainability accounts into an integrated annual report in conformity with the Integrated Reporting framework.

5.4.7 Engage External Assurance for Sustainability Disclosures

Once BUSE has developed foundational sustainability reporting infrastructure, governance, policy adoption of an internal framework and data collection methods should seek assurance of its sustainability disclosures externally by an independent certified assurance provider. External assurance serves to improve the credibility, trustworthiness and comparability of the information about sustainability performance provided; serves as an accountability safeguard to BUSE data, and provides assurance to the external stakeholders to include Ministry of Higher Education, donor agencies, civil society. It should involve internal audit in auditing ESG data to facilitate verification of departmental ESG data submissions by the BUSE departments before being compiled in the institutional reports. External assurance should also serve as a prerequisite to publish a sustainability disclosure, formalizing it into the Sustainability Reporting Policy.

In the short term, BUSE could use the existing internal audit capacity to review sustainability data to apply fundamental data verification and cross checking of any institutional ESG data submitted by departments in advance of those data being used for corporate reporting purposes. This level of internal assurance should become a pre-requisite to all sustainability disclosures and should be embedded within the Sustainability Reporting Policy (R2).

5.5 Priority Ranking of Recommendations

Priority Ranking Chart of recommendations assesses the perceived priority of each recommendation based on urgency and impact on a 1-5 star rating

Table 5.5: Priority Ranking Chart

Rank	Recommendation	Feasibility	Urgency	Impact	Justification
1	Establish Sustainability Governance Structure (R1)	★★★★★	★★★★★	★★★★★	Critical – enables all other recommendations

Rank	Recommendation	Feasibility	Urgency	Impact	Justification
2	Develop Formal Sustainability Reporting Policy (R2)	★★★★★	★★★★★	★★★★★	Critical – provides regulatory mandate
3	Build Staff Capacity in Sustainability Accounting (R4)	★★★★☆	★★★★★	★★★★☆	High – underpins measurement and reporting quality
4	Adopt GRI-Aligned Disclosure Framework (R3)	★★★★☆	★★★★☆	★★★★☆	High – provides structured reporting architecture
5	Integrate ESG into Annual Reporting (R6)	★★★★☆	★★★☆☆	★★★★☆	High – visible accountability step
6	Invest in ESG-Capable Information Systems (R5)	★★★☆☆	★★☆☆☆	★★★★★	Moderate-High – dependent on budget availability
7	Engage External ESG Assurance (R7)	★★★☆☆	★★☆☆☆	★★★☆☆	Medium – appropriate after data systems established

Source: Research Findings and Analysis, 2026. ★★★★★ = Highest; ★☆☆☆☆ = Lowest.

As evidenced in the Priority Ranking Chart, Recommendations R1 (Establish a Sustainability Reporting Governance Structure) and R2 (Create a Formal Sustainability Reporting Policy) are top priority. This is due to their ease of implementation with minimal direct investment (most recommendations entail organizational choices), and due to the fact that they are prerequisites for all of the remaining recommendations (investment in software, training, and reporting frameworks will not be sustainable without a clear sense of ownership and an authoritative policy).

Next in priority are R4 (Build Capacity-staff) and R3 (Adopt GRI Framework) - these two actions are foundational to significant capacity for material sustainability disclosure. R6 (ESG-Financial

Integration) comes as a medium-term capability after effective mechanisms are established for its execution. R 5 (ESG-capable information system) and R7 (external assurance) come later in order of medium term priority as there are prerequisite capabilities required before these can be effectively deployed.

5.6 Implementation Roadmap

The implementation road map turns the seven recommendations into a logically- phased implementation timetable over a four year period. The road map is phased in with BUSE's yearly planning and budgeting cycles so that implementation can be integrated into strategic and operational planning processes across the institution. For each recommendation the institution has allocated lead responsibility with the responsible function that is most appropriate and identified an implementation phase that clarifies when the implementation should commence and substantive outcomes anticipated.

Table 5.6.1 Four Phase Implementation Roadmap

R#	Recommendation	Phase 1 (Yr. 1)	Phase 2 (Yr. 2)	Phase 3 (Yr. 3)	Phase 4 (Yr. 4)	Lead
R1	Establish SR Governance Structure	●	●	○	○	Council
R2	Develop SR Policy Document	●	○	○	○	Bursar's Office
R3	Adopt GRI-Aligned Framework	○	●	●	○	Finance / Planning
R4	Build Staff Capacity in SR	●	●	●	○	HR / Finance
R5	Invest in ESG-Capable IT Systems	○	○	●	●	ICT / Finance
R6	Integrate ESG into Annual Report	○	●	●	○	Finance / Planning

R#	Recommendation	Phase 1 (Yr. 1)	Phase 2 (Yr. 2)	Phase 3 (Yr. 3)	Phase 4 (Yr. 4)	Lead
R7	Engage External ESG Assurance	○	○	○	●	Internal Audit

Source: Research Findings and Analysis, 2026. ● = Active implementation phase. ○ = Not yet initiated. Yr. = Year.

5.6.1 Foundation Governance and Policy

Phase 1 focuses on developing governance structures and policies to underpin all future sustainability reporting investments deliverables includes: formal establishment of the Sustainability Reporting Committee and establishment of its terms of reference. Formal designation of a sustainability Officer; development and council approval of a sustainability Reporting Policy and delivery of the initial run of sustainability accounting staff capacity building.

No significant financial input is needed in Phase 1, but a huge institutional engagement and political will are needed at senior management and council level. The constraints were not of funds but rather an institutional one of getting buy in and mandate to engage sustainability governance reform for an institution that has resource limitations and several institutional agendas.

5.6.2 Framework Adoption

Phase 2 emphasis is placed on the technical implementation of sustainability reporting. Specific outputs are: GRI Universal Standards fully implemented (GRI 1,2, 3) a standardized corporate ESG Data Collection template developed, deployed and embedded across all departments. The first formal 'sustainability' section of BUSE's annual report drafted; the implementation process of GRI 400 (Social) Standards initiated; further staff capacity building activities on departmental administrators who are responsible for collecting information.

Greater resources including consultancy support in applying the GRI guidelines and the design of the data collection tool will be needed to execute phase 2. Funding for this component could be obtained through the participation of development partners, donor agencies or regional higher education institutions. BUSE has limited resources for such investment.

5.6.3 Systems and Integration

Phase 3 addresses the information systems and reporting integration dimensions of sustainability reporting development. Key deliverables include procurement and deployment of ESG-capable information system modules or software; full adoption of GRI 300 Environmental Standards, with institutional-level measurement of energy consumption, water use, waste generation, and carbon emissions initiated for the first time. Integration of ESG performance data into the annual institutional report in a structured framework-aligned format and establishment of the internal audit function's sustainability data review capacity.

The phase consumes the greatest capital amount for both information systems and technology implementations. Strategic planning and budget allocation for Phase 3 should begin in Phase 2 to ensure that resources are in place when needed.

5.6.4 Assurance and Integration

Phase 4 addresses improving the credibility and sophistication of BUSE's sustainability reporting through external assurance and enhanced financial and ESG linkages. This phase targets include engaging an external assurer for BUSE’s fourth sustainability report; movement towards adoption of ISSB, IFRS S1 and S2 in line with the institutional capacity and evolving regulatory landscape, and investigation of full integrated reporting in line with International Integrated Reporting Framework. At the end of the phase, BUSE should become a sustainability reporting leading practice regional reference in Zimbabwean public universities.

5.7 Directions for Future Research

5.7.1 Limitations

This study is subject to a number of limitations that should be considered when interpreting its findings and conclusions. The study is limited in its scope to Bindura University of Science Education a single institutional case in the Zimbabwean higher education context. The case study methodology enables rich, contextually grounded analysis. The findings cannot be generalized to all Zimbabwean public universities or to higher education institutions in other developing country contexts without further empirical investigation.

The study employed purposive sampling with eight participants selected on the basis of their direct involvement in financial reporting, governance, and institutional management. The methodology therefore provided subjects with the specific knowledge pertaining to the study's research questions although, because of the sample being of a small size, it does prevent the frequency data reported within Chapter Four from being statistically representative. This research does not seek to be a statistical generalizable project but instead intends to produce rich, theory driven findings of contextual relevance for use with a qualitative interpretivist research philosophy.

The data was exclusively sourced from the responses obtained from the interviews conducted. The fact that BUSE does not make public sustainability disclosure did limit the extent to which a document analysis could occur in the first place. Additional findings would perhaps be achievable using a research approach that combines quantitative and qualitative data via survey instrument as a means of data gathering.

The report illustrates the sustainability reporting situation at BUSE. The ongoing developments and changes in the globally available set of reporting frameworks and regulations regarding sustainability and notably the adoption of the ISSB IFRS S1 and S2 standards and increasing disclosure regulations mandates across the globe are factors that may affect the evaluation of BUSE's current reporting practices.

5.7.2 Directions for Future Research

This research opens up several avenues for further investigation. A cross-institutional analysis of sustainability reporting in Zimbabwe's public universities could help to clarify if the issues reported in BUSE are attributable to the national higher education context or due to the institutional environment at BUSE. The implications for the Ministry of Higher Education, Innovation, Science and Technology Development.

Future study could examine how the external stakeholders, students, government departments and donors view sustainability reports produced by Zimbabwean public universities to develop a stakeholder-based analysis that could drive stakeholder advocacy and the creation of policies. A longitudinal study tracking BUSE's sustainability reporting development over a five-year period following the implementation of the recommendations presented in this chapter would provide

valuable evidence on the effectiveness of institutional sustainability reporting reforms in resource-constrained public university contexts.

Comparative research examining the relationship between sustainability reporting practices and institutional performance outcomes academic reputation, donor funding, student enrollment and regulatory relationships across African universities would contribute to building the empirical business case for sustainability reporting investment that is currently underdeveloped in the literature.

5.8 Chapter Summary

This chapter presented the conclusions and recommendations of the study on sustainability reporting at Bindura University of Science Education, drawing on the empirical findings presented in Chapter Four and interpreted through the theoretical frameworks established in Chapter Two. Five principal conclusions have been advanced, confirming that sustainability reporting at BUSE is informal, fragmented, framework-unaligned, accounting-deficient, ESG-financially siloed and governance-deficient. These conclusions are grounded in robust empirical evidence and are consistent with the theoretical predictions of stakeholder, legitimacy and institutional theory.

Seven practical evidence-based recommendations have been proposed to address these challenges, organized as a Recommendations Matrix ranked by priority and structured into a four-phase Implementation Roadmap spanning four years. The recommendations are structured to address the fundamental governance and policy needs first then building technical capacity and the investment in framework adoption before providing a final stage focusing on assurance and integration to credibility to BUSEs sustainability reporting.

The core finding is that effectively developing sustainability reporting within BUSE will demand a concerted, sustained and multi-faceted process of institutional transformation focusing simultaneously on governance structures, ownership; capability and knowledge of measurement; data, information systems and technology infrastructure. Framework engagement and a supporting policy and institutional environment will solve this fundamental institutional problem. The report outlines recommendations to the challenge which through sequential and coordinated action provides a feasible and context-appropriate route forward for BUSE from its current starting point to a meaningful and globally relevant state of sustainability reporting.

In a global landscape in which higher institutions of learning are being mandated to show how their various operations, management, governance and responsibilities to the community contribute towards sustainable development.

REFERENCES

Adams, C. A. (2013). Sustainability reporting and performance management in universities: Challenges and benefits. Sustainability Accounting, Management and Policy Journal, 4(3), 384–392.

Amoako, K. O. (2023). Sustainability reporting practices in public universities: Evidence from sub-Saharan Africa. Journal of Accounting in Emerging Economies.

Batuhan, T. (2025). Sustainability reporting as a strategic management tool in higher education institutions. Sustainability and Governance Review.

Biloslavo, R., & Schaebs, M. (2025). Standardisation challenges in university sustainability reporting in Europe. International Journal of Sustainability in Higher Education.

Bonatxea, I., Gutiérrez-Goiria, J., de Francisco, C., & Sianes, A. (2021). Sustainability reporting in universities: A critical assessment of the GRI framework. Sustainability, 13(4).

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. Qualitative Research in Psychology, 3(2), 77–101.

Brescia, V., Coronella, S., Secinaro, S., & Mechelli, A. (2025). Sustainability reporting in higher education: A systematic literature review. Journal of Cleaner Production.

Burns, N., & Grove, S. K. (2005). The practice of nursing research: Conduct, critique, and utilization (5th ed.). Elsevier Saunders.

Calitz, A. P., Bosire, S., & Cullen, M. (2017). The role of business intelligence in sustainability reporting for South African higher education institutions. International Journal of Sustainability in Higher Education, 19(7).

Caputo, F., Ligorio, L., & Pizzi, S. (2021). The contribution of higher education institutions to the SDGs: An evaluation of sustainability reporting practices. Administrative Sciences, 11(3).

Ceulemans, K., Lozano, R., & Alonso-Almeida, M. (2015). Sustainability reporting in higher education: A comprehensive review of the recent literature and paths for further research. Sustainability, 7(9), 12738–12766.

Chapungu, L., & Nhamo, G. (2023). Localisation and implementation of the SDGs in Zimbabwe: Institutional perspectives. African Journal of Science, Technology, Innovation and Development.

Creswell, J. W. (2014). Research design: Qualitative, quantitative, and mixed methods approaches (4th ed.). Sage Publications.

Denhere, V., & Moloi, T. (n.d.). Sustainability initiatives in Zimbabwean universities: Strategy versus reporting. Working Paper.

de Villiers, C., Dimes, R., & Molinari, M. (2024). Sustainability reporting and integrated reporting in universities: A review and research agenda. Accounting, Auditing & Accountability Journal.

Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures —a theoretical foundation. Accounting, Auditing & Accountability Journal, 15(3), 282–311.

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48(2), 147–160.

Dodge, Y. (2003). The Oxford dictionary of statistical terms. Oxford University Press.

Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. Academy of Management Review, 20(1), 65–91.

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. Pacific Sociological Review, 18(1), 122–136.

Freeman, R. E. (1984). Strategic management: A stakeholder approach. Pitman Publishing.

Gehman, J. (2011). The evolution of sustainability reporting standards: A historical perspective. Business and Society Review.

Global Reporting Initiative. (2021). GRI standards. Global Reporting Initiative.

Government of Zimbabwe. (2020). National development strategy 1 (2021–2025). Government of Zimbabwe.

Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: A review of results, trends, theory, and opportunities in an expanding field of research. Journal of Cleaner Production, 59, 5–21.

International Sustainability Standards Board. (2023a). IFRS S1: General requirements for disclosure of sustainability-related financial information. IFRS Foundation.

International Sustainability Standards Board. (2023b). IFRS S2: Climate-related disclosures. IFRS Foundation.

Ionescu-Feleagă, L. (2023). Sustainability reporting in European universities: Practices and challenges. Accounting and Management Information Systems.

Ionescu-Feleagă, L., et al. (2025). Integrating financial and non-financial information in public university reporting. Sustainability Accounting Journal.

Jensen, J. C., & Berg, N. (2012). Determinants of traditional sustainability reporting versus integrated reporting. Business Strategy and the Environment, 21(5), 299–316.

Kalinowski, J. (2025). Assurance and reliability of sustainability data in public sector institutions. Public Money & Management.

KPMG. (2022). KPMG survey of sustainability reporting 2022. KPMG International.

La Bara, L., Farneti, F., & Siboni, B. (2023). Governance models and sustainability reporting in public universities. Meditari Accountancy Research.

Letiche, H., & Boucaud, P. (2024). Sustainability accounting as a wicked problem. Critical Perspectives on Accounting.

Lindblom, C. K. (1994). The implications of organizational legitimacy for corporate social performance and disclosure. Paper presented at the Critical Perspectives on Accounting Conference, New York.

Lozano, R. (2006). Incorporation and institutionalization of sustainable development into universities: Breaking through barriers to change. Journal of Cleaner Production, 14(9–11), 787–796.

Lozano, R. (2011). The state of sustainability reporting in universities. International Journal of Sustainability in Higher Education, 12(1), 67–78.

Mauro, S. G., Borgonovi, E., Bianchi, C., & Palmaccio, M. (2020). Sustainability reporting in the public sector: A review and research agenda. International Journal of Public Sector Management.

Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. American Journal of Sociology, 83(2), 340–363.

Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. Academy of Management Review, 22(4), 853–886.

Moggi, S. (2023). Sustainability reporting in universities: Adapting corporate frameworks to the higher education context. Sustainability Accounting, Management and Policy Journal.

Molho, J. (2023). Comparability and consistency in university ESG disclosures. European Accounting Review.

Mzembe, A. N., & Meaton, J. (2014). Driving corporate social responsibility in Malawi: A stakeholder perspective. Journal of Business Ethics, 123(2), 315–328.

Nhamo, G. (2021). Sustainability and the SDGs in African higher education institutions. Springer.

Nikolaou, I., Tsalis, T., Trevlopoulos, N., Mathea, A., Avlogiaris, G., & Vatalis, K. (2023). Sustainability reporting in European universities and the SDGs. Sustainability, 15.

Nyahas, S. I., Munene, J. C., & Orobia, L. (2017). Corporate governance and sustainability reporting practices in Africa. Corporate Governance: The International Journal of Business in Society, 17(3), 515–532.

Ojera, P., & Odoyo, F. (2020). Sustainability disclosure practices in Kenyan universities. African Journal of Business Management.

Othman, R., & Ameer, R. (2010). Sustainability practices and corporate financial performance: A study based on the top global corporations. Business Strategy and the Environment, 19(7), 456–472.

Patten, D. M. (1992). Intra-industry environmental disclosures in response to the Alaskan oil spill: A note on legitimacy theory. Accounting, Organizations and Society, 17(5), 471–475.

Pineno, C. J. (2011). Sustainability reporting by universities: A balanced scorecard approach. Journal of Accounting and Finance.

PwC. (2023). ESG reporting trends and insights. PricewaterhouseCoopers.

Romolini, A., Fissi, S., & Gori, E. (2015). Quality disclosure in sustainability reporting: Evidence from universities. Transylvanian Review of Administrative Sciences.

Saraswati, E., et al. (2023). Measurement challenges in non-financial sustainability reporting. Journal of Sustainability Accounting.

Saunders, M., Lewis, P., & Thornhill, A. (2019). Research methods for business students (8th ed.). Pearson Education.

Scott, W. R. (2008). Institutions and organizations: Ideas and interests (3rd ed.). Sage Publications.

Sekaran, U., & Bougie, R. (2016). Research methods for business: A skill-building approach (7th ed.). Wiley.

Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. Academy of Management Review, 20(3), 571–610.

Talwar, S., et al. (2023). Public value and stakeholder trust in university sustainability disclosure. Journal of Business Research.

Teddlie, C., & Yu, F. (2007). Mixed methods sampling: A typology with examples. Journal of Mixed Methods Research, 1(1), 77–100.

Tilt, C. A. (2016). Corporate social responsibility research: The importance of context. Social and Environmental Accountability Journal, 36(1), 1–9.

United Nations. (2015a). Transforming our world: The 2030 agenda for sustainable development. United Nations.

United Nations. (2015b). Sustainable development goals. United Nations.

Yassim, M., Adamu, A., & Uleanya, C. (2025). Stakeholder expectations and sustainability reporting in African universities. International Journal of Educational Management.

Yin, R. K. (2018). Case study research and applications: Design and methods (6th ed.). Sage Publications.

Zimbabwe Stock Exchange. (2023). Environmental, social and governance (ESG) reporting guidelines. Zimbabwe Stock Exchange.

Zürn, M., Weiss, J., & Cimatoribus, C. (2023). Sustainability reporting and lifelong learning in higher education. Higher Education Policy.

APPENDICES

APENDIX 1

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

CHAIRPERSON, ACCOUNTANCY DEPARTMENT

Private Bag 1020
BINDURA, Zimbabwe
Tel: 0271 – 7531-6, 7615
Mr O.Manyani:0772357174

26 May 2026

RE: REQUEST FOR DATA COLLECTION

PERMISSION TO CARRY OUT RESEARCH- MARY MAWIRE B1128729B

The department of Accountancy at Bindura University of Science Education we acknowledge receipt for **MARY MAWIRE B1128729** to carry out academic research in fulfilment of her studies. Her research topic is **"Assessing the current and Emerging Challenges of Sustainability Reporting in Public Universities: A case study of BUSE."**

We undertake to assist her in every way possible. Through our assistance all information provided shall be used solely for purposes of academic research. Should you require any clarification please do not hesitate to contact the undersigned?

Yours faithfully

.....
O. Manyani (Mr), Chairperson

BINDURA UNIVERSITY OF SCIENCE EDUCATION
DEPARTMENT OF ACCOUNTANCY
CHAIRPERSON
26 MAY 2026
FACULTY OF COMMERCE
PRIVATE BAG 1020, BINDURA, ZIMBABWE

APPENDIX 2

INTERVIEW GUIDE

Introduction

My name is B1128729. I am pursuing an Honors degree in Accounting at Bindura University of Science Education. My research is entitled "Assessing the Current and Emerging Challenges of Sustainability Reporting in Public Universities: A Case Study of Bindura University of Science Education". Your responses to my interview questions will be greatly appreciated and this research is strictly academic. Participating is completely voluntary and your anonymity will be guaranteed throughout and your responses shall not be divulged to the general public and anywhere. Please feel free to refuse to answer a question, or withdraw from the interview at any time without fear of consequence.

Thank you.

Participant Information: Participant code……

Position……...

Years of service…….....

Consent to participate…….

Permission to Audio Yes/No…….

PART A

1. What is your understanding on sustainability reporting?
2. Can you describe the sustainability reporting practices at BUSE?
3. Which reports are currently used to convey sustainability data?
4. How effective is BUSE's approach to sustainability reporting?

PART B

1. Are you familiar with the Global Reporting Initiative (GRI) Standards?
2. What sustainability reporting standard does BUSE use?
3. How does BUSE's sustainability disclosures relate to GRI Standards?
4. To what extent does BUSE's current sustainability reporting activities aligned to the Sustainable Development Goals?
5. What are the challenges that BUSE faces in integrating reports with GRI Standards and SDGs?

PART C

1. Are there any barriers to effective sustainability reporting at BUSE?
2. How the measurement challenges impacted the reporting of sustainability?
3. How does governance structure impact sustainability reporting?
4. What influence does the country's resources constraints have on sustainability reporting?

PART D

1. To what extent has ESG information been incorporated into BUSE's financial and institutional reports?
2. How has BUSE's operations and reporting processes been incorporating Environmental, Social and Governance (ESG) information?
3. Who gathers and report ESG information?
4. How are ESG metrics analyzed and assessed?
5. In what ways could ESG integration be made more effective?

PART E

1. In your view, how best can BUSE improve the quality and effectiveness of its sustainability reporting?