

# Sustainability Reporting at Public Universities of Applied Sciences in Germany and Austria

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## Abstract

*Due to European regulatory frameworks, particularly the CSRD, sustainability reporting has gained relevance in the higher education sector. Drawing on expert interviews, this qualitative study examines the status, challenges, and potentials of sustainability reporting activities at public universities of applied sciences in Germany and Austria*

*Despite increasing external pressure, public universities of applied sciences in both countries are not yet formally obliged to report under CSRD due to non-relevant legal forms or falling below the thresholds. Nonetheless, indirect reporting expectations exist via state-level agreements/laws or parent organizations (e.g. holdings). The research reveals a heterogeneous landscape: total inactivity, planning stage, voluntary report.*

*Key barriers identified include limited financial and human resources, insufficient data availability, lack of internal expertise, and unclear reporting standards for the sector. However, sustainability reporting is often seen as a strategic opportunity for institutional transformation. External benchmarks and peer exchange play a crucial role.*

*Findings suggest that without regulatory enforcement, it may remain peripheral. Policy recommendations include establishing legal clarity, anchoring sustainability in governance structures and law, securing long-term resources, and creating sector-specific reporting standards. The study contributes to a deeper understanding of how responding to shifting expectations and positioning themselves as credible progressive societal actors through holistic sustainability communication.*

*With regard to current developments on the EU omnibus package (COM(2025)81), there are fears that the Omnibus developments could lead to previous initiatives being significantly jeopardised due to budget cuts. In some cases, this would also be associated with job cuts or the non-renewal of externally funded positions.*

**Keywords:** CSRD, Omnibus, universities of applied sciences, sustainability reporting, SDGs