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Evaluation of Sustainability Development Goals (Sdgs) Disclosure: Evidence From Libyan Universities

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تقييم الافصاح عن أهداف التنمية المستدامة: ادلة من الجامعات الليبية

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Abstract:
This study examines Sustainable Development Goals (SDGs) disclosure among eleven universities in Libya. Utilizing the 2016 Global Reporting Initiative (GRI) framework, a content analysis of official university websites was conducted. The findings reveal a significant gap between symbolic sustainability statements and genuine institutional commitment. SDG 4 (Quality Education) was the sole goal achieving a 100% disclosure rate, whereas reporting concerning remaining goals was limited or entirely absent. The study argues that accounting departments within universities should assume a proactive role in sustainability management and reporting. Systems such as Sustainability Accounting and Environmental Management Accounting (EMA) can assist universities in translating broad commitments into measurable and evaluable outcomes.

Keywords: SDG disclosure; Content analysis; Sustainable Development Goals (SDGs); Higher education institutions; Libya; GRI Framework.

الملخص
تناولت هذه الدراسة الإفصاح عن أهداف التنمية المستدامة في إحدى عشرة جامعة في ليبيا. وباستخدام إطار عمل المبادرة العالمية للتقارير الصادرة في عام 2016 (GRI)، تم تحليل محتوى المواقع الإلكترونية الرسمية لهذه الجامعات. كشفت النتائج عن وجود فجوة جوهرية بين بيانات الاستدامة الرمزية والالتزام المؤسسي الحقيقي؛ إذ كان الهدف الرابع من أهداف التنمية المستدامة (التعليم الجيد) هو الهدف الوحيد الذي حقق نسبة إفصاح بلغت 100%، في حين كان إعداد التقارير المتعلقة ببقية الأهداف محدوداً أو غائباً بشكل تام. وتؤكد الدراسة على ضرورة أن تلعب أقسام المحاسبة في الجامعات دوراً أكثر فاعلية في إدارة الاستدامة وإعداد التقارير الخاصة بها، حيث يمكن لأنظمة محاسبة الاستدامة والمحاسبة الإدارية البيئية (EMA) أن تسهم في ترجمة الالتزام بأهداف التنمية المستدامة إلى نتائج عملية قابلة للقياس والتقييم.

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الكلمات المفتاحية: إطار عمل المبادرة العالمية، أهداف التنمية المستدامة، الافصاح عن اهداف التنمية المستدامة، ليبيا، مؤسسات التعليم العالي، تحليل المحتوى.

Introduction

The Sustainability Development Goals (SDGs), which were approved by the UN General Assembly in 2015 as part of the 2030 Agenda, have taken center stage in discussions about institutional accountability and organizational commitment worldwide in recent years (United Nations, 2015). These discussions gained further momentum following the 2023 SDG Summit, which reinvigorated international efforts to advance the 17 interconnected goals as an urgent to " rescue plan for people and plant"(United Nations, 2023).

The growing debate surrounding the SDGs has forced originations worldwide to change what they committed to and how they work and disclose (Li & McKernan, 2016). This paradigm change has encouraged organizations to demonstrate their alignment with sustainable development principles. It also forced them to think about the needs of both internal and external stakeholders (Akinlolu, 2017). Most importantly, this responsibility is not just private businesses; it applies equally to institutions of higher education (Alonso-Almeida et al., 2015). Universities play a strategic role in achieving the SDGs (Cortese, 2003; Lozano et al., 2013). Higher education institutions can contribute to sustainable development by reorienting their research priorities, integrating sustainability into their curricula, and reducing the environmental impact of their operations (Leal Filho, 2011). Following the launch of UN Agenda 2030, the pursuit of measurable improvements in institutional performance has encouraged universities to align their strategies with the SDGs (Avelar et al., 2019). However, contributing effectively to the achievement of the SDGs requires universities to strengthen dialogue, knowledge transfer, and collaboration with a diverse range of internal and external stakeholders, including faculty members, administrative staff, students, local communities, non-governmental organizations, and government agencies (Radinger-Peer & Pflitsch, 2017).

Consequently, sustainability reporting has emerged as an important communication mechanism through which universities can inform stakeholders about their sustainability practices and strengthen institutional legitimacy (Ceulemans et al., 2015). Although the business sector frequently relies on internationally recognized and standardized frameworks, such as the Global Reporting Initiative (GRI), universities possess distinctive organizational structures and institutional characteristics (Lozano, 2011). In higher education, sustainability disclosure often extends beyond formal, standalone non-financial reports. Universities increasingly use institutional websites to communicate their engagement with the SDGs (Findler et al., 2019; Sassen et al., 2018). Previous research has shown that structured content analysis based on disclosure indicators is an effective approach for examining university reporting practices (Aversano et al., 2020). Even though what universities disclose online does not always match what they actually do (Lee & Hageman, 2018), checking their websites is still a great way to measure their real contributions to Agenda 2030.

Against this background, both academics and practitioners are increasingly looking at how universities commit to SDGs and how they disclose their commitment. However, research on SDG disclosure in higher education is still limited. Most existing studies focus heavily on western countries and high- ranking universities. Very little attention is paid to how institutions in developing, transitioning and post conflict context countries handle these communication and accountability requirements (Blasco et al., 2021). Research focusing on emerging higher education sector remain limited, this creates a significant gap in sustainability literature (Al-Kuwari & Rahman, 2025; Hughes & Smith, 2026; Martinez-Vargas et al., 2025; Tan & Wijaya, 2025).

This study trying to fil this gap by examining the state of SDGs disclosure within Libyan higher education institutions through their official websites, this is practically important because in

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developing and transitional settings - such as Libya- official websites serves as primary, and often exclusive way for public communication and stakeholder accountability (Al-Hadi & Taylor, 2024; Elansari & Jones, 2022; Monteiro et al., 2025). The findings of the study are expected to contribute to the empirical literature by providing policymakers and high education stakeholders with more insights into adopting, monitoring and communicating of SGDs within the Libyan context. The rest of this study is organized as follow: first section presents the background of the research. Next, methods of the analysis are described. Subsequently, the results are presented. Finally, a discussion of the results and conclusions are provided.

Universities and Sustainable Development Goals

Traditionally, universities interested only on teaching and research. However, the 17 Sustainable Development Goals have compelled them to reconsider their societal, environmental and economic impacts (United Nations, 2015). The social issues (such as eradicating poverty (Goal 1) and ending hunger (Goal 2), ensuring good health and well-being (Goal 3), and achieving gender equality and reducing inequalities (Goals 5 and 10)), Environmental issues (such as climate action (Goal 13), life below water and on land (Goals 14 and 15), and sustainable cities and communities (Goal 11)), and Economic issues (such as decent work and economic growth (Goal 8) and responsible consumption and production (Goal 12). Universities now days are expected to integrate SDGs into all aspects of their operations (El-Jardali F, et al., 2018).

This institutional transformation is challenging, for that many universities rely on international networks and frameworks for guidance, such as the Principles for Responsible Management of Education (PRME) and the Sustainable Development Solutions Network (SDSN) provide practical blueprints for day-to-day campus operations (Avelar et al., 2019). These frameworks served as vital links between universities, government bodies, and local community groups (Avelar et al., 2019).

A successful alignment between higher education institutions and the 17 Sustainable Development Goals requires a radical and systematic shift from fragmented initiatives to a comprehensive, institution-wide approach (UNESCO, 2014). As demonstrated in the foundational frameworks, a university cannot make genuine progress in sustainable development without linking its administrative policies, interdisciplinary curricula, campus operations, and community engagement to a unified strategic vision (Cortez, 2003; Velázquez et al., 2006). Achieving this level of structural integration depends heavily on transformational leadership and the institutionalization of centralized sustainability offices, which are key operational mechanisms for overcoming academic isolation and inherent organizational resistance to change (Alexo et al., 2018; Lozano et al., 2013). By translating global goals into measurable and local outcomes universities can move beyond mere rhetorical commitments and effectively enhance their role as key drivers of global sustainable development. In line with this Findler et al. (2019) have shown that universities' engagement with the Sustainable Development Goals (SDGs) is practically manifested in four key areas: governance, education, social leadership, and research. Governance encompasses administrative decisions. Education focuses on the classroom, ensuring students understand pressing environmental and social issues, through research, faculty members generate the data and technologies needed to solve economic and environmental problems. Meanwhile, social leadership enables universities to work directly with local communities to improve public health and reduce regional poverty.

Universities and Sustainability Development Goals (SDG) Disclosure:

Sustainable Development Goal (SDG) disclosure serves as mechanism to capture and evaluate how organizations address Sustainable issues embedded whiten the United Nations Sustainable Development Goals. Gray et al. (2014) define it as a total disclosure model that combines environmental, social, and governance (ESG) factors into a single comprehensive document. This mechanism gives organizations with a clearer architectural blueprint of what modern

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sustainability disclosure should actually look like. Since the 17 SDGs were formally adopted back in 2015, integrating these goals into disclosure practices has become a necessity (GRI, 2017). Prior to this milestone, most organizations lacked a structured and reliable way to treat and disclose sustainability issues.

The introduction of the 17 SDGs is widely expected to accelerate corporate sustainability reporting by providing inclusive and high-utility data that address the diverse needs of all stakeholders. This supports the claim made by Bebbington and Larrinaga (2014) that the efficient management of human of material resources while clearly balancing the requirements of current and future generation is essential to sustainable development.

The development public accountability and corporate governance has made sustainability reporting an essential tool to communicate their economic, social, and environmental effects to a wide range of stakeholders. For stakeholders groups to reduce possible risk and make safer and better-informed institutional decision, it is crucial to provide pertinent information on sustainability management systems and overall performance (Ceulemans et al., 2015; Lozano, 2011). Previous studies demonstrate that non-financial disclosure patterns are determined by both mandatory and voluntary factors (Blasco et al., 2021). In the corporate sector, for-profit entities face stringent mandatory pressures, such as the European Union Non-Financial Reporting Directive and Taxonomy regulations, which require explicit Environmental, Social, and Governance (ESG) disclosures as a prerequisite for securing banking and financial capital. Conversely, despite the absence of a defined legal regime controlling nonprofit entities, many organizations have voluntarily built structured internal mechanisms to prepare and publish standalone sustainability reports.

In order to openly inform their constituent groups about ongoing sustainability initiatives and actively encourage stakeholders to adopt local environmental actions, higher education institutions have increasingly incorporated voluntary reporting practices into their formal institutional policies (Lozano et al., 2013).

International organizations like the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and International Integrated Reporting Council (IIRC) have developed extensive frameworks to help organizations prepare structured sustainability disclosures in order to standardize these intricate non- financial reporting procedures (Alonso-Almeida et al., 2015). The most widely used framework in academics for methodically collecting and disseminating sustainability performance is the GRI standards (Lozano, 2011). Universities in Asia and Oceania consistently record the lowest implementation baselines, while universities in Europe have the highest familiarity and adoption rates of GRI standards worldwide, followed by postsecondary institutions in North America and Latin America (Blasco et al., 2021).

Empirical studies that make use of these standardized frameworks show that disclosure practices in the higher education are incredibly dispersed. For example, an evaluation of Canadian universities using a tailored 56-indicator GRI framework found that most institutions reported similarly to for-profit corporations: they emphasized eco-efficiency and environmentally friendly infrastructure, but provided limited information about their contribution to academic research and teaching (Findler et al., 2019). In contrast, other studies indicate that some universities disclose relatively little about their actual operational sustainability performance, focusing instead specialized educational programs intended to enhance students' sustainability literacy (Sassen et al., 2018). When assessed through weighted scoring system, several universities cover all three major sustainability dimensions -economy, environment, and society – and achieved the highest disclosure rating for direct and indirect

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emissions, decent work, labor practices, and overall economic performance (Aversano et al., 2020).

Regional comparisons further highlight this thematic divergence. Research on sustainability reporting across European countries reveals a strong emphasis on environmental indicators, material recycling, water consumption, energy efficiency, and emissions alongside a more localized focus on labor conditions. These findings suggest that universities could substantially improve the quality of their baseline disclosures by adopting best quality by adopting best practices and reporting strategies developed within the business sector (Ceulemans et al., 2015). However, in emerging contexts, significant internal and external barriers often impede this transition. Studies of Turkish universities, for instance, report exceptionally low level of sustainability disclosure, attributing this pattern to limited stakeholder pressure, insufficient institutional financial resources, and a severe shortage of qualified administrative staff capable of managing reporting processes (Filho et al., 2021). By contrast, institutional assessments in Oceania and Central Europe indicate that Australian and Austrian universities prioritize economic performance over environmental and social activities (Radinger-Peer & Pflitsch, 2017). Similarity, content analyses of sustainability reports from US universities reveal a strong concentration on environmental issues, largely supported by targeted government funding for campus-based environmental initiative, while social and economic dimensions receive comparatively limited attention (Sterling, 2011).

The overall quality and depth of a university sustainability reporting are influenced by several factors, including the institution's previous experience with innovation, its local political environment, and internal organizational conditions (Avelar et al., 2019). Researchers commonly draw on stakeholder theory, legitimacy theory, and neo-institutionalism to explain sustainability reporting practices. Together, these perspectives show that universities' reporting decisions are shaped by both internal circumstances and pressure from external stakeholders (Sassen et al., 2018).

However, evidence from universities across different regions suggests that many institutions apply the principle of materiality only superficially. As a result, their reports often provide limited information about the operational issues that have the greatest social, environmental, and economic impact (Aversano et al., 2020). Addressing these weaknesses requires universities to regularly improve their sustainability management systems and strengthen their public accountability to the public (Findler et al., 2019).

Because sustainable development is complex and continually changing, evaluating university sustainability disclosures remains an important area of research. Such evaluations help researchers understand how non-financial reporting in higher education has developed over time and identify areas where reporting practices can be improved. They also help determine whether sustainability reports provide stakeholders with the information they need.

Against this background, this study examines how universities report on sustainability in relation to the priorities of the 2030 Agenda. In particular, it explores hoe higher education institutions identify, communicate, and implement their commitments to the Sustainability Development Goals (SDGs). There is still limited empirical research on sustainability reporting especially in the North Africa and Arab countries. This study addresses that gab by examining the websites of Libyan universities and assess the extent and nature of their SDG-related communication. In doing so, it provides early empirical evidence on sustainability disclosure in Libya and contributes to a broader understanding of how universities in developing countries communicate their sustainability commitments.

In the Libyan context, organizational and accounting practices are shaped by various structural and administrative dynamics. Recent empirical studies in Libya have examined key aspects of organizational performance, financial control, and institutional mechanisms across different sectors. For instance, Ennayed (2026) highlights the requirements and challenges of

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implementing specialized accounting systems, such as human resource accounting in Libyan firms. Similarly, Bouzriq (2026) underscores the critical role of budget estimates in evaluating financial and administrative performance. The broader organizational context is also influenced by leadership styles and work environment dynamics (Ramadhan, 2026), management practices to enhance productive efficiency (Omran, 2026), and quality management frameworks (Khalifa, 2026).

Material and methods

To achieve the aim of the study, content analysis was used to evaluate the sustainable development goal (SDG) reporting practices of Libyan universities. Content analysis is a well-established non-invasive research method that enables the systematic, objective, and quantitative examination of both explicit and underlying communication content (Krippendorff, 2018). Since the 1970s, this method has been widely applied in accounting and accountability research to examine corporate, social, and environmental reporting in public and private organizations (Milne & Adler, 1999). In this study, content analysis was used to assess how Libyan higher education institutions use their official websites to communicate their commitments and contributions to the United Nations (UN) 2030 Agenda for Sustainable Development.

The study sample consisted of 11 Libyan universities included in QS Arab Region Rankings 2026, published by the Quacquarelli Symonds (QS). The selected universities were University of Tripoli, University of Benghazi, Al-Zaytunah University, Al-Asmariya Islamic University, Elmergib University, Libyan International Medical University (LIMU) , Sebha University, Sabratha University, Misurata University, Sirte University, Zawiya University.

These universities were selected through purposive sampling for several reasons. First, their inclusion in the QS Arab Region Rankings 2026 indicates that they met special institutional performance criteria. Second, they have established online platforms and active official websites, making them suitable for digital content analysis. Finally, the sample provides broad geographical and institutional coverage by including most of Libya's oldest public universities as well as leading institutions from different regions of the country.

Information on SDG-related activities was collected directly from the official websites of selected universities between June to July 2026. To ensure a comprehensive assessment, the analysis was not limited to university homepages. It also included publicly accessible subpages, such as news sections, official announcements, academic department pages, research center websites, and other institutional platforms.

The study applied GRI (2016) frameworks. The GRI framework is one of the most widely recognized approaches for recognized and evaluating framework SDG disclosure (Bebbington and Unerman, 2018). The GRI framework includes 15 indicators for assessing SDG reporting practices. The study also examined the reporting indicators developed by GRI for each 17 UN SDGs in order to evaluate the level of compliance among the selected universities. By linking these indicators to the UN SDGs, the analysis provides a structured way to assess how universities communicate their impacts on society, education, and the environment (Caputo et al., 2021).

A binary disclosure index was used. Each sustainability topic was coded as either present or absent. When a university website explicitly provided information about a particular topic, it received a score of one (1). When no relevant information was found, it received score of zero

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(0). These scores were then used to calculate the overall percentage of sustainability disclosure for each university.

Results and discussion

In this section presents the findings of the content analysis. Table 1 reports the SDG disclosure identified using the GRI framework, which includes 15 indicators developed in 2016. The table presents percentage of the 11 selected Libyan universities that reported information related to each indicator.

For the first indicator, only 36.36% of the universities mentioned SDG on their official websites. This percentage represents four universities _Tripoli, Benghazi, Sebha, and Misurata. In most cases, the term “SDG” appeared in news reports about workshops or announcements related to the universities' positions in the Times Higher Education (THE) Impact Rankings. However, the SDGs were not presented as part of the universities' public policy or institutional strategies.

This pattern suggests that the term is used mainly as a media label and as a form of external recognition that helps demonstrate an external endorsement international legitimacy. This interpretation is consistent with legitimacy theory. By contrast, the term was absent from the websites of the other seven universities, including Al-Zaytuna, Al-Marqab, and Al- Zawiya universities. In these cases, the more general term "development" was often used instead. The limited use of SDG-related language may indicate that the goals have not been fully integrated into the operational and strategic activities of many Libyan universities. This luck of integration could hinder their contribution to achieving the SDG by 2030.

The second indicator showed that none of the universities referred to the business case for sustainable development. This absence may be related to the institutions' strong dependence on government funding and state-allocated budgets. As a result, tools such as Environmental

Table 1: SDG reporting disclosure using GRI framework

No	Key indicators	Number of disclosing universities	Percentage of disclosing universities
1	Do universities mention the word “SDG” on their websites?	4	36.36%
2	Do universities specify business cases for SDGs?	0	0.00%
3	Do universities identify specific responsibilities to achieve SDGs?	0	0.00%
4	Do universities map SDGs against their value chain processes?	0	0.00%
5	Do universities specify relevant SDG indicators and data-collection processes?	0	0.00%
6	Do universities define priorities for their SDG performance?	2	18.18%
7	Do universities specify their SDG goals and Key Performance Indicators?	0	0.00%
8	Do universities set a baseline and SDG goal type?	0	0.00%
9	Do universities specify their strategies for achieving SDGs?	2	18.18%
10	Do universities announce their commitment to the SDGs or SD?	2	18.18%
11	Do universities anchor SDGs within their business processes?	0	0.00%

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12	Do universities embed sustainability in all their functions?	0	0.00%
13	Do universities specify their external partnerships and engagement with SDGs?	4	36.36%
14	Do universities communicate their SDG performance?	0	0.00%
15	Do universities provide effective reporting on their SDGs?	0	0.00%

Management Accounting (EMA) appear to receive little attention. The university websites also contained very limited numerical, financial, or quantitative information related to sustainability performance. Instead, economic aspects of sustainable development were generally replaced by brief reports on activities such as awareness seminars, environmental campaigns, or voluntary tree-planting initiatives.

This pattern may reflect limited awareness among academic and administrative leaders of the economic benefits of the sustainability practices. For example, the effective use of sustainability initiatives could help universities improve resource efficiency, reduce operating costs, and strengthen the management of their financial and environmental resources.

The third indicator showed that none of the universities clearly defined responsibilities for achieving the Sustainable Development Goals (SDGs). Although most of the universities had established organizational unites related to sustainable development, they did not disclose the specific responsibilities of these unites in relation to the SDGs. For example, the University of Tripoli established the Community Sustainability Center, which is formally responsible for assessing the progress of university departments in relation to the 17 UN SDGs. However, the university website provided no information about the center's actual responsibilities or the activities it had carried out. This finding suggests that Libyan universities have not yet developed clear objectives or concrete institutional commitments for addressing sustainability through the SDG framework.

The fourth indicator showed that none of the 11 university websites include a system for linking the SDGs to the academic or administrative value chain. This absence indicates that university activities and operations remain largely disconnected from the SDG framework.

The fifth key indicator revealed that only one university identified specified indicators for measuring progress toward SDG targets. Establishing indicators and data collection procedures is an essential part of accounting information system. The fact that this type of disclosures was found only at Misrata University, representing 9.09% of the sample, highlights a significant weakness in the transparency of Libyan higher education institutions. Misrata University's relatively stronger performance appears to be related to its participation in the Times Higher Education Impact Rankings. Its internal documents and submitted reports contain specific data collection procedures for areas such as good health and well-being (SDG 3), quality education (SDG 4), and affordable and clean energy (SDG 7). However, an examination of the university's public website reveals no clear explanation of these indictors or the methods used to collect the relevant data.

The sixth indicator showed that none of the universities prioritize the 17 SDGs according national or local needs. Instead, their engagement with the goals was generally limited to isolated workshops and seminars. No evidence was found of a strategic priority plan addressing Libya's specific social, economic, or environmental challenges. This situation highlights the need for an urgent regulatory framework that would require higher education institutions to implement and report on SDG=related activities.

The seventh and eighth indicators produced similar results. None of the universities disclosed specific key performance indicators (KPIs) or measurable targets linked to the SDGs.

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Consequently, their published strategic plans lacked the quantitative and time-bound objectives needed to support effective accountability. In the absence of baseline data, it is also difficult to measure progress or identify whether institutional performance is improving or declining over time. Under the ninth indicator, two universities _representing 18.18% of the sample _identified sustainability related strategies. However, these disclosures were largely limited to broad and general statements about development rather than clearly defined strategies specifically designed to implement the SDG.

For the tenth indicator, the analysis of the university websites showed that formal commitment to the SDGs remains highly symbolic among the sampled Libyan universities. Only 18.18% of the institutions _ Misurata University and the Libyan International Medical University (LIMU)_ expressed an explicit commitment to the SDGs. The remaining universities, including the University of Tripoli, Al-Asmariya Islamic University, Elmergib University, Sebha University, Sabratha University, Sirte University, and Zawiya University, generally used the broader term "Sustainable Development" on their websites.

However, from an institutional accounting perspective, the use of such general terminology makes it difficult to assess the universities' actual commitment to the 17 SDGs. When universities do not identify specific SDGs, they are less likely to define measurable targets, establish key performance indicators (KPIs), collect baseline data, or report their progress systematically. Therefore, genuine to sustainable development requires Libyan universities to integrate the UN SDGs into their core institutional frameworks, establish measurable outcomes, and introduce transparent reporting mechanisms.

The results of the eleventh and twelfth indicators reveal a clear gap between discussion sustainability and implementing it in practice. Most universities did not identify the SDGs in relation to their activities and operations under indicator 11. This finding is consistent with indicator 12, which showed that the universities lacked a unified plan for linking their different institutional function to the SDGs. Although universities such as Misurata University, the University of Tripoli, the University of Benghazi, and the Libyan International Medical University (LIMU) reported isolated activities_ including research projects, international rankings, and community events_ their websites did not present a central management plan connects administrative work, campus operation, teaching, research, and student activities to the official UN SDG framework.

The thirteenth indicator showed that, although some Libyan universities have international connections, they do not appear to have a specific framework for linking these partnerships to sustainability. Misurata University, the University of Tripoli, the University of Benghazi, and the Libyan International Medical University (LIMU) regularly reported external collaboration, including European Union Erasmus projects, United Nations Development Programme (UNDP) climate initiatives, and applications to international impact rankings. However, these collaborations were generally presented as academic agreements or news items rather than structured partnerships connected to specific SDG targets.

In contrast, the websites of the remaining seven universities _ Sabratha, Sirte, Zawiya, Al-Zaytunah, Al-Asmariya, Elmergib, and Sebha_ contained no comparable information. Their websites mainly referred to local or regional show academic agreements, with little evidence of international development partnerships or sustainability related cooperation. This finding suggests that international engagement and sustainability related collaboration remain concentrated among a small number of leading institutions.

The fourteenth and fifteenth indicators revealed the most significant in communication and reporting. None of the surveyed universities provide regular public updates of their sustainability performance under Indicator 14 or published effective, downloadable reports on their sustainability objectives under indicator 15. From a sustainable accounting perspective, this lack of publicly available information indicates that the universities have not yet developed

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transparent non-financial reporting practice. Such reporting is essential for monitoring social and environmental impacts and for allowing stakeholders to assess institutional progress. Although universities such as Misurata, Benghazi, Tripoli, and LIMU may collect some internal data for international ranking applications, these data are not made available to the public. Consequently, the absence of accessible sustainable accounting frameworks makes it difficult for external stakeholders to measure, audit, or verify the universities' actual contributions to the UN SDGs.

Overall, the findings suggest that sustainability reporting among Libyan universities remains fragmented and largely descriptive, with limited integration into institutional planning, performance measurement, and public accountability.

Table 2 presents the findings on SDG related information disclosed in the official website of the selected universities. The results show considerable differences in the level and type of disclosure across the 17 SDGs. In most cases, the information appeared in occasional news reports, academic publications, or descriptions of isolated activities rather than in formal institutional plans supported by measurable targets and indicators.

For the SDG 1 (no poverty), only three out of 11 universities representing 27.3% of the sample published information related to university budgets, polices, or permanent programs aimed at reducing poverty in the surrounding communities. Most of the information appeared in news reports about student charity events, holiday gift campaigns, and drives, or local volunteer activities. However, poverty reduction was not presented as an institutional objective that that required regular monitoring through inductors or numerical data.

Reporting on SDG 2 (Zero Hunger) was even more limited, appearing on only two university websites, or 18.2% of the sample. The available information mainly consisted of academic research on crop production and regional food security, particularly at inland institutions such as Sebha University. There was little evidence of active university programs aimed at providing food assistance or addressing food insecurity among students and local communities.

The absence of structured non-financial disclosure among Libyan universities reflects wider institutional challenges in governance and administrative control within Libyan public entities. As demonstrated by Eabdallah (2026), the procedures of the Audit Bureau play a pivotal role in overcoming public sector challenges and reinforcing accountability.

For SDG 3 (Good Health and Well-Being), the analysis identified relatively detailed disclosures, although these were limited to three universities, representing 27.3% of the sample. The Libyan International Medical University (LIMU) and Misurata University, for example, published information about community health clinics, public health awareness campaigns, and other health related activities. In contrast, most non-medical public universities provided little or no information in this area.

SDG 4 (Quality Education) was the only goal with a 100% disclosure rate. All 11 universities published information about their academic programs, admission procedures, and activities carried out by internal Quality Assurance offices. However, this information was generally presented as routine academic and administrative content rather than as a part of the universities' corporate social responsibility or wider sustainability commitment. While SDG 4 achieved full disclosure across all surveyed institutions, the overall institutional performance depends significantly on academic faculty engagement and scientific capacity. Grifa (2026) emphasizes the key factors driving faculty productivity in Libyan universities, which directly impacts institutional research output and sustainability literacy. Moreover, social interventions and academic research play a crucial role in mitigating societal crises and enhancing social well-being (Al Hangari, 2026), while theoretical and methodological rigor remains essential for elevating the quality of empirical social research in Libya (Al-Zawi, 2026).

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Table 2: SDG and reporting indicators (GRI)

SDG	Reporting Indictors	Number of disclosing universities	Percentage of disclosing universities
Goal 1: No Poverty:	Report on the activities to support poor communities around its environment	3	27.3%
Goal 2: Zero Hunger	Report on the efforts to end hunger through the support of the food campaign program or other mean	2	18.2%
Goal 3: Good Health and Well-Being	Report on the activities to promote quality healthy lives both for internal and external stakeholders	3	27.3%
Goal 4: Quality Education	Report on the activities to promote quality education and support education as part of corporate social responsibility (CSR)	11	100%
Goal 5: Gender Equality	Report on the representation of women in the management and executive position. Also, report ensuring equal pay for equal work between men and women	0	0.0%.
Goal 6: Clean Water and Sanitation	Report on the proportion of recycling or wastewater treated safely	0	0.0%.
Goal 7: Affordable and Clean Energy	Report on the increase of energy saved or percentage of energy from renewable source	2	18.2%
Goal 8: Decent Work and Economic Growth	Report on the percentage of workers who have permanent employment status with fair labor practice	0	0.0%
Goal 9: Industry, Innovation and Infrastructure	Report on the activities to support the inclusion of small-scale enterprise in their business operation	2	18.2%
Goal 10: Reduced Inequalities	Report on the emphasis on equal opportunities for all employees. Also, report on the number of employees with diverse background and disabilities	0	0.0%
Goal 11: Sustainable Cities and Communities	Report on the investment in transportation, sanitation and energy. Also, report on providing safe and sustainable means of transportation for employees	1	9.1%
Goal 12: Responsible Consumption and Production	Report on the proportion or percentage of recycled waste	0	0.0%
Goal 13: Climate Action	Report on the targets to manage climate-related risks and the measurement of performance against targets	2	18.2%
Goal 14: Life Below Water	Report on how to address future risks on aquatic ecosystem depletion	3	27.3%

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Goal 15: Life on Land	Report on how the company will address future risks on terrestrial ecosystem resource depletion	2	18.2%
Goal 16: Peace, Justice and Strong Institutions	Report on the activities to promote equity and fair business	0	0.0%
Goal 17: Partnerships for the Goals	Report on the investment in multistakeholder partnerships	3	27.3%

SDG 5 (Gender Equality) and SDG 6 (Clean Water and Sanitation) both recorded a disclosure rate of 0.0%. none of the university websites provided information about the representation of women in senior management or other aspects of institutional gender equality. Similarity, no university published data on campus water consumption, water treatment, the universities did not report the proportion of water recycled or safely treated on their own campuses. Disclosures of SDG 7 (Affordable and Clean Energy) was limited to two universities, representing 18.2% of the sample. In these cases, renewable energy was discussed manly as a scientific or educational topic rather than as a measurable campus objective. some websites reported small solar energy projects developed by engineering students or faculty members. However, none of the universities provided clear statistics on campus-wide energy saving or the proportion of electricity generated from renewable sources.

SDG 8 (Decent Work and Economic Growth) had a public disclosure rate 0.0%. although universities often published general statements preparing students for local-Laber market needs, they did not provide information about their own employment practices. The websites contained no date on the proportion of permanent and contract employees, fair labor practices, or occupational health and safety. As a result, information about working conditions and human resource management remained largely unavailable to the public. For SDG 9 (Industry, Innovation, and Infrastructure), connections between universities and local small and medium-sized enterprises were reported on only two websites, representing 18.2% of the sample. Rather than publishing procurement policies that support local businesses, the universities mainly report occasional activities such as business incubation workshops and entrepreneurship forums. These initiatives were concentrated mainly at the University of Tripoli and Misurata University. Overall, the findings suggest that university-industry cooperation remains limited and is not supported by a clear institutional framework.

SDG 10 (Reduced Inequalities) also recorded a disclosure rate of 0.0%. the websites included general statements about compliance with national anti-discrimination laws, but they did not provide evidence of systemic diversity monitoring. No date was published on staff diversity, the representation of disadvantaged groups, or the number of university employees with physical disabilities. Consequently, the websites did not show equal opportunities were monitored or promoted within the universities.

Disclosure relating to SDG 11 (Sustainable Cities and Communities) was almost nonexistent. Only one university website, representing 9.1% of the sample, provided relevant information. The analysis found no systemic reporting on campus sanitation investments. Sustainable infrastructure, or low carbon transportation for staff and students. The main relevant example consisted of urban planning conferences hosted by the University of Tripoli rather than measurable campus-based initiatives.

SDG 12 (Responsible Consumption and Production) recorded a disclosure rate of 0.0%. None of the university websites provided information about the amount of waste generated on campus or how plastic, paper, electronic waste were managed, sorted, or recycled. As a result, university consumption and west management practices could not be evaluated using publicity

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available information. The analysis also found no clear institutional plans addressing resource efficiency, waste reduction, or climate- related operations.

For SDG 13 (Climate Action),), only two universities reported limited activities. These institutions participated in national climate related panels and international workshops on environmental risks. However, they did not establish formal targets for reducing their own greenhouse-gas emissions. This heavy focus on research is also true for nature targets. This finding reflects a broader pattern in which universities report climate-related research and external participation without demonstrating measurable climate action on their own campuses.

A similar pattern was found for SDG 14 (Life Below Water). Disclosure appeared on three university websites, representing 27.3% of the sample, particularly at the coastal institutions such as Zawiya and Sabratha universities. However, the information consisted mainly of scientific publications, marine biology research, and studies of costal water pollution. The websites did not provide evidence of practical institutional policies aimed at protection marine ecosystems or reducing the environmental effects of university operations.

SDG 15 (Life on Land) appeared on two university websites, representing 18.2% of the sample. The disclosure focused mainly on academic studies of soil erosion, desertification, and agricultural management in arid environments, particularly at institutions such as Sebha University. These findings suggest that universities primarily use their websites to present research outputs rather than to report on campus-based biodiversity conservation, land management, or ecosystem protection activities.

For SDG 16 (Peace, Justice, and Strong Institutions), the disclosure rate was 0.0% in relation to equity audits and transparent performance reporting. The websites contained institutional bylaws, disciplinary regulations, and general anti-corruption statement required by the Ministry of Higher Education. However, they did not publish independent datasets, equity audits, or transparent monitoring frameworks showing how justice, safety, accountability, and institutional fairness were assessed. The available information therefore focused mainly on formal legal compliance rather than measurable institutional performance. Furthermore, initiatives promoting financial transparency and curbing corruption—such as the single treasury account system analyzed by Al-Qaddar (2026)—are central to strengthening institutional trust, which directly supports SDG 16 (Peace, Justice, and Strong Institutions).

Finally, SDG 17 (Partnerships for the Goals) was one of the most visible areas of reporting. Three universities representing 27.3% of the sample, actively disclosed international partnerships and global connections. Misurata University, LIMU, and the University of Tripoli regularly published information about international research grants, Erasmus+ exchanges, and participation in global university networks. These partnerships may be particularly visible because they enhance the international profile and reputation of the institutions. Nevertheless, the disclosures mainly concerned general academic cooperation, student exchanges, and research collaboration. They rarely identified specific joint projects designed to address particular SGD goals. Therefore, even in this relatively visible area, the universities did not consistently demonstrate how their partnership contributed to measurable sustainability outcomes.

Overall, the findings in table 2 indicate that SDG disclosure across Libyan universities remains uneven and limited in depth. SDG4 is widely represented because is directly connected to the core education mission of universities. Other goals appear manly through occasional news reports, research publications, community activities, or international partnerships. In contrast, systematic information on institutional targets, performance indicators, campus operations, resource use, equality, and environmental impacts is largely absent. This pattern suggests that SDG reporting remains more descriptive than measurable and is more closely associated with communication and reputation-building than with integrated sustainability management.

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Conclusion

This study evaluates the extent and nature of Sustainable Development Goal (SDG) disclosures made by 11 selected public and private universities in Libya. Using the 2016 Global Reporting Initiative (GRI) framework, the study applies content analysis to the universities' official websites and other publicly accessible platforms. The analysis focused in how the institutions report their activities related to the 17 UN SDGs.

Viewed through the lens of legitimacy theory, the findings reveal a clear gab between the symbolic use of sustainability language and genuine institutional commitment. Although some universities frequently refer sustainable development, these references are often associated with external pressures, such as applications for international rankings, rather than with formally integrated institutional policies. Overall, the reporting landscape is fragmented. SDG 4 (Quality Education) was the only goal with a 100% disclosure rate, although much of this information appeared as routine academic and administrative content rather than as part of broader sustainability strategic. Reporting on remining environmental, social, and operational goals was limited or entirely absent.

Most disclosures took the form of descriptive news reports, isolated student charity activities, or academic research publications. Few universities provided concrete, campus-based information on resource use, west management, energy consumption, social equality, or other measurable. The absent of SDG reporting also makes it difficult for external stakeholders to assess and verify the universities' actual contributions to the 2030 Agenda.

Addressing this weakness requires accounting to play a more control role in university governance. Accounting department and professional should move beyond their traditional focus on financial record-keeping and become more activity involved in managing and reporting institutional sustainability. The development of Sustainability Accounting and Environmental Management Accounting (EMA) systems could help universities convert broad sustainability commitments into measurable and verifiable data.

Accounting academics also have an important role to play in this process. Frameworks such as the GRI and ISSB should be incorporated into higher education curricula so that future accounting professionals are prepared to support transparent and reliable sustainability reporting in Libya. Also, Ministry of Higher Education should consider introducing mandatory and standardized guidelines for non-financial reporting across universities, this cause moving from symbolic compliance toward measurable sustainability performance.

At the institutional level, university administrations should give accounting departments a role in monitoring campus-wide resource use, waste generation, and social equality indicators across the 17 SDGs. Existing environmental research should also be connected to these targets These steps would help universities transform sustainability from a largely rhetorical commitment into a measurable part of institutional management.

This study contributes to the existing literature by providing empirical evidence on sustainability accounting and SDG reporting in the higher education sector of a developing post conflict economy. This context remains under-researched. The study also provides new insights into the role of accounting practices in achieving the Sustainable Development Goals (SDGs) by demonstrating how accounting departments can actively contribute to sustainable development rather than merely serving as financial record-keepers.

In addition, the findings provide useful information for policymakers within the Ministry of higher education and scientific research and for university administrators. They identify areas that require attention when developing national strategies, standardizing evaluation measures, and establishing regulatory frameworks that encourage universities to make concrete contributions to the 2030 Agenda.

Several limitations should nevertheless be acknowledged. First, the study relies exclusively on content analysis of publicly available websites. As a result, it may not captured unpublished

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information related to internal sustainability initiatives, or informal operational practices. Second, the study focused on 11 Libyan universities, which may limit the generation of the finding to other regional contexts. Future research may include interviews with university administrators and heads of accounting departments to investigate the barriers effacing SDG implementation, also longitudinal studies would be valuable for examining how sustainability reporting develops following future higher education reforms.

Compliance with ethical standards

Disclosure of conflict of interest

The authors declare that they have no conflict of interest.

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