GRI Sustainability Reporting in Higher Education Institution: The UA&P Experience

Veronica E. Ramirez, Ph.D.[1]

veronica.ramirez@uap.asia

Abstract: This paper is a descriptive study showcasing the experience of a higher education institution (HEI), i.e., the University of Asia and the Pacific (UA&P), in generating its GR Sustainability Report, which is in accord with the GRI G4 Guidelines-Comprehensive option. It employed Content Analysis of Sustainability Reports, Case Study, and Process Analysis of the UA&P experience and feedback. The results of the Sustainability Report were consolidated with the recommendations of accrediting bodies and the findings were used as basis for the improvement of academic performance and strategizing the direction of the HEI toward sustainability. These were disseminated to both internal and external stakeholders. Thus, Sustainability Standards are not only useful for quality assurance. They serve as guideposts in strengthening education in the liberal arts and training in specialization. When the HEI operationalizes the recommendations on economic, environment, social, and academic aspects, it actually starts a holistic development of the education system, which includes educational content, teaching, and learning process, which are at the heart of higher education.

Keywords: Sustainability Standards, Quality Assurance, higher education, Fourth Industrial Revolution

[1] Veronica Esposo Ramirez, Ph.D. is an Associate Professor at the University of Asia and the Pacific and an Accreditor for the Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA). She has a bachelor's degree in Fine Arts, a master's degree in Language and Literature and in Art History, and a doctorate degree in Educational Administration. Her educational background also includes the study of sculpture, violin, and piano in Kiev, Ukraine. Furthermore, she also received special training on international migration law from the International Institute for Humanitarian Law, Italy and on migration and integration management from the Metropolis Professional Development, Canada. She was the holder of the BPI Professorial Chair for Migration and Overseas Filipino Work from 2017-2019. Her research interests include overseas Filipino work, migrant health, higher education, arts and character education.

Higher Education Institutions (HEIs) around the world have been integrating Sustainability Development (SD) into their systems to achieve lasting change toward sustainability. Relevant to this is the Global Sustainability Standards Board (GSSB) that has a set of Global Reporting Initiatives (GRI) designed "to be used by organizations to report about their impacts on the economy, the environment, and/or society" (GRI 101, 2016, p. 4).

Aside from their educative goals, HEIs are accountable to internal and external stakeholders. As such, they should be able to provide data on educational standards and make projections of sustainability. Transparency is important for stakeholders to arrive at important decisions about the educational organization. However, studies by Lozano (2011), Fonseca (2011), and Alonso-Almeida (2015) show that a low number of HEIs publish sustainability reports, the quality of their reports is low, and consecutive reporting is lacking.

This paper, therefore, examined how a higher education institution drew from the GRI Framework the Sustainability Standards that could foster quality assurance.

In its aim to shed light on quality assurance in higher education through Sustainability Standards, this study addressed the research problem "How can Sustainability Standards be used for quality assurance in higher education?" It answered the following research questions:

1. What aspects of Sustainability Standards can promote quality assurance in higher education?
2. What feedback mechanism and dissemination in higher education can be designed to implement the Sustainability Standards?
3. How can Sustainability Standards guide internal and external stakeholders' decisions on academic standards and sustainability?
4. How can Sustainability Standards foster quality assurance in higher education?

Related Studies

Sustainability Reporting

Sustainability Reporting (SR) is a voluntary activity aimed at communication and accountability on Sustainable Development (SD) impacts toward

stakeholders and at the assessment and improvement of SD performance (Ceulemans, Lozano, & Almeida, 2015).

There are two main perspectives that drive SR, according to Burritt and Schaltegger (2010) and Herzig & Schaltegger (2011), namely, the "inside-out" perspective with internal performance measurement and strategic management for SD as the main drivers of SR, and the "outside-in" perspective with external information requests from stakeholders as the main drivers for SR. In addition, there are important motivations which include enhanced ability to track progress against targets, increase of SD awareness, reputational benefits, improved all-round credibility from greater transparency, and cost savings identification (Kolk, 2010).

The principles for defining the GRI Sustainability Report (SR) content are stakeholder inclusiveness, sustainability context, materiality, completeness, accuracy, balance, clarity, comparability, reliability, and timeliness. Two options for preparing a report in accordance with the GRI Standards are (1) *Core,* which indicates that a report contains the minimum information needed to understand the nature of the organization, its material topics and related impacts, and how these are managed; and (2) *Comprehensive,* which builds on the Core option by requiring additional disclosures on the organization's strategy, ethics and integrity, and governance. The second is more extensive on its impact. Finally, any report prepared in accordance with the GRI Standards is required to include a GRI content index. The report is either stand-alone, or one that references information which is disclosed in a variety of locations and formats (GRI Standards, 2016, p.4).

HEIs have been publishing sustainability reports with an increase from one report in 2004 to 35 reports in 2014. Nonetheless, these numbers are still very low compared to the total number of HEIs in the world which is estimated at over 20,000 private and public universities worldwide (Ceulamans et. al., 2015, p.8883).

Quality Assurance and Higher Education in the 4IR

Quality Assurance is the "planned and systematic review process of an institution or program to determine that acceptable standards of education, scholarship, and infrastructure are being maintained and enhanced" (CHEA, 2001). As such, a systematic review covers vision, mission, and goals and must be articulated by the curricula, instruction, facilities and physical plant, student

services, research, administration, and civic engagement. On the other hand, Kahveci, Uygun, Yurtsever and Liyas (2016) define quality assurance as a holistic approach with a framework supported by a strategic information system that integrates internal factors such as strategic management, process management, and monitoring-measuring systems combined with international, national, and regional external factors.

Recent white papers describe how the 4IR will "shape the future of education, gender, and work" (World Economic Forum, 2018, n.p.) and how the 4IR will require "accelerating workforce reskilling." Peters (2017, p. 25) realized "[m]ore than ever, higher education in the 4IR age must develop the capacity not just for analyzing and breaking a technical or scientific problem into its constituent parts, but also must emphasize the interconnections between each scientific problem across global scales and interrelations between physical, chemical, biological, and economic dimensions of a problem."

The Dadios et al. 2018 scoping study on the Philippines for 4IR points to the following interrelated measures to be able to catch up technologically and benefit from the Fourth Industrial Revolution:

> (i) openness to international trade and investment, which can be useful vehicles for faster transfer of innovative ideas and technology; (ii) reduced anti-competition practices and more competition in key industries like ICT; (iii) better educated and more trainable workers and more flexible and less costly labor market regulatory environment; (iv) development of the education and training systems, including both Government and private sectors, that can efficiently and equitably produce malleable human capital; (v) accumulation of other types of complementary capital like institutional, organizational and physical capital; (vi) progressive establishment of a universal social protection system to keep the people secure, especially the poor and vulnerable, in the face expected unprecedented business and employment disruptions; and (vii) more investment in data collection, monitoring, testing and evaluation. (p. 87)

A study conducted by Ceulemans et al., (2015) on the relationship between sustainability reporting and organizational change management for sustainability in higher education found that "[s]ome factors impeding change are (1) the absence of an external stakeholder engagement process; (2) the lack of inclusion of material impacts in reports; and (3) the lack of institutionalization of sustainability reporting in the higher education system.

The paper proposes that HEIs need to consider sustainability reporting as a dynamic tool to plan sustainability changes, and not just as a communication activity" (p. 8881).

There has been a marked increase in the number of HEIs that produced Sustainability Reports from 2010 through 2014. Ceulemans et al., (2015) noted that this is due to the HEIs' realization that

> SR can additionally increase cross-institutional comparability, provide evidence for accreditation bodies, and improve HEI's SD ranking position. Some limitations of SR in the higher education context are: the lack of sector-specific guidance on the development of sustainability reports, the limited time and resources for SR, and the lack of a common understanding of SD. (pp. 8883-4)

However, Adams (2013) found a low identified responsibility for SD at senior levels of HEIs, resulting in a lack of engagement in SR by senior management.

To be able to maximize the benefits from and support of HEIs to the 4IR, Xing and Marwala (2017) think that HEIs need to "reconceive their business ecosystems, re-identify their competitive edges, reshuffle their customer pools, reshape themselves as orchestrators, and rebuild service architecture" (pp. 7-8). This can be done if they provide three types of services, i.e., University-as-a-Platform (UaaP), Education-as-a-Service (EaaS), and Internationally-linked Programs.

These innovations are manifested in higher education systems. A concrete example is compliance with Sustainability Standards through Sustainability Reports.

Conceptual Framework

This study posits that if higher education is guided by Sustainability Standards, it can respond to and cope with the demand for quality assurance in the 4IR. The Sustainability Report will not only give feedback to its internal and external stakeholders but, more importantly, guide them in decisions on academic standards and sustainability.

As the 4IR has expanded the technology sectors to include Artificial Intelligence, machine learning, robotics, nanotechnology, 3D printing, genetics,

and biotechnology, would students shed off essential human qualities and tend to live like robots? This poses a challenge to higher education. Should it strengthen the science and technology courses and leave the liberal arts as they are? While we need people who are adept at technological applications, we also require human beings who are capable of "ethical thinking, intercultural awareness and critical thinking to enable for thoughtful and informed application of the exponentially developing technologies" (Penprase, 2018, p. 220). This suggests that higher education can prepare its graduates towards the goal of specialization grounded on strong liberal arts. This way, higher education can work toward improved efficiency, adaptability to the fast-changing environment of 4IR, and close collaboration with other sectors such as labor, environment, health, government, etc., which can ascertain quality assurance.

Sustainability Standards

Sustainability Standards is determined by performance and sustainability. *Performance* in the GRI Framework has six categories: (1) labor practices and decent work, (2) economic responsibility, (3) environmental responsibility, (4) human rights, (5) product responsibility, and (6) society. While accreditation can guide, monitor, and evaluate educational activities that maintain high educational standards, there are other demands from stakeholders that higher education should comply with. *Sustainability* is the result of academic performance, improved efficiency, adaptability to a fast-changing environment, reinvention of oneself, and close collaboration with other sectors. It is seen through *Sustainability Reporting* that gives feedback to internal and external stakeholders which are beneficial because it can enhance the ability to track progress against targets, increase of Sustainable Development awareness, reputational benefits, improved all-round credibility from greater transparency, and cost savings identification (Kolk, 2010).

Academic performance and sustainability in the UA&P External Assurance/Validation for Academic Self-disclosure are seen in all six GRI Framework categories mentioned above, with one added category, i.e., academic sector disclosure.

Quality Assurance

Quality assurance has gone beyond measuring standards to facilitate recognition of educational qualifications. Current socio-economic trends have made stakeholders aware of their power to participate in change management and therefore demand accountability from companies as well as educational institutions. They want to be assured of sustainability and high standards. This is a challenge to both accrediting agencies and to higher educational institutions. Quality assurance is conducted on (1) governance and management, (2) quality of teaching and learning, (3) quality of professional exposure, research, and creative work, (4) support for students, and (5) relations with the community.

Klaus Schwab (2016) calls to "together shape a future that works for all by putting people first, empowering them and constantly reminding ourselves that all of these new technologies are first and foremost tools made by people for people" (Schwab, 2016, n.p.). This poses a big challenge to higher education to work toward improved efficiency, adaptability to fast-changing environment, and close collaboration with other sectors such as labor, environment, health, government, etc. Quality Assurance in this era, therefore, consists of Sustainability Standards (academic performance and sustainability), which in higher education liberal arts and specialization are seen through improved academic performance, efficiency, adaptability to fast-changing environment, and close collaboration with other sectors.

Research Methods

Guided by the research questions, the methodology was designed to include literature review, document and process analysis as well as content and case analyses. Primary data were gathered through interviews and personal e-mail communications from 8-19 October 2018 among 18 administrators of the University of Asia and the Pacific. These included the University President and the heads/representatives of the following offices: Management Committee, Quality Assurance, Human Resource, Finance, Information and Communication Technology, Center for Research and Communication, Center for Social Responsibility, Physical Plant, Alumni, Student Affairs, and Registrar. Likewise, the Unit heads of the following academic units were surveyed: Schools of Science and Engineering, Management, Economics, Education and Human Development, Communication, Physical Education, and the College

of Arts and Sciences. Content analysis of documents (Sustainability Reports) and case study and process analysis of UA&P experience and feedback (organized around central questions examined to see how they fit the expected categories) were employed to develop a case description. Theories and practices on sustainability standards were likewise studied in their applicability to the Conceptual Framework of this study.

Discussion and Analysis

To be able to meet the demands of 4IR, HEIs have no choice but deliver quality education. Although their condition may be difficult for a lower middle-income country such as the Philippines, HEIs have to fulfill their role in providing graduates whose knowledge and skills respond to local and global needs. One reason for this is that they supply the local labor market as well as over 200 destinations where Filipino workers are deployed. For these workers to thrive, they will have to be educated and trained in the application of technology in many aspects of work and life. Therefore, it is necessary to increase the types of specialization that higher education offers to include those that can sufficiently prepare students for technology, professional work relations, and system processes.

The COVID-19 pandemic has altered formal education in all levels, from basic through higher education. Search engines, webinars, and other online resources are the only ways by which formal education would not discontinue. As the pandemic disrupted all public activities, universities immediately launched teacher training for blended learning, particularly for synchronous and asynchronous methods. While the teachers were undergoing crash courses in online teaching, they were also conducting online classes. Those universities that have been using Learning Management Systems for instruction had an advantage. The University of Asia and the Pacific is one of these.

Continuous learning has become a felt need among teachers and researchers. University research has scaled up as industries and government agencies relied on professors and researchers for policy recommendations, solutions to problems, scientific work and other things that affect human life and the physical environment. Consequently, funding has proliferated both locally and internationally. In this situation, it is technology that could aid them.

Routine work can be done by computers and machinery automation, thus reducing the need for manual labor. Nevertheless, human intelligence in problem solving, negotiation, adaptability, and creativity cannot be replaced. Beyond technology, investment in human capital can be strengthened for long-lasting skills and holistic development, which is where liberal education is needed.

Quality Assurance through Accreditation and Internationalization

In the Philippines, there are accrediting bodies that serve the quality assurance needs of higher education institutions. These may be private or public, voluntary and organized under the Federation of Accrediting Agencies of the Philippines (FAAP). The members are Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA); Philippine Association of Accredited Schools and Universities (PAASCU); Association of Christian Schools, Colleges and Universities-Accrediting Agency (ACSCU-AA); and Association of Christian Schools, Colleges and Universities-Accrediting Agency (ACSCUAA). Accrediting public colleges and universities is the Association of Accredited Chartered Colleges and Universities of the Philippines (AACUP).

Universities are gearing up for internationalization. Rosaroso (2015) found that "the global academic environment has partially   gained   the momentum   in   driving the Philippine HEIs to shape up, restructure, and transform in order to be internationally competitive in the light of the   free movement of educational services and professional   services,   not   only in   the   Southeast Region, but worldwide... Thus, the significant factors for internationalization of education are a) reformed organizational programs, b) global needs awareness, and c) linkages" (pp. 43-44). However, it has been found that only a handful of Philippine HEIs submit themselves for international ranking.

Quality assurance has gone beyond measuring standards to facilitate recognition of educational qualifications. Current socio-economic trends have made stakeholders aware of their power to participate in change management and therefore demand accountability from companies as well as educational institutions.

GRI Sustainability Report (SR): The UA&P Experience

All of the academic programs of UA&P are accredited by PACUCOA, including the Liberal Arts Program. In the 2020 THE World Impact Rankings, UA&P ranked high in the following Sustainable Development Goals (SDGs): SDG 12 Responsible consumption and production, SDG 8 Decent Work and Economic Growth (201-300), SDG 17 Partnerships for the goals (401-600), and SDG 4 Quality Education (601).

In addition to local accreditation, UA&P has committed to produce a Sustainability Report (SR) based on the GRI Framework. Sustainability is the result of academic performance, improved efficiency, adaptability to a fast-changing environment, and close collaboration with other sectors. Sustainability Standards are determined by performance and sustainability.

True to its educational principle to be "ever attentive and responsive to the real needs of the community that sustains it" and "to significantly contribute to human progress and do everything it can to uplift the moral, cultural, and material level of the country and the region in which it operates" (https://www.uap.asia), UA&P has made quality assurance a priority.

This is not all. In 2011, UA&P strengthened its commitment to standards upgrade by producing its first Sustainability Report (SR). The University has two trained and certified GRI specialists. With their guidance and collaborative work with the Corporate Social Responsibility (CSR) unit and the Quality Assurance Office (QAO), the Universal Standards and Framework of GRI were applied to the UA&P quality assurance.

UA&P has conducted SR twice: the first was for the academic year 2011-12 and the second was for 2012-14. Its third SR that covers 2015-17 was published in 2018. The previous SRs have been examined by External Review Committees and UA&P has received the GRI Materiality Disclosures Service, the formal confirmation that the report has undergone and successfully completed the GRI Materiality Disclosures Service in the particular month and year.

The 2012 UA&P Sustainability Report

In 2012, UA&P committed itself to a SR following the framework of the Global Reporting Initiative (GRI), a Netherlands-based non-governmental agency, which has been the standard for sustainability reporting and uses internationally recognized benchmarks for its reporting framework. These five

key result areas of the Commission on Higher Education (CHED) Self-evaluation document for Institutional Sustainability Assessment (ISA) were considered in designing the Academic Self-disclosure: (1) governance and management, (2) quality of teaching and learning, (3) quality of professional exposure, research, and creative work, (4) support for students, and (5) relations with the community.

The goal of UA&P for its SR initiative is to apprise its stakeholders of the developments taking place in UA&P. The Report could "help in informing the stakeholders of UA&P's activities on the sustainability front; provide mechanism for internal stakeholders to be more active participants in these activities; inform local communities about the UA&P's commitment to their welfare and development; disclose UA&P's compliance with code of conduct and performance; utilization of funds and resources; encourage participation with other institutions or industries in such initiatives; facilitate exchange of ideas and information; monitor performance of UA&P for stakeholders; and allow benchmarking ability" (UA&P Sustainability Report 2011-12, p. 4).

UA&P commissioned its Center for Social Responsibility to design the Assurance/Validation process. It conducted Stakeholder Consultations using the structured questionnaire prepared by Colin Hubo, Director of the UA&P Center for Social Responsibility and GRI Elected Stakeholder Council member in Amsterdam.

The Academic Self-disclosure covered four areas as seen in Table 1 below:

Table 1.
Area and Scope of Academic Self-disclosure

Area	Scope
Curriculum	programs, core and specialization curriculum, content and accreditation
Personal and professional prestige of faculty members	classification, appointments, teaching, research, load, compensation, development, evaluation, retention and retirement
Professional preparedness of students	admission, enrolment, load, instruction, co-curricular, hidden curriculum, guidance and mentoring, other means of personal formation, scholarships and other student services
Social responsibility of alumni	monitoring, continuing education, continuing communications

The External Review Committee (ERC) was composed of four experts from the public sector and development, environment and natural resources, and higher education. The External Review Committee Assurance Report covered the following: Materiality Review; Enablers of Sustainability Performance; Sustainability Enabled Stakeholders; Viability, Demand-driven, and Results-based; People-Centered and Environmentally Affable Institutional Development; Well-being and Excellence-Led Academic Performance; Areas for Improvement and Recommendations.

After the review, the 2012 ERC gave its Assurance Statement that covers academic performance, improved efficiency, adaptability to fast-changing environment, and close collaboration with other sectors.

A commendable effort has been the establishment of the University Sewerage Plant that has contributed to the environmental sustainability and balance. It can normalize the water content in the rivers within its premises, livable enough for freshwater and other green vegetation to flourish within the vicinity. (p. 61)

Shared responsibility is evident in the UA&P's culture of fiduciary responsibility exercised by management decision-makers, operations personnel, and support-to-operations workforce. (p. 62)

On the whole, UA&P is found to be compliant with the standards of performance and disclosure set by the GRI in the areas of labor practices, human rights, society and product responsibility. UA&P is taking the lead in terms of competitive compensation and employee relations, as well as in the areas of community service/outreach, respect for human rights, and compliance with regulatory requirements. (p. 64)

The 2014 UA&P Sustainability Report

Using the University's 2012 Level B+ Sustainability Report, UA&P did the second SR on G4 Content Index. A GRI Steering Committee was put together composed of university officials and key stakeholders: teachers, staff, students, alumni, parents, financial institutions, suppliers, and government institutions such as the Commission on Higher Education (CHED). Aside from interviews and focus group discussions, reviews and validation, and ocular inspections, a questionnaire surveyed six areas of Sustainability Standards performance under seven categories: (1) labor practices and decent work, (2) economic

responsibility, (3) environmental responsibility, (4) human rights, (5) product responsibility, (6) society, and (7) academic sector disclosure.

The ERC was composed of four experts from the fields of education, human resource, environment, and local university accreditation. They used the GRI G4 principles as overall framework for the review both in the Sustainability Report content and quality as well as "quality checkers of the data with regard to its compilation, sufficiency, appropriateness and materiality, sustainability baseline; and the economic, social and environment impact on the community and stakeholders." In addition, the applicable sustainability disclosures under "social, economic, environmental and academic performance were evaluated in terms of validity, reliability, completeness, accuracy, clarity, timeliness, comparability, and balanced features as prescribed by the GRI" (UA&P Sustainability Report, 2012-14, p. 86).

The ERC Assurance Report covered the same items in the 2011-12 review. Results showed strengths in (a) human development, with "well-selected intelligent and top-caliber faculty members"; (b) social enablers with "profound ethical fiduciary responsibility and shared commitment on viability that thrives on trust and confidence, stewardship and accountability, and transparency and sustainability have impacted on UA&P's continued economic and academic sustainability as evidently manifested by quality checker institutions for educational services and programs locally and internationally"; (c) consistency in economic and financial actions that led to stability in its preferred pursuits of economic and human development services; (d) innovative and creative approaches and strategies on renewable energy, recycling, and re-use of water efficiency which can be a model for other universities in the Asia-Pacific region; and (e) quality program offerings and resources contributed to the development of good, highly employable graduates.

The ERC has also identified some areas for improvement which include exploring more opportunities to generate resources through the Center for Research and Communication (CRC) and the Center for Social Responsibility (CSR), sustain the non-contributory policy for retirement benefits and enhance investment strategy for the trust fund, promote biodiversity conservation and urban greenery, express the methodology for outcomes-based teaching and learning in the subject syllabi and the university program, and broaden the involvement of alumni in various development programs of the University.

The 2014 ERC Assurance Statement reads:

As a registered Foundation, UA&P generates income that could legally be plowed back to its stakeholders and service catchment community in order to improve its educational facilities and strengthen its programs and services, a mode that is more effective and efficient for enhancing stakeholders and community relations. (p. 88)

Direct Economic Value Generated (DEVG), Economic Value Distributed (EVD) and Economic Value Retained (EVR) performance have been observed in harmony with strategic business planning, resource allocation, mobilization and monitoring, and evaluation and reporting against demand-driven objectives. (p. 88)

Reduction of green gas emissions and biodegradable wastes, installation of a wind turbine and a solar powered system facility, and promotion of indoor environment quality are among the institutional measures adopted for people's health, productivity, safety and quality of life. (p.89)

The impressive level of quality that the Institution has been able to build and sustain around its program offerings and resources contributed to the development of good, highly employable graduates... Its sustained student-mentoring facility has proven to be truly responsive to the students' search for excellence while improving academic performance holistically… [T]he faculty is a formidable array of competent personnel from the core to the specialization curricula. A career path from instructor to full professor is crafted for each individual teacher based on one's individual circumstances, preferences, and needs, in congruence with the corporate goals of the University. (p. 90)

The Assurers gave the following suggestions for future sustainability initiatives:

Sustain the non-contributory policy for retirement benefits while exploring possibilities to enhance investments strategy for the Trust Fund; Explore more opportunities for promoting biodiversity conservation and urban greenery inside and outside the university. (p.90)

The concrete Assurance Recommendation was "We highly recommend that UA&P be given confirmation that its report is 'In Accordance' with the GRI G4 Guidelines-Comprehensive option" (p.91).

Concrete Gains from the Sustainability Report

UA&P has earned international credits from the Global Reporting Initiative (GRI), an Amsterdam-based international independent organization that provides the world's widely used standards on sustainability reporting and disclosure.

UA&P now has the following in record:

1. The first academic institution in Southeast Asia to have produced a Sustainability Report.
2. The first University in Asia to produce a report that is "In Accordance" with the Global Reporting Initiative or GRI G4 Guidelines – Comprehensive option that is externally assured and which successfully completed the GRI Materiality Disclosures Service.
3. The University can now produce the 3rd UA&P SR with the guidelines for GRI Standards, the highest GRI framework in reporting sustainability.
4. The only University that included a fourth perspective, "academic performance," in its Sustainability Report that is in keeping with the University mandate to be socially relevant and responsive to the needs of its stakeholders (UA&P website on Assessment and Accreditation).

According to Dr. Padojinog, President of UA&P, "[w]e have worked with many companies on their Sustainability Report and have seen their benefits. We encourage the academe to do so. Through the UA&P External Assurance based on the GRI Framework, we can assist universities and colleges in their Sustainability Report so that they can give feedback to their stakeholders" (Personal Communication 10 October 2018).

UA&P published its Sustainability Reports for 2011-12 and 2012-14 and distributed copies to its major stakeholders. The Consolidated Assurance/Validation were also taken up during the monthly meeting of the UA&P Operations Committees, consisting of heads of the different units.

Continuous dissemination is also done by including in the marketing information relevant to prospective clients: students and parents. Both internal and external stakeholders are invited to the regular Opening Rites of the University where the President presents the achievements and short- and long-term directions of the University.

Summary of Findings and Implications

Promotion of Quality Assurance in Higher Education

The Sustainability of the HEI is evaluated by the External Review Committee (ERC) composed of experts in the fields of economic, environmental, social sustainability and academic performance. They assess and report on the following GRI criteria: materiality review; enablers of sustainability performance; sustainability enabled stakeholders; viability, demand-driven, and results-based; people-centered and environmentally affable institutional development; well-being and excellence-led academic performance.

The ERC examined several documents and practices: the Economic (EC) Indicator Protocols (IP); performance disclosures on social impact on society (labor practices and decent workforce: employment, occupational health and safety, training and education); product responsibility (customer satisfaction and customer privacy); human rights (non-discrimination and freedom of association and collective bargaining); society (community and compliance); and environmental practices and compliance. Data analysis and appropriate aggregation level of information were applied to disclose performance. UA&P used 24 key performance disclosures in the Indicator Protocols (IP) in conducting the material analysis of economic, environmental, and social sustainability. For sustainability baseline and enablers, the Economic Indicators included Economic Value Generated (EVG), Economic Value Distributed (EVD), and Economic Value Retained (EVR) were the major sustainability measures.

In 2012, 2014 and 2017, the GRI External Review Committee (ERC) Sustainability Standards Review Assurance Statements read:

> The University's business model as non-stock, non-profit has posed both as a challenge and as an opportunity for sustainability and served as a major "asset" in finding opportunities for continuous excellence in the

various aspects of its internal operational systems and processes - 2012 GRI External Review Committee Assurance Statement. (p. 63)

The social enablers, coupled with UA&P's profound ethical fiduciary responsibility and shared commitment on viability that thrives on trust and confidence, stewardship and accountability, and the transparency and sustainability, have impacted on UA&P's continued economic and academic sustainability as evidently manifested by quality-checker institutions for educational services and programs locally and internationally - 2014 GRI External Review Committee Assurance Statement. (p. 87)

Based on the veracity of data contained in the SR, UA&P has gainfully increased its values not only in building stakeholders' confidence and internal commitments, but more important in generating impactful relevance and powerful thrusts for industrial sector growth and in the overall societal developments – 2017 GRI External Review Committee Assurance Statement. (p. 97)

The results of the Sustainability Report can be consolidated with the recommendations of accrediting bodies. The findings are used as a basis for the improvement of academic performance and strategizing the direction of the HEI towards sustainability. These are disseminated to both internal and stakeholders.

Sustainability Standards are not only useful for quality assurance. They can serve as guideposts in strengthening education in the liberal arts and training in specialization. When the HEI operationalizes the recommendations on economic, environment, social and academic aspects, it actually does a holistic development of the education system. This includes educational content, and teaching and learning processes, which are at the heart of higher education.

Feedback Mechanism and Dissemination for Sustainability Standards

The Quality Assurance Office (QAO) can systematically consolidate the results and relate them to the HEI's vision, mission, and goals. The QAO can design a framework to guide feedback mechanism and dissemination not only to attain the goal of giving and getting feedback to stakeholders but more importantly to stir the academic community and its stakeholders to participate constantly

and actively in operationalizing the Key Result Areas, and together usher the HEI toward sustainability. An online Key Result Areas monitoring chart can be used by the different HEI Units for their strategic planning.

Technology plays a big role in Sustainability Standards feedback and dissemination. It is the fastest and most reliable way to record, monitor, and make projections in the shortest time and ways possible. The HEI will have to invest in technological upgrades which are most essential especially for blended learning. Manualization of operations and online customer satisfaction are likewise necessary to ascertain sustainability.

Guidance of the Internal and External Stakeholders' Decisions

Stakeholders are interested in the HEI's improved efficiency, adaptability to fast-changing environment, and close collaboration with other sectors such as labor, environment, health, government, etc. External stakeholders are investors and partners in the public or private sectors that have education as a primary interest. Internal stakeholders are the students, parents, personnel and staff, and suppliers. Current socio-economic trends have made stakeholders aware of their power to participate in change management and therefore demand accountability from companies as well as educational institutions. They want to be assured of sustainability and high standards.

Parents and students want to be assured of high academic standards that will equip them with knowledge and skills needed for future work and life. Investors and partners, on the other hand, would like to see how sustainable the HEI is to pursue the direction stated in its vision, mission, and goals. Positive SR can translate into more stable investments. It is also possible that stockholders, upon receiving the SR, may get more involved when they see how they are needed by the HEI in its pursuit of sustainability. Nevertheless, negative SR can have undesirable consequences in terms of interest and investment on the part of stakeholders.

Fostering Quality Assurance in Higher Education

Because the 4IR is driven by technology that empowers Artificial Intelligence, machine learning, robotics, nanotechnology, 3D printing, genetics and biotechnology, higher education will have some difficulty catching up with the rate of speed that advancement is going. What it can do is offer massive online

courses and continuous upgrades. Yet, this will create a wider divide between those who are connected and not connected, between the residents of highly urbanized cities and rural areas that do not have access to any form of energy or electricity. Nevertheless, higher education can empower the human person by giving him/her an education grounded on the liberal arts.

Quality Assurance is therefore driven by Sustainability Standards and higher education transformation is seen in its academic performance, improved efficiency, adaptability to fast-changing environment, and close collaboration with other sectors. If the Sustainability Standards are seriously maintained, constantly upgraded, and systematically disseminated among its stakeholders, quality assurance will remain a positive force for higher education.

The findings of the study show that Sustainability Standards enable higher education to adequately prepare and empower the human persons in today's digital world. It can maintain quality assurance if the consolidated results of the Sustainability Report and accreditation assessments are implemented.

Because higher education can encounter unpredictable disruptive events, although extraordinary or temporary like the COVID-19 pandemic, it is important to establish continuous, consistent, and systematic feedback mechanism and dissemination to stakeholders. It is necessary to establish a Quality Assurance Office (QAO) to systematically consolidate the results and relate them to the HEI's vision, mission, and goals. When internal and external stakeholders demand accountability from HEIs, the SR and accreditation assessments can provide feedback that is essential for stakeholders in making decisions on academic performance and sustainability.

Since the study found that, aside from accreditation assessment, quality assurance can be ensured through Sustainability Standards, it is recommended that quality assurance encompass economic, environment, social sustainability, and academic performance. Aside from disseminating the SR Assurance Statement conducted in different forms, the HEI can gather and synthesize feedback from the different internal and external stakeholders. These can be used for strategic planning where the Key Result Areas can be monitored systematically and can be the basis of sustainability tracking and decisions in the different categories of economics, environment, social, and academic.

HEIs, therefore, can rely on Sustainability Standards to put them on the map of development and empower them to prepare and build the capability of the human persons that they graduate from higher education.

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