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Sustainability Benchmark Codex (SBC) in Higher Education Institutions: Codexing ESG-driven KPIs and Defining Minimum Tresholds for Institutional Progress

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Abstract

Despite growing ESG regulation, sustainability performance in higher education institutions (HEIs) remains fundamentally incomparable. So, the study examines how this can be benchmarked more systematically through linking key performance indicators and the definition of minimum thresholds for institutional progress. Building on the multidimensional understanding of sustainability – encompassing the development of environmental, social, and governance (ESG) dimensions in a retrospective - the research analyzes how HEIs operationalize sustainability within governance structures, teaching, research, and community engagement.

Methodologically, the study employs a systematic literature review covering peer-reviewed publications and empirical data. It investigates conceptualizations of sustainability in HEIs, existing reporting systems, the application of ESG-criteria, and the transferability of established sustainability standards and frameworks to the academic sector in regard of sustainability reports.

The findings reveal a high degree of heterogeneity in sustainability reporting across HEIs, with fragmented indicator systems limiting comparability and transparency. While ESG disclosure points in current standards (e.g. ESRS) and regulation issues provide a robust and structured measurement paradigm, their application in higher education lacks guidance on how to connect them universally to accepted KPI systems and implement comparability for a common overall definition of minimum requirements (thresholds).

The study highlights a critical gap between regulatory sustainability reporting expections and the current realities of HEIs. It argues for the development of a harmonized, sector-specific benchmarking approach that integrates disclose points with clearly defined, measurable ESG-based KPIs and minimum performance thresholds in each category. Such a „Sustainability Benchmark Codex (SBC)" model would enhance comparability of real sustainability efforts and strategic decision-making, thereby supporting HEIs in advancing their sustainability performance.

Keywords: Sustainability Benchmarking, Higher Education Institutions, ESG metrics, Key Performance Indicators, Sustainability Reporting, Minimum ESG-Thresholds