The Organisational-Level Translation of the Sustainable Development Goals (SDGs) and Accounting: Case Studies of Selected Saudi Higher Education Institutions (HEIs)

By

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The Abstract:

This study examines the translation of the Sustainable Development Goals (SDGs) at the organisational level. Even though, the SDGs were designed to be implemented at the national level, it is recognised that government action alone is insufficient. Rather, concerted action from governments, organisations from the public and private sectors, civil society organisations, and citizens is needed. Among these actors, higher education institutions (HEIs) have noted their commitment to adopting the SDGs. Despite the significant role that HEIs play in achieving the SDGs, research related to this sector and SDGs remains scarce. Therefore, using the lens of translation theory, this study aims to investigate the process through which the SDGs are translated within HEIs, as well as the motivations behind such translation. Additionally, it examines the role of accounting, if any, in the translation process of the SDGs at the organisational level.

In investigating these questions, 37 semi-structured interviews were conducted with various stakeholders involved in the translation of the SDGs and related frameworks, including Saudi Vision 2030, with participants drawn from two Saudi HEIs as well as government entities. Additionally, a qualitative analysis was performed on reports and social media data related to this translation within both institutions. To further supplement and verify the data obtained from the interviews, direct observations were conducted over approximately four months at these two universities.

The study finds that as the translation of the SDGs advances, there is an increasing focus on adapting these goals within national contexts. However, this study argues that the adaptation of SDGs extends beyond the national level, underscoring its pivotal role at the organisational level. The process of SDG adaptation is broad in scope, encompassing diverse dimensions of policy implementation and necessitating consideration of cultural, social, political, economic, and environmental contexts. This study emphasises the criticality of aligning the SDGs with organisational contexts.

Furthermore, the study finds that although the SDGs encourage HEIs to contribute to sustainability, they have also been utilised for purposes unrelated to sustainability, such as promoting and improving financial standings. Such motivations have influenced how the SDGs were translated. Lastly, unlike previous studies that were conducted at the national level, this research contributes to the field of accounting by presenting new empirical insights into the organisational-level translation of the SDGs. It argues that accounting plays a pivotal role in translating the SDGs by holding relevant actors to account, measuring, and reporting progress. These are significant roles played by accounting in the translation process in both universities.

Key words: Accounting, Higher Education Institutions (HEIs), Sustainable Development Goals (SDGs), THE University Impact Ranking, The 2030 Saudi Vision, and Translation.

Dedicated
To my mother Zainab, for her unwavering love and support, and to my father Abdulrahman, whose prayers have been a constant source of strength.

Research output from this thesis:

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- **A paper presented at the International Congress on Social and Environmental Accounting Research (CSEAR) Emerging Scholar Colloquium**:

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Chapter 1: Introduction

1.1 Introduction

This chapter starts by providing a concise background on the United Nations (UN) Sustainable Development Goals (SDGs), and the research that have been conducted in relation to such agenda. Following this background, the rationale behind conducting this study is discussed, emphasising the significance and relevance of the research in addressing gaps in the existing literature. Next, the study's aims and research questions are presented. The chapter then introduces the research context and methods, explaining the methodologies employed and the setting in which the research was conducted. The chapter also highlights how the findings contribute to the existing body of knowledge and their practical implications for policymakers, educational institutions, and other stakeholders. Finally, the chapter concludes by outlining the structure of the thesis, providing a roadmap for the reader.

1.2 Background

Issues regarding our social, economic, and natural environment are among the most significant and urgent facing the world today. To address these global challenges, the UN established a framework of SDGs in 2015. The SDGs framework comprises 17 goals and 169 targets designed to be achieved by 2030. This framework aims to balance the social, economic, and environmental dimensions of these goals (Bebbington and Unerman, 2018). It forms a blueprint for addressing shared global challenges such as climate change, poverty, environmental degradation, inequality, prosperity, peace, justice, health, and education.

Since the SDGs framework is designed to be implemented at the national level, researchers extensively explore dimensions related to the translation of such framework at this level, as exemplified by the work of Cordery et al. (2023), Abhayawansa et al. (2021), and Yamasaki

and Yamada (2022), who focus on the progression of SDGs from the international to the national level, emphasising the pressing need for their translation into regional strategies and policies. They argue that this urgency calls for local governance mechanisms underpinned by a shared understanding and a framework rooted in the local context—a perspective reinforced by Biggeri et al. (2021). Other studies conducted at this level, including those by Nilsson et al. (2018), Jiménez-Aceituno et al. (2020), and Abhayawansa et al. (2021), underscore the pivotal role of the organisational level in achieving SDGs. The SDGs represent an ambitious commitment to global sustainability, ensuring a lasting legacy for future generations. To realise the SDGs, various actors must engage in sustained actions as part of a long-term process aimed at bringing about transformative change (UN, 2015).

However, government action alone is not enough to achieve SDG targets as has been noted by studies conducted at the national level (Bebbington and Unerman, 2020; the UN, 2015). Rather, successful implementation will require concerted action from governments, public and private sector organisations, civil society, and individual citizens (UN General Assembly, 2015). In fact, it has been argued that the main players behind the achievement are institutions at the organisational level. Such an argument is evident from Galli et al. (2018), who found that 26 institutions within the country possess the capability to manage data for assessing 137 out of the 241 (56.8%) SDG indicators. The active engagement of these institutions is deemed essential, emphasising that the realisation of successful achievement may be contingent upon their concerted efforts. In this context, it is becoming increasingly clear just how important a role the SDGs might play in the future of these organisations (Geissdoerfer et al., 2018).

1.3   Motivations for undertaking the study

This study is deemed crucial for several reasons. Firstly, it examines the mechanism by which the SDGs are translated from the national level to the organisational level. Despite the recognised importance of translating SDGs at the organisational level, where the success of their implementation at the international level is largely dependent on actions taken within organisations, there remains a significant gap in detailed information on how organisations engage with these goals. Caiado et al. (2018), Bennich et al. (2020), and Mio et al. (2020), review academic research and highlighted this deficiency. Erin et al. (2022) argues that empirical studies examining the integration of SDG activities into organisations and their contributions to attaining these goals have only recently started to emerge in the literature. Similarly, Erola Palau et al. (2023) emphasised the paucity of empirical studies and noted a general lack of understanding regarding the implementation of SDGs at the organisational level. This indicates an urgent need for more comprehensive research to fill these gaps and enhance our understanding of organisational engagement with SDGs.

Among players at the organisational level, Higher Educational Institutions (HEIs) have a critical role to play in achieving the SDGs framework. According to the Association of Commonwealth Universities (2019), these goals will not be achieved without the help of higher education establishments and universities and their research contributions. HEIs can address environmental pressures faced when trying to build a sustainable society, as their activities include both research and education and their involvement in communities can produce positive long-term effects and societal change (Purcell, 2019). By seeking out the best sustainable practices, examining solutions to particular issues relating to sustainability, educating future leaders, and promoting sustainability initiatives, HEIs could have an exceptional impact on the sustainability of society (Mawonde and Togo, 2019). Integrating these goals throughout HEIs not only expands and enriches human capital but also

encourages more individuals to take action and aspire to live sustainably, potentially exerting a substantial impact on achieving the goals and fostering a better future (Leal Filho et al., 2018).

However, the translation within HEIs has been under-researched (Agbedahin et al., 2019; Chankseliani and McCowan, 2021; Fang and O'Toole, 2023; Leal Filho et al., 2023). Many universities wish to integrate the SDGs at the heart of their operations, yet a significant knowledge gap remains regarding their implementation (Fang and O'Toole, 2023), Consequently, the HEI sector is not yet recognised as significantly impacting this area, prompting calls for further research to influence practice and policy (Adams, 2018; Leal Filho et al., 2023). Researchers are thus encouraged to address unanswered questions about the roles HEIs can play in promoting SDGs (Leal Filho et al., 2023).

Secondly, one important potential lever for promoting the organisational-level translation of SDGs in higher education is SDG rankings. In 2019, the establishment of the Times Higher Education (THE) Impact SDGs Rankings attracted considerable attention and innovation within the higher education landscape. The ranking has raised awareness of the importance of SDGs among HEIs, fostered comprehensive sustainability initiatives, and enhanced benchmarking and best practice sharing. Moreover, it has served as a platform for comparison and competition, thus motivating universities globally to strengthen their sustainability practices and policies. Blasco et al. (2021) highlight that the THE University Impact Rankings has emerged as a pivotal instrument in bolstering HEIs' SDG implementation and has effectively hastened the implementation process, a sentiment echoed by Perchinunno and Cazzolle (2020).

However, prior literature also points out several limitations of the universities rankings as a driver of SDG implementation in HEIs (e.g., Calderon, 2023; Uslu, 2020). Increasingly scholarly concerns have been raised regarding the THE University Impact Rankings dependence on self-reported data from HEIs. This reliance presents a significant vulnerability, as it can be easily manipulated by universities aiming to strategically enhance their sustainability/SDG scores without implementing substantive improvements (De la Poza et al., 2021; Torabian, 2019; Uslu, 2020; Vernon et al., 2018). Such methodological flaws inevitably raise critical questions concerning the authenticity and actual effectiveness of the ranking in fostering genuine sustainability advancements. Consequently, the implementation of SDGs within these educational institutions may be predominantly driven by the desire to augment the university's reputation and attract a larger student body. This instrumental use of SDGs risks undermining their intended purpose, which is to instigate real and measurable progress toward achieving global sustainability targets by 2030. The potential reconfiguration of SDGs as tools for institutional marketing rather than agents of change poses a significant challenge to the credibility and transformative potential of these global objectives within the academic sector.

Additionally, the THE University Impact Rankings has been criticised for their failure to consider the diverse contexts in which global universities operate (Bautista-Puig et al., 2022; Calderon, 2023; Veidemane, 2022). The methodologies employed often overlook the varied political, economic, social, and religious backgrounds of institutions. For instance, For example, numerous studies highlight culture as a key factor in explaining the differences between countries regarding sustainability-related issues. Chankseliani and McCowan (2021) contend that the SDGs do not adequately capture locally valued, indigenous perspectives on challenges and the methods for addressing them in various international contexts. In this case, there is a high risk that adopters will 'cherry-pick' the goals that align with their priorities,

context, or their data collection systems, while neglecting others that are more challenging (Forestier and Kim, 2020), or engage in 'SDG washing' (Buhmann, 2018). This could negatively impact overall progress on sustainable development globally (Vandemoortele, 2018).

Scholarly critiques have typically relied on statistical analyses of the THE University Impact Rankings data or textual analyses of methodology documents published by ranking providers. While these methods are helpful, they offer limited insight into the complex organisational processes that underlie the translation of SDGs at universities and the role of the THE University Impact Rankings therein. In response to the highlighted methodological concerns and the call for further empirical research by scholars such as Bautista-Puig et al. (2022), this study proposes to conduct an in-depth qualitative case study. This approach aims to explore the translation process and drivers including the effects of the THE University Impact Rankings on HEIs more thoroughly. Such an investigation could provide valuable insights into the real-world execution of the ranking and the motivations behind the participation of diverse organisations, thereby addressing a significant gap in the current research landscape.

Lastly, the engagement of HEIs with the SDGs is a vital resource for future accounting research. With many universities initiating the implementation of the UN SDGs, this presents numerous opportunities for further research into implementation strategies, contributing to sustainability accounting research (Bebbington and Unerman, 2020). As Bebbington and Unerman (2018) highlight, "The SDGs are likely to further open up new avenues for accounting research, as well as remind us of previous work that has recently been relatively neglected" (p. 8). They note in their literature review "gaps in awareness amongst the academic accountancy community about the significance of the SDGs"; their literature review "did not explicitly address how the SDGs might be enacted in organisations or how

accounting and management techniques could be used to further the SDGs in engendering insights for the wider business and management field" (2020, p. 1658). Accounting plays a pivotal role in implementing global sustainability frameworks (Abhayawansa, 2021) and is expected to aid in translating SDGs at the organisational level and developing innovative solutions related to this translation (Bebbington and Unerman, 2020).

This examination and involvement in such issues may fall within traditional domains of social, environmental, and financial accounting and accountability, or may necessitate extending beyond these areas (Bebbington and Unerman, 2018). It underscores the need for accounting scholars to expand their scopes and horizons, explore this phenomenon further, and deepen their understanding of the interactions between accounting, society, and nature. Bebbington and Unerman (2020) argue that the initiative begun by Hopwood (1976, p. 3), the "integration of accounting and social perspectives," must continue, encouraging scholars to adopt a more comprehensive approach and to extend their research beyond merely examining issues directly related to accounting, such as financial statements. Scholars have contended in many academic works that accounting should place greater emphasis on and accurately represent values beyond financial and capitalistic interests. This entails giving more attention to communities, intangible assets, and non-material characteristics. Accounting should therefore serve as a blueprint for action to achieve comprehensive social improvement (Yasminet al, 2021). This fosters interdisciplinary research, which is increasingly vital in the field of sustainability accounting (Adams and Larrinaga, 2019).

1.4   The study aims and research questions

The primary objective of this research is to explore the motivations and the process of SDGs translation within HEIs. Within the scope of this research, 'translation' refers to the transfer and contextual adaptation of ideas, models, and practices from one setting to another, thereby

illuminating the inherent contextualisation within these transformative processes (Czarniawska and Joerges, 1996). Translation entails adapting an idea to ensure its accessibility and relevance to local audiences. It is widely recognised as a nuanced, continuous, and dynamic process that necessitates ongoing change (Cassell and Lee, 2017). This process includes not only the adaptation, adjustment, and interpretation of ideas but also the selective disregard of certain elements to better align with the adopters' circumstances and needs (Pipan and Czarniawska, 2010).

This study aims to broaden the analytical scope by considering multiple frameworks through which the SDGs are operationalised, since HEIs employ various frameworks concurrently to interpret and integrate the SDGs into their operations. In this study, the most significant frameworks employed in such translation are the Saudi 2030 Vision and the THE University Impact Rankings. Firstly, the Saudi 2030 Vision, formulated in 2016, aligns with the UN SDGs and serves as Saudi Arabia's national plan for SDG translation. This framework calls for contributions from government institutions, the private sector, and universities. However, analysing the mechanisms for translating the Saudi 2030 Vision within universities uncovers the specific translation challenges encountered. This analysis offers invaluable insights for policymakers and government officials, enabling them to devise targeted strategies to address and mitigate these difficulties. By understanding these challenges, policymakers can enhance the effectiveness of the SDGs' implementation and ensure that universities can contribute meaningfully to national and global sustainability goals.

Secondly, the THE University Impact Rankings framework, established for HEIs based on the UN SDGs, is considered the most important framework. Examining the translation mechanisms of the THE University Impact Rankings framework provides a deeper understanding of the role of contextual factors in the translation process. This framework is

widely used and highly influential, yet its reliability and limitations need critical assessment. By scrutinising how HEIs interpret and apply this ranking system, researchers can highlight potential biases and shortcomings. This analysis contributes to broader discussions about the efficacy and validity of the ranking framework, informing the development of more robust and adaptable criteria that better reflect diverse educational contexts.

Furthermore, this research aims to uncover the motivations behind the translation of the SDGs within these institutions, including the role of the THE University Impact Rankings. Understanding the driving forces behind such initiatives is essential for elucidating the processes through which the goals are operationalised at the university level. Motivations can range from enhancing institutional reputation to fulfilling social responsibility and securing funding opportunities. By identifying these motivations, the study provides a nuanced view of how and why universities prioritise and implement the SDGs, offering guidance for other institutions seeking to embark on similar paths.

Lastly, the study will investigate the role of accounting in the translation of the SDGs at the organisational level. While the influence of accounting has been recognised at the national level, its function within the organisational context remains underexplored. Accounting practices can play a crucial role in monitoring, reporting, and ensuring accountability in the pursuit of SDGs. By exploring this aspect, the research aims to fill a gap in the literature and highlight how accounting can support the integration of the SDGs in HEIs, promoting transparency and effective management of SDG initiatives.

This study seeks to fill the gap in the literature by addressing the following research questions:

- *Q1. Why do HEIs engage in the translation of SDGs?*

- *Q2. How the SDGs have been translated in HEIs?*

- **Q3.** *What is the role, if any, of accounting in the translation process of SDGs?*

1.5 A Synopsis of Research Methods

This chapter outlines the research methodology and methods employed. A subjective interpretive approach justifies the use of a qualitative case study methodology to address the research questions. Qualitative research methods enable the study to captures multiple realities within the specified context.

Saudi Arabia represents a pivotal case study for investigating the translation of the SDGs. The global journey of the SDGs framework, translating into various local contexts, underscores the complexity of their adoption, which involves a confluence of moral, political, and epistemic assumptions that may not resonate universally (Chankseliani and McCowan, 2021). However, Yap and Watene (2019) critique the SDGs for overlooking the significant role of local contexts in the adoption process. Societal actors are crucially interconnected with the SDGs, influencing their realisation (Stafford-Smith et al, 2016). Consequently, its adoption should not be presumed straightforward but requires adaptation to suit the adopter's context.

Saudi Arabia's unique political and religious landscape can significantly impact the translation of the SDGs. Despite the UN origins of the SDGs, several studies have highlighted potential contradictions with contexts like Saudi Arabia (Mukhtar, et al 2018; Dirie et al, 2023), yet empirical evidence supporting or refuting these claims remains sparse. This study, therefore, undertakes a contextual framing by examining the Saudi 2030 Vision

that mandates university contributions, conducting interviews with key stakeholders involved in this national plan, analysing the THE University Impact Rankings, and assessing their application. This research thus elucidates the nuanced translation of the SDGs within Saudi Arabia's distinctive context.

In this study, two case studies—a public and a private university in Saudi Arabia—were carefully selected. The implementation of a multiple-case study design in this research is justified for several compelling reasons. Primarily, it allows an in-depth exploration of the 'how' and 'why' behind the translation of SDGs, capturing the internal and external organisational motivations influencing engagement with these goals (O'Brien and Wolf, 2010). Moreover, theoretical perspectives significantly shape research methodologies; thus, employing a multi-case approach enables the identification of outliers that challenge established theories, enhancing theoretical refinement (Eriksson and Kovalainen, 2008). By adopting the Scandinavian institutionalist perspective, this study explores diverse strategies organisations use in translating SDGs based on contextual characteristics and stakeholder dynamics. Additionally, considering the challenges universities in Saudi Arabia face in translating SDGs, this research aims to identify best practices and provide insights that are crucial for policy formulation, operational practices, and strategic interventions in HEIs. This approach can support the practical implementation of SDGs within diverse organisational contexts. Through the examination of multiple cases, the study discerns exemplary practices, extracts valuable lessons, and delineates practical implications for policy formulation, operational practices, or intervention strategies. Such insights are instrumental in facilitating the translation towards the realisation of the SDGs within HEIs.

The selection of the two cases was guided by criteria that enhance the research's depth and relevance to the translation of the SDGs. Public universities in Saudi Arabia are funded by

the government and provide tuition-free education, whereas private universities depend on tuition fees and operate without state funding. This distinction highlights the different stakeholder influences on sustainability goals within each university type. Additionally, the geographical diversity of the universities was considered critical to understanding the regional impacts on decision-making. Despite their independence from government funding, private universities must comply with national and regional plans, allowing this study to examine how context affects sustainability efforts.

The study employs a combination of qualitative document analysis, semi-structured interviews, social media analysis, and observation. These methods capture the experiences of various stakeholder groups and the social actions they justify. Qualitative research methods are considered suitable for investigating the intricacies of 'how,' 'why,' and 'what,' aiming to elucidate, interpret, or expound upon specific social phenomena (Lee, 1999). This approach, characterised by its descriptive nature, entails a thorough examination of observed behaviours and interactions (Gephart, 2004). This methodology holds promise for yielding enriched and robust data essential for comprehending and providing universal explanations regarding the translation of SDGs. It seeks to illuminate naturally occurring events and actions by interpreting the perspectives of active participants, thereby rendering the world visible and comprehensible (Denzin and Lincoln, 2000).

1.6   The study's main contributions

While previous studies (e.g., Sobkowiak et al., 2020; Charnock and Hoskin, 2020; Barrett et al., 2020; Abhayawansa, 2021; Cordery et al., 2023) have enhanced our understanding of SDG translation and related issues—such as the selection and adaptation of the SDGs, and the mechanisms for measuring, implementing, and reporting them—these studies have

primarily focused on the national level. This study, however, makes several significant contributions to the discourse on the translation of the SDGs at the organisational level:

Firstly, the study underscores the crucial role of the organisation motivations in translating the SDGs. It argues that such motivations not only drive the translation process but also influence how the SDGs are implemented. the study resonates with Czarniawska and Joerges (1996) argument where within an organisational field, local adaptations of translated ideas exhibit variations compared to their original forms. In the context of public universities, for instance, alignment with governmental bodies is crucial for securing government funding. The university is bound by specific targets set by these bodies and must report its progress to these agencies. Consequently, the translation of the SDGs is heavily influenced by government expectations, which dictate the SDGs to be prioritised and the initiatives to be undertaken. On the other hand, private universities enjoy greater flexibility in selecting SDG-related targets. However, financial constraints drive their primary motivation to enhance institutional reputation. The introduction of THE University Impact Rankings has intensified this focus, as universities prioritised certain SDGs that aligned with their existing strengths to achieve higher scores, leading to the creation of initiatives such as the establishment sustainability centres and the publication of reports aimed at improving ranking position to attract students.

The study reveals how the distinct contexts and stakeholder expectations of public and private universities influence their motivations and methods for translating the SDGs. This understanding contributes to the broader discourse on how HEIs can effectively integrate global frameworks like the SDGs into their strategic operations, providing valuable insights for policymakers and the SDG's relevant bodies.

Secondly, the study argues that while the translation of the SDGs increasingly emphasises adapting these goals to national contexts, it must also address, local specifics to enhance their acceptance and effectiveness at the organisational level. The achievement of their implementation at the international level is largely dependent on actions taken within organisations (UN, 2015, Galli et al, 2018; Geissdoerfer et al., 2018; Bebbington and Unerman, 2020). Despite efforts to integrate universities into Saudi Vision 2030, significant shortcomings and limitations persist in how these institutions implement the initiatives. Although Saudi Vision 2030 is fundamentally built upon the UN SDGs, universities, particularly private ones, face challenges in achieving certain goals. Additionally, both public and private universities find it difficult to meet certain targets from the ranking framework, which is also based on the UN SDGs. This difficulty arises because many targets compatible with the Saudi university context were not included in Saudi Vision 2030, compelling universities to adapt these targets to their specific circumstances to implement them.

The government appears to overlook the extensive reservoirs of knowledge and expertise residing within universities, resulting in the underutilisation of the full potential inherent within each partner entity. This underscores the urgent need for enduring partnerships among universities and governments to address challenges and drive societal change, as advocated by the UN. For national plans to achieve the SDGs by 2030, they need to permeate all levels of society, ensuring the SDGs are locally relevant and tailored to address specific challenges (Akbar et al., 2020; Cordery et al, 2023). Organisations can play a pivotal role in shaping such plans by advising governments on potential challenges during SDG implementation in various sectors (Forestier and Kim, 2020). Therefore, these plans should not be rigid, top-down processes but should actively involve HEIs in SDG-related planning to foster a more inclusive and effective approach.

Moreover, although bodies such as THE University Impact Rankings have endeavoured to incorporate these goals into organisational frameworks, challenges persist, particularly in addressing religious, societal, and institutional nuances. Universities have not acknowledged certain objectives under SDG 5, particularly those relating to sexual freedoms, as well as some targets under SDG 8, and SDG 16. The study argues that contextual adjustments are imperative to avoid the outright rejection of SDGs due to misalignment with local interpretative schemes. This study argues that the socio-political and religious contexts of the translators play a crucial role in shaping the modifications made to the SDGs, ensuring these align with local circumstances. The research resonates with the theories proposed by Scandinavian translation theorists, positing that translation is unique, heterogeneity-generating social mechanisms, diverging from the concept of isomorphism (Czarniawska and Joerges, 1996).

This study suggests that ranking providers should consider the diverse contexts in which universities operate globally and reward progress alongside absolute levels of achievement. They could adjust targets and measures based on the specific contexts and starting points of universities, rather than applying a universal standard that many institutions, particularly those in developing countries, are likely to struggle. This rigid comparison may lead these institutions to resort to gaming or manipulation, as observed in one case organisation, or to disengage from SDG implementation altogether. Neither of these scenarios inherently benefits the advancement of sustainable development. Accordingly, contextual adjustments are imperative to avoid the outright rejection of SDGs due to misalignment with local interpretative schemes.

Although, the study acknowledges the importance of contextual adaptations in SDGs implementation, it also notes that such adaptations may dilute the original objectives of

SDGs. For instance, the efforts of the case organisations to enhance gender equality may not closely align with the envisioned goals of the SDG framework. Consequently, the study suggests that the implementation of SDGs in diverse religious, social, and institutional contexts may necessitate trade-offs between what is globally deemed desirable and what is locally acceptable. This recognition underscores the nuanced and complex nature of the implementation process, which requires careful consideration of diverse contextual factors to achieve meaningful and locally resonant sustainable development outcomes.

Thirdly, the study enhances our understanding of the limitations associated with the THE University Impact Rankings. Prior research has highlighted several drawbacks to this ranking, such as the potential for gaming and manipulation due to their reliance on self-reported data (e.g., Torabian, 2019; Uslu, 2020), and their failure to consider the varying political, social, and institutional contexts in which they are applied (e.g., Calderon, 2023; Veidemane, 2022). Empirical findings from this study support these concerns, illustrating how reliance on self-reported data can lead to questionable reporting practices. For instance, the private university founded politically-compliant staff associations labelled as "employment practice unions" under SDG 8 and cited a female-only college—established due to Saudi policies of gender segregation—as evidence of empowering women under SDG 5. These examples raise significant doubts about the reliability of the THE University Impact Rankings data and support the notion that such ranking could be exploited for 'SDG-washing' purposes (Bautista-Puig et al., 2022).

However, unlike prior studies that focus on the drawbacks of self-reported data as a primary limitation of ranking (e.g., De la Poza et al., 2021; Uslu, 2020; Vernon et al., 2018), this study argues that such reliance can also offer advantages for implementation of the SDGs at HEIs. It demonstrates that relying on self-reported data provided the necessary flexibility to

tailor the typically rigid, universal SDG framework to Saudi Arabia's unique political, institutional, and religious context. This flexibility was crucial; without it, the entire SDG framework, including its many genuine sustainability achievements at the study cases organisations, would likely have been outright rejected in Saudi Arabia due to elements completely incompatible with local interpretive schemes. Moreover, the study contends that the use of self-reported data addresses the second limitation of ranking noted earlier, specifically the failure to account for the varying contexts in which they are applied (e.g., Calderon, 2023; Veidemane, 2022). If the SDGs were designed for one specific context, their application in different scenarios would be limited. This study found that several initiatives were launched following the implementation of the SDGs that did not exist prior to their introduction, initiatives that might not have existed without the inherent flexibility of this framework.

Lastly, this study contributes to the accounting literature by providing much-needed new empirical evidence related to the SDG translation process at the organisational level. Several studies have called for examining the accounting role in the process of translating the SDGs at the organisational level (Bebbington and Unerman, 2018; Bebbington and Unerman, 2020). Such roles have been evidenced in many studies conducted at the international level (Sobkowiak et al., 2020; Charnock and Hoskin, 2020; Barrett et al., 2020).

This study argues that translating the SDGs necessitates activating the accounting role for successful application. This role has been observed in launching a new system aimed at measuring performance, enhancing accountability, and facilitating the preparation of reports following the translation of SDGs at public universities. Moreover, the study contends that the publication of reports exemplifies the utilisation of accounting tools within the SDG translation exercise. The report preparation phase is crucial in translating and realising the

national strategy, the Saudi 2030 Vision, by documenting and reporting progress at private universities as well. Following the launch of the THE University Impact Rankings in 2019, universities began publishing reports exclusively addressing the SDGs. These reports detail the selected goals, describe the implemented initiatives, summarise achievements, and discuss challenges along with future plans — practices that were unprecedented before the SDG translation initiative.

Although the accounting role is fundamentally included in the process of translating the objectives in both universities, there is still a lack of accounting frameworks that facilitate the translation process. Both universities faced challenges in measuring and reporting performance related to the SDGs. Although various frameworks were used to facilitate this process, progress remains limited and difficult to achieve due to the drawbacks of these frameworks. Unlike HEIs, accounting has played an effective role in developing a framework that facilitates this task in the private organisations sector. For instance, the Global Reporting Initiative (GRI) plays a pivotal role in facilitating the translation of SDGs within the private sector and non-governmental organisations (NGOs) (GRI, 2020). It provides a comprehensive framework for sustainability reporting that aligns with the SDGs, enabling organisations to integrate these global goals into their strategies and operations, this alignment promotes transparency and accountability (Sepasi et al., 2019). Since the GRI framework has failed to be implemented at HEIs (Jorge et al., 2016; Aleixo et al., 2018; Sepasi et al., 2019), the accounting profession is expected to contribute in this area to activate the role of universities in achieving SDGs.

1.7 Organisation of the thesis

The structure of this thesis is outlined as follows:

Chapter 2 provides a literature review on the themes that constitute the conceptual framework of the thesis. It elucidates the paucity of accounting studies concerning the translation of the SDGs at the organisational level, as well as the expected role of accounting. Furthermore, it discusses the studies conducted regarding the implementation of the SDGs at both national and organisational levels, with a particular focus on HEIs.

Chapter 3 explores translation theory, which is employed to explain and understand the mechanism through which the SDGs were translated within this unique context. The translation is conceptualised as the adaptation of ideas to fit new contexts. As ideas travel from one locale to another, they cannot remain unchanged (Cassell and Lee, 2017), rather "to set something in a new place or another point in time is to construct it anew" (Czarniawska and Sevón, 2005, p. 8). Within this framework, an idea is viewed as a social construction, interpretive, and thus subject to a translation process as it circulates.

Chapter 4 addresses the study context by discussing the social, religious, and political factors that influenced the adaptation of the SDGs to suit the local context. Chapter 5 delineates the research methodology employed in this study. Within this chapter, the rationale for selecting the case study approach and qualitative research methods is elaborated upon in considerable detail. Additionally, the methods used for data analysis are thoroughly described.

Chapters 6 and 7 present the results from the first and second case studies, respectively, focusing on a public and private university, respectively. This structure facilitates a clear comparison between the two cases and aligns the findings with the existing literature related to the SDGs in HEIs.

Chapter 8 discusses and interprets the significant findings generated related to the research objectives, juxtaposing them with existing studies in the field of SDGs and the theoretical framework of Scandinavian translation theory. It commences by explaining the first stage of Czarniawska and Joerges (1996)' notion, the *Disembedding stage*, establishing the relevance of this stage to the current research. Subsequently, the chapter delves into the Re-embedding stage by first conducting an in-depth examination of the primary actors and their motivations that forced two universities to translate the SDGs. Chapter 9 concludes the thesis by summarising and concluding the research findings, discussing its limitations, contributions, implications, and suggesting areas for further study.

Chapter 2:
Literature Review

2.1   Introduction

This chapter provides a literature review focusing on the translation of the SDGs. While the primary concern of this study revolves around translating this agenda at the organisational level and the role of accounting in such a process, it is crucial to explore the discussion of SDG translation at the national level, which is closely aligned with the central focus of this study.

The chapter begins by providing a background on sustainability accounting research, exploring the pivotal role accounting is expected to play in translating the SDGs and underscores the significance of investigating SDG-related issues within the accounting discipline. The subsequent section delves into research concerning the translation of SDGs at the national level. The focus then shifts to studies conducted on the translation of SDGs at the organisational level. Subsequently, it explores the crucial role of Higher Education Institutions (HEIs) in achieving the SDGs, examining how these educational institutions have embraced previous sustainable development frameworks. The discussion extends to potential contributions of HEIs to the SDGs, reviewing prior research on SDG implementation and the main obstacles encountered. The chapter concludes by evaluating various studies that provide insights into the reasons for the implementation of SDGs in HEIs.

2.2   The role of accounting in sustainable development

2.2.1   Background and Current situation

For many decades, accounting researchers have actively addressed challenges pertaining to sustainable development (Grey, 2002). These scholars focus on the concerns of

organisational accounts that extend beyond conventional economic performance metrics to include social and environmental matters (Grey, 2010). Sustainability accounting links sustainability activities to an organisation's strategy by assessing the operational risks and opportunities. It also measures, accounts for, and reports on the organisation's sustainability performance (Lamberton, 2005). While numerous studies have examined sustainability and development, the literature tends to focus more on certain areas including external reporting (Kaur and Lodhia, 2019) and the relationship between financial performance and corporate social responsibility (Schaltegger et al., 2017). These studies have significantly contributed to the accounting literature.

Previous research highlights the essential role accounting plays in the formulation and adoption of new plans, providing effective and pragmatic data for decision-makers. Accounting is instrumental in gathering, classifying, accumulating, and utilising information, taking into account the interconnected social, environmental, and economic dimensions (Burritt and Schaltegger, 2010). In this context, accounting functions as a vital process of information collection and communication, supporting internal decision-making regarding the adoption of new strategies. Furthermore, reports prepared by accountants are crucial in assisting managers in addressing problems, including those related to sustainable development.

Accounting is also pivotal in preparing external reports, a foundational step in adopting and implementing new frameworks, as noted by Adams (2018). Initiating performance measurement and management efforts relies on effective stakeholder communication, an exhaustive assessment of their expectations, and the derivation of performance measures and accounting approaches from these insights (Schaltegger and Wagner, 2006). Additionally, the development of sustainability accounting, driven by reporting imperatives, may be influenced

by cultural expectations or a stakeholder/shareholder-oriented perspective, often through a comprehensive stakeholder engagement process (Burritt and Schaltegger, 2010). Progressive organisations increasingly acknowledge that socially responsible activities not only contribute to societal progress but also enhance organisational performance, a view supported by Aras and Crowther (2009). This understanding underscores the importance of aligning organisational actions with stakeholder expectations, goals, and perspectives.

However, Grey (2010) contends that the structure of these reports is only marginally connected to sustainable development, suggesting that accounting's contribution to sustainable development is relatively insignificant. Researchers have often prioritised accounting issues over sustainable development concerns, focusing mainly on areas motivated by accounting considerations, such as management and financial accounting, as well as financial audits (Bebbington and Larrinaga, 2014). There is a concern that accounting research may not have a meaningful impact on sustainable development. Accounting researchers should prioritise sustainable development as a major area research focus, potentially opening new avenues for accounting research to engage with broader issues of social equality and sustainable development (Bebbington and Unerman, 2018). Moreover, there is a need for transitioning from rigid and doctrinaire interpretations to more adaptable, situation-specific approaches. Accounting has the potential to enhance its dynamism, relevance, and effectiveness. This shift towards flexibility and context sensitivity positively transforms or reinforces an emancipatory dimension of accounting in practice, aligning it more closely with the varied and evolving needs of the communities it aims to assist (Gallhofer and Haslam, 2019).

2.3   New themes in sustainability accounting research

The field of sustainability accounting has increasingly addressed a broader range of issues beyond traditional accounting issues. In recent years, there has been a growing focus on sustainability concerns, including clean water, climate change, modern slavery, and other related topics (Adams and Larrinaga, 2019). For example, Rogerson et al. (2020) investigate the response of UK HEIs to legislation regarding modern slavery, a global issue requiring coordinated efforts at the national level (Christ et al., 2019). Egan (2014) examines how Sydney University responded to public authorities after implementing water efficiency management measures. Using Actor–Network Theory (ANT), the study explores the main challenges faced by the institution of such initiatives and the role of accountability mechanisms in the adoption.

"*The SDGs are likely to further open up new avenues for accounting research, as well as remind us of previous work that has recently been relatively neglected*" (Bebbington and Unerman, 2018, page 8). Accounting plays a crucial role in interpreting the SDGs and is anticipated to offer creative solutions for the challenges associated with them, particularly at the organisational level (Bebbington and Unerman, 2018). Institutions implementing government-level commitments connected to SDG targets are increasingly seeking individuals with expertise in governance, risk management and control, business analysis, and measuring and reporting (ibid). According to The International Federation of Accountants (IFAC) (2016), accountants can contribute to the attainment of SDG4, SDG5, SDG8, SDG9, SDG12, SDG13, SDG16, and SDG17. They contend that such a group possesses the capacity to integrate these objectives into the mission, strategy, and operational procedures of organisations, while also delivering transparent and high-quality reports to multiple stakeholders. Sepasi et al. (2019) found that the accounting function plays a particularly important role in HEIs, which are motivated to demonstrate social responsibility.

These institutions may also realise that embracing SDGs can improve their reputation. Accountants can enhance the legitimacy of HEIs by sharing information with various stakeholders, helping these institutions to assess their operations and address sustainability concerns, hence reducing associated risks.

However, Bebbington and Unerman (2020) contend that accounting has not adequately addressed the matter of how organisations embrace and incorporate SDGs into their plans and operations. While the SDGs are widely recognised as the primary worldwide framework for addressing environmental issues, the field of accounting studies has not sufficiently addressed the challenges and implications associated with these goals. This situation may contradict the fundamental principles on which social, environmental, and sustainability accounting are established (Bebbington and Unerman, 2018). The framework necessitates researchers in social, environmental, and economic sustainability accounting to re-examine terminology and enhance the focus of their study issues (ibid). Moreover, topics pertaining to the SDGs may fall within the domain of conventional social, environmental, and financial accounting and responsibility, or they may extend beyond the jurisdiction of these domains. If the latter statement is accurate, it implies that academics in the field of sustainable accounting must prioritise the adoption of multidisciplinary approaches (Adams and Larrinaga, 2019).

Accounting scholars have actively contributed their expertise and knowledge to analysing and providing valuable perspectives on specific components of the SDGs, including SDG 6 (access to clean water and sanitation), SDG 5, SDG 10, and SDG 16, (human rights and equality issues), SDG 13 (climate change action), and SDG 14 and SDG 15 (preserving life below water and on land) (Bebbington and Unerman, 2018). Nevertheless, such studies were

not directly influenced or carried out within the context of SDGs framework, as it was conducted prior to the development of the framework (ibid).

2.4 The translation of the SDGs

While some studies have examined subjects focused on the execution of the SDGs and the role of accounting, they were restricted to the global level. Although this study does not specifically focus on this tier, a discussion of national-level studies is deemed essential to lay the groundwork for subsequent exploration at the organisational level. National level issues, such as the localisation of SDGs and the imperative for alignment between levels to effectively contribute to the realisation of the SDGs, are important for the translation of the SDGs at the organisational level.

2.4.1 Translating the SDGs at national level

The SDGs framework is intricately devised for strategic adoption at the national level, a theme extensively explored within the scholarly literature. Researchers have examined various aspects of translating the SDGs at the national level, as exemplified by the work of Yamasaki and Yamada (2022). Their investigation scrutinises the transition of SDGs from the international to the national level, contending that the translation of SDGs into regional strategies and policies is increasingly urgent. They assert that this urgency necessitates governance mechanisms at the local level, founded upon a shared understanding and framework grounded in the local context, a sentiment echoed by Biggeri et al. (2021). In response, there is a growing emphasis on endeavors to localize the SDGs at the national level, as noted in the works of Lucci (2015) and Jiménez-Aceituno et al. (2019). SDG localisation is described as 'the process of defining, implementing, and monitoring strategies at the local level to achieve global, national, and subnational sustainable development goals.' This

involves taking subnational contexts into account when setting goals, establishing targets, determining methods of implementation, and using indicators to measure and monitor progress.

Zheng et al. (2021) argue that governments should take into account various contextual factors, such as political and legal systems, individual and collective beliefs, morals, customs, the shared values between local governments and businesses, and the adaptation and implementation of policies in both urban and rural areas. The notion of 'context-specific' is relevant at several levels of policy implementation, encompassing cultural, social, political, economic, and environmental factors (Jiménez-Aceituno et al. 2019). Analysing context-specific subtleties aligns with a location-based strategy, which prioritises the involvement of groups that share cultural and social systems in planning and decision-making processes, and in making resource-related choices within a shared geographical area (McCarter et al., 2018). These approaches acknowledge that actors and actions are influenced by culturally rooted viewpoints, which operate within socially and geographically significant contexts. This recognition fosters the development of place-specific mechanisms and processes that promote the SDGs and drive change (Grenni et al., 2020).

Other studies have examined the fundamental elements for achieving the goals. For instance, Abhayawansa et al. (2021) conducted a study focusing on the Australian national context, examining into the intricate interplay of accountability processes and their impact on SDG achievement. Their findings underscore the critical role of transparency, accountability, and centralised coordination, aligning with established best practices in accounting, accountability, and governance systems. By intergrating these three pillars, the study contends that the ambitious target of achieving the SDGs by 2030 becomes feasible. This perspective aligns with the insights presented in Cordery et al. (2023) as well as Galli et al.'s (2018) study, which emphasise the evolving complexities and heightened stakeholder

relevance and engagement that accompany SDG implementation at the national level. Giles-Corti et al., (2020) emphasised the importance of monitoring and evaluation of progress related to the SDGs. They argue that after setting national plans related to the SDGs, countries must develop indicators based on their specific circumstances. Additionally, Sobkowiak et al. (2020) investigated the capacity of the UK government to articulate its biodiversity performance in support of SDG 15. Their research identifies the annual biodiversity report and statistical indicators as instrumental tools for policy formulation related to SDG 15, highlighting the pivotal role of strategic reporting and measurement in shaping policy initiatives aligned with sustainability goals.

The importance of institutional coordination and stakeholder engagement in the implementation of SDGs at the national level has been emphasised in scholarly discourse (e.g., Galli et al, 2018; Sobkowiak et al. 2020; Abhayawansa et al, 2021; Cordery et al, 2023). Effective coordination is crucial for addressing competing development priorities in a comprehensive and balanced manner. The recognition of this aspect is particularly pronounced in the stages of strategising, planning, and implementing development, where effective coordination serves to prevent disparate yet parallel processes that can lead to fragmentation, overlap, and confusion. Oosterhof (2018) contends that the requisite process compels local governments to engage in consultations with the local community, minority groups, businesses, and industrial organisations. These consultations, essential for developing localised environmental plans, policies, and programmes, constitute a decision-making system shaping and implementing public policies through collaborative relationships. This collaboration manifests in both vertical contexts—between various government levels (national, federal, regional, or local)—and horizontal contexts, occurring within the same level (e.g., between ministries or local governments), as articulated by Ansell et al. (2022). Collaborative governance within networks and partnerships emerges as an appealing

alternative to traditional top-down government approaches and market-based competition. It unites social and political actors, aligning their goals and utilising their diverse experiences, competencies, ideas, and resources to explore joint solutions for common challenges.

The need for comprehensive, all-encompassing, and consistent policies that foster collaboration across many sectors and unity across multiple levels of government aligns with a fundamental principle of the SDGs— leaving no one behind (Oosterhof, 2022). This assertion finds reinforcement in various studies, such as the work of Lauwo et al. (2022), who identified shortcomings in the implementation and achievement of SDGs in Tanzania. These deficiencies are attributed to inadequately designed coordination mechanisms that hinder collaborative engagement with key stakeholders. Limited participation of diverse governance actors, especially those in network-based and market-based governance arrangements, significantly impedes progress toward SDG attainment in Tanzania. Similarly, Filho et al. (2016) draw attention to the lack of policy integration across various government levels, the lack of cooperation among sectors, and insufficient stakeholder engagement as primary factors contributing to the failure of certain SDG implementation projects in several European countries, despite their incorporation into national sustainability strategies.

2.4.2 Translating SDGs at organizational level

As studies conducted at the national level have shown, government action alone is not enough to achieve SDG targets. Successful implementation requires concerted action from governments, public and private sector organisations, civil society, and individual citizens (United Nations General Assembly, 2015). Galli et al. (2018) found that 26 institutions within the country possess the capability to manage data for assessing 137 out of the 241 (56.8%) SDG indicators. The active engagement of these institutions is deemed essential, emphasising that the realisation of successful adoption may be contingent upon their

concerted efforts. In this context, it is becoming increasingly clear just how important a role the SDGs might play in the future of these organisations (Geissdoerfer et al., 2018).

However, Caiado et al. (2018), Mio et al. (2020), and Bennich et al. (2020) conducted a comprehensive analysis of scholarly works and presented compelling evidence indicating a dearth of specific information regarding the manner in which organisations actively participate in the SDGs. Erin et al. (2022) argue that empirical studies on the integration of SDG activities into organisations and their contribution to attaining the SDGs have only recently begun to appear in literature. Erola Palau et al. (2023) also noted the lack of empirical studies and a general lack of understanding of the implementation of the SDGs at the organisational level.

Limited research has been conducted on the implementation of SDGs at the organisational level. Such studies suggest that the implementing the UN's SDGs framework may not be an easy task for organisations. For instance, Schramade (2017) states that only a small number of organisations have integrated SDGs into their strategies, and Rosati and Faria (2019) find that out of four hundred and eight organisations, only sixty-seven (16%) have reported on the implementation of SDGs. Indeed, achieving these goals requires complex processes and significant changes within organisations (Unerman et al., 2018). The lack of success in implementing and integrating SDGs into the strategy of organisations has been also noted by Grainger-Brown and Malekpour (2019).

The integration of SDGs into organisational strategy is challenging and highlights the need for co-operative action led by the government. As with past sustainability initiatives, there is often a gap between national and local levels, which hampers the implementation of SDGs (Gustafsson and Ivner, 2018). Di Vaio and Varriale (2020) find that Italian airport companies

have shown weaknesses in integrating SDGs into their strategies due to the lack of engagement with the Italian Government. Krantz (2021) explores the adoption of the SDGs within a Swedish organisational context, highlighting management practices characterised by an integrated approach to sustainability. The study underscores that the SDG framework provides organisations with a unique opportunity to assess and scrutinise their structures, offering a comprehensive systems perspective for implementing sustainability. Despite the potential benefits, the study identifies inherent challenges in the implementation process, including the intricate complexity of sustainability integration, the significance of political support, the need for capacity, inclusivity, and cross-sectoral coordination. Similarly, Nishitani et al. (2021) investigate the adoption of SDGs in Vietnamese companies. Their findings emphasise the considerable impact of stakeholder pressure on a company's commitment to SDG implementation, alongside substantial benefits from aligning with these goals.

Bebbington and Unerman (2018) highlight the comprehensive nature of the SDGs, suggesting that institutions logically seek to adopt specific goals that closely align with the facets of their operations. However, the holistic interconnectivity of the goals is argued by some (Barrett et al., 2020), making it challenging to prioritise certain goals over others. The selective implementation of goals by companies could introduce bias, as suggested by Bebbington and Unerman (2020). Nonetheless, it can be contended that based on companies' operations, they can only contribute to a limited number of SDGs. Organisations within the same sector are expected to align with similar SDGs. Santos et al. (2021) examine the incorporation of SDGs into the strategies of large Portuguese companies, revealing that the selection of SDGs is contingent upon the sectors to which the companies belong, elucidating diverse approaches and integration models among companies. Similarly, Fleming et al. (2017) observes that, among the UN's SDGs, companies have predominantly aligned with

three goals (goals 2, 8, and 14) as they are the most impactful on their businesses. Caldana (2022) notes that Brazilian companies in the power sector implement the same SDGs that related to promoting renewable, clean energy, aligning their strategic goals with the national agenda. This strategic alignment reflects distinct management strategies among Brazilian corporate entities for incorporating SDGs into their practices, negating the existence of a singular formula for SDG adoption within Brazilian corporate companies.

Other studies emphasise the importance of preparing an integrated report for achieving the UN's SDGs framework. Organisations are encouraged to report on sustainable development issues that might influence their stakeholders and their operations (Adams, 2017). The great complexities of environmental, social and economic interactions demonstrate a necessity to disclose information to stakeholders so that they can understand the impact and risks of organisational activities (Unerman et al., 2018). Reporting on the performance of the integration of the SDGs can help organisations create a link for communicating with all stakeholders, potentially advancing SDGs implementation. However, a small number of companies have found other ways of highlighting issues connected to sustainability (Price waterhouse Coopers PWC, 2018). Additionally, a gap exists between companies that are committed to adopting the SDGs, and those which have identified other ways of reporting their performance on sustainability. This has led to the introduction of new methods that can help companies that tackle this reporting dilemma (Bebbington and Unerman, 2020; Wilson, 2017), such as the Global Reporting Initiative (GRI) (Adams, 2017).

2.5   Why HEIs are essential for achieving SDGs

The private sector is regarded as a crucial participant in accomplishing the SDGs. However, other entities such as HEIs have been urged to play a role in advancing society and technology through research, knowledge creation, discovery, and promoting application

(Adams, 2018). The Association of Commonwealth Universities (2019) asserts that the attainment of the SDGs is contingent upon the active involvement of universities and their research endeavours. These fundamental actions are crucial in enabling society to comprehend the primary challenges and prospects associated with the SDGs, as well as the interconnectedness of the various goals. Bebbington and Unerman (2020) contend that HEIs have the potential to make a societal impact by fostering sustainable literacy among students, potentially leading these students to adopt pro-sustainability approaches in the future. O'Dwyer and Unerman (2020) suggest that this would have an affirmative effect on the leadership of sustainability. Despite the importance of HEIs to the success of sustainable development and to the success of the SDGs, this sector has not been afforded much attention in relation to research in the field.

Although HEIs play a crucial role in achieving sustainable development and the SDGs, there has been limited focus on research in this sector (Agbedahin et al., 2019; Chankseliani and McCowan, 2021; Fang and O'Toole, 2023; Leal Filho et al., 2023). To address this gap, HEIs have entered into agreements committing to create and distribute guidelines for universities and other educational institutions with the goal of incorporating sustainability initiatives into their strategies (Lozano et al., 2023). Some believe that HEIs must be willing to make significant changes and actively implement the SDGs to have a substantial impact on their achievement. Currently, many universities have embraced SDGs, but there is still a substantial lack of understanding on the implementation of the framework. The limited research attention given to higher education in comparison to other sectors significantly contributes to this issue (Agbedahin et al., 2019; Chankseliani and McCowan, 2021; Fang and O'Toole, 2023; Leal Filho et al., 2023). Many HEIs desire to prioritise the integration of SDGs into their fundamental operations. However, they may encounter obstacles that impede their efforts due to distinct challenges. It is, therefore, imperative for researchers to address

unresolved inquiries concerning the institutional structures that can facilitate the achievement of SDGs, as well as the impact of local circumstances on these objectives (Chankseliani and McCowan, 2021). In addition, Bebbington and Unerman (2020) propose that the involvement of HEIs in the SDGs offers a valuable asset for future study. With the increasing adoption of the United Nations' SDGs by universities, there are several chances to explore additional strategies for implementing these goals. This offers an opportunity to contribute to research on sustainability accounting and serve as a useful example for universities seeking to adopt sustainable practices.

2.6 Sustainable Development in HEIs

Higher education institutions globally possess unique attributes that set them apart from private sector companies (Alonso-Almeida et al., 2015). Traditionally, HEIs have been conceived of as social organisations that do not run for the purpose of making profit, and many of these institutions still depend on funding from governments and other sources. Moreover, these establishments make valuable contributions to society at large (Saha et al., 2020). HEIs are acknowledged as significant contributors to sustainable development due to their role in preparing future professionals with the requisite expertise and abilities to address the complexities of sustainability in a progressively globalised world (Lozano et al., 2015). HEIs are crucial participants in the pursuit of a sustainable future due to their significant influence in society (Cortese, 2003; Aktas et al., 2015). Multiple studies indicate that higher education institutions are well-equipped to play a prominent role in promoting sustainable development (Godemann et al., 2014). According to a study conducted by Stephens et al. (2008), it is necessary to shift towards a new approach that incorporates sustainable behaviours and lifestyles. In this context, HEIs can contribute to expediting the societal transformation required to adopt this approach.

The significant contributions that can be made by HEIs towards sustainable development were formally recognised in the early 1970s by the Stockholm Declaration (United Nations, 1972) and the Club of Rome Report (1972). However, it was not until the mid-1990s that HEIs officially began committing themselves to adopting and developing sustainable plans (Oyama, 2018). In this respect, the Talloires Declaration (1990) was the first and most important initiative, which established a ten-point action plan aimed at incorporating and fostering environmental literacy and sustainability into essential areas and into the activities of HEIs. The Talloires Declaration is recognised as the earliest universal agreement under which directors of HEIs all around the world committed themselves to adopting a sustainability agenda. This initiative has now been ratified by approximately five hundred colleges (and universities) in sixty countries, including in the United States, Canada, Colombia, Brazil, India, Taiwan, Australia, and in others (Adams et al., 2019). It was followed by many reports, meetings, and statements and the establishment of international associations designed to promote sustainability in HEIs. Similarly, the Declaration of Kyoto was developed in 1993, which provides a statement of action policies for pursuing the goals of sustainability (Kumar et al., 2018), which was approved by the International Association of Universities (IAU, 2011).

In 1992, the United Nations Summit on the Environment and Development held in Rio de Janeiro highlighted three main areas relating to the mission of HEIs, starting with the need to introduce re-orienting education about sustainable development, and then looking at ways of increasing the public consciousness about environmental issues, and then enhancing environmental training among educators. In the European region, the Association of European Universities released the Copernicus University Chapter (1993) which outlines general guidelines for integrating sustainable development into the core activities of higher

education institutions. According to recent data, three hundred and twenty institutions from thirty-six nations belong to the Association (University of Groningen, 2016).

2.7   Higher Education Institutions and SDGs

In recent years, the Principles for Responsible Management Education as well as the Higher Education Sustainability Initiative were created (United Nations, 2012), both are known as international initiatives which pay more attention to sustainable development through different dimensions including research, green campuses, and operations, education, and consolidating the global networks for such a matter. Considerable advancements have been achieved in promoting sustainable development in Higher Education during the past 15 years, culminating with the endorsement of the SDGs (Leal Filho et al., 2015). In 2022, the THE reported a substantial increase in participation rates and commitment from universities to pursue the SDGs. A plethora of research have extensively examined matters pertaining to sustainability practices and actions in higher education institutions (HEIs). Several studies have examined how HEIs now contribute to the advancement of the SDGs. As an illustration, the research conducted by Moon et al. (2018) reveals that HEIs have a significant impact on spreading and integrating sustainable thinking throughout society. Integrating the SDGs into HEIs might enhance students' capacity to address a wide array of global and interconnected environmental, social, and economic challenges in their future careers.

However, the development achieved thus far appears to have fallen short of expectations. While several universities have actively supported the SDGs, further efforts are required to integrate these goals into higher education institutions (Agbedahin et al., 2019; Ferrer-Estévez and Chalmeta, 2021; Weybrecht, 2022). Fang and O'Toole (2023) contend that there is currently a lack of understanding regarding the strategies universities employ to incorporate the SDGs into their curricula. Previous studies have not sufficiently addressed the

translation of SDGs within the higher education sector (Chankseliani and McCowan, 2021). According to Leal Filho et al. (2023), it is widely accepted that institutions should persist in their efforts to adopt sustainability. However, there is limited material available concerning the extent to which higher education institutions are incorporating the SDGs into their curricula. Previous research suggests that the implementation of the SDGs is a challenging task, as there is insufficient information and guidance on how to achieve this successfully (Agbedahin et al., 2019). The degree to which higher education institutions align their systems with the SDGs remains uncertain based on current research findings.

The SDG's achievement generates a challenge in education management due to its necessity to reorient curriculum, programs, practices, and policies. Leal Filho et al (2017) stated: "the need for HEIs to improve the integration of sustainable development into curricula and research, and most importantly, to include it holistically into their systems". This challenge affects the governance of education, educational institution managers and educators, as well as the content and pedagogy of education. The next section will discuss the main obstacles to implementing the SDGs. Many barriers facing HEIs for implementing the SDGs, (Verhulst and Lambrechts, 2015), the next section will discuss the main obstacles to implementing the SDGs.

2.7.1 The main obstacles to the SDGs implementation

Some scholars contend that for HEIs to significantly impact the success of the SDGs, they must be prepared to enact substantial changes by actively adopting and implementing those goals. Researchers have expressed interest in understanding the factors that can impede the implementation of SDGs at universities. For example, Franco et al. (2019) conducted a study to examine how universities may implement the SDGs. The authors observed that HEIs often

do not adopt a collaborative governance strategy, which is crucial for the success of these institutions. Similarly, Brandli et al. (2017) posited that the absence of support from management is a noteworthy impediment to adoption. The lack of endorsement from central management, manifested through a dearth of interest, resource allocation, and commitment of time to address sustainability matters, may stem from a lack of awareness and recognition of the significance of such initiatives for both the institution and society (Veiga Avila et al., 2017).

Insufficient resources and dedicated personnel frequently hinder sustainability efforts in HEIs. Woiwode and Froese (2020) argue that without management prioritization, financial and human resources may remain scarce. Even when sustainability is part of an institution's mission, it often remains theoretical due to the slow formulation and enforcement of specific policies (Brandli et al., 2017). Moreover, a lack of understanding of institutional context also impedes SDG adoption. Staniskis and Katiliute (2016) emphasize the need for "contextual awareness" before implementing new plans, while Hugé et al. (2018) argue that this awareness allows for customizing sustainability plans to meet specific institutional needs. Additionally, poor communication within institutions can lead to disjointed actions and wasted resources (Filho et al., 2019). Some universities address this by establishing sustainability offices to ensure cohesive efforts, which are crucial for advancing sustainability goals (Filho et al., 2019). Furthermore, El-Jardali et al. (2020) suggest that partnerships between HEIs and governmental bodies can catalyze SDG implementation. Blanco-Portela et al. (2018) advocate for creating networks among universities to foster interdisciplinary research and enhance communication.

Several studies have investigated the competency of existing assessment and reporting tools regarding the implementation process of a holistic sustainability approach at universities. Numerous tools have been developed for assessing and benchmarking sustainability

implementation at universities (Lozano et al., 2018); however, questions arise regarding the effectiveness of these tools. Caeiro et al. (2020) assessed the sustainability of two universities using 22 different tools. They found that the existing tools may not adequately assess the external influence of HEIs on SDGs or evaluate non-traditional aspects of sustainability. Thus, the successful implementation of a holistic approach will require improvements in these tools. Other studies (De la Poza et al., 2021; Kapitulcinova et al., 2018) have focused on the role of sustainability reporting (SR), arguing that it is increasingly acknowledged as an essential driving force for promoting SDGs in all operational dimensions of HEIs.

However, the current reporting frameworks may be insufficient for accurately reporting the performance of HEIs due to the diverse range of characteristics they encompass. Kosta and Waheed (2017) conducted a comparison of 18 reporting systems implemented by HEIs in the United Kingdom (UK). The study concluded that using a single reporting tool to encompass all aspects of a university's sustainability goals would pose significant challenges. They also found that some tools were much more useful (e.g., Global Reporting Initiative (GRI)) than others. Brown et al. (2009) argued that GRI guidelines have been the most commonly implemented guidelines among the private and public sectors for reporting non-financial performance. However, some limitations are recognized in the use of GRI guidelines by universities (Lopatta and Jaeschke, 2014; Jorge et al., 2016). Such limitations include that the GRI does not integrate the functions of teaching and research into its core (Sepasi et al., 2019). Indeed, Adams (2013) argues that GRI guidelines are the best existing framework for reporting sustainability in university operations; however, the framework shows some limitations concerning education and research dimensions..

 The aforementioned studies have delineated numerous barriers within HEIs concerning the SDGs. The ensuing table encapsulates these barriers, categorizing them into two classifications: internal and external.

Type of Factors	obstacles	Reference
Internal factors	Lack of awareness and concern.	Veiga Avila at el (2017)
	Lack of support from management.	Brandli et al. (2015)
	Lack of financial support.	Woiwode and Froese (2020)
	Lack of defined practices and policies	Blanco-Portela at el (2018)
	Strong culture and conservatism between people involved parties.	Akins at el (2019)
	Lack of research and development.	Brandli et al. (2015)
	Lack of communication	Omazic and Zunk (2021)
	Lack of assessment and reporting tools	(Kapitulcinova et al. 2018).
External factors	Government barriers (e.g., lack of support, Lack of legislation and guidelines, and lack of financial support).	Leal Filho et al. (2015)
	Lack of Entrepreneurship between HEIs and other institutions (public and private).	Waas et al. (2012)
	Context-specific interpretations	Brandli et al. (2018)

Table 1: The internal and external obstacles

2.7.2 The SDGs Ranking

As identified in the above literature, a significant portion of the challenges related to the implementation of SDGs stems from the absence of frameworks related to HEIs. This gap has been consistently emphasized in various studies, including those by Kosta and Waheed (2017), Kapitulčinová et al. (2018), Sepasi et al. (2019), and Caeiro et al. (2020). There have been some initiatives to create a standard university ranking that can provide a way to overcome such an obstacle. In 2019 the establishment of the (THE) University Impact Ranking precipitated considerable action and innovation within the higher education landscape, effectively catalysing advancements toward SDG attainment on institutional, national, and global levels. Since the introduction of this ranking, the adoption of SDG implementation within universities has notably increased, expanding from 768 universities in 2019 to 1,705 in 2023.

Torabian (2019) acknowledges THE University Impact Ranking as a significant indicator of HEIs' commitment to SDG engagement. The ranking provides quantitative indicators for each goal and a comprehensive score for the initiatives implemented by universities, thereby motivating universities to accelerate the implementation process of SDGs (Perchinunno and

Cazzolle 2020). THE University Impact Ranking has indubitably been instrumental in advancing the sustainability agenda in higher education by encouraging institutions to align their goals and operations with the broader objectives of the SDGs. The rankings have significantly influenced elevating the awareness and importance of SDGs among HEIs, fostering comprehensive sustainability initiatives, and enhancing benchmarking and best practice sharing. They have also served as a platform for comparison and competition, thus motivating universities globally to fortify their sustainability practices and policies. Furthermore, they have been vital in stimulating research and innovation, shaping policy and strategy, and improving accountability and transparency by identifying areas of strength and weakness, leading to more targeted and effective sustainability initiatives. As noted by Blasco et al. (2021), the ranking has emerged as a pivotal instrument in bolstering HEIs' SDG implementation and has been effective in hastening the implementation process, an argument supported by Perchinunno and Cazzolle (2020).

Nonetheless, the literature identifies areas for enhancement in the rankings' methodology, inclusivity, and accommodation of social variances. The criticisms can be summarised in three points. Firstly, the dependence on self-reported data has raised questions about methodological soundness, with Torabian (2019) suggesting that it potentially reduces HEIs to mere data reporters rather than active participants in defining, executing, and measuring sustainability practices. This complexity in methodology, encompassing numerous metrics and composite indicators, presents challenges in ensuring that the rankings reflect the true degree of sustainability within universities, leading to an ongoing debate about the robustness of THE University Impact Ranking results for strategic decision-making within the realm of sustainability in higher education (De la Poza et al., 2021; Galleli et al., 2022).

Moreover, the influence of rankings on the governance, resource management, and prioritisation within HEIs can be profound. As these ranking gain prestige, there is a potential

for HEIs to ascend in status without necessarily effectuating substantive societal impacts. The drive for higher placement in rankings can lead to strategic behaviours that enhance an institution's score on these scales, sometimes at the expense of broader, more meaningful contributions to society. While numerical indicators used in these ranking are often regarded as 'objective' and 'neutral,' being products of ostensibly scientific methodologies, their quality intrinsically hinges upon the quality and reliability of the underlying data (Torabian, 2019; De la Poza et al., 2021).

Secondly, the significant weight placed on research output in the (THE) University Impact Ranking process may inadvertently marginalise other essential aspects of sustainability such as community engagement or campus operations (Bautista-Puig et al., 2022). This emphasis, which tends to benefit well-resourced universities, creates a disparity that may disadvantage institutions with fewer resources for extensive research programmes, potentially biasing the rankings toward more research-intensive universities (Torabian, 2019). Lastly, the lack of consideration for social differences is a salient concern regarding THE's evaluation of universities' contributions to the SDGs. There is a need to contextualise the ranking, given the global scope of SDGs to account for regional or national variations (Calderon, 2023). Critiques suggest that the current methodology may not fully accommodate the varying contexts and challenges faced by universities across different regions (Galleli et al., 2022). The extensive differences in economic stability, government support, cultural values, and resource availability necessitate a methodology that can adapt to these conditions without bias (Bautista-Puig et al., 2022).

In light of the prevailing emphasis on THE's methodology, scholarly discourse advocates for additional empirical inquiry. This call for further research, as delineated by Bautista-Puig et al. (2022), underlines the necessity for detailed case studies that explore the pragmatic application and the repercussions of these ranking on higher education institutions. Such

studies would furnish valuable insights into the real-world execution of the ranking and could elucidate the motivations that underpin the participation of a diverse array of organisations.

2.8   Implementing SDGs at HEIs.

There is a body of work that discusses the obstacles and elements related to the implementation of SDGs at HEIs. Nevertheless, there has been minimal focus on the matter of how HEIs interpret and incorporate these concepts. Some existing work in this sector has focused on how universities might strategically include programmes in their campus or courses to more effectively connect with the SDGs. Brandli et al. (2021) examine how the University of Passo Fundo (UPF) has strategically organised its campus operations to be in accordance with the SDGs. Additional research examines the integration of SDGs into curriculum and educational programmes, as demonstrated by studies conducted by Albareda et al. (2018), Gerio et al. (2020), and Leal Filho et al. (2021). Mendoza et al. (2020) propose a comprehensive method for incorporating the SDGs into engineering education, whereas Feijoo et al. (2019) adopt a similar approach for integrating SDGs into the curricula of business schools. Shiel et al. (2020) undertook a case study to showcase the efforts made by the University of Bournemouth in improving the sustainability of their courses. The study suggests that the SDGs offer a means to rejuvenate institutional endeavours pertaining to education for sustainable development.

Khurshid et al. (2020) examine the implementation of SDG 4 in Bahauddin Zakariya University, located in Pakistan. The authors utilise qualitative approaches to determine that there has been limited advancement in the implementation process. While the institution does incorporate SDG 4 into certain curriculum, most of these programmes are antiquated and in need of updates and improvements. The actors within the institution, such as the heads of faculty and programme leaders, are showing a positive response to the modifications

implemented to align with the SDGs. However, the lack of financial resources is a significant barrier to fully implementing these reforms. This study is significant in the literature because it examines the implementation of SDGs in poor nations, which is a topic that has received less attention compared to studies that primarily focus on developed countries. Nevertheless, the study restricts its scope to the adoption of a single objective (SDG4), hence exclusively focusing on one specific task (teaching). This highlights the necessity for future research to examine the implementation of SDGs using a comprehensive manner. This aligns with the findings of Menon and Suresh (2020), who did a thorough analysis of over 220 studies published from 2005 to 2018. The researchers discovered that the majority of studies focused on educational methods, including teaching and learning. However, only a small number of studies examined a comprehensive implementation approach.

2.8.1 Implementing SDGs in a holistic approach

Several universities have started to tackle the SDGs by implementing sustainable development projects, such as creating green campuses and aligning their curricula with the SDGs. Nevertheless, it is widely recognised that the SDGs have not yet been comprehensively addressed. In this context, a holistic approach refers to achieving a balance in implementing all important goals across several dimensions, rather than solely focusing on one target (Avelar, 2019). Notwithstanding the aforementioned challenges, several HEIs are effectively embracing the SDGs in a comprehensive manner. Indeed, 84 universities globally have disclosed their progress in relation to the SDGs 2030 for the previous year, marking a 63% increase compared to the 2018-2019 academic year. Approximately 90% of these colleges have effectively incorporated or aligned their objectives with the SDGs according to the SDG Accord Report of 2020. The report also highlighted that most of them are encountering difficulties in implementing certain objectives.

A limited group of researchers have conducted case studies on various objectives in these universities. Mawonde and Togo (2019) examined the University of South Africa's efforts through a case study, finding that the institution had aligned extensively with the SDGs in research, education, campus activities, and community involvement. However, the university prioritized certain dimensions, with minimal impact on campus operations compared to research, primarily due to funding constraints. Similarly, Najafian and Dehkordi (2018) highlighted the University of Zanjan's policies and programs to enhance campus sustainability, focusing on energy and climate change, waste management, and research. Although these studies recognize the importance of the university's sustainability office in the implementation process, they do not explain the specific processes involved. Additionally, there has been insufficient focus on how these initiatives are implemented and who is involved in their adoption.

Elmassah et al. (2021) conducted a study on how sustainable development initiatives have influenced the strategies and activities of three universities in Egypt, Japan, and Germany. The study found that each institution integrated sustainable development principles into their visions, missions, strategic plans, operations, and monitoring processes, though each did so differently to fit their unique contexts. Despite contributing to the literature by comparing universities across regions, the study paid little attention to the SDGs framework, focusing more on SD initiatives without linking them to the 17 goals. Additionally, it did not examine how these initiatives were adopted, likely due to limitations in data collection methods. For one university, the authors used semi-structured interviews and textual data, while for the other two, only textual data was used, potentially affecting the consistency of results.

Sáez de et al. (2021) examined the University of The Basque Country's implementation of SDGs through a comprehensive methodology. By utilising a case study technique, they demonstrated that the implementation progresses via four distinct phases: mapping,

mainstreaming, diagnosis and formulation of indicators, and ultimately, estimation of the indicators. A study revealed the establishment of a working group tasked with executing the adoption process. Regrettably, the study failed to elucidate the specific contributions of each participant in this process. As an illustration, the study indicated that the third and fourth stages pertain to the assessment and communication of the progress made towards achieving the SDGs. Therefore, it is reasonable to anticipate the involvement of individuals with experience in reporting; nevertheless, the study has not explicitly identified the individuals responsible for these duties. In addition, although the SDGs highlight the significance of communicating and including internal and external actors in the adoption process, the study failed to adequately address the participation of these actors.

González-Torre and Suárez-Serrano (2022) conducted an exhaustive study of a comprehensive framework for implementing and reporting on SDGs across the entire Spanish university system. Analyzing sustainability reports from 50 public and 34 private universities, they found diverse methodologies in SDG implementation and reporting, varying in depth, priority, scope, suitability, and visibility. The size and public nature of an institution were pivotal in influencing SDG implementation profiles. Public universities, more prevalent in rankings, made notable efforts related to SDGs and reported their performance more frequently than private institutions. However, both public and private HEIs showed low efforts in establishing and monitoring indicators and engaging stakeholders in SDG pursuits. While the study offers valuable insights by comparing public and private universities, it notes that the quantitative methodology used limits exploration of the reasons behind these differences. For example, the study does not explain why public universities focus more on rankings or the government's role in monitoring implementation and measuring performance.

Purcell et al. (2019) explored various approaches and methodologies for integrating SDGs into university operational strategies, using three universities from the UK, USA, and Bulgaria as case studies. The qualitative research involved archive materials, interviews, visits, and observations. The study concluded that no single method is required to incorporate SDGs into university strategies; instead, various tools can advance a sustainable agenda and support SDG attainment. The study introduced the "living lab" concept—a dynamic network that unites individuals from different disciplines and educational levels, leveraging organizational resources to address sustainability challenges and achieve SDGs. A living lab emphasizes sustainability as a deliberate and ambitious plan within the sustainable development and SDG framework. While the study stressed the importance of stakeholder communication, it did not focus on their external roles. Additionally, the study addressed sustainability broadly without specifically concentrating on SDGs.

Park and Savelyeva (2022) examine SDG implementation in Hong Kong's public universities using qualitative interpretive phenomenological analysis and a case study approach. The study highlights the crucial role of the Hong Kong government, the primary funding source, in steering SDG efforts across the eight universities. It focuses on the sustainable development offices' role in overseeing SDG activities and reporting, particularly for rankings like THE University Impact Ranking. The analysis reveals that universities often prioritize superficial sustainability criteria, aiming primarily at global league tables. While the study contributes to understanding SDG efforts in HEIs, it limits its scope to the role of Sustainability Offices, without exploring how objectives and frameworks for SDG implementation are selected. Though the research touches on initiatives in education, research, and operations, it lacks detailed insights into specific strategies for implementing these initiatives. Additionally, while emphasizing the government's importance in the process, it does not detail the specific role the government plays in SDG implementation.

Paletta and Bonoli (2019) analyse the impact of the SDGs on the strategic management of Bologna University in Italy. The study utilises a case study methodology to determine that the institution has developed a comprehensive management framework that encompasses all aspects in order to accomplish the SDGs. As part of its teaching and research efforts, the institution implemented sustainable methods in order to achieve the goals outlined in its operating plan, such as reducing CO_2 emissions. The study provides a substantial contribution by examining how the institution tracks and communicates its advancements towards the SDGs. While the report acknowledges and represents the efforts made by the institution in several areas, it does not analyse the process of integrating these efforts or identify the individuals responsible for their implementation.

2.8.2   Motivations behind implementing SDGs

Multiple studies have investigated the determinants of SDG implementation at HEIs. The SDGs have gained widespread acceptance and support from governments, corporations, civil society, donors, universities, and the community, establishing them as a global framework. Consequently, institutions can obtain numerous benefits by using such a system. Blanco-Portela et al. (2018) argue that colleges can derive advantages from adhering to international standards, obtaining environmental certifications, and implementing good practices, such as participating in THE University Impact Ranking. The prestige of an academic institution is elevated on both a national and worldwide level when it exhibits a robust dedication to sustainability, particularly with an emphasis on the SDGs. Sukoco et al. (2021) argue that university executives actively contribute to enhancing the rankings of internal units, perceiving them as indicators of excellence that yield practical advantages. In addition, students are more inclined to choose universities that are actively involved in these issues. Blasco et al. (2021) discovered that universities are motivated to increase their contribution to the SDGs in order to improve their placement in university rankings, hence increasing their

appeal to prospective students. According to a new survey by THE (2021), sustainability is a crucial determinant for students when selecting a university. Therefore, in order to attract a greater number of students and their financial contributions, HEIs often choose to implement SDGs as a means to enhance their standing and perception. According to Minutolo et al. (2021), there is a positive correlation between a university's reputation for sustainability and its enrollment numbers.

Universities can leverage the adoption of the SDGs as a means to enhance their reputation by showcasing their positive achievements, thus gaining support from stakeholders (De la Poza et al., 2021). According to Maragakis and van den Dobbelsteen (2013), stakeholders are individuals or groups who have the ability to exert influence on an institution. This includes financial bodies, donors, and communities, among others. In the UK, the funding body has specific requirements for sustainability that must be fulfilled to receive annual funding. As a result, HEIs typically formulate policies that are in line with these expectations. In their study, Saha et al. (2020) investigated the determinants of the adoption of carbon emission efforts, which are strongly associated with SDG 13. They found that due to the government funding of HEIs in the UK, universities are inclined to actively participate in and provide detailed information about SDGs in order to fulfil the government's requirements. According to Leal Filho et al. (2021), HEIs can benefit from SDGs by establishing new alliances both outside and internally. An advantage of the SDG is its ability to provide a unified structure that allows various sectors and organisations to collaborate and cooperate on mutual objectives. Universities can leverage this to establish novel partnerships with government, industry, and the community, fostering collaboration in research and education. Similarly, the framework can assist in recognising shared interests among various sectors of the institution, so promoting interdisciplinary alliances, cooperation, and innovation.

In addition to these arguments, other studies suggest that top management's keen interest in rankings, aiming for increased attention from government authorities, presents a favourable depiction of their performance, showcasing competence and influencing influential figures in HEI director appointments. The escalating pressure from upper management underscores the significant importance attributed to rankings within the university's administrative hierarchy. Minutolo et al. (2021) draws attention to administrators prioritising rankings for enhancing the institution's external reputation, often driven by self-interest. This involves emulating high-ranking institutions or increasing compensation based on ranking achievements (Bai, 2014). However, this is not always true. Some colleges demonstrate social responsibility as an inherent aspect of their identity (Schneider, 2020). They surpass the expectations of their government and stakeholders by implementing sustainability programmes that generate advantages for the wider society. An example of such an institution is the King Abdullah University of Science and Technology in Saudi Arabia, which has committed to instructing its research teams to study topics linked to SDG targets, specifically focusing on reducing carbon emissions.

The above studies employ a quantitative approach, which may be inadequate for finding such explanations. These studies exclusively examine the viewpoint of the highest level of administration at HEIs, overlooking the contributions made by other persons, including teachers, staff, and students, who also play a part in accomplishing the SDGs. Hence, doing a qualitative study is necessary to gain a deeper understanding of this occurrence. Bautista-Puig et al. (2022) propose research incorporating comprehensive case studies to investigate the tangible implementation and consequences of the SDGs at HEIs. Presently, it has been observed that there is a dearth of empirical research investigating the successful implementation of the SDGs by universities.

2.9 Conclusion

The table below summarises the primary research conducted on the implementation of the SDGs at HEIs. The majority of research have mostly concentrated on specific aspects of adoption, such as the incorporation of SDGs into teaching methods, or the primary factors and challenges associated with implementing SDGs. However, they have neglected to explore methods for translating objectives from a broader perspective to the level of a HEI.

Title	Authors	Theory	Methods	County	Aim and main Findings
"Governing the university in the perspective of the United Nations 2030 Agenda"	Paletta and Bonoli (2019)	Not applicable	Qualitative methods (Observation, and reports).	Italy	To investigate the influence of SDGs on the strategic management of Bologna University. The need for creating a new framework based on the UN framework for covering the university dimensions.
"Implementing the Sustainable Development Goals for Quality Education in institutions of Higher Education in Pakistan: A Qualitative Analysis"	Khurshid et al (2020)	Not applicable	Qualitative method (Interviews)	Pakistan	To investigate the progress of adopting SDG 4 (quality education) in teaching practice, at Bahauddin Zakariya University. A limited SDG integration due to the lack of financial support.
"Determinants of Carbon Emission Disclosures and UN	Saha et al. (2020)	Institutional and	Quantitative method (Construct a disclosure	UK	To examine the factors that influence the adoption of carbon emission initiatives, which is closely linked to

Sustainable Development Goals: The Case of UK Higher Education Institutions"		**Stakeholder theory.**	index from HEIs annual reports to test for six determinants, by constructing an econometric model)		**(SDG 13).** HEIs tend to engage and report information about SDGs to meet the government's expectations as the main funding body.
" An interpretive analysis of the 2030 sustainable development goals in Hong Kong public universities."	Park, and Savelyeva (2022)	**Not applicable**	**Qualitative method** (Analysing the universities reports)	**Hong Kong.**	**To analyse the implementation of the SDGs in eight universities operating in Hong Kong.** The interpretive analysis of the data reveals that government is one of the main reasons for implementing the SDGs, other factor is THE ranking which universities consider it as their principal objective.
"Implementation of SDGs at the University of South Africa"	Mawonde and Togo (2019)	**Not applicable**	**Mixed methods** (Interviews, document analysis, observations, a survey)	**South Africa**	**To reflect and show the initiatives implemented by the University of South Africa.** Limiting the SDGs implementation on campus operations rather than other dimensions due to financial limitations.
"Framing the Role of Higher Education in Sustainable	Elmassah et al (2021)	**Not applicable.**	**Qualitative methods**	**Egypt, Japan, and**	**To examine the extent to which the universities' strategies have been influenced by sustainable**

Development: A Case Study Analysis"			(Interviews, the universities' official websites, and reports)	**Germany**	**development initiatives.** Each university used a different approach during the integration process.
"Implementing the sustainable development goals at University level"	Albareda et al. (2018)	**Not applicable.**	**Mixed methods** (Interviews, and a correlation model)	**-**	**To explore how SDGs can be aligned with university curricula.** Several difficulties and challenges were identified in relation to the SDGs implementation at HEIs.
"A framework for implementing and reporting United Nations sustainable development goals in Spanish higher education institutions"	González-Torre, and Suárez-Serrano (2022)	**Not applicable.**	**Qualitative method** (Analysing public reports)	**Spain**	**This study aims to explore a holistic framework for implementing and reporting SDGs in universities.** Diverse methodologies employed in implementing and reporting contributions to the SDGs, marked by variations in depth, priority, scope, suitability, and feasibility, influenced by the size and the nature of HEIs.
"Sustainable development goals and sustainability teaching at universities: falling behind or getting ahead of the pack?"	Leal Filho et al (2019).	**Not applicable.**	**Quantitative method** (Regression model)	**Cross-country research**	**To examine the advantage of adopting SDGs at HEIs and to survey the current state of integrating SDGs in teaching practice.** The SDGs agenda covers an extensive set of social, economic, and environmental challenges that are closely

					related.
"Universities' Reporting on SDGs: Using THE Impact Rankings to Model and Measure their Contribution to Sustainability"	De la Poza et al 2021	Not applicable.	**Quantitative methods** (non-parametric tests, and linear and logistic regression analyses)	**Cross-country research**	**To evaluate the extent to which SDG accomplishments are reported and aligned with the overall Times Higher Education (THE) score.** Best-ranked universities are more committed to SDG9, and SDG16. While SDG9 and SDG17 are the most relevant SDGs for HEIs' dimensions.
"Universities as the engine of transformational sustainability toward delivering the sustainable development goals"	Purcell et al. (2019)	Not applicable.	**Qualitative methods** (Observations, and analysing reports)	**UK, USA, and Bulgaria**	**To understand the different methods and techniques used to incorporate SDGs into the operating strategy of three universities.** Each instance serves as a "living lab," utilizing the SDG framework as an ambitious plan and a mechanism to achieve the desired outcome. Effective leadership at every level was crucial for achieving success via unified action. Collaborations both within and with universities can expedite the achievement of the SDGs.
"Drivers for Universities' Contribution to the Sustainable	Blasco et al (2021)	Not applicable.	**Quantitative methods** (Through regression	**Spain**	**To investigate the drivers for achieving Sustainable Development Goals at Universities.**

Development Goals: An Analysis of Spanish Public Universities"			analyses and the Gephi method)		Multiple intrinsic and extrinsic factors impact the attainment of the Sustainable Development Goals (SDGs), encompassing both a holistic viewpoint and the specific objectives of each SDG.

Table 2: Summary of previous research around the SDGs in HEIs

Collectively, the involvement of the public sector in the SDGs serves as a significant area for prospective research (Bebbington and Unerman, 2020). Prior investigations indicate that, HEIs bear direct responsibility for considerable environmental and social impacts and are increasingly pressured to actively contribute to SDGs. HEIs play a pivotal role in cultivating sustainable literacy among students, fostering a pro-sustainability mindset for their future careers (Bebbington and Unerman, 2020). This aligns with the recommendations of O'Dwyer and Unerman (2020) to cultivate a positive cohort in sustainability leadership. The UN has framed the broader role of HEIs and educational institutions in SDG achievement through various declarations, leading to a notable rise in the number of HEIs implementing the SDGs in recent years. Existing studies have explored multiple facets of SDG implementation in university settings, addressing the benefits and challenges encountered. Other studies have focused on initiatives undertaken by universities in response to SDGs.

However, a limited number of studies have addressed the translation of SDGs within universities. These studies often focus solely on the university level without considering to the national dimension, which is critical for achieving these goals. They tend to view SDGs primarily as sustainability initiatives confined to the HEI system, overlooking the collaborative and multi-level nature required for SDG achievement. While prior research acknowledges the influence of governments and other actors on achieving SDG (Nilsson et al., 2018; Jiménez-Aceituno et al., 2020; and Abhayawansa et al., 2021), the precise mechanisms through which these actors impact the goal implementation process remain unexplored. Albareda et al. (2018) emphasise the need to view global frameworks like SDGs as complex, long-term ambitions involving both internal (e.g., accounting) and external actors (e.g., national and international bodies) for a comprehensive investigation.

A significant number of HEIs aim to put SDGs at the heart of their core activities; however, they often encounter unique challenges that prevent them from doing so. This sector has not received adequate attention in research (Agbedahin at el. 2019; Chankseliani and McCowan, 2021; Fang and O'Toole, 2023; Leal Filho et al., 2023). Thus, it is time for researchers to address unanswered questions related to the institutional forms that can promote SDGs and the influence of local contexts on these goals (Chankseliani and McCowan, 2021).

This research proposes to fill this gap through a case study of a Saudi Arabian university. It aspires to contribute valuable insights into the tangible applications of the SDGs and explore the underlying motivations for the participation of varied institutions. Such an in-depth comprehension of these dynamics is indispensable for assessing the efficacy and impact of the SDGs in promoting sustainable practices within HEIs specifically and for achieving this framework by 2030. The study could hold great value in revealing the complexities of the decision-making process related to the implementation of the SDGs in HEIs. By exploring the perspectives, experiences and motivations of the individuals involved, this research enriches our understanding of the multifaceted reasons guiding the adoption of the SDGs. This approach can adeptly capture the nuances of context, including the institutional culture, values, and factors that shape the rationale behind the adoption of the SDGs, thus providing a holistic perspective. Furthermore, the qualitative research explores diverse stakeholder perspectives, including administrators, faculty, students, and relevant actors, highlighting the diverse motivations and expectations surrounding SDG engagement. Comparative analyses enabled by qualitative studies across different HEIs reveal differences in motivations, contributing to a nuanced understanding of SDG implementation patterns and differences.

Chapter 3: Translation theory

3.1 Introduction

This research aims to investigate the reasons for and the methods by which the SDGs are translated at HEIs. To conduct this investigation, the Scandinavian translation theory was employed to provide explanations related to the translation process. This theory focuses on how and why ideas become widespread and how they are translated as they flow, asserting that ideas do not traverse in a vacuum, rather, they undergo alterations when translated into a local context (Czarniawska and Joerges, 1996; Sahlin and Wedlin, 2008). The theory tracks ideas through local time and space to illuminate how organisations become cognisant of specific ideas. These ideas are then moulded into quasi-objects that surpass local barriers, a phenomenon termed 'dis-embedding.' Subsequently, the theory scrutinises how these ideas land in diverse localities, undergo 're-embedding' to harmonise with local contexts, and eventually materialise into actionable steps (Czarniawska and Sevón, 2005). It conceptualises translation as a nuanced process where ideas are abstracted from their original form and transposed into new contexts, with values, beliefs, and other contextual factors playing a crucial role in practising the idea (Waldorff, 2013).

Even though Czarniawska and Joerges' (1996) original translation model underscores the equal significance of dis-embedding and re-embedding processes, Rövik (2007) noted that the re-embedding aspect is at the forefront of Czarniawska and Joerges' own theorising, and most of the later studies (e.g., Lamb and Currie, 2012; Ozen and Berkman, 2007; Kirkpatrick et al., 2013; Sonnerfeldt et al., 2022; Morris and Lancaster, 2006; Wæraas and Nielsen, 2023). At the same time, the dis-embedding process has advanced our understanding of how practices become objectified, allowing them to travel as ideas between contexts. However, investigating the creation process of the SDGs is beyond the scope of this study. Additionally, the development of SDGs and their instantiation in various frameworks, either at the international level (UN SDGs Framework) or the organisational level (The

SDGs Framework), has been the subject of numerous studies (e.g., Schonherr et al., 2017; Kestin et al., 2017; Bebbington and Unerman, 2018; Blanco-Portela et al., 2018; Mawonde and Togo, 2019; De la Poza et al., 2021).

While existing empirical and conceptual literature covers the creation and travel of ideas between contexts, this study focuses on elucidating the processes and motivations behind the translation of ideas in organisational settings (the re-embedding process), rather than the creation and travelling of new ideas (dis-embedding). Scholars have advocated for an exploration of how these ideas are actualised in new settings (Boxenbaum and Strandgaard Pedersen, 2009; Rövik, 2016) and delve into how ideas undergo modifications upon entering specific organisational settings to align with local values (Nielsen et al., 2022).

Numerous studies have limited their investigation on the process of re-embeddedness, specifically exploring the translation of ideas at the organisational level, including the Global Reporting Initiative (GRI) (Vigneau et al., 2015), Lean management (Morris and Lancaster, 2006), Reputation management (Wæraas and Sataøen, 2014), MBA models (Lamb and Currie, 2012), and scientific ideas (Ritvala and Granqvist, 2009). Additionally, Moon et al. (2020) examined the translation of corporate social responsibility reporting practices from the headquarters of a UK-based multinational corporation to five of its foreign subsidiaries (Danish, Brazilian, Dutch, American, and French). Ciuk et al. (2019) explored the translation of corporate values in a Polish subsidiary of a US-based company. Helin and Sandström (2010) examined how a Swedish company translated corporate codes of ethics and elucidated the processes of explanation, re-embedding, and reformulation of such codes. Sonnerfeldt and Aggestam Pontoppidan (2022) investigated the translation of the idea of integrated reporting (IR) within a public sector entity.

This chapter commences with an exploration of the notion of translation, defining its concept, and elucidating its key tenets and fundamental argument. Subsequently, it provides an in-depth analysis of the critical distinctions between the Scandinavian institutionalist theory and the diffusion perspective, underscoring how the former challenges the prevailing homogenisation perspective of new institutionalism. The chapter further elucidates the pivotal role played by actors within the framework and delineates the contrasting views of translation held by Latour and Czarniawska. The subsequent sections delve into the intricacies of the dis-embedding and re-embedding translation processes, shedding light on the factors influencing one particular idea over another, and the way in which of making the idea fits with the new context. Lastly, the chapter demonstrates the operationalisation of the theory within the context of this study, explicating its applicability and suitability to this research field.

3.2   The notion of translation

Translation is perceived as a nuanced, continuous, and dynamic process of change (Cassell and Lee, 2017); it involves the ongoing adaptation, adjustment, and interpretation of ideas and practices to align with local needs and circumstances (Pipan and Czarniawska, 2010). Institutions are conceptualised as social constructs with a significant emphasis on cultural and cognitive dimensions. These institutions are perceived as open systems profoundly shaped by socially constructed value systems (Lundberg and Sataøen, 2014). The theory is presumed to be applicable when scholars investigate the translation of an idea from one context to another (Wæraas and Nielsen, 2016). According to the theory, 'Idea' is derived from a Greek word meaning 'to see,' closely tied to 'eidolon,' a term associated with Greek physical perception theories. Scandinavian institutionalists draw certain conclusions from these theories, the importance of which is only visible objects can move and be translated (Czarniawska and Joerges, 1996). According to Czarniawska and Joerges (1996), "ideas are images that become known in the form of pictures or sounds. They can then be materialized in many ways: pictures can be painted or written, sounds can be recorded or written down" (p.20). Objectified ideas become public

knowledge, enabling them to travel across space and time, detached from a single context. They can be theorised, named, and transformed into global forms applicable in any context.

Scandinavian institutionalism offers a comprehensive approach to organisational change, particularly modernist dichotomies of change. Based on this theory, translation is not seen as a planned event, as it is from the rational perspective; nor is it an 'utomatic result' or the result of 'isomorphic pressures', as is suggested by the contingency and neo-institutional theories (Czarniawska and Joerges, 1996). Rather, it defines translation as the symbolic and material process of modifying transferred ideas when they are implemented in a new context. In other words, it refers to the process of adapting the original form of an idea to make it accessible to receiving audiences in a local context. Translation can be seen as a way of retaining the most valuable elements of the original form of an idea and then transforming it to obtain acceptance in new contexts (Czarniawska and Joerges, 1996).

3.2.1   Scandinavian institutionalism VS diffusion perspective

Scandinavian institutionalism challenges the homogenisation view of New Institutionalism, originally outlined by DiMaggio and Powell (1991), which assumes that ideas stay relatively fixed when they are adopted by organisations in a single field. According to this view, the adopted ideas tend to be identical and normatively sanctioned for the sake of increasing the homogenisation of forms and strategies among organisations in the same field. Through this process, called 'the isomorphism phenomenon,' an organisation is forced to resemble others that operate in the same field. However, Scandinavian institutionalism criticises both Old and New Institutional theories for their emphasis on stability in forms and practice over change. An idea that travels from one place to another cannot remain unchanged; rather, "to set something in a new place or another point in time is to construct it anew" (Czarniawska & Sevón (2005, p. 8). Ideas are social constructs, interpretive in nature and thus subject to a translation process as it circulates (Czarniawska and Sevón, 2005). Ideas tend not to remain in their original forms as they

are translated and transferred to 'fit' in with characteristics of new contexts, which may include institutional culture, traditions, existing ideas, and actors, hence they are likely to be different from one organisation to another (Czarniawska and Sevón, 1996).

The criticism from Scandinavian institutionalism can be summarised in two points. Firstly, based on the new institutional perspective, ideas are seen as symbols that decouple from concrete practices (Wæraas and Sataøen, 2014). Organisations face normative, imitative, and coercive pressures (e.g., rules and laws as well as common beliefs) that can direct their forms toward homogeneity and convergence. However, Brunsson (1989) argues that talks are one of the mutually independent instruments that organisations tend to use for gaining legitimacy and support in their environment. Brunsson further clams that it is not unusual for there to be a difference between an organisation's talk and its actions. In other words, there could be homogeneity regarding the ways organisations talk about things but not in their practices. This conclusion is reflected in the research methods applied by previous studies, which tend to focus on a large number of organisations, with only modest access to the data (Wæraas and Sataøen, 2014). This approach does not allow investigators to see what happens to ideas after they have been formally adopted. Scandinavian institutionalism, however, rejects this perspective, arguing that attention should be paid not only to the symbolic transformation but to the actual translation of ideas, from the reasons for selecting them through to their implementation and practice, by applying longitudinal studies (Wæraas and Nielsen, 2016).

Secondly, new institutionalism does not take into account the role of the agents who carry out and enact ideas when it examines the creation, stabilisation, and diffusion of organisational practices (Scheuer and Scheuer, 2008). Instead, the theory focuses mainly on the institutional pressures that trigger the spread of organisational ideas and models (Mennicken, 2008). Czarniawska and Sevón (1996) argue that organisations are not passive receivers. As an idea is introduced into a new

context, it does not diffuse into a vacuum by itself; rather, it arrives in the hands of carriers who translate and transfer it to fit the characteristics of the new context. Ideas are changed and modified based on what actors know about the cultural assumptions of their organisation and political structures, as well as what its leaders, the general public, and the market find important. Czarniawska (2014) illustrates this, saying, "everyone knows that plants that are to be moved to another place are taken from the bed where they were growing, and then, cleaned of most of the soil in which they sat, are put into a new bed. An experienced gardener knows how much or rather how little of the old soil should remain around the roots of the plant to survive, yet not clash with the soil in the new bed. The plant growing at a new place is never identical to the one that started traveling" (p.93).

Based on these criticisms, it can be argued that ideas should not be seen as 'just' symbols; rather, they are turned into practice and, as such, are subject to modifications. Scandinavian institutionalist researcher Sahlin-Andersson (1996) illustrates her argument by explaining how when a written text arrives in a certain context, it is often subjected to repeated editing and will be adapted in various ways based on the editors' frame of reference and how they see the text. During this translation process, the text is subjected to re-formulation—a process that can change the form of the text as well as its focus by actively reinforcing, altering, and adding to it. In support of this theory, Mazza et al. (2005) found that the outcomes were quite dissimilar when four universities adopted MBA models. Similarly, Kirkpatrick et al. (2013) examined the translation process of a generic hospital management model into four hospitals and found that the resulting meanings and outcomes varied widely. Thus, it can be argued that the translation of ideas is a crucial element of implementation, and ideas are not, as DiMaggio and Powell (1991) put it, "imported whole cloth" (p.29).

3.2.2   The role of actors

Deriving inspiration from Latour's theory on the enabling of power and the formation of associations and networks, Scandinavian institutionalism contend that practices resulting from translated ideas can exhibit variations across different contexts (Wæraas and Nielsen, 2016). Whether intentional or not, the spread of ideas between contexts can lead to modifications influenced by the desires and pre-existing knowledge of multiple actors within their organisation's embedded context (Scheuer and Scheuer, 2008). Ideas undergo context-dependent modifications, which vary according to the actors' frames of reference (Czarniawska, 2008). This implies that actors perceive something only in relation to what they already know, and translation becomes challenging when faced with wholly unrecognisable concepts. The attention given to specific aspects of an idea is influenced by the 'iographically determined' situation, as termed by Schütz (1973), within which an actor exists, encompassing their physical, socio-cultural, moral, and ideological position. Any biographically determined situation provides specific possibilities for future action.

It is essential to distinguish between Latour's and Czarniawska's perspectives on translation. The actor-network theory (ANT) is rooted in a constructivist ontology, whereas the Scandinavian institutionalist theory embraces a social constructivist ontology (Wæraas and Nielsen, 2016). Consequently, ANT places minimal emphasis on attributed meanings or actors' social constructions, focusing primarily on the activities of building networks and the contributions of both human and non-human actors, which, according to Latour, play a pivotal role in constructing phenomena. ANT contends that by scrutinising the formation of networks and examining the connections between human and non-human actors, one can comprehend institutional change, production, and reproduction. This perspective serves as a tracking device that enhances our understanding of institutional change (Scheuer and Scheuer, 2008), albeit with less attention to

how translated ideas may be influenced by organisational context factors, often resulting in organisational heterogeneity and divergence (Scheuer and Scheuer, 2008).

In contrast, Czarniawska's perspective acknowledges the impact of external environments on organisations and provides insight into how the same ideas can be practised in distinctive ways in different organisations. It focuses on how actors establish relational connections among the elements of organisational contexts. Actors can modify ideas by eliminating or downplaying features of imported practices perceived as illegitimate or unattractive, hindering their adoption in the new context. For instance, Røvik (2002) observes that elements of the performance appraisal model were deliberately excluded to mitigate its provocative nature in a Norwegian context. Similarly, Westney (1987) illustrates how the Japanese Meiji regime deliberately omitted certain aspects of imported models to make them more compatible with the Japanese context. Another strategy involves altering the meaning or application of a practice to increase its perceived usefulness or acceptability in the new setting. Additionally, actors may introduce new elements—whether related to practice, symbolic aspects, or discourse—into the imported practice to facilitate its local acceptance. For example, Bowen and Lawler (1992) argue that integrating performance appraisals into Total Quality Management (TQM) enhances its effectiveness, even though this contradicts the advice of Edward Deming, the 'inventor' of TQM. As a result, elements that are perceived as 'missing' in the original management concept may be added to ensure it better aligns with practical objectives

3.3 The translation processes

Based on Czarniawska and Joerges's (1996) work, translation involves two key stages: dis-embedding an idea from its original contexts (de-contextualisation), and re-embedding to a target domain (contextualisation). Dis-embedding signifies a shift from the local to the global, while re-embeddedness involves a movement from the global to the local.

3.3.1 Dis-embedding

This stage centres on the construction of an idea, involving the translation of a practice into a tangible form through mediums such as books, sounds, or frameworks (Czarniawska and Joerges, 1996). Local ideas undergo translation into global theories, rendering them applicable across diverse organisations worldwide. In other words, it is the process of moving from the local to the global, while the second stage, known as re-embedding, is about the process from the global to the local. Once dis-embedded, ideas can traverse as general concepts, upon reaching a local organisation, they undergo re-embedding into local context. Contemporary communication and transportation facilitate the rapid global dissemination of ideas (Czarniawska, 2008). As these ideas travel, they shed their local characteristics. Theories, names, and global conceptual transformations occur, enabling their application in almost any context—thus becoming dis-embedded by detaching from their local origins. As these trans-local ideas circulate globally, they eventually re-embed themselves in various local settings.

As noted earlier, Czarniawska and Joerges' (1996) original translation model underscores the equal significance of dis-embedding and re-embedding processes. However, this study, aligning with the majority of subsequent works in the Scandinavian theory literature (e.g., Morris and Lancaster 2006; Ozen and Berkman 2007; Lamb and Currie 2012; Kirkpatrick et al., 2013; Sonnerfeldt and Aggestam Pontoppidan, 2022; Wæraas and Nielsen, 2023), concentrates on elucidating the processes and motivations behind the translation of new ideas in organisational settings (the re-embedding process). The development of SDGs and their instantiation in various frameworks either for the international level (UN SDGs Framework) or the organisational level (The SDGs Framework), has been the subject of numerous studies (e.g., Schonherr et al., 2017; Kestin et al., 2017; De la Poza et al., 2021). The process of developing and shaping these frameworks (the dis-embedding stage) falls outside the scope of this study. Rather, the focus is on

understanding how existing global ideas are translated, which takes precedence in Czarniawska and Joerges' own theorising (Rövik, 2007).

3.3.2 Re-embedding

This stage can be divided into two principal parts. The first concerns the rationale behind selecting a particular idea from among various alternatives. A critical question arises: what drives the preference for one idea over others? The second part focuses on the processes by which this chosen idea is adapted and integrated into the new context.

3.3.2.1 Motivations for translation

It is the stage of establishing a patterned relationship between the idea and the recipient context, encompassing chains of cause and effect (Sahlin-Andersson, 1996). An idea is more likely to gain acceptance when it offers a solution to a recognised problem. As articulated by Czarniawska and Joerges (1996, p27), "Often there is an attempt to portray the process as functional: this particular idea was spotted and adopted because it served well in resolving a specific difficulty". Sahlin-Andersson (1996) characterises the motivation for selecting a new idea as the recognition of a gap or disparity between a desired and current state. Once these gaps or differences are pinpointed, organisations initiate the search for a more efficacious practice to adopt, or as Czarniawska and Joerges (1996) state, ideas prominently start to capture the attention of organisational actors.

Scholarly discussions have examined the motivating factors driving this process. One factor is often linked to challenges within an organisation's operations. Organisations tend to gravitate towards new ideas that seem to provide solutions, selectively incorporating and adapting elements from the original idea while disregarding others. This selection process is influenced by the organisation's 'biographically determined' situation a concept defined by Schütz (1973), encompassing the organisation's physical and socio-cultural environment. This environment is not

limited to physical space and time or the status and roles within a social system but also encompasses the organisation's moral and ideological positions, denoted as 'the purpose at hand.' According to Schutz (1973, p. 9), the purpose at hand involves selecting "those elements among all the others contained in a situation which are relevant for this purpose." Considering their 'biographically determined situation,' organisations seek ideas that address their current crises (Czarniawska and Joerges, 1996). For instance, the UK has grappled with construction design challenges, leading firms to adopt the idea of lean management as a solution to enhance quality, productivity, and competitiveness. Morris and Lancaster (2005) explored the adoption of the idea and uncovered significant disparities between the original idea and its practical implementation.

Ideological control also plays a pivotal role in idea selection. Organisations can intentionally influence the ideas themselves, as well as the perception of those ideas, and to cultivate an organisation-wide desire to adopt them (Czarniawska, 1988). In essence, powerful actors, such as governmental authorities, hold an advantageous position to transform their desired vision into reality. Czarniawska and Joerges (1996) contend that ideological control is invariably crucial for the materialisation of ideas, which are chosen and adapted based on the preferences of influential organisations. For instance, HEIs are often viewed as social organisations not driven by profit, relying on funding from governments and other entities. However, these entities are more inclined to support higher capital expenditure when these institutions align with certain expectations. Saha et al. (2020) conducted a study examining the factors influencing the adoption of carbon emission initiatives, closely linked to SDG 13. They discovered that HEIs tend to shape their strategies to meet the expectations of funding bodies in the UK and report more information about sustainability initiatives to fulfill these expectations.

Nevertheless, alignment with the desires of powerful actors does not always translate into uniform or effective practices. For instance, Rogerson et al. (2020) found that universities have

implemented few meaningful measures to address modern slavery in the UK, despite reports indicating substantial progress. Similarly, HEIs have made limited efforts to engage with the 2015 Act aimed at improving labour conditions. This aligns with Brunsson's (1989) argument that while discourse is one of the instruments organisations use to gain legitimacy and support from their environment, disparities between rhetoric and actions are common. Therefore, while ideological control significantly influences idea selection, it may not consistently lead to effective or homogeneous practices.

The context of organisational decision-making is also crucial in selecting an idea. Influential individuals or those in higher positions, as articulated by Czarniawska and Joerges (1996), are more likely to propose new ideas, possess greater opportunities to communicate, provide favourable commentary, and exert influence on group decisions. Furthermore, an idea held by a person or group with more potential allies is more securely anchored, with decisions made intending to be irreversible. Conversely, decisions made by individuals or small groups are subjected to more scrutiny, and even if accepted, are more prone to remain unimplemented, regardless of the idea's ingenuity (Czarniawska and Joerges, 1996). For example, Cassell and Lee (2017) explored how a trade union idea was translated in New Zealand, revealing that trade unions recognised the necessity of building alliances with other parties to gain adoption. They established various alliances and adapted their idea to meet the needs of their allies, ensuring ongoing support. This is consistent with Czarniawska and Sevón (1996), who state that "to privilege actors' own accounts of their doing cultures, because they may be good accounts, and they may not be. It would be a mistake to think that they may always act morally" (p.16). It is evident that the adeptness with which decision-makers promote new ideas significantly influences the process of materialising them.

3.3.2.2   Translating the selected Idea

Once organisations formulate the patterns of relationships between cause and effect, they start to re-embedded the selected idea within their context (Leca et al., 1996). The stage involves aligning the idea with a new context's values and beliefs. Actors translate and modify objects not only based on organisational problems, targets, current practices, and adoption priorities (Czarniawska and Joerges, 1996), but also in light of their contextual characteristics, values, experiences, and beliefs. These ideas can only be realised in harmony with the new context's characteristics, so if they impinge on those characteristics, they undergo modification to better match them with their new context. This process may give them new meanings created in accordance with local culture, values, and language, making the ideas resemble the original form but not isomorphically.

This stage refers to the process by which implementers of new ideas strive to create a better fit between the new ideas and the adopter's particular context to enhance their zone of acceptance during the implementation process (Ansari, et al., 2010). Nadler and Tushman (1980) define concept of "fit" in as "the degree to which the needs, demands, goals, objectives, and/or structures of one component are consistent with the needs, demands, goals, objectives, and/or structures of another component" (p.45). The process can involve changing how ideas are 'framed' over time, or how they are implemented. In other words, original ideas are expected to take distinct forms and be practiced in different ways in varying contexts (Czarniawska and Joerges, 1996).

Existing studies focus on re-embeddedness by exploring how organisations adopt and incorporate new ideas to become more progressive and why ideas change and become different from their original forms (Boxenbaum and Pedersen, 2009). For instance, Erlingsdottir and Lindberg (2005), examined the variation between practices of an idea originating in Japan versus the US and Europe. Also, Vigneau et al. (2015) investigated how the GRI has been translated, implemented,

and adapted at a micro-level organisation. Moon et al. (2020) studied how corporate social responsibility reporting practices have been translated from the headquarters of a UK-based multi-national corporation to five of their foreign subsidiaries (Danish, Brazilian, Dutch, American, and French). Similarly, Ritterspach et al. (2010) explored the translation of new systems of production from a Dutch multinational company to subsidiaries in the UK and Germany. Ciuk and James (2015) and Ciuk et al. (2019) studied the translation of corporate values in a Polish subsidiary of a US-based company. Cassell and Lee (2016) emphasised the importance of the proprietorship and the context of translators in transferring trade union ideas from the UK to New Zealand. Wæraas and Sataøen (2014) studied the process used by Norwegian hospitals to translate the idea of Reputation Management to their unique context. Helin and Sandström (2010) examined the way in which corporate codes of ethics were translated by a Swedish company and how such codes were explained, re-embedded, and re-formulated.

To conceptualise the re-embedding stage, several factors need to be given significant attention, including technical, cultural, and political elements. Incompatibilities between the original idea and the context's factors can trigger various mechanisms and forms of practice, thereby differentiating the new idea from its original framework (Ansari et al., 2010). However, the investigation should not be limited to these three factors alone. Integral to the process of re-embedding is the role played by idea translators (or actors), which should not be neglected (Czarniawska and Joerges, 1996). Translators ensure that words become deeds and that objectified ideas are turned into action. Local translations are made by change agents who reformulate ideas according to their contexts and needs. Czarniawska and Joerges (1996) suggest that actors may be motivated by self-interest alongside their many other considerations, stating, "People do manage to convince each other—to change their opinions, beliefs, and ways of acting—and not only by mistake" (p.5). Therefore, it can be argued that when an idea lands in a

new context, its translators adapt it in a way that considers the technical, cultural, and political factors, as well as in a manner that serves their own interests.

Cultural factors denote the extent to which the elements of a new idea align with the cultural beliefs, values, and practices of the translating organisations. New ideas do not traverse a cultural vacuum; rather, they enter pre-existing cultural contexts that define the roles and responsibilities of involved actors, along with delineating behavioural boundaries (Czarniawska and Joerges, 1996). The translation and re-embedding of an idea often hinge on geographic distance and contextual disparities. A greater dissimilarity between the original idea's context and the new setting usually necessitates more modifications. Conversely, when there is common ground, encompassing shared knowledge, values, and beliefs, fewer alterations are typically required (Morris and Lancaster, 2006). As argued by Gutierrez-Huerter, Moon, Gold, and Chapple (2020), when new ideas cross borders, they may not seamlessly align with the recipient country's institutional environment. Translators are expected to be more flexible in altering ideas, resulting in less extensive versions of the original forms. For example, Mennicken (2008), found that despite incentives for international standards to remain uniform, contextual differences inevitably led to modifications in auditing standards across countries when translating them into the Russian context.

Technical factors encompass the extent to which the attributes of new ideas align with the existing technologies within organisations (Ansari et al., 2010). Compatibility with current practices can streamline the adoption process and minimise the need for substantial modifications to the original idea. For example, Mawonde and Togo (2019) observed that the University of South Africa, having established a sustainability management team in 2010, implemented initiatives prior to the announcement of SDGs, facilitating the subsequent integration of the 2030 agenda.

Conversely, when there is a low degree of fit, the availability of knowledge about the new idea becomes crucial.

Political factors pivot on the extent to which the implicit or explicit normative characteristics of new ideas align with the interests and agendas of implementers (Ansari et al., 2010). Ideas are not neutral entities; they carry a normative theory about the world that may or may not resonate with the theories and values of the implementers. For instance, the THE Ranking has established a new ranking related to the SDGs, requiring universities to select at least four SDGs out of the 17. Consequently, HEIs tend to select those which can enhance their positioning. Blasco et al. (2021) noted that universities are motivated to contribute to the SDGs to improve their rankings and reputations, rendering them more attractive to potential students. The higher a university's sustainability reputation, the greater its enrolment (Minutolo et al., 2021). Consequently, some HEIs may prioritise enhancing their ranking over genuinely contributing to the SDGs (De la Poza et al., 2020).

However, organisational interests may not be a priority from the point of view of individual actors. As Czarniawska and Joerges (1996) argue, individual actors may not always act morally but may act in a way that serves their own interests. Influential individuals or those in higher positions are more likely to engage with new ideas, possess greater opportunities to communicate, provide favourable commentary, and exert influence on group decisions. For instance, Knights and McCabe (1999) performed an in-depth analysis of power and political machinations at a UK bank. They found that when the idea of TQM was introduced, some aspects were ignored because they had an undesired influence on the hierarchical power structures. This example illustrates that the higher the pressure from political factors, the higher the probability that an idea will be modified. Ultimately, the re-embedding process is where isomorphic ideas become heterogeneous in practice (Czarniawska and Sevón, 1996). As is evident from the studies reviewed, even when

similar ideas are translated between organisations, the resulting practices often diverge and become distinct.

3.4 The application of theory and the conclusion

The Scandinavian translation perspective has garnered significant attention among management researchers aiming to understand the processes by which organisations translate and implement new ideas—an aim shared by the present study (Wæraas and Sataøen, 2016). The theory focuses on both symbolic and material transformations that takes place through the sharing and practicing of new ideas; emphasising how institutional context shape the actions of translators (Wæraas and Sataøen, 2014). Translation involves abstracting ideas from their original form, converting them to fit new contexts, re-embedding them locally, and materialising them into practice (Czarniawska, 2009; Czarniawska and Joerges, 1996; Czarniawska and Sevón, 2005). The theory also offers an explanation about why and how ideas alter and are altered by a context or arena they pass through and connect with (Waldorff, 2013).

In the context of this research, the UN SDGs framework has transcended global boundaries, finding application in diverse local contexts. Several frameworks have emerged, building upon the SDG framework to encapsulate these goals. One of which is the national plan for Saudi Arabia, the 2030 Vision, which is structured around the 17 SDGs, mandating organisational participation within the country at various levels. Also, other frameworks associated with HEIs, such as THE University Impact Ranking, have been constructed aligning with the UN SDGs. Furthermore, other frameworks, like the Assessment and Rating System (STARS) and the SDG Accord, have been developed based on the UN framework to address aspects such as measuring and reporting performance against the SDGs.

However, the translation of SDGs is not a straightforward task that organisations can simply accomplish by pooling their resources (Bebbington and Unerman, 2018). Instead, it involves a range of moral, political, and epistemic assumptions that may not be universally shared among adopters (Chankseliani and McCowan, 2021). Addressing the SDGs necessitates engaging with social complexity, cultural pluralism, and social inequalities (Cordery et al., 2023); without such engagement, achieving the SDGs by 2030 may be unattainable (Stafford-Smith et al., 2016). Therefore, the framework should not be taken for granted; it must be adapted to fit the needs of the recipient context. Yap and Watene (2019) argue that the 2030 agenda has overlooked the significance of the recipient context. Therefore, it can be contended that these goals should be tailored to meet the specific needs of each adopting society. Values and culture are not only significant in their own right, but they must also be recognised as essential factors in the effective implementation of the SDGs.

The question at hand pertains to how the SDGs will be translated within the context of Saudi universities. Examining the religious, political, and social landscape of Saudi Arabia suggests potential challenges to the full alignment with the SDGs. The country's ruling system is rooted in Islamic Shari'a, derived from the Holy Quran and the Prophet's Sunnah, dictating that all regulations, laws, and practices must adhere to the Shari'a (Saudi Ruling System, 2013). While the SDGs framework was not established with an Islamic perspective, many of its goals can be operationalised within the Shari'a framework. For instance, the Shari'a underscores the importance of eradicating poverty and obliges the affluent to contribute a portion of their income to support the less fortunate. However, certain SDG objectives may not align with the Shari'a framework, leading to potential discrepancies.

The Scandinavian perspective is useful for analysing whether SDGs are comprehensively translated into the HEIs or whether the institutions are tweaking the SDGs to better align them

with their existing contexts, potentially leading to a different interpretation of the 2030 agenda. The theory aids in understanding the multiple linkages of interaction through which attempts are made to translate SDGs into possibilities for action, and it is appropriate for investigating the multiplicity of instruments, ideas, actors, and activities involved in making ideas spread and link up into different contexts. Therefore, it can direct attention to the various ways SDGs can be translated and linked to local contexts and to how those contexts, in turn, may modify the 17 goals.

Chapter 4: Research Context

4.1   Introduction

The exploration of contexts in research and their implications for theoretical frameworks has garnered considerable attention across academic disciplines, notably in strategic management and accounting research. Contextual factors, particularly those related to the development of social and environmental issues, have been underscored by scholars such as Adams (2002). While numerous studies have delved into these factors within Western contexts, a limited body of research has focused on general contextual considerations (e.g., social, political, cultural, and economic contexts) in non-Western settings, especially in developing countries (Qian et al, 2021). Undertaking research in these contexts holds the potential to enhance our comprehension of social and environmental issues in less developed regions, characterized by unique social, political, and environmental challenges (Fifka, 2013). Consequently, there is a pressing need for more research in these countries due to their unique contextual characteristics (Islam and Deegan 2008; Tilt et al., 2021).

In the Middle East, low number of studies have taken into consideration the contextual nuances of the region (Borhani et al, 2018; Singh et al, 2022; Dardas et al, 2023). Tilt (2016) contends that the political system and ideological context of these countries should be integral to the investigation process. Political hegemony, state ownership, and ideological preferences emerge as crucial contexts shaping economic, social, and environmental issues, impacting national identity, public perspectives, and values. In the case of Saudi Arabia, for instance, the monarch's dominance in shaping the political landscape may imbue social and environmental issues with distinct meanings and interpretations compared to other nations (Tilt, 2018). A nuanced understanding of the region and its contexts is imperative for a more comprehensive comprehension of the issues (Visser, 2008). Through this nuanced

understanding, appropriate guidance can be offered, informed policies can be developed, and more robust support can be extended, ultimately fostering improved social and environmental outcomes (Tilt 2018).

The aim of this chapter is to provide a brief background about Kingdom of Saudi Arabia in order to describe the context in which this research is located. Firstly, it reviews from the outset the nature of the regime in Saudi Arabia, then describes Saudi Arabian culture and how it is different in comparison to other cultures. After that, this chapter reviews the SDG framework, in order to show how such a framework have been translated in Saudi context, at the national level, through the Saudi 2030 Vision framework. In particular, an explanation is given about how the SDGs framework links to the 2030 Vision. Then, it discusses in detail the importance of the education system and the development of HE in Saudi Arabia for achieving the SDGs and Saudi 2030 Vision. This is followed by the way in which sustainable development has been governance at Saudi HEIs. Finally, it reviews some of the initiatives that have been implemented in such institutions.

4.2   Background about Saudi Arabia

Saudi Arabia operates as a monarchy deeply rooted in Islamic principles, where governance is structured around key foundational tenets. The monarch, serving as both the head of state and commander in chief of the military, supported in his duties by a designated Crown Prince. The governance framework is further upheld by the Council of Ministers, commonly known as the Cabinet, operating under the King's guidance. This Cabinet comprises 22 government ministries, each specializing in distinct governmental domains such as foreign affairs, education, and finance. The administrative division of the country into 13 provinces is integral to its governance structure, with each province hosting its council responsible for advising the governor and overseeing provincial development (Alghamdi, 2012). The country

bases its constitution on the Holy Quran and the Sunnah of the Prophet Muhammad (peace be upon him) (Kroessin, 2008), collectively known as Shariah law (Heck, 2005). It serves as the primary and ultimate reference for the country's laws (Ramlall et al., 2012). Shariah law delineates the nature of the state, its objectives, and responsibilities, defining the relationship between the government and its citizens. The judicial system is equally grounded in Shariah, with the King positioned at its apex. The King functions as the ultimate court of appeal and holds the authority to issue pardons.

Understanding social change and the Saudi culture is significant to gain a better overview of this research context. Saudi culture is characterized as a blend of traditional and Islamic values, to an extent where distinguishing between social and religious values becomes challenging (Al Lily, 2011). Islam holds the exclusive status of the recognized religion throughout Saudi Arabia, emphasizing total submission and obedience to Allah as the sole God. The Quran, the holy book of Islam, serves as the guiding principle for all aspects of life, and the actions of the Prophet Mohammed (the Sunnah) also contribute to the foundations of Islamic guidance. Muslims, adhering to these principles, exclusively turn to Allah for their standards and values, encompassing ethics, morals, ideas, orientation, legislature, institutions, and laws (Bjerke and Al-Meer, 1993). Social life, traditions, and the Arabic language are all rooted in Islam, which is viewed to be a complete way of life. Consequently, it can be asserted that Islamic values are deeply ingrained in the Saudi context, contributing significantly to the creation of a homogeneous culture (Kalliny and Gentry, 2007; Adeyemi-Bello and Kincaid, 2012).

Even though the religion is rooted in the daily life of its followers, their behaviour may not be a complete reflection of Islam. Al-Shaikh (2003) contends that the dominant economic and political systems in Arab nations represent a fusion of socialism, secularism, and capitalism.

Consequently, it becomes evident that Arab culture has undergone influences from globalization and Western behaviours. Al-Shaikh (2003) argues that the dominant economic and political systems are a mixture of socialism, secularism, and capitalism. Therefore, it is hard to ignore the fact that Arab culture has been influenced by globalisation and Western behaviours. Yet, although Saudi has begun to modernise under the influence of Western societies which made causing tensions and conflicts, Saudi society still seems to be loyal to Islam as a basic doctrine (Al Dossry, 2012). It permeates in almost every aspect of social life, and a strong alliance has been noted between politics and such a religion. All decisions are and should be made in consideration of Islam, otherwise, they are likely to be rejected (Saudi Ruling System, 2013)

4.3   The expected organizations' compliance

The regulatory framework for organizations in Saudi Arabia underscores the imperative of adherence to the Saudi system, encompassing its various facets (as outlined in the Companies Law, 2023 and the new University System, 2019). Such requirement extends not solely to indigenous Saudi organizations but equally applies to foreign companies conducting operations within the country. Thus, aligning the ideas applied within organizations with the principles of Islam and the Saudi system is imperative (Alanzi, 2020). Moreover, ensuring that regulatory systems are consistent with Islamic principles not only supports the cultural and religious identity of the nation, but also strengthens the legal framework within which these organizations operate. The Saudi regime places great emphasis on integrating Islamic values into various aspects of society, including governance, legislation, and societal norms. Aligning organizational systems with these values enhances a sense of cohesion and fit with the broader cultural context, which contributes to societal harmony (Al-Shamrani, 2014). This alignment serves as a guide to decision-making processes and procedures, promoting a values-based approach in both the public and private sectors (Tawfik and Elmaasrawy, 2024).

Thus, given the traditional nature of Saudi society, organizations are inclined to embrace systems that align with and do not contradict the religious and cultural values prevalent in the community. Therefore, it is imperative for organizations to acknowledge and align with religious values when introducing new ideas. AlSheddi et al. (2020) illustrate that religious orientation significantly influences the adoption of government resource planning (GRP) systems as new concepts within Saudi organizations. Additionally, findings by Hassan et al. (2020) reveal that a majority of Islamic banking institutions surveyed in their study recognize the paramount importance of Sharia governance. These institutions have implemented practices consistent with Islamic principles while deliberately avoiding methods that are incongruent with the tenets of the Islamic religion.

4.4 Motivations behind the SDGs

Prior to the implementation of the SDGs, Saudi Arabia demonstrated a commitment to the Millennium Development Goals (MDGs), which fostered a significant degree of political commitment within the Kingdom. The MDGs facilitated the attainment of internationally established targets and enhanced the mechanisms for monitoring and reporting these achievements. As a result, the MDG framework provided a conducive platform for prompting policy changes in development, particularly within sensitive social and cultural domains (Saudi Ministry of Foreign Affairs, 2021). The annual reports issued by Saudi Arabia between 2002 and 2014 indicate substantial advancements towards the eight MDG targets, although these successes have introduced complexities in shifting focus from quantitative achievements to qualitative improvements.

Despite considerable advancements during this period, Saudi Arabia encountered numerous challenges that could potentially undermine the long-term sustainability of these achievements. These challenges included advancing women's empowerment, addressing inadequate growth, improving institutional coordination, enhancing data quality, and

broadening stakeholder engagement (Saudi Ministry of Foreign Affairs, 2021). Moreover, the Kingdom faced the need to enhance its participation in global discussions on climate change and environmental sustainability, improve national planning and governance, and increase human capacities in emerging industrial and service sectors through technology and innovation for sustainable and inclusive growth. Furthermore, issues concerning the youth and regional disparities remain pressing. The country also confronts significant challenges due to its high levels of water and energy consumption, increased desertification, and elevated greenhouse gas (GHG) emissions. A recent study by Malik et al. (2019) highlights that the per capita energy consumption in Saudi Arabia is approximately 6940 kg of oil, which is three times the global average. Additionally, the nation ranks seventh globally in terms of per capita carbon dioxide (CO_2) emissions and has a notably high daily per capita water consumption of 240 litters.

Furthermore, Saudi Arabia faces significant economic challenges, primarily due to its heavy reliance on the energy sector, which encompasses petroleum production, consumption, exportation, as well as natural gas and electricity generation. This sector is not only pivotal within the Middle East but also globally, contributing approximately 25 percent to the region's Gross Domestic Product (GDP). Particularly, petroleum stands as the cornerstone of the Saudi economy, with the nation being the largest producer and exporter of petroleum globally. Notably, Saudi Arabia holds about 22% of the world's total oil reserves (OPEC, 2017).

Thus, not surprisingly the budgets of the country are highly dependent on petroleum revenues which were around 90% of the general budget in 2017 (Ministry of Finance, 2017). The significant downturn in oil prices in recent years has depleted Saudi Arabia's financial reserves by US $150 billion. The direct correlation between oil prices and the Saudi economy means fluctuations in oil prices have resulted in substantial budget deficits and adversely

affected the nation's economic standing. In response, Saudi Arabia has been compelled to devise a strategic plan aimed at reducing its dependency on oil revenues and implementing a variety of diversification strategies within the petrochemical sector.

Therefore, recognizing the paramount importance of concerted efforts to address contemporary challenges, Saudi Arabia has proactively engaged in consultations at both regional and international levels). The country has conducted discussions aimed at developing plans aligned with the SDGs (the UN, 2015). Demonstrating a firm commitment to adopting the SDGs, Saudi Arabia has accorded high priority to this plan, ensuring alignment with national principles and specific contextual considerations. The Kingdom has affirmed that its commitment to implementing the SDGs is restricted to targets that align with the Islamic religion and the political system of the country, SDGs' objectives that deviate from these principles will be disregarded (VNR, 2018).

In 2015, the Ministry of Economy and Planning (MEP) received a royal decree entrusting it with the coordination and oversight, in collaboration with relevant bodies, of the SDGs' implementation across all ministries and agencies in the country. Operating under this mandate, the MEP played a pivotal role in linking the SDGs associated with each ministry and agency. Additionally, a key responsibility of the MEP is to synchronize and integrate the SDGs with the national context, sectoral plans, and regional strategies, contributing to the formulation of a new national plan. According to the MEP, which is tasked with adopting the SDGs, a considerable number of SDGs and targets have been incorporated into the new national plan. This process involved the identification of sub-strategic objectives and the formulation of national strategies in harmony with the SDGs' overarching goals. Such efforts have facilitated a comprehensive understanding of existing alliances, enabling implementing agencies to adopt strategies that ensure the effective integration of social, economic, and environmental dimensions.

4.5   The 2030 Saudi Vision

In 2016, the government of Saudi Arabia announced, "the 2030 Vision," a comprehensive plan aimed at transforming the country's economic landscape, reducing dependence on oil as the primary source of income, fostering diversification, stimulating economic growth, and addressing the national, regional and international challenges. An assessment of linkages between the Vision 2030 goals and the 2030 agenda is conducted and shown in. It has been found that a significant level of alignment exists between such frameworks. Adapting the SDG to the realities of the country is a work in progress and more integration and alignment is expected to be done. According to the Saudi Minister of Economy and Planning, the targets and indicators of the SDGs have become incorporated into the government's detailed actions and plans and are being developed and refined within the Vision 2030 framework. They stated that "SDG-related activities will proceed hand-in-hand with the implementation of Vision 2030".   The Vision 2030 can be seen as an attempt to translate SDGs at the national level in Saudi Arabia. The table below shows the extent of compatibility between the programs and objectives of the 2030 Vision and the SDGs framework.

Sustainable Development Goals	Saudi 2030 Vision Targets
SDG1 No poverty **SDG2** Zero hunger	Good Quality of Life program
SDG3 Good health	Healthy Lifestyle Life expectancy
SDG4 Quality Education	Early Child Education Quality Education Functional Literacy Numeracy Skill
SDG5 Gender equality	Women Empowerment

SDG6 Clean water	Attractive living environment
SDG7 Clean energy	Renewable Energy Programme
SDG8 Economic growth	Improving Business Environment
SDG9 Industry and infrastructure	Developed Cities Social Capital Index improved
SDG10 No inequality	Engaging everyone plan
SDG11 Sustainability	The Vegetation Restoration Strategy
SDG12 Responsible consumption	From 19th to 15th largest economy in world
SDG13 Climate action	2060 Net Zero plan, National Chemical and Bacteriological Incidents Management Plan
SDG14 Life underwater	The National Marine Disaster Management program
SDG15 Life on land	Conservation of Biodiversity
SDG16 Peace and justice	Accountability and Transparency Plan
SDG17 Partnership	The local and Global for the Vision Partnerships

Table 3: Mapping Saudi Vision 2030 and SDGs (Saudi Ministry of Foreign Affairs, 2021)

This ambitious long-term development program reflects the government's commitment to achieving its objectives by the year 2030. Built upon three foundational pillars, the 2030 Vision positions Saudi Arabia at the heart of the Arab and Islamic worlds, aspires to become a universal investment powerhouse, and leverages its strategic geographical location to serve as a hub connecting three continents—Asia, Africa, and Europe. The thematic framework of Saudi Vision 2030 revolves around three core elements: a Vibrant Society, a Thriving Economy, and an Ambitious Nation. The Vibrant Society theme is identified as pivotal in realizing the plan, serving as a robust mechanism for achieving economic prosperity with inclusive participation from all segments of Saudi society. The Thriving Economy theme aims to provide opportunities for societal members by aligning the education system with

market requirements, fostering a conducive economic environment for entrepreneurs, small enterprises, and large corporations alike. The Ambitious Nation theme is particularly noteworthy as it centers on the needs of Saudi society, emphasizing high performance, governmental effectiveness, transparency, and accountability to fulfill the Vision 2030 objectives (Saudi Vision-2030, 2018).

The Saudi Vision 2030 serves as an ambitious roadmap for the nation, aiming to establish a prominent global standing across cultural, social, and economic domains. This comprehensive plan is designed to elevate living standards and enhance the quality of life for Saudi citizens. By leveraging Islamic values, the Kingdom incorporates these principles into three key dimensions: regulatory, economic, and social. The regulatory dimension focuses on improving government service efficiency through the refinement of administrative regulations, restructuring government bodies, and establishing new entities to enhance productivity (Saudi Vision-2030, 2018). The economic dimension aims to sustain the economic base, diversify revenue sources, achieve balanced development among sectors, and optimize human and physical resources. Meanwhile, the social dimension emphasizes the preservation of Islamic values, human resource development, and the overall enhancement of citizens' welfare through cultural, educational, and health aspects.

In order to ensure the realisation of the Saudi 2030 Vision, eleven executive programmes have been created and launched. All of these come under The Vision Realisation Programmes (VRPs), designed to translate the Saudi 2030 Vision into action by aligning their activities through approved delivery plans. Each VRPs, contains detailed objectives, action plans, and particular targets and Key Performance Indicator (KPIs) for tracking the progress of each programme. An example VRP is the Quality of Life Programme which aims to improve the lifestyles of individuals through developing an environment to assist and develop new options that improve the participation of citizens as well as residents in environmental,

cultural, and sports activities. Another VRP is the Human Capability Development Programme which aims to prepare individuals for the job market and to compete globally through improvement of the education system. Sixteen objectives have been created under this programme including: improving equal access to education, improving fundamental learning outcomes, ensuring the alignment of educational outputs with labour market needs, and improving the ranking of educational institutions.

4.6   The 2030 Vision and the SDGs in Saudi HEIs

With a heightened focus on education as a pivotal driver for advancement, a Royal Order has been issued to incorporate the SDG objectives within educational institutions through the 2030 Vision. The Ministry of Education, in collaboration with various stakeholders, is actively leading efforts towards this integration. Recognizing the transformative potential of a world-class higher education system, the Saudi government has prioritized its development, anticipating positive impacts on both economic and social facets of the country's progress (Alholiby, 2018). Aligned with the Vision, the new framework aims to position Saudi universities among the top-ranking international institutions by 2030, with a target of at least five universities ranked among the top 200 globally. Universities across the country are expected to align their strategies with the 2030 Saudi Vision, and ongoing progress is subject to annual tracking, with outcomes being publicly disclosed to ensure transparency and accountability (Saudi Vision-2030, 2018).

In 2019, the government issued a new university system, restructuring universities and their operational frameworks. This system underscored the imperative for universities to align their plans with those of the Ministry of Education, which is tasked with achieving 2030 Saudi Vision targets, and various SDGs, including SDG4. Emphasizing that Saudi education policy is rooted in Islamic principles, which encompass religion, belief, worship, legal regulations, morals, and the political system, the system necessitates translating and targeting

SDGs in accordance with these principles (VNR, 2018). Based on the new system, approval for any university's strategic plan is contingent upon Ministry approval, and the Ministry oversees university plans through the submission of periodic information and reports, along with regular meetings with university representatives.

Even private universities, which do not receive funds from the government, are still regulated by the government, by overseeing a set of policy guidelines in regard to the establishment, operation, and licensing (Saudi Ministry of Education, 2022). In accordance with the Saudi Arabian system, the appointment of presidents and directors in senior departments of both public and private universities is overseen by the government. Private universities, however, differ in that they establish a board of trustees, with members selected by the Ministry of Education. The composition of this council may include individuals not directly affiliated with the university but may represent various government agencies. The formation of this council aims to guarantee alignment with national plans, a prerequisite for private universities to operate. Therefore, they have to follow the policies set by the government.

Moreover, a new independent assessment body (Education and Training Evaluation Commission) monitors HEIs has begun work to ensure HEIs commitment to national standards. Further, the Education Ministry has taken action to facilitate the harmonisation process of the international ideas, which can help them achieve their goals (Ministry of Economy and Planning, 2018). Thus, high number of HEIs have updated their plans to be in line with the 2030 Saudi Vision and SDGs. More partnerships with local and international bodies have been conducted to support the implementation process.

4.7   Challenges in making a change in HEIs

Higher education is a crucial method for developing human resources, which are seen as a strategic investment for any country (Al-Anqari, 2006). Countries utilize higher education

programs to cultivate a well-informed and proficient workforce that aligns with the requirements of the labor market and fulfills national development objectives. Currently, higher education is experiencing several changes, as well as adaptations and difficulties brought about by the technological and informational advancements of modern society. As a result, higher education institutions (HEIs) have had to reorganize their system to align with the growing demand for technology-driven economic requirements. This restructuring aims to provide essential research, top-notch expertise, and well-trained individuals to equip a developing society with the skills to meet national demands and thrive in a rapidly evolving and competitive global landscape (Alholiby, 2018).

However, Saudi HEIs have experienced various transformations in recent years, such as a rise in participation rates, a greater emphasis on knowledge, and the influence of globalization. These factors have significant implications for the international focus of global economies and the intensification of competition among HEIs (Sursock et al., 2010). The concept of globalization is a major catalyst for change in the world, impacting the sector of education as much as any other. The HEIs have transformed into an open system that is influenced by global technical, economic, and political shifts. Therefore, these systems have a tendency to adopt, modify, and adjust to meet universal criteria (Howaidy and Guenuah, 2013). Due to globalization, the HEIs in Saudi Arabia are primarily focused on attaining a prominent position in international rankings. This has become a major worry for Saudi HEIs. Due to the immense pressure to improve the quality of education, numerous educators and academics have stated that the changes in the Saudi university system are self-imposed (Alholiby, 2018).

According to Albhouachi and al-Rubaie (2005), the implementation of new concepts or systems in HEIs should not impede progress because they are not compatible with the existing cultural environment of HEIs. Therefore, it is crucial to ensure that the implementation of novel concepts aligns with the current educational, political, and economic

needs, while also respecting the cultural values and traditions of each country. According to Harris (2009), implementing new policies and initiatives can improve quality. However, it is important not to overlook the importance of 'culture fit' in order to assure the success of the adopted system. Additionally, there are other obstacles that can hinder the implementation of new ideas, such as securing money for new initiatives related to the new systems, recruiting a workforce with adequate expertise, and the absence of well-defined policies to enhance the capacity of human resources. The absence of congruity between the new system and the management style of HEIs, coupled with a deficiency in strategic planning, can also pose a challenge.

The SDGs were not originally formulated with the specific conditions of the Saudi context in mind, necessitating significant adaptations by the government to align these global objectives with local circumstances. This process of translation and adaptation has been both resource-intensive and challenging, consuming substantial financial and human resources. It is anticipated that universities, which aim to implement rankings related to the SDGs, will play a pivotal role in advancing these efforts. Given that these frameworks were not initially tailored to the Saudi context, ongoing processes of translation and adaptation are essential to ensure their effective implementation and sustainability. Historically, Saudi universities have predominantly depended on government funding to support their financial and infrastructural needs. However, in recent years, there has been a shift in governmental policy, with universities now being encouraged to generate their own financial resources to support their activities. This transition from total to partial reliance on government support presents significant challenges. The scarcity of financial resources has emerged as a critical barrier to the adoption of new initiatives and is a principal factor contributing to delays in the implementation of strategic plans across many universities.

4.8   Conclusion

This chapter delves into the intricate landscape of the Saudi Arabian context, specifically scrutinizing its political system. A paramount focus is placed on the compelling necessity to harmonize plans and regulations with Islamic law, underscoring the pivotal role this alignment plays in ensuring effective implementation. Across governmental agencies, there exists a deliberate prioritization of aligning plans and practices within both public and private organizations with the fundamental principles that define the nation. This emphasis emerges from the imperative to recalibrate the plans of diverse organizations that may lack alignment with these foundational principles.

The subsequent exploration delves into the motivations propelling the translation of the SDGs at the national level. This drive is steered by the exigency to confront economic and environmental challenges while concurrently contributing to global social goals. Furthermore, the chapter meticulously examines the translation of the SDGs through the lens of Vision 2030, underscoring the paramount significance of aligning these objectives with religious and political principles. A specific focus is dedicated to the pivotal role played by the Ministry of Education in the implementation of Vision 2030, notably through the inauguration of the new university system. This underscores the critical importance of aligning Saudi universities, regardless of their public or private nature, with the overarching systems and plans set forth by the Ministry. Notably, the chapter accentuates one of the foremost goals: the ranking of five universities among the top 200 globally. This goal underscores the profound relevance of global rankings such as THE SDGs, further emphasizing the interconnectedness between international benchmarks and national aspirations.

While a significant number of universities in Saudi Arabia have incorporated SDGs into their strategy and governance, through the 2030 Vision and THE SDGs Ranking. Based on the

information published by universities, and the THE ranking, the number of HEIs who have implemented SDGs remains relatively low compared with the total number of universities. Out of 58 higher education institutions, only 20% have successfully aligned their strategies with SDGs and initiated related initiatives. The majority of universities have not made substantial contributions to SDGs but express the desire to adopt the agenda. Consequently, this research aims to investigate successful implementation processes, providing valuable insights for those seeking to adopt SDGs.

Chapter 5: Methodology

5.1 Introduction

This chapter outlines the philosophical assumptions and methodological choices underpinning this thesis. The first section elaborates on the ontological and epistemological assumptions underlying this research. Subsequent sections introduce the research approach and strategy, highlighting the rationale for employing the qualitative case study approach. This is followed by a discussion of the selected qualitative research methods, emphasising their importance and acknowledging their limitations. Finally, the chapter illustrates how data from the various methods is analysed and presented in the finding's chapters.

5.2 Research Philosophy

Multiple philosophical assumptions need to be considered during the research process. Such assumptions play a significant role in shaping a strategy and selecting the methodological approach (Burrell and Morgan, 1979). Researchers must pay close attention to the philosophical perspective they adopt since this can have considerable influence on the way they view the issue they are investigating (Johnson and Clark, 2006). A well-understood and consistent set of assumptions is necessary for shaping a reasonable research philosophy, which aids researchers in adopting and supporting their methodological choices, research strategies, data collection techniques, and the interpretation of results (Tracy, 2019). Conversely, an inappropriate alignment between methodology and the research phenomenon may lead to questionable results. At each stage, researchers will adopt multiple assumptions, whether they are consciously aware of them or not (Burrell and Morgan, 2016). These include ontological and epistemological assumptions.

Ontology pertains to the fundamental inquiry into the nature of reality, encompassing individuals' perceptions thereof and their conceptualisation of the world and its mechanisms (Saunders et al., 2019). Blaikie (2010) defines ontology as the systematic exploration of existence and the manner in which individuals apprehend reality. Consequently, ontology can be construed as a framework of beliefs that enables individuals to discern what constitutes factual reality (Antwi and Hamza, 2015; Bryman and Bell, 2011). It elucidates the essence of 'reality,' delineating a systematic exposition of existence (Gruber, 1993), and constitutes a branch of philosophy concerned with elucidating the nature and configuration of the world (Wand and Weber, 1993). Ontology thus serves to explicate the form and essence of reality.

Whereas epistemology is concerned with the nature and acquisition of knowledge—specifically, what constitutes knowledge and the criteria for its acceptability, legitimacy, and validity (Burrell and Morgan, 2016). Epistemological inquiry focuses on the potentials, sources, limitations, and nature of knowledge within a given field of study. Sobh and Perry (2005) elucidate epistemology as the interplay between reality and the scholar, encompassing the methodologies, structures, evidential requirements, and the justification of knowledge claims. Bell and Bryman (2007) contend that a central epistemological concern revolves around whether social entities can be considered as objective entities external to social actors, paralleling the ontological positions of objectivism and constructionism.

This research is underpinned by epistemological assumptions that necessitate distinguishing between two primary research paradigms: Positivism and Interpretivism. It is imperative to elucidate these approaches to accurately position the current study within the appropriate paradigm. Positivism, as described by Neuman (2003), views social science as a structured pursuit that integrates deductive reasoning with empirical evidence to identify and confirm probabilistic causal laws. These laws are subsequently applied to develop generalised models

of human and organisational behaviour, thereby aiding in prediction. Positivists predominantly utilise quantitative data due to their ability to provide objective information that facilitates the formulation of scientific hypotheses (Pham, 2018). This approach is often regarded as more 'scientific' because of its methodological rigor, enhancing its perceived trustworthiness. However, their methodological strictness may neglect nuanced aspects of phenomena and often disregards the role of emotions in human behaviour. In contrast, Interpretivism posits that reality is socially constructed, interpreted, and experienced through individual interactions within broader societal contexts (Bogdan and Biklen, 1992; Maxwell, 2006). This approach posits that knowledge is engendered through individuals' interactions with their environment over time, suggesting that social and business realities are products of human cognition. Interpretivists emphasise qualitative data to gain intricate insights into participants' emotions, opinions, and experiences. This paradigm values the depth and validity that qualitative approaches offer, particularly through methods such as interviews and surveys. Nonetheless, the reliance on such data can introduce biases influenced by personal experiences, values, and beliefs.

This study posits that the translation of new ideas at the organisational level is predominantly shaped by the 'social' reality, encompassing factors such as regulations, social culture, corporate characteristics, policies, strategies, and the availability of derivatives. It adopts the interpretive paradigm to examine the reasons and methods by which the SDGs have been translated in HEIs. This approach acknowledges that relevant realities are constructed by actors within HEIs, and other stakeholders involved in the SDG translation process, including government bodies. Contrary to the positivist belief in a singular, discoverable reality independent of researchers, this study contends that social realities are subjectively shaped by human actors and vary significantly based on cultural contexts, personal circumstances, spontaneous events, and temporal differences. It challenges the positivist endeavour to

identify immutable general laws applicable universally, arguing that such an approach may overlook nuanced insights into social phenomena. Therefore, the interpretive paradigm is deemed highly appropriate for this research, aiming to enhance understanding and provide nuanced interpretations of specific phenomena (Saunders et al., 2019). This framework facilitates a deeper exploration of the complex and dynamic ways in which SDGs are contextualised and operationalised within HEIs, recognising the influence of multiple, coexisting realities.

5.3 Research Approach

The extent to which researchers engage in theory testing or development poses a significant question regarding their methodological orientation, prominently towards two foundational approaches: deduction and induction. Deductive researchers elucidate causal relationships between variables by empirically testing hypotheses derived from existing theory and literature (Creswell, 2013). Deductive inquiry seeks to either corroborate or refute theories based on empirical findings, employing a structured design throughout the investigation (Lindlof and Taylor, 2002). In contrast, inductive researchers pursue a bottom-up methodology, aiming to understand phenomena by identifying emerging patterns and themes within the data collected. This approach is fundamentally about generating or refining theories based on empirical findings, rather than testing pre-existing theories (Tracy, 2019). In this paradigm, researchers observe and gather data, from which they infer or induce conclusions, thereby crafting theories that elucidate the observed phenomena (Creswell and Creswell, 2007). Thus, the inductive approach is characterised by its bottom-up nature, emphasising the derivation of insights from detailed, contextually rich data, making it especially suited to interpretivist studies that seek to understand the complexities of human experience and interaction.

Rather than moving from bottom to top or from top to bottom, this study will apply the abductive approach. In the abductive approach, researchers commence their investigation by observing one or more unexpected phenomena, thereafter, seeking a theory that can provide a coherent explanation. Van-Maanen et al. (2007) contend that an effective theory within the abductive framework should not only account for observed occurrences but also enhance comprehension of the social phenomenon under scrutiny. Within the abductive research framework, the researcher's task is to initiate the inquiry from empirical observations, leveraging existing theoretical knowledge to formulate theoretically informed explanations for the phenomenon in question, drawing upon all available empirical or theoretical insights (Hanson, 1958). This approach involves the generation of theoretically informed explanations in response to novel and often surprising empirical observations (Lukka and Modell, 2010, p. 467). Alvesson and Kärreman (2007) argue that due to the flexibility of this approach, it can be applied by researchers with different philosophies; and it has been increasingly accepted in interpretive research. Such an approach is gaining traction as an integral aspect of interpretive research and is increasingly recognised as a form of case study research (Dubbois and Gadde, 2002).

5.4   Research Strategy

Various research strategies associated with qualitative methodology exist, including grounded theory, ethnography, archival research, and case study, which is the selected strategy for this study. Yin (2003) suggests that qualitative case study research is the preferred strategy, compared with other strategies, when the main questions of the study are 'how' and 'why', and the focus of the research relies on a contemporary phenomenon. Such an approach can be defined as "an empirical inquiry that investigates a contemporary phenomenon within its real-life context when the boundaries between phenomenon and context are not evident" (Yin, 2003, p23). It enables researchers to explore complex

phenomena in depth, develop and refine theories, and generate actionable insights with practical implications. This approach has gained considerable traction within academic circles, particularly esteemed for its efficacy in probing intricate issues within authentic business and real-world contexts (Eisenhardt and Graebner, 2007). Furthermore, Lee and Saunders (2017) posit that the case study approach holds relevance for researchers seeking to unearth novel or unforeseen discoveries within their investigations.

Given the anticipated characteristics of the study, particularly its focus on unravelling the mechanisms and rationale behind the implementation of SDGs within HEIs, an explanatory case study emerges as an apt choice, poised to facilitate a deeper understanding of the subject matter. Moreover, in the application of the case study approach, the selection of an appropriate design holds paramount significance. Researchers must discern between employing a single-case or multiple-case design, contingent on the subject matter and objectives of their investigation. In the context of this study, a multiple-case design is deemed most fitting for several compelling reasons.

Firstly, to delve into the contextual nuances and interrogate the underlying rationales— specifically, the 'how' and 'why'—behind the transition towards SDGs, an intensive exploratory multi-case study was undertaken. This facet of the research endeavours to grasp the organisational motivations, both internal and external, that steer the decisions to engage with the SDGs and report on such engagements. Motivations, intricately intertwined with the organisational milieu, are not arbitrary occurrences but are part of integrated, coherent structures or systems (O'Brien and Wolf, 2010). The process of transitioning towards the SDGs is inherently complex, involving a myriad of internal and external stakeholders, including national and international entities. Hence, employing multiple cases is imperative to glean a nuanced understanding of the prevailing implementation practices (Saunders et al.,

2009), and delineate the diverse roles assumed by various stakeholders (Trencher et al., 2014).

Secondly, as suggested by Eriksson and Kovalainen (2008), the theoretical standpoint significantly influences the choice of research methodologies. Multi-case studies offer researchers the opportunity to unearth outliers or deviant cases that challenge prevailing assumptions or theories, fostering theoretical refinement and yielding invaluable insights. In this study, the Scandinavian institutionalist perspective, advocating that organisations employ diverse strategies in translating ideas contingent upon their contextual characteristics and the actors therein, is employed. Each case encapsulates a distinct context, allowing researchers to investigate the multifarious factors influencing the phenomenon under scrutiny. Through an examination of multiple contexts, researchers glean insights into the interplay of social, cultural, and environmental factors in shaping behaviour and outcomes. Consequently, the adoption of multiple case studies proves apt, enabling a comparative analysis of the varied approaches employed by different HEIs in translating the SDGs.

Thirdly, by replicating cases through consistent patterns, the utilisation of multiple cases serve to enhance the quality of the study's findings and its empirical outcomes. This, in turn, bolsters the confidence in the validity and robustness of the adopted approach (Campbell, 1975). Finally, numerous universities worldwide, particularly in Saudi Arabia, encounter challenges pertaining to the translation of the SDGs. Hence, this study aims to make a practical contribution by presenting how the SDGs are translated into Saudi HEIs and what opportunities and difficulties are related to such translation. Through the examination of multiple cases, researchers can discern exemplary practices, extract valuable lessons, and delineate practical implications for policy formulation, operational practices, or intervention

strategies (Eisenhardt and Graebner, 2007). Such insights are instrumental in facilitating the translation towards the realisation of the SDGs within HEIs.

In this research, two case studies—a private university and a public university—were meticulously chosen to facilitate a comprehensive analysis. The public university selected is one of the largest in the country, accommodating over 90,000 students and employing approximately 15,000 staff and faculty members. Conversely, the chosen private university is one of the largest in Saudi Arabia, hosting around 30,000 students and 6,000 staff and faculty members. The selection of these two universities was driven by specific criteria aimed at enhancing the understanding of the SDGs translation within Saudi higher education institutions. A significant criterion was the differentiation between public and private universities. In Saudi Arabia, public universities receive government funding, offer free education to students, and operate under plans and oversight mechanisms established by the government. On the other hand, private universities depend primarily on tuition fees and function independently of government financial support. This distinction highlights the varying influences of stakeholders on the adoption and implementation of sustainability goals within these institutions. Public universities are more inclined to prioritise achieving government-set targets, while private universities focus on financial returns and the associated challenges.

Despite the absence of direct government funding, private universities in Saudi Arabia are nonetheless expected to adhere to national plans, largely because their presidents are appointed by the government. This governmental oversight introduces a unique dynamic in which private universities must balance the pursuit of financial sustainability with alignment to national educational objectives and sustainability goals. These leaders are often tasked with navigating the dual mandate of adhering to government expectations while

simultaneously ensuring the institution's financial health. This dual responsibility can create tensions, as private universities must strive to meet sustainability targets set by the government while maintaining financial viability through tuition fees and other private funding sources.

Financial sustainability is a primary concern for private universities, which do not benefit from government funding. Unlike public universities, which receive substantial financial support and can focus more directly on achieving government-mandated targets, private universities must generate revenue to operate. This reliance on tuition fees and private funding necessitates a focus on financial returns, which can sometimes conflict with broader sustainability goals. However, the strategic importance of sustainability in enhancing institutional reputation and attracting students and faculty can align these financial imperatives with sustainability objectives over time. Thus, private universities must navigate a complex landscape of stakeholder expectations while striving to incorporate sustainability into their core mission, leveraging their independence and agility to innovate in sustainability practices.

5.5 Research methods

Researchers acknowledge that assumptions have consequences and that each one leads to another. Their ontological beliefs influence their views on epistemology, which, in turn, affects their convictions about the role of their values. Accordingly, researchers should adopt methods that follow logically from the assumptions they have made (Holden and Lynch, 2004). Since this study aims to investigate the subjective realities created by social actors, it will use qualitative methods to measure the subjective meanings that motivate individual actions. This approach rejects the epistemology of objectivism, which posits that reality consists of solid structures that are tangible and relatively immutable. Unlike the natural

sciences, where quantitative methods are effective due to the perception of reality as a fixed solid and tangible structure, social sciences must account for the influence of human beings on social phenomenon, necessitating qualitative methods for a more profound understanding (Morgan and Smircich, 1980).

This study argues that meanings are interpreted via the interactions between human beings, focusing on hermeneutical and analytical methods that offer insight into people, their minds and feelings, and the way in which they act toward social phenomena. Qualitative techniques are therefore well-suited for studies that aim to describe, decode, translate, and understand phenomena occurring in the social world (Van Maanen, 1979). The robustness of such methodology lies in their capacity to reconcile disparate complexities, details, and contexts (Mangen, 1999). This capacity is particularly significant given the institutional characteristics of HEIs examined in this present study.

Qualitative research methods are particularly suited for investigating research questions that delve into the intricacies of 'how,' 'why,' and 'what,' aiming to elucidate, interpret, or expound upon specific social phenomena (Lee, 1999). This approach is characterised by its descriptive nature, often involving a thorough examination of the who, what, when, where, and why of observed behaviours and interactions (Gephart, 2004). It focuses on generating data that capture subjects' narratives of observable behaviour, with a focus on comprehending processes, behaviours, and conditions to discern causal relationships, rather than establishing counterfactuals (Wang, 2006). The crux of qualitative research lies in grasping the meaning, rather than the frequency, of naturally occurring phenomena in the social realm (Van Maanen, 1979). In this regard, Bogdan and Biklen (1982) contend that contextual understanding is paramount, as behaviour is more fully comprehended when observed within its native milieu. Consequently, the resultant data are descriptive and rich, aiming to preserve

the original essence of meaning. This richness is achieved through a variety of data sources, such as transcripts, photographs, videotapes, and personal correspondence.

Hence, the qualitative approach aligns with the objectives of this research and its inquiries. It promises to yield enriched and robust data, essential for comprehending and providing universal explanations regarding the translation of SDGs. By interpreting the perspectives of active participants, qualitative methods seek to illuminate naturally occurring events and actions, rendering the world visible and comprehensible (Denzin and Lincoln, 2000). The strengths of the qualitative approach lie in its capacity to reconcile complexity, detail, and context, which is particularly pertinent given the institutional setting of the two selected universities in this study.

This research employs a multi-method approach to data collection, utilising various methods such as interviews, documentary analysis, social media analytics, and direct observations. Krishnaswamy (2010) delineates data as facts and other pertinent materials, from both historical and contemporary contexts, that underpin study and analysis. Thus, the selection of data is guided by the research objectives, which are intricately linked to the research questions, ensuring that the gathered data are pertinent and capable of addressing the posed research questions effectively.

5.5.1   Public documents

The initial phase of qualitative data collection involves contextualisation, with the review of pertinent documentation considered a valuable method for qualitative studies (Bryman and Bell, 2011). This method serves various purposes, including providing background information about the context of phenomena and offering thoughtful insights necessitating attention during collection (Creswell, 2007). Moreover, factors such as legal, social, political,

and economic influences are also considered to fully comprehend the context (Collis and Hussey, 2009). These documents serve as significant raw data sources, enabling researchers to explore the reasons behind specific decisions (Saunders et al., 2019).

In this study, the gathered contextualisation data can be classified into two categories. Firstly, reports published by universities regarding the SDGs, including annual, periodic, and strategic reports, issued to ensure compliance with established plans. The rationale behind collecting these reports stems from universities' endeavours to realign their strategic plans with Vision 2030 and the SDGs. Such reports provide detailed insights into the primary reasons, motivations, and challenges associated with implementing these frameworks within the university context, aspects often overlooked in conventional sustainability reports. Additionally, among the collected reports are the SDGs reports and related matters. It has been observed that one of the universities does not issue a separate SDG report; instead, they utilise various sustainability reports and websites to disseminate information related to the SDGs. Hence, such reports are included in the data set. Moreover, reports related to Vision 2030 and its associated programmes have been gathered. All reports encompass the period from 2017 to 2024 and have been sourced from the universities' official websites.

Secondly, reports issued by entities beyond universities, such as governmental bodies, is integral to the study data collection. For example, in 2019, a new university system was introduced by the government to ensure alignment of the university's plans with the new national plans. Consequently, it is imperative to take heed of these systems and the associated reports to comprehend the shifting landscape of higher education. Other collected reports are those issued by the Ministry of Education's reports regarding the adoption of SDGs and universities' roles in this process. Additionally, reports from the Ministry of Economy and Planning, tasked with translating SDGs, formulating policies, and assessing performance, are

included. Moreover, given that ranking bodies like THE University Impact Ranking provide information related to the SDGs within the two universities, including selected goals and associated initiatives, it was imperative to consider these reports. This approach enables the researcher to take different points of view and facilitate comparisons between information issued by universities, interviews, and external entities.

5.5.2 Social media data

Social media platforms, particularly Twitter and Facebook, were also utilised to gather information related to SDGs in this study. Universities disclose strategies and initiatives concerning SDGs through online platforms, offering comprehensive data about adoption processes and key actors. Following Guo (2018), these platforms provide insight into individuals' engagement with and participation in SDGs. For instance, focusing on online accounts related to students, such as student unions, can elucidate their role and reasons for engagement in SDG implementation. The focus was exclusively directed toward accounts associated with universities and their affiliated centres, aiming to enhance reliability and avoid potential research ethical issues. Social media platforms were searched using specific keywords (such as SDG, Quality Education, Vision 2030, Realisation Programmes, National Transformation Programme) to systematically code data and concentrate solely on relevant content.

Following the conclusion of the initial phase, which focused on contextual understanding, preparations were made for the subsequent phase, centred on gathering primary data from the two universities and selected government bodies. This involved conducting interviews, observations, and collecting non-public reports. The second process was divided into two stages: the first stage, from 01/02/2022 until 29/04/2022, focused on understanding the prioritisation and adjustment of certain SDGs selected by the two universities. The second

stage, from 04/07/2022 to 28/09/2022, delved into the implementation and practice of SDGs, as well as addressing emerging topics identified during the analysis of first stage.

5.5.3 Semi-Structured Interviews

Interviews serve as a valuable method for gaining insights into social phenomena and individuals' experiences (Kvale, 1994). They offer researchers the flexibility to explore valuable or unexpected ideas using their skills and expertise. This approach is valuable for gaining a profound understanding and an insider's perspective of participants, enabling the researcher to investigate deeper into ambiguous information promptly during the interview (Marshall and Rossman, 2014). While interviews can present challenges, they are considered a rewarding approach to obtaining valid and reliable information (Saunders et al., 2019). For this study, semi-structured interviews were deemed appropriate, as they balance structured and unstructured formats. Researchers pre-identify certain questions and themes relevant to the research topic while retaining the flexibility to address emerging topics during interviews (Saunders et al., 2019).

In this study, semi-structured interviews were employed to investigate the processes and motivations behind the adoption of SDGs. As Burga and Rezania (2017) suggest, interviewing individuals involved in the process is a pertinent approach to understanding how ideas are translated into action. Potential participants included senior managers, sustainability and buildings directors, employees, faculty members, students, funding bodies, and governmental authorities, based on analysed documents and reports. Snowball sampling was utilised to identify additional participants, recognising that various groups may contribute to the translation process. A total of 37 semi-structured interviews were conducted, with 17 involving private university representatives, 14 from public universities, and 6 with

participants from external bodies. The interviews, lasting approximately 70 minutes on average, were recorded, transcribed, and anonymised to ensure confidentiality.

All participants were contacted via email to schedule the interview time. Face-to-face interviews were conducted in private and quiet settings, while Zoom interviews were offered when face-to-face meetings were not feasible. Out of the 37 interviews conducted, 29 were face-to-face, and 8 were conducted via Zoom. As a novice researcher, meticulous preparation was essential. Before each interaction, protected time was scheduled for reflection on previous interviews and outlining important topics to explore. Transparency regarding the research purpose was maintained at the beginning of each interview. Semi-structured interviews were conducted using a flexible question guide, which served as a tool to guide rather than control the interview process. The questions and approach evolved based on the documents collected, reflections, and individual case considerations. Detailed information regarding participants' job titles, dates, and interview durations can be found in (Appendix A).

5.5.4   Observations

Direct observations were conducted to supplement the research findings. The practice offers profound insights and proves invaluable for understanding actual behaviour, rather than relying solely on verbal accounts (Wells and Sciuto, 1996). The presence of sustainability centres at both universities facilitated the monitoring process, as work related to the goals is organised in these centres. The researcher engaged in meaningful conversations with participants to gain deeper insights into the observed phenomena. Attendance at these events provided a valuable understanding of the intricate dynamics and relationships involved in the adoption of SDGs. Numerous events related to the SDGs were attended, including

conferences and seminars at the two universities. Meetings were also attended to discuss challenges in implementing the goals and opportunities to adopt unimplemented goals.

Permissions were secured to observe actions and interactions during specific activities. Numerous photos and notes were taken; the notes were recorded in audio format before being transcribed into written form to facilitate the analysis process. The observation period started from 01/02/2022 until 29/04/2022, and from 24 July 2022 to 28 September 2022. It is pertinent to mention that the researcher was granted access to events organised at the two universities but was restricted from attending meetings organised by government bodies.

5.5.5   Non-Public Documents

Several internal reports about the SDGs were obtained that were not publicly available. These documents can be categorised into two distinct parts. The first part included reports originating from specific departments or bodies detailing performance concerning approved applications overseen by higher authorities. For instance, various reports from the committee tasked with implementing SDG5 within the private university delineated decisions and activities aimed at goal attainment, highlighting encountered challenges. These activities were evaluated using mechanisms sanctioned by higher authorities. Additionally, reports extended beyond university entities to encompass governmental agencies. For instance, the public university furnished reports to relevant government bodies regarding the implementation of Vision 2030 goals and the encountered challenges. Nevertheless, in certain instances, requests to access specific reports were denied owing to the university's commitment to refrain from disseminating said reports to external parties.

The second category comprises documents delineating the procedural framework among designated members responsible for executing a particular plan. These documents included

meeting agendas, inter-party emails, and memoranda about the implementation of specific activities or policies concerning the SDGs. Such documents were of utmost significance as they offered valuable insights into the rationale behind universities' prioritisation of certain goals over others. For instance, they underscored the importance of instituting the four greening initiatives at the public university in response to the Ministry of Education's directives aimed at elevating the university's ranking status. These programmes were deemed crucial not only for compliance but also for their potential impact on the university's ranking. Another example is the decision to implement the Complaints Office initiative at a private university, which was guided by its perceived positive impact on rankings and the services it offered.

5.6   Ethical Considerations

In qualitative research, ethical considerations are paramount throughout the data collection process (Creswell, 2013). To avoid potential ethical issues, the researcher adhered to the ethical approval procedures established by the researcher's university (see Appendix B), as well as those of the two case study institutions. All interviews were recorded with participants' consent and transcribed verbatim. Transcription served as a valuable tool for familiarising the researcher with the data, particularly for novice researchers (Gale et al., 2013). Accuracy checks were conducted by comparing the transcripts with audio recordings, with necessary corrections made during the review process. However, six participants declined to be recorded; for these interviews, detailed notes were taken. Following each interview, a comprehensive report detailing the discussion points was promptly compiled. Some participants requested these reports, which were provided after the interviews were conducted. Despite assurances of confidentiality and participants' rights to withdraw their information, three participants expressed apprehension during their interviews. Nevertheless, they chose to proceed, emphasising the importance of data confidentiality.

5.7   Data analysis

This study employed thematic analysis, as proposed by Braun and Clarke (2006), to analyse the collected data. The analysis involved several stages, beginning with the familiarisation with the data process, and concluding with providing interpretations and insights from the collected data. Before starting the analysis process, all data, including data from interviews, observation notes, reports, and social media information, were thoroughly documented. The data was organised into three categories: data related to the public university, the private university, and data collected from external parties, such as government reports and others.

5.7.1   Familiarisation with the data

The first step involves familiarisation with the data collected from various sources including interview transcripts, social media information, field notes, and reports. I immerse myself in the data by reading and re-reading them multiple times, aiming to develop a deep understanding of the content, context, and nuances. This process included repeatedly listening to audio recordings, both in isolation and in conjunction with written transcripts and field notes. The labelling process at this stage was extensive and sometimes challenging. Close attention was paid to specific words, phrases, and expressions used in the reports and by participants, as well as the overall tone and flow of the conversations. During this process, I took notes and made annotations to capture initial impressions, interesting points, or recurring patterns observed in the data. To streamline this process, I segregated the data pertaining to each question individually. For instance, information concerning the reasons for translating the SDGs was highlighted in green, while data related to the manner in which the SDGs were translated was marked in red. Additionally, gray was used to denote the roles played by accounting. A manual process was employed where labels were written on the transcripts and then transferred onto post-it notes, with related concepts and ideas grouped together. These groupings were visually organised on flip charts mounted on a wall, aligned

with the research questions. This familiarisation stage offered a thorough understanding of the raw material and established a foundation for identifying significant themes and patterns within the data.

5.7.2 Generating initial codes

Following familiarisation with the data, I progressed to the critical step of generating initial codes. Coding the data is pivotal step during the analysis stage. It involves dissecting the information and conceptualising it to derive novel insights (Strauss and Corbin, 1990). Coding constitutes a fundamental aspect of data analysis, wherein the researcher meticulously examines, compares, and interprets the data. Throughout the process of identifying patterns within the data, researchers focus on discerning the nature of these patterns, their significance, and the similarities or discrepancies among emerging patterns, all while considering feedback from diverse stakeholders. This phase entails systematically breaking down the raw data into discernible segments or codes that encapsulate significant concepts, or patterns.

Throughout this process, I meticulously scrutinised various data sources, including interview transcripts, field notes, and relevant documents, to identify specific words, phrases, or sentences that are indicative of pertinent aspects aligned with the research aims and questions. Particular attention was paid to recurring ideas, noteworthy observations, or impactful quotations emerging from the data. The data that had been categorised into various codes during the initial phase was re-examined. For instance, data concerning the reasons for translating the SDGs was subdivided into several codes. These included pressure from relevant parties, financial considerations, initiatives from sustainability centres aimed at positively contributing to sustainable development, and others. The codes formulated were characteristically descriptive, encapsulating the essence of the information contained within

the data, thereby laying a robust foundation for subsequent analysis. Throughout this phase, I remained receptive to fresh interpretations and perspectives that might arise from the data, engaging in reflexivity to critically reflect on my own biases, assumptions, and preconceptions that could potentially influence the coding process.

This study adopts the abduction approach, which involves a dynamic interplay between deduction and induction, allowing for iterative movement between observed phenomena and theoretical constructs (Suddaby, 2006). Such an approach has been used by many business and management researchers (Saunders et al., 2019). This approach commences without a priori assumptions or entrenched theories, as elucidated by Van Maanen et al. (2007), who posits that abduction commences with an open-minded exploration of facts, motivated by the recognition of a need for theoretical elucidation. While researchers engaging in abduction are not devoid of prior knowledge or familiarity with existing literature, they temporarily suspend preconceptions to facilitate unbiased observation (Kennedy and Thornberg, 2018). Upon encountering a phenomenon, abduction proceeds to construct plausible theories to account for this phenomenon. Van Maanen et al. (2007) underscore that some theories may offer more cogent explanations than others, thereby illuminating further phenomena. Importantly, abduction does not limit thematic exploration solely to pre-existing theories, nor does it adhere strictly to deductive reasoning. Rather, it allows for the emergence of novel themes and issues through inductive analysis of empirical data, complementing and sometimes diverging from theories and extant literature (Bristow et al., 2017).

In advancing to the next phase of the analysis, I utilised an iterative approach, revisiting the initial codes, data, and theoretical concepts, particularly drawing on the insights of Czarniawska and Joerges (1996). Focusing attention on translation theory, the coding process

aimed to elucidate how the translation of SDGs were translated within the context of HEIs. I focused on pivotal codes related to stakeholders, enabling activities and mechanisms, as well as the relational and rhetorical dynamics shaping the dissemination and adaptation of SDG principles and other themes. For instance, drawing from translation theory, ideas undergo changes due to social, political, and religious dimensions. Therefore, I focused on data concerning these dimensions, linking the initial SDGs framework to the actual application of these targets. This approach allowed for a comprehensive understanding of how these various factors influenced the translation of the SDGs. Moreover, it was posited that managers might enact initiatives not solely in the interest of the organisation, but rather to advance their agendas. Upon analysing the data, several reasons supporting this assertion emerged. Re-examining theoretical underpinnings yielded additional explanations and intriguing findings, enriching the analytical discourse and augmenting the depth of understanding gleaned from the research. Notably, not all arguments from the translation theory were supported by the results of this study; such arguments were therefore discarded. Throughout both the analysis and writing stages, codes underwent continual scrutiny to uphold coherence, conceptual alignment, and analytical rigor.

5.7.3   Grouping codes into themes

Following the determination of codes, they were organised into broader categories known as themes, achieved by clustering related concepts. Each theme encompasses multiple codes interconnected in their relevance, collectively encapsulating an issue or idea. This involved a rigorous and iterative process of identifying patterns, similarities, and recurring concepts within the data. I navigated back and forth between the data and emerging codes, condensing and summarising the data to simplify its complexity. I looked for patterns, repetitions, and clusters of related codes or concepts while considering the broader contextual factors that may influence theme emergence. Throughout this process, I remained reflexive,

acknowledging and addressing my biases, and employed a triangulation to enhance the credibility of the identified themes.

Themes included, but not limited to, the actors involved in the SDGs motivations and their roles, motivations related to such translation, and the frameworks utilised, particularly the 2030 Saudi Vision and THE University Impact Ranking. Additional themes included modifications, actual implementation, reporting, and other aspects of the translation process. I carefully assessed the coherence and relevance of each theme, ensuring they accurately reflected the content and nuances of the data. This iterative process involved revisiting the data to validate the themes and considering alternative interpretations. Attention was also given to the relationships between themes and the overall coherence of the analysis. I ensured that the identified themes effectively captured the essence of the data and contributed meaningfully to my research objectives.

Ultimately, each theme was then given a name, that was both understandable and succinct, capturing the essence of the theme to ensure clarity and accessibility. Efforts were made to make the names accurately reflect the data content, providing insights into the nature of the data extracts and ensuring a truthful representation of the underlying content. The names were crafted to be engaging, highlighting the theme's significance and enticing the reader to explore further. This approach not only enhanced the comprehensibility and impact of the analysis but also ensured that the findings were compelling and accessible to a broad audience.

5.7.4   Writing up the Report

Before starting to write the results chapters, I divided the themes into three parts: the first concerning shared themes derived from data external to the universities, such as reports

issued by the government, ranking bodies, or interviews with government agency personnel. The second section related to the data obtained from sources belonging to the public university, and the third to the private university. This approach made it easier to prepare a chapter for each case and facilitated the comparison of the two cases in the discussion chapter.

In producing the report, I synthesised the refined themes into a coherent narrative that effectively communicates the study findings. Vivid and compelling extracts from the data were selected to illustrate each theme clearly and persuasively, using these extracts as evidence to support the analysis and demonstrate the depth and breadth of the themes identified. The report weaved these extracts into a detailed and insightful discussion, describing the themes and interpreting their significance in relation to the research questions and existing literature. I ensured that the narrative provided a clear and logical progression from the data to the conclusions, comprehensively telling the story of the data. I tried to use clear, engaging language and avoided unnecessary jargon or overly complex explanations.

5.8   The researcher role in the research stages

Since my role played a significant part in shaping the study's design, data collection, and interpretation, it is essential to reflect on such role. This reflection is crucial because the involvement and perspectives directly influenced every stage of the research (Saunders et al, 2019). I was actively engaged in each phase, from the initial design to the collection and interpretation of data. A key element of this engagement was maintaining reflexivity—constantly examining my own biases, assumptions, and experiences, and how these influenced the research. By staying open to diverse ideas and perspectives, researchers can explore unexpected concepts and develop a flexible methodology that could adapt to the social and cultural context they are investigating (Van Maanen et al, 2007). During the design

phase, I selected qualitative methods that encouraged participants to share their experiences, while remaining mindful of how my presence could shape the data created.

As I collected and interpreted the evidence, my focus shifted to creating an open environment where participants felt comfortable expressing their perspectives. I have not only gathered data passively; I engaged actively with participants, allowing their stories to shape the research. By staying open to diverse interpretations, I was able to discover new insights or challenge prior assumptions. This process required careful listening, attention to non-verbal cues, and immersion in the context, while critically considering how subjectivity influences the interpretation (Bell and Bryman, 2007). As such my research was grounded in the participants' voices, representing the complexity of their experiences while balancing my interpretive role.

5.9   Conclusion

This chapter presents an overview of the philosophical assumptions and methodological choices underpinning this thesis. An interpretive stance has been adopted, and the chapter elucidates the research methodology and methods employed. The subjective interpretive approach justifies the use of a case study methodology to address the research questions. By utilising qualitative research methods, this study captures multiple realities within the specified context. Through a combination of qualitative document analysis, semi-structured interviews, social media analysis, and observation, the study explores the experiences of various stakeholder groups and the social actions they justify. The results from the first case, the public university, are presented in the subsequent chapter, while Chapter Seven reports the findings of the second case, the private university. Recognising the critical role of methodology in scientific research, this chapter seeks to connect the preceding conceptual chapters with the forthcoming empirical findings.

Chapter 6: Translation of the SDGs at the public University

6.1   Introduction

This chapter presents the findings from the first case study, commencing with an exploration of the key translators involved in the SDGs. Two distinct types of translators, namely external and internal actors, have been identified, both playing pivotal roles in the translation process. Subsequently, the chapter elucidates the five main translation stages derived from the collected data. The first stage centres on assessing the initial situation at the University, which involves gathering information about the issues and anticipated opportunities related to translating the SDGs. The objective is to render the translation more logical and appealing. The second stage delves into how the SDGs were formulated, identifying and modifying key tools to integrate them into the University's strategic plan and activities. The third stage outlines the incorporation of the SDG framework into the University, highlighting the resulting impacts on the University's structure and operations. The fourth stage involves the implementation of a new system, encompassing the measurement and holding of accountability agents for SDG activities. Finally, the reporting stage is examined in detail. Each of these stages are thoroughly discussed, providing comprehensive insights into the SDG translation process within the specific context of the University.

6.2   The main actors behind the SDGs

The findings unveil the pivotal actors steering the translation of SDGs at the University. From the meticulously gathered and analysed data, two distinct sub-themes surfaced. The first revolves around external actors, encompassing Saudi Governmental bodies and authorities. The second sub-theme delves into internal actors, encapsulating the employees' aspiration to contribute to SDG achievement, the ambitions of top management to elevate the

University's standing in academic rankings, and the pursuit of academic accolades. These external and internal actors will be expounded upon comprehensively.

6.2.1 The external actors influencing the translation of the SDGs

The external actors predominantly consist of authoritative bodies, with the Saudi Government acting as the primary financial supporter of the University. Consequently, the University is compelled to synchronise its plans and activities with those outlined by these influential entities. Adherence to Saudi Government plans is of utmost importance, and the University is obligated to furnish reports on its performance in line with government expectations. Within this framework, diverse reports must be submitted to various ministries and agencies, ensuring active participation in national plans. These reports are directed towards entities such as the Ministry of Economy and Planning (MEP), the Ministry of Human Resources and Social Development, the Ministry of Finance, and others. The research interviewee (Interview 1-8 and 1-2) detailed the process of such obligation as follow:

After submitting the report, they will be analysed, then the Government agencies provide feedback to the University, clarifying the strengths and weaknesses, and requesting these to be addressed.

In some cases, we are required to contribute to targets to secure funding.

6.2.1.1 Government Agencies

The Saudi Government is placing increasing emphasis on how the education sector will be a key driver for achieving the goals of the Saudi 2030 Vision. This means advancing the implementation of the SDGs by 2030, as outlined in the Voluntary National Review (VNR). From the perspective of the Saudi Government, the UN SDGs framework needs to go hand-in-hand with the realisation of the Saudi 2030 Vision. This requires close collaboration among all relevant actors within the Kingdom. The country has made considerable progress

incorporating the UN's SDGs into their public policies and plans. According to the VNR, Saudi Arabia is laying out a transformational path forward for Saudi society and its economy through the Saudi 2030 Vision, which constitutes the foundation for the pursuit of the SDGs. This path is articulated in the VNR, as follows:

The SDGs' targets and indicators have become incorporated into the Government's detailed action plans and programs that are being developed and refined under the Vision 2030 framework.

A key task of the Ministry of Economy and Planning in this regard is to create an alignment of the national context with the SDGs. This is addressed through the pivotal role assumed by MEP in providing support to Government agencies with respect to strategic planning and implementation, as well as in providing data, statistics, and studies to stakeholders, along with the harmonisation of sectoral and regional plans between the relevant authorities. In addition, MEP assigns tasks to Government agencies to track and monitor the goals that fall within their jurisdictions.

Furthermore, a participant in the semi-structured interviews (Interview 1-3) articulated this path as follows:

The SDGs are considered international goals. Thus, countries try to translate them based on their local context, as is the case in the Vision 2030.

Hence, the University faces considerable pressure from diverse ministries and Saudi Government agencies to contribute to the Saudi 2030 Vision. For instance, the Ministry of Human Resources is tasked with achieving SDG 5 in public organisations, including HEIs. Consequently, various programmes, such as the Women's Empowerment Programme, have been introduced to fulfil this SDG, and the University is expected to actively engage in and contribute to such initiatives. Similarly, the Ministry of Water and the Environment oversees the accomplishment of SDG 6 and 7, necessitating the University to execute plans aimed at reducing carbon emissions on its campuses. Consequently, the University has initiated the submission of reports to the Ministry, including information on Scope 1 emissions (direct emissions produced by universities, including natural gas consumption) and Scope 2 emissions (generated by electricity purchased by universities and produced using fossil fuels). Additionally, the University furnishes information concerning plans intended to lower

water consumption rates on campuses. These plans and initiatives are articulated in the VNR

and outlined in the interviews:

For the Kingdom of Saudi Arabia, climate change is of great concern, given the country's total area of 2.4 million square kilometres, which makes it the 12th largest country in the world. Accordingly, several measures have been taken by the Kingdom, to reduce causes of climate change.

In the face of the Kingdom's ecology of scarce water resources, decision-makers have placed their greatest focus on the prioritisation of water supply.

A participant in the semi-structured interviews (Interview 1-2) articulated this path as

follows:

We have implemented many initiatives aimed at achieving targets related to carbon and water emissions. We are obligated to provide information via the ADAA platform (a platform through which information related to Vision 2030 programs is attached)

6.2.1.2 The Ministry of Education

The Ministry of Education stands out as a pivotal contributor to the translation of the SDGs,

exerting a distinct form of pressure compared to other government agencies. Unlike the

government's focus on adopting targets outlined in the Saudi 2030 Vision, the Ministry of

Education emphasises the implementation of additional UN SDGs within universities,

specifically highlighting SDG 4. A Royal Order has been issued to integrate the UN's SDGs

into educational curricula at HEIs. Consequently, universities are mandated to incorporate

these goals into their educational programmes, aligning them with the Saudi 2030 Vision, and

submit progress reports. Consequently, concerted efforts are underway to formulate strategies

and plans for the integration of all non-Saudi 2030 Vision SDGs into HEIs, aligning with the

objectives set by the Ministry of Education. Moreover, the Saudi 2030 Vision encompasses

an education component addressing three crucial areas: curriculum development,

advancement of higher education, and the cultivation of skills essential for the labour market.

The Ministry of Education has chosen to leverage the SDGs as a means of achieving these objectives, as articulated in the VNR:

A National Committee has been set up to track the implementation of the SDGs. The Committee leads the efforts, develops plans, and implements initiatives. It also supports competent agencies in implementing other education-related sustainable development goals, as well as building a modern system of governance and policy, including standardised regulations for general education and universities.

Furthermore, the Ministry of Education assumes the responsibility for monitoring the quality enhancement process to achieve the ambitious goals outlined in the Saudi 2030 Vision, specifically aiming for at least five Saudi universities to rank among the top 200 universities in the World University Rankings. This prompts the formulation of strategic plans for certain HEIs. While no specific ranking was stipulated to attain this objective, the acceptance of THE University Impact Rankings by both the ministry and the University has led to the preparation of plans to elevate the University's standing in this ranking. Given the educational system in the Kingdom of Saudi Arabia, the implementation of strategic plans necessitates approval from the Ministry of Education. Consequently, the University's plans have been revised to align with ministry directives, ensuring adherence to the national framework. A participant in the interviews conveyed this perspective (Interview 1-7):

The University's Strategic plan has been shared with the Ministry, emphasising the plan's strategic objective link with the SDGs.

While the Ministry of Education bears primary responsibility for universities, there is an assertion that practical support from the ministry remains relatively limited. The majority of the ministry's plans are notably concentrated on the educational domain. The presented argument underscores the importance of a comprehensive approach for effective implementation, advocating for the integration of SDGs across all dimensions of the University in a balanced manner, moving beyond a singular emphasis on education. Varied forms of support are deemed crucial, spanning financial assistance for initiating endeavours

and the renovation of specific facilities. This approach aligns with a top-down trajectory, requiring universities to wholeheartedly embrace the SDGs. Nevertheless, current findings suggest that the Ministry of Education has not furnished adequate support for realising plans aimed at SDG implementation, as expressed by interviewees (Interview 1-1 and 1-5):

I always feel that we live as universities and government bodies on distant islands. The implementation needs the solidarity of all parties at different levels, starting from the Ministry and reaching university students.

We anticipated that the ministry would provide valuable assistance, particularly in achieving the goals, especially following the implementation of THE ranking. However, the support we received was limited, and it appeared that they were the ones in need of experience more than us.

6.2.1.3 The Governor

Another influential stakeholder is the Regional Governor, who exerts pressure to align with local government plans. Situated in Region W, characterised by arid desert terrain, the University grapples with various challenges threatening the region's future, spanning environmental, social, and economic dimensions. Predominant environmental concerns include water scarcity, desertification, and the endangerment of certain species. Region W holds significant importance for the Kingdom's food security, serving as a vital production centre for vegetables, fruits, wheat, poultry, eggs, and other food items distributed across local markets. With an expansive cultivated area exceeding ninety-three thousand hectares, the region contributes approximately 115,747 tons of agricultural products, boasting the highest production rate in the Kingdom. Moreover, the majority of Region W's residents are employed in the agricultural sector. Consequently, any adverse environmental impact in Region W resonates with economic and social implications. According to the university's Twitter account:

The earth does not speak, so we, as people living in it, must deal with all that threatens the continuation of its benefits.

The Council has outlined targets aligned with the Saudi 2030 Vision, with particular emphasis on SDG 12. The University's compliance is crucial for the attainment of this goal, given its distinctive status as a complex and diverse organisation, signifying heightened responsibility. Hence, the University and similar entities in the region are mandated to document their achievements through a measurement mechanism established by the Council. Serving as an exemplar for both public and private institutions, the University is expected to exert a positive influence through its core activities and within the local context. It is positioned as a guiding force for national and international policies, necessitating active contribution to the Council's plans and the dissemination of awareness regarding them. The region's governor has requested the University to prepare reports and share them with the Emirate. One of the interviewees (quoting the instructions of the Governor) explained this process as follows (Interview 1-12):

Engaging actively in our established plans and ensuring comprehensive performance measurement and reporting are pivotal aspects of realising our objectives across economic, social, and developmental spheres. These dimensions hold paramount importance in the realm of institutional endeavors, demanding meticulous attention in the formulation of development strategies and decision-making processes [...] As a university, we undertake the preparation of regular reports, diligently submitting them to the Emirate as part of our commitment to transparently showcase and assess our progress.

6.2.2   Internal actors influencing the translation of SDGs

While external actors, notably emphasising the Saudi 2030 Vision and the SDGs, wield considerable influence, they are not the only drivers behind the impetus to translate these frameworks, particularly the SDGs. Internal actors equally exert significant sway in shaping decision-making regarding such a transition at the University. These internal actors can be categorised into two distinct groups: the top management directors and the Centre for Sustainable Development. The motivations propelling each group to undertake the translation will be explored in the subsequent section.

6.2.2.1 Top management directors

Fulfilling the goals and plans of the Saudi 2030 Vision falls on the responsibility of the University's senior management. Therefore, the principals were the main drivers for implementing this plan at the University. From the date of their inception until very recently, the sustainability plans met with resistance from senior management at the University on the pretext that these plans required significant resources to be channelled their way (both financial and human). However, this situation changed when the top management directors realised that implementing the Saudi 2030 Vision and SDG-related activities proceeded hand-in-hand. Incorporating the Saudi 2030 Vision into their strategic goals are needed to meet the desires of the main stakeholders.

Additionally, another crucial framework integrated into the University's strategic plan alongside the Saudi 2030 Vision is the THE University Impact Rankings framework. This integration aligns with the Ministry of Education's emphasis on rankings following the issuance of the Saudi 2030 Vision. Directors have been briefed on the significance of the Saudi 2030 Vision programmes in enhancing the University's ranking, given that both the Saudi 2030 Vision and ranking frameworks are rooted in the UN SDGs framework.

Moreover, according to the directors, rankings offer numerous advantages to the University, serving as a means to enhance its reputation locally and internationally. A favorable ranking is viewed as a way to attract a significant number of international students. Although the University is currently fully funded by the government, there is a future need to secure external financial resources equivalent to 40% of the current budget as part of the Privatisation Plan initiated by the Ministry of Education. Moreover, research chairs and endowments are identified as crucial financial resources to support university activities. Rankings play a

facilitative role in this process, as outlined in the University's Strategic Plan. One interviewee expressed this perspective (Interview 1-10):

By raising the University's ranking position we can make partnerships with reputable universities and other organisations. We can also bring in high-quality faculty members, as well as making it easier for our graduates to find suitable job opportunities.

Rankings can be a tool to measure performance and provide a mechanism to report on SDGs. From the point of view of the faculty members, rankings can provide several advantages relating to the preparation and publication of research. One interviewee articulated this as follows (Interview 1-10):

A few years ago, I wanted to participate in a research project with researchers at a German university, but due to the University's rankings, it did not go well.

However, participation in the THE University Impact Rankings faces some resistance. Some argue that since the directors of Saudi universities are appointed by the Ministry of Education, they are inclined to produce outcomes that align with the Ministry's priorities in order to secure their positions. Achieving high rankings is regarded as one of the most effective means of fulfilling this objective. One interviewee explained this point of view as follows (Interview 1-1):

Rankings are a great way for them to reflect their management.

Moreover, some also argue that rankings do not truly represent the actual implementation of the SDGs; instead, they could potentially hinder their achievement. The THE University Impact Rankings mandates universities to choose three SDGs out of sixteen for participation, along with SDG 17, which is compulsory for all universities. Subsequently, three pieces of evidence must be provided for each of the four selected goals, forming the basis for the University's ranking across the 17 SDGs. From their perspective, this approach does not offer a

comprehensive view of the SDGs, rather it encourages HEIs to focus on certain SDGs and ignores others. Another concern is related to research activities, a crucial aspect considered by the ranking. Researchers at the University are required to incorporate specific words into their research titles, aligning with terms programmed into the ranking's database. The rankings collect data on research activities from Google Scholar and Scopus by searching for predetermined words in research titles. This kind of pressure often leaves university employees with no choice but to comply. Interviewees expressed doubt about this system as follows (Interview 1-9, 1-5 and 1-1):

None of the centre's members agreed with the THE SDGs ranking, but we welcomed it because it would open up the sustainability file more broadly at the University. Something is better than nothing.

I always feel that there is a distance between what we say and what I see.

I don't believe that rankings are an ideal means to achieve the SDGs. On the contrary, they may encourage the negative manipulation of the goals. Rankings are aware that universities are fixated on their positions, so, regrettably, instead of being a supportive factor, they seem to play a counterproductive role.

In addition, others believe that the process of registering with the ranking, and filling out their forms, requires significant financial and practical efforts, which, they feel, should be spent on improving practical activities related to the SDGs at the University. One interviewee explained this point of view as follows (Interview 1-1):

If I were the decision-maker in this regard, I would have prevented enrollment in rankings. I am only talking about those which require registration, such as the SDGs ranking, due to the significant financial and practical efforts that need to be spent. Also, they often offer training for our employees for a high amount of money, which makes me feel that there is a bias.

6.2.2.2 The Sustainability Development Centre

Since 2011, the University was already giving sustainable development a great deal of thought. This happened mainly because of the influence of a few individuals who were trying to advance sustainable development, and this drive resulted in the development of the Centre

for Sustainable Development. The group that set up the Centre was motivated by two primary reasons. The first reason was to meet the challenges facing the local environment, which provides a source of income for many residents. One interviewee articulated this as follows (Interview 1-2):

The earth has no tongue to complain about what confronts it, so we, as scientists, should be looking after it, no matter the costs.

The second main reason is the Islamic Religion. Those who set up the Centre believe that sustainability frameworks, such as the UN SDGs framework, fits with the Islamic Religion. For example, Islam urges the protection of life and progeny, and promotes the wealth of citizens, among other things. Thus, making a contribution towards the achievement of such frameworks is a contribution towards achieving objectives of Islam, and, as such, is considered a good deed. One interviewee explained this as follows (Interview 1-3):

The Prophet (peace be upon him) said, 'If the Final Hour comes while you have a shoot of a plant in your hands and it is possible to plant it before the Hour comes, you should plant it.' Also, the Prophet passed by a man when he was performing ablution, and the Prophet said, 'What is this extravagance?' and the man responded, "Can there be any extravagance in ablution?' and then the Prophet answered, 'Yes, even if you are on the bank of a flowing river.' So, I think achieving the goals is one of the actions deeply encouraged by Islam.

Back in 2011, a lack of awareness of the meaning and importance of the term 'sustainable development' was not confined to outside parties; even senior management did not understand the significance of this term. Resistance from top management to adopting sustainable development plans and initiatives was observed initially. The founder of the Centre states:

We were a bunch of individuals who worked at the University. We had some ideas to make a positive contribution. So, a proposal was sent in 2009 to the top management, but it was rejected. After several attempts, it was accepted. Even after accepting the idea of including sustainable development in the plans, financial support was not provided to the Centre, and most of the staff there were volunteers. (Interview 1-1)

However, a shift in senior management initially posed challenges for the implementation of sustainability-related policies and initiatives at the University. The previous Managing Director had demonstrated an interest in sustainability, potentially influenced by pressure from the Centre. However, the negative stance adopted by the new administration was not long. Subsequent leadership pivoted towards sustainability initiatives, particularly in response to the launch of the Saudi 2030 Vision and the ranking framework. This shift in approach resulted in an increased emphasis on the services provided by the Centre. The perspective of one interviewee sheds light on this transition (Interview 1-3):

Their interests have changed and moved towards sustainability, as directed by the Vision and its objectives.

Numerous the Saudi 2030 Vision programmes demonstrate a clear connection to sustainability, prompting the University to leverage the expertise of the Center's members, acknowledged specialists and researchers in sustainable development. Moreover, the Center played a pivotal role in translating the SDGs. The Centre's members actively engaged in UN activities focused on SDGs, and although aligning these goals with university activities required time and effort, the Centre has emerged as the principal driver of SDG implementation at the University. Striving to harmonise its objectives with the expectations of relevant frameworks such as the Saudi 2030 Vision and relevant stakeholders, the Centre has garnered recognition as a vital force in this process. This acceptance by top management stems from various reasons, as expounded by interviewees (Interview 1-2 and 1-5):

The SDGs are considered a way to unify the different views in the University, which was one of the most important dilemmas for the Centre. For the top management, the SDGs are a demand from powerful external actors, and they are also related to the ranking.

We were tasked with taking charge of the implementation of activities related to the SDGs. Additionally, we were asked to draft the strategic plan to ensure the integration of the SDGs within the University.

6.2.3   Summary

Taken together, this section has sought to explain the main actors behind the translation of the SDGs. As discussed, two sub-themes emerged from the data, providing several further codes. The first sub-theme relates to the external actors who play a role in enhancing the need for translating the SDGs. These include different high-powered authorities, including the MEP which is responsible for translating the SDGs into national plans, specifically, the Saudi 2030 Vision, by linking each goal with its related authorities. The latter develops plans and launches various initiatives that serve the achievement of the related goals. For instance, the Ministry of Human Resources and Social Development is responsible for SDG 5 and shares the responsibility of SDG 8 with the Ministry of Finance. Both ministries have set out plans to achieve their goals and share them with the MEP, to be included in the Saudi 2030 Vision framework. Additionally, these ministries are responsible for making sure public and private organisations implemented their plans. Thus, the University is required to show its progress by preparing periodic reports for these authorities.

Another actor, the Ministry of Education, oversees universities in Saudi Arabia and pays significant attention to implementing SDGs in universities, particularly SDG 4, as well as focusing on achieving the goal of having five universities ranked among the top 200 globally. As a result, HEIs are now required to develop strategies to meet the expectations of the Ministry of Education. Furthermore, local government also play a role, these mainly relate to problems that threaten the future of the region, including environmental, social, or economic problems. Local government tries to overcome these issues by compelling universities to make an effort to achieve SDG 6 and 7 in particular.

The collected data provides insights into the pivotal internal actors instrumental in the translation of the SDGs. First and foremost are the personnel at the Centre for Sustainable

Development. Despite the University's focus on sustainable development since 2011, the Centre encountered impediments in policy implementation, primarily stemming from a lack of support from senior management. However, with the initiation of the Saudi 2030 Vision and its associated targets, the Centre gained paramount importance. Another significant actor is the senior management directors of the University, tasked with the realisation of the Saudi 2030 Vision and SDGs. These directors acknowledged the importance of the ranking as a strategic tool to meet external expectations, presenting an opportunity to elevate both their personal standing and the University's reputation with external governmental agencies.

6.3   The Main tools

Before commencing the analysis of the translation process, it is essential to first discuss the key frameworks that underpin the translation of the SDGs. These frameworks provide the foundation upon which the subsequent translation stages will be conducted. Two primary sources take precedence: firstly, the Saudi 2030 Vision, which prompted the University to translate the second framework which is related to the THE University Impact Rankings. These frameworks will be elucidated in the ensuing sections.

6.3.1   The Saudi 2030 Vision

The main national plan and desire is to achieve the Saudi 2030 Vision. The Saudi 2030 Vision framework emerged as one of the most important motivating factors which prompted the University to translate the SDGs. The Saudi 2030 Vision can be perceived as a translation framework for the SDGs on a national level in Saudi Arabia. Indeed, it serves as a point of reference for all major decisions that have recently been taken in the country. Most contemporary Saudi Government decisions have sought to ensure that future plans and projects are aligned with the Saudi 2030 Vision's themes. In this respect, an assessment of linkages between the goals of the Saudi 2030 Vision and the Saudi Government's agenda,

finds that significant alignment exists between these frameworks. In this respect, the Saudi Minister of Economy and Planning has stated that the targets and indicators of certain SDGs have been incorporated into the Government's detailed actions and plans, as articulated in the VNR (2018), as follows:

The SDGs' targets and indicators have become incorporated into the Government's detailed action plans and into programmes that are being developed and refined under the Vision 2030 framework.

SDG-related activities will proceed 'hand-in-hand' with the implementation of Vision 2030.

The Saudi 2030 Vision framework is a comprehensive framework, and a national plan, which targets all organisations in the country, including governmental and private organisations, the education sector, and others. The Saudi 2030 Vision is to be achieved using 13 Vision Realisation Programmes (VRP). Each VRP adopts a strategy and a set of projects across 96 strategic objectives as set out in the Statement of the Saudi 2030 Vision. Each VRP details a delivery plan, which lays out international benchmarks, programme metrics, and targets for KPIs. The KPIs set out the strategic pillars of each initiative and list the Saudi Government entities that will take on these projects, along with a timeline and budget.

Various Saudi Government ministers and departmental heads have been made responsible for meeting the goals of the Saudi 2030 Vision. The The Saudi Council of Economic and Development Affairs (CEDA) Strategic Affairs Office has assigned various KPIs to each government ministry or implementing agency. Reportedly, both CEDA and the Crown Prince have required ministries to account for the KPIs, and implementing agencies have been instructed to scrutinise these programmes. Furthermore, the National Centre for Performance Measurement (ADAA) has developed a 'dashboard' with over 700 indicators in order to monitor progress. A report by the MEP , which is the Saudi Government department responsible for achieving the Saudi 2030 Vision, states:

To achieve the 96 strategic goals of Saudi Arabia's National Vision 2030, 13 Vision Realisation Programmes (VRPs) were established. Each VRP consists of a series of initiatives and implementation plans, guided by predefined goals and key performance indicators.

As Vision 2030 moves into the next phase, VRPs have been reviewed, evaluated, and aligned to suit the needs of Saudi Arabia and to best achieve Vision 2030.

It is worth mentioning that the VRP were launched by the Economic and Planning Authority, which has compiled a list of relevant government institutions and ministries deemed most suited for developing and achieving any plans and objectives. For example, the Human Capacity Development Programme falls under the umbrella of the Ministry of Education and the Ministry of Human Resources. Saudi Ministries set the necessary policies and initiatives to achieve the objectives of their programmes. However, these targets have been developed to be used at a national level rather than at an organisational level. To address this issue, Saudi Ministries have designed plans which can be communicated to relevant affiliated organisations that collect data in order to measure performance. This process differs from that followed by public universities, where ministries and governmental agencies undertake the selection of programmes and the setting of goals to achieve objectives; different ministries are responsible to the Saudi 2030 Vision Realisation Council for the performance of public universities. One interviewee explained this as follows (Interview 1-3):

After submitting the report, they will be analysed, then the Government agencies provide feedback to the University, clarifying the strengths and weaknesses, and requesting these to be addressed.

Many intersections were identified between the SDGs and the Saudi 2030 Vision, with the Centre not bearing sole responsibility; rather, the higher university administration is tasked with meeting the requirements of government departments and ministries related to the Saudi 2030 Vision. Similar initiatives were amalgamated under a unified policy to concurrently address targets for both agendas. For instance, 'women's empowerment,' a goal within the

Saudi 2030 Vision, is linked to SDG 5 and is a fundamental criterion for the ranking department. The University administration has spearheaded numerous initiatives and activities aligned with this goal, necessitating the University to synchronise its plans with those of the Ministry of Human Development, responsible for achieving this goal. Furthermore, fiscal sustainability, a crucial goal of the Saudi 2030 Vision, has been identified as a key objective for the University, linked to SDG 8 and 9, as well as several targets under other SDGs. Therefore, it became appropriate to formulate policies and unified the different frameworks to integrating them into the strategic plan.

6.3.2 THE SDGs Ranking Framework

Following the Saudi 2030 Vision, the Centre reviewed the THE University Impact Rankings framework. However, the Centre observed a significant discrepancy between the Saudi 2030 Vision and the rankings framework, which was unexpected given that both frameworks were based on the UN SDGs framework. While numerous government institutions are tasked with achieving the Saudi 2030 Vision, the framework does not encompass all the targets of the SDGs. This is due to certain targets being incompatible with the Saudi context, the absence of efficient measurement methods for some targets, and the prioritisation of specific issues by the Saudi Government. As a result, the focus is directed only towards selected critical issues such as cost savings, education, climate change, and water supply. An interviewee from the MEP, responsible for linking the SDGs with the Saudi 2030 Vision, expressed the following (Interview G-3)

In 2022, we were able to translate around 49% of the goals into local plans, and we hope to reach 76% soon. The rest of the goals were ignored for reasons relating to the Saudi context.

6.4   The Translation processes

Understanding the motivating factors behind the translation of the SDGs at the University is crucial for comprehending the prioritisation of specific plans. Both external and internal actors have played pivotal roles in shaping the strategies employed for SDG translation. Government agencies tend to concentrate on specific issues aligned with the the Saudi 2030 Vision, whereas the Centre for Sustainable Development aspires to a comprehensive approach in SDG translation. Additionally, the study's findings reveal that internal motivations for embracing sustainable development predate recent external factors. The pressure from various ministries and governmental agencies to implement the SDGs has intensified mainly due to the Saudi 2030 Vision in recent years. However, it is noteworthy that the establishment of the Centre at the University dates back to 2011, marking the initiation of the University's journey toward sustainable development.

Upon its establishment, the Centre faced formidable challenges in achieving its objectives, particularly before the advent of the SDGs. These challenges were characterised by a lack of support from senior management and the absence of a guiding framework for the centre's plans. The Centre aspired to implement a comprehensive framework that encompassed the three dimensions of sustainable development: environmental, social, and economic. The commencement of the translation of the SDGs was met with initial doubts about its feasibility. However, these reservations waned following the successful implementation of the SDGs in various HEI's. Consequently, the Centre proceeded to develop a preliminary plan for translation, as elucidated by one of the interviewees (Interview 1-1):

There was a discussion regarding the feasibility of adopting the goals, considering their international nature. However, the idea gained approval following the visits of several European universities that had already incorporated this framework into their strategies.

To outline the translation process, this section is divided into five main stages, each related to one of the translation processes. The first stage focuses on an assessment of the initial situation at the University. The main idea of this stage is that the Centre tries to collect information about the issues and the expected opportunities from translating the SDGs framework to make this translation more reasonable and attractive. The second stage looks at how a framework was formulated based on the outcomes of the first stage. In this stage, the main tools have been identified and modified in order to integrate them within the University strategic plan and activities. The third stage outlines how the selected SDGs were incorporated into the University. From this stage the impact on the University's structure and operations has taken place. The fourth stage is the implementation of a new system (measuring, holding accountability agents SDGs activities) that supports the translation of the SDGs. Finally, there is the reporting stage. Each of the three stages is discussed in detail in the following sections.

6.4.1   An evaluation of the initial situation at the University

During the stage, the outcomes disclosed two primary objectives that surfaced in the initial phases of translating the SDGs: assessing the challenges and issues confronting the University and discerning how to establish a competitive advantage through SDG translation. The significance of these twin objectives was underscored by one interviewee (Interview 1-3):

It was important to know where we stood and what we wanted to achieve before formulating anything.

To achieve these objectives, data was meticulously gathered and scrutinised from various sources. Firstly, existing reports and documents were examined, and secondly, interviews were conducted with diverse individuals within the University, along with engaging in

communication with external entities. A detail discussion of each of the two approaches is presented below.

- **Collecting and Analysing Reports.**

The first step undertaken was to collect documents relating to sustainable development at the University. These documents included annual and periodic reports, decree plans, and complaints generated by parties inside and outside of the University. Since a previous strategic plan existed which took into account sustainable development activities, this was examined and any objectives not achieved were noted. Documents relating to the various authorities responsible for tentative goals were also reviewed and analysed. Broad outlines were drawn around the most important issues and the most responsible parties, whether internal or external. For example, one college had a plan to reduce carbon emissions, but because of a lack of financial support from the top management team, this goal was never achieved. Also, in 2017, the University launched an initiative to plant 7,000 trees on campus, but because of a lack supplies and financial support from government agencies, this plan did not take place. Other social initiatives had previously been considered prior to the introduction of the SDGs. For example, a plan to increase the percentage of women enrolling at the University was never achieved. Initiatives relating to promoting the sequencing of information from one department to another were also noted. According to the University sustainability (2022) report:

The most important issues to arise from the various types of documents were summarised based on the SWOT model (Strengths, Weaknesses, Opportunities, and Threats) due to its simplicity and ease of understanding. The analysis showed a general view of the current situation.

After collecting information and suggestions can enhance competitive advantage, several visits were made to other universities that had already adopted the SDGs. The main objective

of the visits was to gain benefit from the expertise of other universities, and to establish partnerships. This was articulated by one interviewee as follows (Interview 1-1):

We visited several Arab and European universities. We have enlisted the help of specialists from a well-known Swiss university in this field.

According to the University sustainability (2022) report:

Benchmarking was relied on to ascertain the best practices followed by the most well-known universities. Several criteria were adopted for selecting universities, including rankings, majors, size, and region. Based on these criteria, 29 universities were identified. After identifying the universities, published data relating to these universities were analysed, including annual reports and sustainability reports. This was done in order to extract lessons learned and experiences gained in the process of integrating learning development goals with strategic plans and finding mechanisms for measuring performance.

- **Communicating with Relevant parties.**

Several government agencies were consulted to clarify the targets related to the Saudi 2030 Vision, as not all of these targets were sufficiently defined for effective implementation. However, it transpired that, in the initial stages, not all of these meetings were fruitful, and some potential partners were not willing to contribute. This may have been due to several factors, including: a lack of a clear idea of what such parties want to achieve; weaknesses in the planning capabilities of the organisations approached; and a lack of awareness among these partners about the issues facing the area. One interviewee explained in interviews 1-6, and 1-8):

I think that the lack of awareness about the issues facing the region and the importance of what we were trying to do were the most significant obstacles we had during that time.

We contacted the Ministry of Economy and Planning because it is the government agency responsible for the SDGs in the Kingdom, and we were directed to participate in some issues that serve some targets within SDG 6 and SDG 7. Then they connected us with other parties in regard to other goals, however, we did not get the expected support from them these parties. Not all of them providing the expected support we need.

It seems everyone worked alone, as if we were on separate islands.

Moreover, it was discerned that academic rankings could be instrumental in advancing the strategic objectives of the University through the lens of SDGs. The Rankings Department proposed a plan aimed at leveraging the University's initiatives related to SDGs to meet the requirements of rankings. This strategic alignment was envisioned to contribute to elevating the University's standing both domestically and internationally. Given the expansive nature of the SDGs framework and the diversity of ranking criteria, the University's top management mandated collaboration between the Centre and the Ranking Department in this phase One interviewee explained this process as follows (Interview 1-10):

The Centre for Sustainable Development's approach is different from the Rankings Department, and their work is different compared with ours, so a team was formed consisting of members from the Centre and this Department.

Meetings were held with all departments in the University connected with educational, research, administrative, and institutional activities. This was done in to understand more about the issues at hand, and to discover ways of linking the work of the different departments together. Based on the University's website:

79 interviews were held with university leaders, the opinions of 280 people were taken via workshops, and more than 2,900 questionnaires were distributed to university employees and analysed.

One interviewee explained this process as follows (Interview 1-5):

We conducted several workshops on the sustainable development goals in order to raise awareness among employees. Employees also took a fifty-hour training programme about the seventeen goals.

The aim of these workshops was also to ascertain how the Saudi 2030 Vision targets and the SDGs from the ranking could create a competitive advantage, as noted by some interviewees for example (Interview 1-1):

During this stage, a project was developed which attempted to determine competitive advantages, because we believed that the contemporary development of thought had moved from the Absolute

Advantages as championed by Bill Smith to the idea of Comparative Advantages as championed by David Ricardo, until Michael Porter, the Professor of Strategy at Harvard called for the idea of Sustainable Competitive Advantages, arguing that they, 'do not have to be stemming from natural resources, but from any source that distinguishes you from competitors in a way that makes you able to produce and achieve economic feasibility'.

Focus was placed on the strengths of each department, and how to develop these strengths in a way that served the University and would help to achieve the SDGs. For example, the University sought to provide several scholarships for international students, so that greater priority could be given to students from third-world countries as a way of achieving the Ministry of Education's targets as well as SDG 4 from the ranking. Another example was exploring the possibility of modifying requirements for procurement by adding new requirements to serve meeting the set goals. The Department of Supply Chains tried to ensure that sellers complied with the requirements of the international credits system for supply chains, which related to SDG 8.

6.4.2 Formulating the SDGs Framework within the university plan

At the beginning of the second stage of translation, a detailed report on the issues, obstacles, opportunities, and expectations of the internal and external parties, and how related goals could be introduced at the University was prepared. Based on such issues and the potential opportunities arising, several goals were selected, aligning with the draft created during the initial stages.

Before examining the selected goals, it is important to note that the goals and targets outlined in the Saudi 2030 Vision, to which the University is expected to contribute, are clearly defined. In this case, the University only receives specific targets that must be met. This approach contrasts with the THE University Impact Rankings, where the University is expected to select and tailor various SDGs to align with its unique context and practices. Key

goals identified included SDG 4, 5, 6, 8, 12 and 16, selected for their significance to the University and relevant partner parties. Additionally, targets were specified under each of the 17 goals.

The targets of these SDGs were not originally developed based on the Saudi context, necessitating their adaptation to align with this context. This stands in contrast to the Saudi 2030 Vision, where its targets were specifically tailored to the Saudi context from the outset. Consequently, the next stage focuses on modifying the selected SDGs from ranking framework. Thus, an analysis of the Kingdom of Saudi Arabia's context was conducted, with a particular focus on religious and political considerations. Religious factors played a pivotal role in the selection, exclusion, and/or modification of pertinent goals and targets.

6.4.2.1 The influence of the context on SDGs (*Modifying SDGs*)

The country's ruling system is based on the Islamic Shari'a, which derives from the Holy Quran and the Prophet's Sunnah. Thus, all regulations, laws, and practices must be in line with the Shari'a (Saudi Ruling System, 2013). Even though the framework was not established based on an Islamic perspective, the majority of the SDGs can be realised within the framework of the Shari'a. For instance, the Shari'a emphasises the need to end poverty by creating wealth, and it requires wealthy people to donate a portion of their income to help and support poorer people. Also, the Shari'a seeks to protect rivers, and forests, and hills (SDG 15), life underwater (SDG 14), the environment (SDG 13).

Nevertheless, the Shari'a does not recognise some objectives of the SDGs, such as freedoms relating to sexuality, for example. Under Islamic law, gender equality and the empowerment of women are given significant attention, because Islamic law deems that all individuals are

equal and there should be no discrimination between men and women, or the rich and poor. However, it does not recognise or protect the sexual rights of lesbians, gays, or bisexuals. Under the tenets of Islamic law, there is no space for 'unnatural lust'. Neither does it recognise the right of everyone to choose one's gender, but it does protect the rights of those who are born transgender. Two interviewees explained this as follows (Interview 1-3) and (Interview 1-10):

Some subtle details may intersect, such as SDG 5 (on gender equality). And some targets within this goal do expressly intersect with the concepts and beliefs of some Eastern Arabic societies. So, we ignore them, but still, we contribute to other targets. Our religion calls for a lot of rights for both genders, and we deal with them according to the requirements and concepts contained in the Islamic Shari'a, as a reference to us as a Muslim community.

We do not provide any information about this target in particular to the Rankings.

Regarding Saudi Arabia's political situation, some of the SDGs do not fit to the Saudi context. For example, the country has a ruling monarchy rather than constitutional democracy. This means that the UN's SDG 16.10, which adheres to, "Ensure access to public information and protect fundamental freedoms" does not always work with Shari'a law. Such freedoms include the freedom of association, expression, and assembly. Based on the political system of the Kingdom, people do not have the right to form free associations, and some political rights are not recognised. The Saudi system prohibits the formation of political parties and trade unions, and the country is not a party to the International Covenant on Civil and Political Rights. The University is required to adhere to the political system of the country, therefore, it is not surprising that SDG 16.10 has been ignored or modified in line with the national system. However, in this context, a distinction is usually made between two types of targets: ones which cannot be modified to fit the Saudi context, such as some of the targets under

SDG 5, and ones that can be modified, as is the case for parts of SDG 16. One interviewee explained the context of SDG 16 as follows (Interview 1-3):

Basically, one size does not fit all. We did not ignore this goal, but rather we found a way to achieve some of its targets, through the establishment of a Grievance Officer for faculty members and students.

The overall aim is not to completely exclude or modify some targets, but to link them with religious beliefs to promote their acceptance by the relevant authorities. By comparing the goals of sustainable development with the principles of Islam, a significant amount of consensus can be found, especially with the goals of preventing poverty and hunger. Allah urges the protection of life, thought, offspring and wealth, the promotion of justice and peace, the advancing of education and health care, the protection of wealth, and so on. Islam encourages scholars to follow SDGs in the true sense, to improve humanity and the world, so as to improve living in the afterlife as well. This view has been used to encourage individuals to implement the SDGs.

However, one of the issues encountered during this stage was the negative reactions in Saudi Arabia towards initiatives established in Western countries, which are not easily accepted. This resistance is mainly applied by conservative forces within the university society. As a result, the Centre faced a high level of opposition to the SDGs at first, with one interviewee observing that (Interview 1-9):

Some may stop listening as soon as the name of a Western organisation is mentioned.

Thus, one of the ways used to overcome resistance was to highlight links between the principles of Islam and SDGs, as explained by one interviewee (Interview 1-4) as follows:

I remember that one of the administrations resisted adopting the goals, but when a draft was presented on the extent of compatibility between Islam and the sustainable development goals, the resistance mainly ceased.

After the relevant goals were determined, some goals were renamed, while others were described in a religious nature. This was done to highlight the idea that the SDG's were compatible with Islam. A tagline from the Hadith of the Prophet Muhammad (PBUH) - *Even if you are on a flowing river* - was chosen to promote the initiatives of the sixth goal. Quranic verses were also cited to encourage the implementation of the sixteenth goal. For example, "do not let enmity and hatred of others make you evade justice" (Al-Maidah [5]: 8). To promote SDG 4 the first word revealed to the Prophet Muhammad (PBUH) "Read" was used, as explained by one interviewee (Interview 1-3):

I was assigned to ensure harmonisation between the SDGs and the University's context. One of the tasks was to give the goals a religious slant to facilitate the recruitment of individuals and organisations for the adoption process.

At the end of this stage, an initial framework for the University's SDGs was formulated. This framework was shared with relevant parties, to ensure that the selected SDGs were compatible with the issues and targets faced by the University. One interviewee explained this as follows (Interview 1-6):

The focus was on six goals (SDG 4,5, 6, ,8, 12, and 16) in addition to some targets under other goals, and work is now being done to add additional goals.

An overview of the importance of the linked goals was generated, together with a guide on how to implement the goals within the University. This was done by highlighting strengths that could facilitate the implementation of each goal, the weaknesses that should be addressed, the internal and external challenges that might be faced, and the opportunities that might arise from implementing the goals. For instance, SDG 5 requires offering opportunities for women that are equivalent to the opportunities available to men serving on the higher councils at the University. This goal required an administrator to either offer jobs to women on these councils or to dissolve these councils and re-select the members. Some of these

initiatives needed significant financial support, and it was the responsibility of the administration to obtain resources to support both research and operational initiatives. These challenges were clarified and the benefits that might be reaped from the implementation were stated.

6.4.2.2 Communicating with the other parties

Before the end of the second stage, efforts were initiated to identify external partners who could support the achievement of these targets. A communications team within the Centre was established to coordinate and manage relationships with relevant parties and strategic partnerships. Various stakeholders from different sectors within Region W were identified. The team organised several workshops aimed at creating a coordinating entity for the SDGs and promoting the concept of sustainable development among community members and institutions. For instance, one of the set targets was to attain high rates of employment. Accordingly, the University engaged with relevant parties to ascertain the skills needed and subsequently ensured that acquiring these skills was integrated into the University's curricula. One interviewee explained this as follows (Interview 1-5):

First, we had some meetings with the parties. Then they were invited to several meetings at the University's headquarters [...] We aimed to make the University's strategy compatible with what the partners in the region wanted to achieve, so it is a win-win approach.

The President of the Emirate (the Head of the Council), who is the highest executive authority in the region, became a member of the Executive Committee of the Centre for Sustainable Development. This worked to increase media attention for the University and the region. Then, focus was placed on how to align the Centre's goals with the needs of parties within the region. One interviewee explained this as follows (Interview 1-7):

We believed the Vision and the SDGs could not be achieved at one level with a scope isolated from other levels. Thus, efforts must be combined with such levels.

The Emirate emphasised this point, as highlighted in its SDGs report as follows:

It would be appropriate to set a framework that fitted in with the region. This would work to play a role in achieving a number of benefits, including:

-Developing the institutional performance of the region in areas of sustainable development by proposing policies, plans, and programmes.

-Developing institutional performance by providing technical advice to regional councils in support of sustainable local development.

-Improving integration between the University and partners to ensure the effectiveness of their participation in sustainable development projects.

-Developing mechanisms for the follow-up, evaluation, and documentation of efforts made by partners for achieving sustainable development.

The University report shows that around 30 external partners were involved at this stage. Examples of two points of motivation behind the decisions made were suggested by interviewees as follows (Interview 1-12) and (Interview 1-4):

Water is a necessary resource, and the region and the Kingdom face scarce water issues. So, this goal still requires work, and many parties participate in it. As the university, we aim to rationalise our consumption of water, raise awareness about it, and direct our research to this issue.

The district airport administration is seeking to transform the airport into a green sustainable airport, so we discussed how the University can participate in this plan.

At the end of this stage, the Centre for Sustainable Development formulated an initial plan for the SDGs that would be translated and implemented. This draft considered pertinent frameworks and the expectations of relevant authorities, ensuring alignment with the implementation plan. The following section explores the process of integrating this framework with the University's strategic plan and activities.

6.4.3   Integrating the SDGs within the strategic plan and activities

The third stage is related to the integration of the SDGs within the Strategic Plan, and the University's activities. The Strategic Plan for the University was re-formulated in 2020 to integrate the Saudi 2030 Vision and the SDGs into university policies, giving them a strong

character. However, these frameworks were not the only ones that needed to be taken into account within the Strategic Plan. Other frameworks, such as the new systems issued by the government for universities also needed to be considered. Therefore, it was necessary to unify all these frameworks under the umbrella of the Strategic Plan, as explained by one interviewee as follows (Interview 1-6):

We faced two options of either to continue with the previous plan and launch initiatives that served the SDGs, or to re-formulate the plan and integrate the goals within it. But the last option would facilitate and might guarantee the implementation process.

Seven teams were formed to prepare the Strategic Plan for the University, and each team specialised in a particular part of the Plan. For example, a team focused on the new university system, which aimed to re-shape the goals of the University according to a specific framework. A team from The Centre was among the teams responsible for integrating SDGs into the Strategic Plan. The Head of Strategic Planning explained this as follows:

The Saudi 2030 Vision and the universities system issued by the Ministry of Education, in addition to several frameworks have been taken into consideration.

A team was formed by the Centre for Sustainable Development, and I can say that it was an important team, which caused a headache for us (laughing).

Also, it has been indicated from several interviewees, for instance (Interview 1-3) stated that:

We met experts from every field, whether from senior management, the 2030 Saudi Vision Office, Quality Management, the Rankings Department, Educational and Research Affairs, and Sustainability.

The researcher analysed the University's Strategic Plan, and the term 'sustainability' emerged as the term most frequently used therein. Each of the eight main goals identified in the Plan included targets relating to the SDGs. For instance, the seventh goal of the Strategic Plan dealt with the development and sustainability of infrastructure, which links in with SDG 7. Also, the first and third goals set out in the Strategic Plan were directly based on the SDGs; the first

goal connects to raising the quality of education, while the third goal aims to direct applied research to meet the 17 goals overall. This was articulated by one of the interviewees as follows (Interview 1-1):

The term sustainability is mentioned in the University Vision, and repeated in the Mission. As soon as you look at the Strategy, you will know that the University is interested in sustainability. This as a word and as an application is present in the Plan's programmes.

In addition to unifying the SDGs with other frameworks, it was necessary to integrate the frameworks in a way that did not conflict with the University's system and its resources, either human or financial. For example, it became apparent that some initiatives required a large amount of time and money investment, which could potentially mean that other activities would be negatively affected. Therefore, it was the task of the Senior Management Team to ensure that all policies and initiatives were applied fairly, as noted below (Interview 1-13):

We know it's great to convert all buildings to green buildings, but we have to be realistic in our plans.

6.4.3.1 Shifting the Focus

Even though 'sustainability' emerged as the most frequently mentioned term in the University's Strategic Plan, the selected SDGs was given lower priority than the other frameworks. It has been observed that senior managers tend to pay more attention to the requirements of the Saudi 2030 Vision and the University's academic ranking due to the high emphasis placed on these goals by government agencies. The reason for focusing so heavily on rankings might have been because the possibility of achieving a high position in a short time period was perceived. Linking the SDGs to the THE University Impact Rankings system requires submitting only three pieces of evidence relating to three different goals which can be selected by HEIs, in addition to SDG 17, which is mandatory for all participants. The

situation regarding rankings was commented on by the interviewees as follows (Interview 1-1) and (Interview 1-9):

Top management directors care about the rankings as it shows a positive image of them in front of the Governor and Government agencies.

Participating in the rankings takes much effort, so I hope these efforts are spent on something that benefits everyone: the University, individuals, and the land.

Therefore, it is not surprising that the number of selected SDGs and targets set was reduced. A comparison of the SDGs in the Strategic Plan with those referred to in the Centre's framework related to the SDGs reveals a slight shift in focus since the inception of the Saudi 2030 Vision. The Centre emphasises six goals, while the Strategic Plan focuses on four: SDG 4, 5, 6, and 12. The selection of these goals could be a result of responses obtained from several connected parties. Comments from the interviewees relating to the focus of the goals included the following (Interview 1-13) and (Interview 1-8):

The focus is on the goals that can make a difference for the University and the community. We will certainly not focus on the goal of life underwater because we do not have a sea in the area.

The main role of universities is educational activities, so our main focus is on the fourth goal.

Focus was placed on SDG 12 because of its connection to the local environment. Representatives of Region W decided to be proactive in achieving this goal, and so the University was assigned to draw up policies to serve the region and to share these plans with the Governor of the region. This was noted from several reports issued by the university:

The plan is to transform the area into a smart and environmentally friendly area. The University is the main body responsible for this initiative.

While SDG 5 and 6 are considered the top priorities of the Kingdom of Saudi Arabia in comparison with the other SDGs. These two SDGs are singled out in the Saudi 2030 Vision, as noted by some reports and by some interviewee. For instance, according to the university's Twitter account stated that

Women's empowerment is one of the most important programmes of the Vision 2030, which requires the participation of all parties.

Also, one interviewee argues that (Interview 1-4):

It is clear that the country and the region, in particular, are facing a water issue, which necessitates us to contribute.

6.4.3.2 Impacts on the main activities

Significant impacts have been noticed after the SDGs translation, such impacts started taking place from the third stage, (integrating the SDGs Framework with the Strategic Plan and the main activities). During that time, several activities and events were linked and implemented to be compatible with the objectives of the new framework. This includes an impact on the University's main activities, such as educational and research activities, as well as an impact on the governance and operational policies. The impact has also been witnessed in the last two stages, which represent the measurement and reporting stages.

After defining their strategic goals, the University faced a significant challenge in linking the SDGs with the University's activities. According to the definition issued by the Ministry of Education and from the perspective of the local government, the University is an educational entity responsible for contributing to the achievement of the SDGs through its primary activities, including education and research. Therefore, the first priority was to enhance the quality of education and raise awareness among students and the wider society about SDGs. Additionally, the University is expected to contribute to solving regional issues. As a

governmental institution, the University is required to follow and promote Saudi government policies, including the reduction of carbon emissions. Consequently, the Centre's primary challenge was to find ways to link the SDGs in alignment with these perspectives. One interviewee articulated this as follows (Interview 1-5):

The SDGs targets are many and varied, and the University's system is complex due to the large number of facilities (which exceeds seventy) and the number of employees and students around eighty thousand. So, we had to put a mechanism in place which creates compatibility between the University system and the SDGs.

According to reports issued by the University, before approving a mechanism to link the SDGs with the University's activities, the University identified three different features that the system should have. Firstly, a mechanism was needed to be able to achieve the specified SDGs. Secondly the mechanism needed to be able to link the SDGs with the work of certain authorities for accountability reasons. Finally, the mechanism had to be able to evaluate performance. As a result, four programmes were included in the University's Strategic Plan, namely, Green Courses, Green Research, Green Headquarters, and Green Institutions. These programmes were directly linked to the SDGs. Each of these four programmes was linked with four different departments, which were responsible for achieving the programmes entrusted to them.

- Green Courses

The idea of 'Green Courses' was set up to achieve the fourth goal of the SDGs, raising the quality of education at the University, in accordance with the targets for this goal. This programme was designed to fulfill the University's commitment to its Mission, which makes sustainability a cornerstone of its education programmes. It also links in with the University's pursuit of national leadership by integrating the SDGs into its educational programmes. The project was set up to develop and enhance students' capabilities in the field of sustainable development applications, and to guide their skills towards the rational management of

resources. As well as enhancing the competitiveness of university students in the labour market, and to meet local and national development needs. These goals were noted as follows from the University's Twitter account:

Educational activities are the most important in HEIs, as the future leaders are today's students, hence the importance of this programme.

To achieve these ambitions, the programme aligned the SDGs with different educational programmes within the University. Every college was obligated to create a mechanism to link its educational programmes with the SDGs. For instance, the School of Islamic and Educational Sciences added 13 subjects to its programmes, including Sustainable Development from an Islamic Perspective, Intellectual Terrorism, Extremism and Crime and its Relationship to Sustainable Social Development, and Environmental Legislation to Protect Sustainability from an Islamic Perspective. One interviewee explained this as follows (Interview 1-9):

In short, it is to find a way in which University students from different disciplines can contribute to sustainable development.

- Green Research

This programme was introduced to direct university research toward the SDGs and issues facing the local environment. This programme was designed so the University might achieve national leadership in the field of integrating the concepts of sustainability into research activities and develop the capabilities of teaching staff and students in this field, with a focus on the development needs of the region. This programme was described as follows based on the twitter account:

The major strategic direction for the current Strategic Plan is about the necessity to direct more efforts and applied research to achieve the local SDGs, to ensure environmental sustainability. The most prominent reflections considered for sustainability factors relate to facilities development, food, the sustainability of natural projects, the operations and maintenance of financial resources, a focus on sustainable competitive operations, and others.

The proposed research areas address seven out of seventeen goals of sustainable development as established by the UN, such as clean water and sanitation, affordable and clean energy, industry, and innovation.

In this spirit, the University established six significant research projects to deal with different issues included in different SDGs, one of which was sustainable and value-chain research in the agricultural and veterinary sciences. Other research topics earmarked under this project included themes relating to the region, including recycling date palm waste into valuable products, eliminating the effects of destructive pests and chemical pesticides, as well as rationalising and conserving the resource of water. All these topics pose challenges in a region with very high-water stresses. Another research project set up dealt with sustainable developments in the energy, water, and environmental engineering sectors, and this covered investigations into the water-energy nexus in the region. One interviewee explained this as follows (Interview 1-9)

To promote the success of these programmes, research funds were linked to these topics, and new reward policies were generated to encourage researchers to participate. Furthermore, a new mechanism was developed for the admission of postgraduate students, whereby students are required to submit research proposals on these topics, which will be considered for acceptance by the University.

The introduction of these new programmes encountered some resistance from researchers, who argued that the University was too eager to meet targets and numbers, regardless of the quality of the research. This drive to meet targets and numbers might be due to the requirements of the academic rankings system, which places the bulk of assessment on the number of research papers published on the SDGs. Universities are evaluated based on several SDGs activities. All information related to such activities must be provided by the university, except for research activities, which is monitored by rankings institutions that search for specific words in research databases in order to evaluate research activities. This was described by the interviewees as follows (Interview 1-8) and (Interview 1-14):

We were given a list of words to be added to the titles of our research. I reviewed several research papers. I can confirm that these papers are far from sustainable development.

Rankings have many advantages, but I think that focusing on the number of research papers, regardless of quality, is one of the most important disadvantages they bring to universities.

- Green Headquarters

Several SDGs, including SDG 6 relate to premises and buildings. These goals are designed to address the reduction of water consumption and reduce carbon emissions. In the context of the University, according to the university's Twitter account:

We have redesigned the several systems within the University including the light and irrigation systems to reduce the University's energy and water consumptions.

The University has adopted a new framework to address climate change, given its classification as a large organisation that generates significant greenhouse gas emissions (Scopes 1, 2, and 3). The University's buildings and campuses contribute substantially to emissions through electricity consumption and fuel use in vehicles commuting to and from the University. Consequently, the University has taken on the responsibility of developing a comprehensive plan to reduce its greenhouse gas emissions and carbon footprint, along with implementing measures to mitigate the impact of climate change. Various initiatives have been launched to achieve these goals, including heightened energy conservation efforts, an increase in the number of green buildings, and the reduction of CO_2 emissions from vehicles within the University. One interviewee commented as follows (Interview 1-6):

The local environmental system is sensitive due to its dry climate, and the scarcity of its water resources, which made the agricultural land fragile in front of climate change issues. Therefore, it is crucial for us to take action to avoid these risks.

- Green Institutions

The fourth programme through which the University seeks to translate the SDG's relates to its governance and operational system. The University is classed as a government institution,

which must adhere to SDG 5 and 6. These goals have high priority because they form part of the Saudi 2030 Vision. The university sustainability report (2022) stated that:

This programme aims to achieve the goals at the administrative level of the University.

In this respect, policies were introduced to promote gender equality in the workplace, and to achieve a high level of justice for students and staff at the University. In 2022 policies were developed to increase the percentage of female employees working at the University to government prescribed levels (to achieve the required percentage). The University has begun to accept more female students in colleges that were originally intended only for males, such as the School of Engineering. These and other initiatives were developed to achieve targets under SDG 5.

However, it could be argued that sustainable development can be learned as behaviours that everyone should possess, and, in this context, the University is expected to raise people's awareness of the importance of these initiatives to achieve what is planned on the ground. Nevertheless, the rejection and circumvention of these plans should be expected, especially in the areas that require lower levels of accountability. Hence, was not surprising that the results on the ground were found to be different from those aimed at in documents and reports. This was noted as follows (Interview 1-1), (Interview 1-8), and (Interview 1-9):

If you can't transform this term into morally aware behaviour that people realise and act on, the achievement becomes just words on paper.

The number of men and women on the councils of which I am a member of is equal, but a woman's voice is hardly heard inside these councils. I don't think this is considered equality.

When I moved to a workplace other than the main headquarters, I was surprised that the effectiveness of these initiatives is low, almost nothing.

Weak levels of accountability at the University emerged as one of the most important obstacles to implementing the SDGs. However, the researcher witnessed some changes after conducting the semi-structured interviews; the University made some steps to overcome the issues mentioned above. However, some issues remain. A more comprehensive discussion is provided in the next section.

6.4.4   Measurement process (Implementing a New System)

The fourth stage is the implementation of a new system. Due to the difficulties the University faced collecting data, the linking of performance measurement to plans, and applying accountability, a new system was established to address these issues. It was proposed that this system would adopt multiple concepts, including financial governance, measuring performance, as well as performing accountability.

The new system implemented was an electronic infrastructure that empowered the University with the capability to monitor and gather data in real-time. Operators engaged with this system by inputting information about their initiatives, adhering to a predefined timeline aligned with the University's strategic plan for submission of reports. While the primary focus of this system extended beyond monitoring the attainment of the SDGs, its establishment was notably influenced by this objective. Additionally, it seamlessly facilitated the tracking and measurement of activities corresponding to the Saudi Vision 2030, as indicated by reports submitted by the university:

Several analytical methods including (PESTEL) and (SWOT) have been integrated into the new system, several weaknesses are expected to be overcome that include information exchange between internal parties, measuring progress, and the holding of accountability.

Also, one interviewee explained this as follows (Interview 1-14):

We believe in technology as a way to facilitate implementing any new idea, for such reasons this system has been established.

Within the scope of the new system, three roles were established into this new system. The first was the design of indicators through which performance could be measured. The second related to financial governance; the way in which financial information was provided and used. The third related to upholding accountability. Some interviewees commented on the importance of this system, for example (Interview 1-5):

I am aware of the role of accounting in activating any plan, as well as the challenges that can be faced. Therefore, an accounting team with technological skills from outside the University was hired to design a system to facilitate the process the implementation.

Each of the above noted roles are discussed in next sections.

6.4.4.1 Design Indicators

Measuring performance was an important role during the translation of the SDGs. Measuring performance involves examining links between what is planned and what has been applied on the ground. This was noted as follows (Interview 1-3) and (Interview 1-11):

Speaking about evaluating performance and indicators, I am convinced that this is a well-known rule as well. What cannot be measured cannot be managed. There must be a performance indicator in any plan, and it is not necessary to be global, but rather mostly what you want to measure can be applied. Of course, we refer to global performance indicators and take from them what we consider useful to evaluate our performance. What matters to us is that the fan belt is moving, so the cartwheel is moving, and since it is moving, certainly the cart is moving.

Reports related to the University are not built unless there is a mechanism to measure performance.

The most significant difficulty faced by the University was a lack of frameworks and mechanisms for measuring performance relating to the SDGs in HEIs. The University's Strategic Plan was redesigned in 2021 to include these objectives. However, the diversity of objectives and the complexity of the University's system meant it was difficult to find a ready-made framework that could be used to measure performance. This was noted as follows (Interview 1-3):

We encountered difficulties related to the use of a framework for measuring the performance of implementing the goals.

The UN's SDGs framework provides indicators that can be tracked to measure performance, but these measurements are not compatible with all organisations, they are designed to be applied at the national level. There are many international organisations that have created frameworks for measuring performance in relation to SDG's, such as the GRI. However, these frameworks have the same issue as the UN's framework, in that not all measurements are compatible with the environment of a particular country. Furthermore, some organisations have argued that the frameworks are not compatible with organisations where work environments differ (such as HEIs). This problem was noted as follows (Interview 1-3) (Interview 1-8):

I think if we take the famous proverb to say that "one size does not fit all" we as HEIs might be doing great in some goals, and yet we have an intersection with others that is not compatible with the geography of the place or with our culture.

There is no argument for the importance of designing a special framework that is suitable for Arab and Saudi universities in particular. The implementation of the SDGs as an idea is still emerging, and it is not considered mature in the region. We are making really good progress at the level of the Arab region and at the level of Saudi universities.

In the Kingdom of Saudi Arabia, the MEP is responsible for translating the SDGs in line with the Saudi context, and for establishing a framework through which performance is measured. However, this framework was not designed to be adopted at the universities level, but rather for ministries and governmental institutions. Some of these ministries require universities to adopt certain goals, including the Ministry of Education in the case of universities, but, nonetheless, this Ministry focuses on a limited number of goals.

The related frameworks

Nonetheless, the University decided that the need for a framework was paramount to achieve the SDGs. This was necessary to be able to navigate the requirements of several parties

through the SDGs. For example, the University is required to measure its performance for some activities related to the SDGs as they link to the Saudi 2030 Vision. The rankings system requires measurements of the same activities and goals in accordance with their framework. Also, the City Council requires the University to report on certain goals based on its own framework. At the end, indicators from multiple frameworks were collected and modified to be made suitable for the University's context and the relevant parties. These indicators were integrated into the University's system to facilitate the process of accountability, which was noted as follows from the University report:

285 indicators were collected from the frameworks relating somehow to the SDGs.

 The framework was built by integrating several frameworks including:

▪ **The Saudi 2030 Vision**

The framework of the Saudi 2030 Vision was also taken into account. The MEP links each SDG with a ministry, and each ministry develops a measurement mechanism. For example, the Ministry of Human Resources has to ensure that government organisations, including universities, make progress in the targets of SDG 5 in line with the policies of the Kingdom of Saudi Arabia, as set by the MEP. Likewise, the Ministry of Education checks the extent of achievement relating to SDG 4 by requesting periodic reports on the level of achievement and performance measurement according to the mechanism it has set and has obligated universities to follow. Furthermore, the Ministry of Water and Energy is responsible for SDG 6 and 7, ensuring the University complies with these goals. This process was noted as follows (Interview 1-12) and (Interview 1-6):

The Ministry of Human Resources is linked to the University through a platform called the ADAA. Through this platform, the Ministry monitors universities, and they are asked to submit reports in accordance with indicators set by the Ministry.

The Green Headquarters Programme is linked to the Efficiency Spending Authority in Saudi Arabia. This Authority has set standards that the University must measure its performance against.

- **City Council**

Another framework that was taken into account was the framework of the City Council. The Council has set several goals, the most prominent of which was SDG 12, and the University is required to undertake tasks to help achieve this goal. The University and other organisations within Region W must record their achievements based on the measurement mechanism established by the Council.

- **Ranking**

Moreover, the rankings significantly contributed to enhancing the measurement mechanisms, as its system was specifically designed for use by universities. Although the adoption of the rankings system was met with some resistance within the University, the top management team viewed it as a means to achieve certain strategic goals. Interview 1-6 and Interview 1-10 stated that:

This framework is not compatible with the special context of universities.

I do not think it is reliable due to issues of bias. These rankings do not receive acceptance unless they serve first-level universities, so the criteria for these rankings are designed in a way that put these universities in a high position.

Given the interest of the University's higher management in rankings, it became essential to integrate this measurement mechanism into the University's framework. As one interviewee explained (Interview 1-10):

If you want to participate in these rankings, you must follow their measurement mechanism.

However, because of the multiplicity of rankings relating to sustainable development, difficulty was experienced integrating these frameworks, as noted by one interviewee (Interview 1-10):

Some rankings focus on applied policies, and require evidence, while others focus on initiatives. Therefore, we took each of these frameworks, analysed them, and linked the similar ones, and put them in our framework, to make it easier for the implementing entity in the University.

6.4.4.2 Financial Governance

It was perceived that launching initiatives to serve the implementation of the SDGs would require significant financial support. Thus, it was imperative for the University to ensure that these initiatives could be funded, especially after the University had already experienced a lack of government funding. In this context, the concept of financial governance comes into play. This relates to how the University manages its financial information, as well as monitoring the processes that provide the University with sufficient financial information to make decisions to achieve short and long-term goals. This was stated in the University annual report as follows:

One of the most prominent strengths provided by the new system is the automation of the university operations and the provision of the necessary information for them.

Also, this was articulated by one interviewee as follows (Interview 1-15):

One of the most important programmes launched was 'The Development of Governance Policies'. Financial governance was the most important key element for its success.

The University system had been experiencing low efficiency relating to decision-making. One of the most important defects of the system was the unrealistic goals set, which depended heavily on the University's budget. For example, planting 70,000 trees at the University's headquarters was an important initiative which looked to several SDGs, but due to the high cost of this project, and high rates of water consumption, this initiative was cancelled. It could be argued that no thought had gone into the budget, and that the budgeting process had not started early enough. This meant that the University was not able to allocate a

budget at the start of each year. This problem was noted as follows (Interview 1-4) and (Interview 1-8):

Due to budgetary constraints, we have not been able to move to the next stage.

When we ask for financial assistance from the Ministry to finance some initiatives, the response is refusal. Therefore, we must put in place a system that serves our goals in accordance with our budget.

However, at the beginning of 2021, changes were made, and based on enacted policies, the budget was linked to all activities to be carried out, with a focus on Green Research and Green Headquarters. For example, funds were allocated to support the redesign of several buildings. However, due to budget limitations, it was decided that the number of buildings to be converted would be determined every year, starting in 2021. In addition, funds were set to support researchers who wanted to research sustainable development, especially those who were able to participate in projects identified by the University. One interviewee commented as follows (Interview 1-14):

An amount has just been allocated to the research activities, and it is at our disposal. We have prepared a criterion that needs to be followed to in order to fund research. The most important point within such a criterion is participation in University research projects related to sustainable development.

One of the disadvantages of the previous system was the provision of limited financial information. It was noted that the reports of different committees operating within the University were often retrospective, and limited information was provided on expected future trends or indications of risks. Also, there was a lack of information about financial status and monthly budgeting reports, and there was no mechanism for escalating risks facing the University. For example, one department might face exceptional circumstances when it launches an initiative, which necessitates an increase in funding for these activities. Furthermore, there were weaknesses in the ways used to report these risks to the top management team. This might have been due to the weakness of the mechanism used for

exchanging information between University departments. This situation was articulated in the University annual report as follows:

Each department obliges to provide information about their activities periodically and submit a report in the event of encountering any circumstances that impede the implementation of these activities.

Financial governance is essential for achieving the SDGs. Indeed, it now plays a significant role in the University's programme, in relation to rationalising spending, which is especially important for the success of the Green Headquarters programme. Achieving targets for this kind of programme involves hiring specialists from various disciplines, including management accounting specialists. For instance, plans to convert some campuses into green, environmentally friendly, low carbon premises required the use of specialists to achieve the University's plan of reducing carbon emissions. Engineering experts were hired to redesign these buildings, and a team was asked to choose the best options to achieve this goal, according to the University's budget. The conversion required the purchase of machines to be used in the buildings. In this context, several options were presented, all of which would achieve the set goals of the University. However, the accounting team selected the most efficient option based on the available budget, which was noted as follows (Interview 1-7):

In the past, we did not have a sense of the importance of rationalising consumption, but at the present time, this matter has become mandatory. Cost accounting plays an important role in the field, as it has the ability to link the University budget to its goals.

6.4.4.3 Holding to account

The role of accountability was identified at the initial stages of the translating of the SDGs, specifically when the goals were integrated into the Strategic Plan. Activities relating to these goals were divided into four programmes which were designed to facilitate the process of accountability, with each programme being linked with a specific department. In this context, two important factors emerged which activated the role of accountability in the University: achieving the strategic objectives of the University, and making sure meetings were set up with

relevant parties. A team from outside of the University was hired to design a new system, and four programmes relating to the SDGs were assigned executors, and specific indicators were designed.

Some resistance to the process of accountability was noted, especially from individuals in high positions at the University. This was noted as follows (Interview 1-1):

If I do not have the authority to hold accountability, I do not expect managers to cooperate with me. Even after the establishment of the new system, we changed the term accountability to inquiry to avoid resistance from them.

The University decided to design an electronic system that would be linked to each university director, so as to facilitate the process of accountability. Each programme was also linked with an administrator working at the University. According to the University report:

Accountability is considered fundamental for the implementation of the university strategic plans. Strategic projects as well as the mechanism for measuring them have been approved by the university council to assess the progress related to the implementation and to identify risks and obstacles. The University Council approved in its fourth session for the academic year 2021 that, accountability is linked with the top management directors, reports need to be submitted to the university council by all concerned parties showing their progress and the completion of their plans.

This system worked to connect each department's targets with specific people. Using this, the objectives, the time frame, and the indicators to be used to evaluate these objectives were determined. This process was articulated during the interviews as follows (Interview 1-5):

The University designed a new system that I think is the first at the level of Saudi universities relating to activating the role of accountability. We found that the failure to implement any plan is a lack of accountability. As a strategic planner, you will not be asked about achieving the plan, but rather the executors will ask about it. Thus, we divided the goals into four programmes, and linked them with 60 executors.

Based on the description of such a system provided at the University website:

One of the objectives of SDG 4 is to add a curriculum in each major that links the SDGs with that major. A timeframe was set for the implementation of this initiative; at fifteen days before the end of the timeframe, faculties are required to clarify the level of their achievement and submit a report if they encounter any difficulties.

After the advent of the Saudi 2030 Vision, different parties at the University began to demand an increasing amount of accountability relating to sustainable development. Accountability at the national level is also significant for achieving the SDGs. Each ministry is responsible for achieving a specific SDG, and, thus, ministries impose high levels of accountability on organisations, particularly public sector ones. Ministries also impose legal sanctions if universities do not meet their expectations.

Due to the growing number of stakeholders becoming actively involved in the implementation process, accountability became extremely important for the University. Higher level of accountability is being observed between ministries and the University. This was noted by some interviewees for instance (Interview 1-8):

We may be deprived of some of the support allocated to us by the Ministry if we do not achieve what they have asked us to achieve.

However, the results revealed that the accountability process varies from one party to another; some authorities require a high level of information, while others are happy just to receive several general indicators. This was noted as follows (Interview 1-11):

Some authorities require limited information about the goals. So, we assign an employee to provide it regardless of his specialisation or the quality of the information the employee provides, because we know that these authorities will not look at this information.

Often, authorities that require a significant amount of data are those responsible for achieving SDGs 4, 5, 6 and 7. These goals are listed as important in the Saudi Arabia VNR report, and are considered as key goals in the Saudi 2030 Vision, as noted by one interviewee (Interview 1-12):

We are asked to clarify in detail the extent to which we have achieved some of the objectives, especially if the party requesting this information is the Ministry of Human Resources or the Ministry of Water and Energy.

6.4.5 Reporting

The last stage is reporting progress. Preparing reports is a mandatory process carried out by the University. The University prepares several reports for stakeholders to show the level of SDG implementation. However, these reports are considered private for the purpose of ensuring accountability. Government agencies require the University to submit periodic reports to the Ministry of Human Resources and the Ministry of Finance every three months. The University also prepares reports to be submitted to the City Centre Council. Furthermore, reports are submitted every four months to the Ministry of Education and other government agencies. These reports are classed as internal reports, and are not published in the University's Annual Report, or on the University's website.

Identifying the requirements of each authority/agency from the University, and preparing reports based on these requirements was one of the most important roles played by the University. As it has explained, multiplicity of external parties began to request reports from the University on the extent of their achievement of the SDGs, such as the government agencies and the THE University Impact Rankings body. Interview 1-12 and 1-6 stated that:

There are Government reports, as well as internal reports submitted to show achievement. Government reports are submitted to the National Centre for Measurement, which is responsible for all services provided by Government agencies and departments.

We are required to submit a report to the Times Ranking, demonstrating the extent to which our SDGs have been achieved and providing supporting evidence.

It has been argued that the ultimate goal of the reports is to communicate with relevant stakeholders. Therefore, if this process is undertaken by sending private reports to the relevant parties, it may not be necessary to provide public ones. This point of view is based on the fact that the University is a governmental institution and receives all financial support from the Saudi Government. This was noted as follows (Interview 1-7):

Like other Government organisations, we need to report on the extent of our contribution.

While the THE University Impact Rankings underscores the significance of issuing periodic reports on the SDGs to enhance the University's position, this initiative has faced resistance from members of the Center for Sustainable Development. Their perspective contends that rankings could potentially impede progress in SDG achievement. They argue that the Centre encounters challenges in preparing public reports on the SDGs, primarily due to the absence of established reporting frameworks. Some frameworks have been recommended, such as GRI for reporting performance against SDGs; however, it is tailored for the private sector, not universities. Moreover, implementing such frameworks demands specialised expertise to ensure reports align with specific guidelines. This problem was noted as follows (Interview 1-5):

I specialise in strategic planning, and I am aware of the importance of reports and the benefits that can be obtained from them, but in short, at the present time, we do not have the ability to prepare these kinds of reports.

Furthermore, others argued that as long as there is no obligation to issue certain reports, it is likely that the preparation of these reports will take a long time. For instance, one interviewee argues that (Interview 1-14)

A lot of changes took place after the University was obliged to do so. Regarding reports, there is no obligation to do so, but I think that in the near future, universities will have to issue general reports. Things are changing quickly here.

Despite the resistance of the sustainability centre for generating reports on the SDGs, the ranking department has established an online space dedicated to the SDGs, crafted in accordance with the criteria set by the THE University Impact Rankings, as an alternative to reporting for attaining a higher position in the ranking. The THE University Impact Rankings stipulate that a university's position will be influenced, either positively or negatively, based

on the information available for each SDG. Whenever there is data supported by publicly available evidence, the rating will increase by up to 27%, according to the THE University Impact Rankings framework:

We are asking institutions whether they publish specific data on their performance against each of the 17 SDGs. This metric is worth 27.20% of the score in this SDG (equivalent to approximately 7.07% of the overall score). Publish progress against each of the SDGs will be up to three points based on, the existence of the report, the evidence provided, and whether the evidence is publicly provided.

Within the website, the four greening programmes are highlighted, giving information about the SDGs and related activities being undertaken at the University. Ways used to measure the achievement of these goals is also covered. For example, in relation to Green Courses, relevant SDGs are noted, the most important of which is SDG 4. The website space also shows initiatives that have been launched, and the measurement mechanisms used to track progress, such as the number of courses that focus only on the concepts of sustainable development, and the number of courses that have been linked to the concepts of sustainable development. This format is also used for the three other programmes. For example (Interview 1-6) explained that:

The University's website is a way for those who are interested to know about all activities relating to the goals at the University, in addition to social media accounts, knowing that our focus is on the website.

Several interviewees suggested that rankings serve as a means to forge partnerships with external stakeholders. The ranking websites enable users to explore the University's website, offering comprehensive insights into its commitment to the SDGs. This visibility not only enhances the University's reputation but also facilitates potential collaborations with external entities interested in aligning with its SDG initiatives. The rankings, acting as a gateway to information, play a strategic role in attracting partnerships and fostering engagement with stakeholders keen on supporting or participating in the University's sustainability endeavours. The importance of creating partnerships was noted as follows (Interview 1-8):

I believe that the SDGs implementation at HEIs can be divided into four stages: building policies, implementing them, holding accountability, and integration in implementing the goals. By the last stage, I mean making cooperation and partnerships with other stakeholders, including universities. The SDGs require these kinds of activities, without them, achieving the goals can be questionable, so our disclosure is important to that end.

6.5   Summary

Taken together, the translation of the SDGs unfolded through a structured progression encompassing five stages. In the initial stage, a comprehensive assessment of the University's initial situation took place, focusing on gathering information about the challenges and potential opportunities associated with SDG translation. This involved various steps, including the meticulous collection and analysis of reports, active engagement with relevant stakeholders, and drawing valuable insights from experiences at other universities. The second stage delved into the formulation of the SDG framework, utilising two pivotal tools: the Saudi 2030 Vision and the THE University Impact Rankings framework. Notably, certain SDGs underwent modifications to align with Saudi Arabia's unique religious and political context, with names adjusted for seamless integration into the University's strategic plan and activities.

Transitioning to the third stage, the integration of the SDG framework into the University was executed, yielding observable impacts on the institution's structure and operations. During this phase, top management strategically narrowed down the selection of SDGs by the Centre, emphasising those of utmost importance to external parties and the THE University Impact Rankings. This strategic focus resulted in significant impacts on educational, research, and operational activities. These impacts extended into the fourth stage, characterised by the implementation of a new system designed for measuring and holding accountable agents involved in SDG activities, thereby reinforcing the translation of the SDGs. The final stage centred on reporting, with an emphasis on internal and private reports over public disclosures.

Chapter 7: Translation of the SDGs at the private University

7.1   Introduction

This chapter presents the findings pertaining to the case study of the private university. Commencing with an exposition on the key actors and their primary motivations driving the translation of the SDGs at the University, followed by an examination of the principal tools employed in this translation. The chapter then elucidates the processes entailed in translating the SDGs within the University, with a distinction made between two main processes. The first process revolves around the translation of the Saudi 2030 Vision, while the second is associated with the THE University Impact Rankings framework. These processes are discussed separately, delineating their chronological disparities. Lastly, the chapter briefly provides insights into the differential impacts of these frameworks on the University's structure and expound on the principal outcomes stemming from the translation efforts.

7.2   The main SDGs actors

The findings revealed the key translators and their main motivations behind their desire to translate the SDGs outlined by the UN at the University. Based on the data gathered and analysed, the Board of Trustees and university directors are the main actors responsible for such translation, particularly in relation to the Saudi 2030 Vision. Regarding the THE University Impact Rankings Framework, the Centre for Sustainability and Climate (CSC) appears to be the main actor behind implementing this framework. These actors and their impacts are discussed in the following section.

7.2.1   *Board of Trustees*

The paramount national aspiration is the realisation of the Saudi 2030 Vision, a pivotal framework that has emerged as a prominent motivational catalyst propelling the University

toward the translation of SDGs. The Saudi 2030 Vision can be construed as a comprehensive translational framework for the SDGs at the national level. Indeed, the Saudi 2030 Vision serves as a guiding principle for crucial decision-making processes across various sectors in the country. Recent governmental decisions in Saudi Arabia have been strategically oriented to ensure the harmonisation of future plans and projects with the overarching themes of the Saudi 2030 Vision. A nuanced examination of the interconnections between the goals encapsulated in the Saudi 2030 Vision and the SDGs reveals substantial alignment between these agenda. In this context, the Saudi Minister of Economy and Planning has corroborated the integration of targets and indicators from certain SDGs into the detailed actions and plans of the government, as elucidated in the Voluntary National Review (VNR) of 2018:

The SDGs' targets and indicators have become incorporated into the Government's detailed action plans and into programmes that are being developed and refined under the Vision 2030 framework. SDG-related activities will proceed 'hand-in-hand' with the implementation of Vision 2030.

The Saudi Government is placing increasing emphasis on the education sector as a key driver for achieving the goals of the Saudi 2030 Vision. This involves advancing the implementation of the SDGs by 2030, as outlined in the VNR. Indeed, a Royal Order has been issued to include the UN's SDGs in the education curricula of HEIs, in order to achieve the Saudi 2030 Vision. In this context, the University's strategic report (2019) stated that:

The University is strongly committed to contributing to the Saudi 2030 Vision. The University's commitment can be seen from its initiatives aligned with the Saudi 2030 Vision, and incorporated into the 3rd Strategic Plan Themes.

Since the launch of Vision 2030 in 2016, the Kingdom has taken significant steps to scale up its climate action and environmental protection. Our mission is to support Saudi Arabia's Vision 2030 and the PSU's strategic directions.

One semi-structured interview participant (Interview 2-2) articulated this idea in the following way:

If you place your hand on any goals of the SDGs, you will find something similar in the Vision's objectives. I am talking about the priority goals of the Kingdom, in the light of which most of the Vision 2030 was built on.

The University's Board of Trustees is considered to be the main translator of the SDGs within the establishment. It comprises several members who represent governmental, private, and non-profit organisations. According to the Ministry of Education, every private educational institution in Saudi Arabia must have a board of trustees assigned by the Education Minister for a period of three years, subject to renewal. According to Article 7 of the Universities Regulation:

The Ministry of Education selects the chairman, deputy and members of the Board of Trustees, and determines their rewards. The Ministry also monitors the performance of the boards of trustees and verifies the soundness of their decisions.

The Chairman of the Board of Trustees is responsible to the Minister regarding the Board responsibilities responsibility that have been stated by the Minister.

A university board of trustees exercises the following main powers and responsibilities:

i) Drawing up academic, financial, and administrative policies.

ii) Governance of the educational institution, including approving its vision, mission, and goals, and ensuring the achievement of the aforesaid.

iii) Approving development plans.

iv) Electing members of a board of directors and accepting the resignation of board members, as well as electing and forming the administrative body of the university and determining their positions.

The board serves as the intermediary between the administrative apparatus of a private university and the Ministry of Education. In the case of private universities, communication channels are established between the Ministry and the university through the governing

board. This mechanism ensures the alignment of Saudi Government policies with the priorities delineated by the board of trustees, fostering a convergence of objectives within this sector. Consequently, the board assumes a pivotal role in embracing and endorsing the objectives outlined in the Saudi 2030 Vision. This sentiment was articulated by a trustee during Interview 2-2, who elucidated on the board's crucial role in the following manner:

The Board's vision is about supporting national development plans and providing the labour market with qualified cadres, who have made 'excellence' a permanent motto. The Board's determination to adhere to this approach has increased in light of the directives of the Kingdom's 2030 Vision.

According to the SDGs report (2022):

The SDGs implementation idea, which the university's officials give, notably the Chairman of the University's Board of Trustees, in response to the Kingdom's desire.

Moreover, pressures are placed by the Ministry of Education on the University's Board of Trustees. Such pressures are based on wider policies overseen by the Government of the Kingdom of Saudi Arabia whose powers confer that no one, except representatives of the Ministry of Education, has the right to recommend the University's president. A board of trustees has the right to offer up the names of suitable candidates for consideration by the Ministry, but the process of selection rests with the Prime Minister. This rule applies to all educational institutions in the country. Therefore, the members of the University's Board of Trustees are tasked with evaluating the performance of the University's President according to mechanisms drawn up by the Board. According to Article 7 of the Universities Regulation:

The President of the University is assigned by order of the Prime Minister, based on the recommendation of the Minister after the nomination of the Board of Trustees.

The position of university president is associated with high status and high financial remuneration, and, thus, when this position is secured, most seek to maintain it. Since the Ministry of Education takes some responsibilities for selecting this post, any successful

candidate often feels obliged to implement any approaches or policies drawn up by the Board and the Ministry of Education. In this respect, according to Article 7 of the Universities Regulation:

The university president supervises the implementation of the Board plans and decisions.

The university's twitter account and annual report (2021) states the following:

By capitalising on our diverse and vibrant community of leaders, students, faculty, and staff, we will work collaboratively and creatively to realise the ambitions of the Saudi 2030 Vision and to increase our presence on the world stage.

The University is committed to applying the UN's SDGs 2030 as part of the University's strategic plans, and to support the Kingdom of Saudi Arabia's Vision 2030, which in terms of integration with the UN, shares seventeen global goals.

Thus, it can be argued that since the members of the board of trustees and the president of the University are selected by the government, they are subjected to high pressures to respond to the plans drawn up by the government. One of the most important of these plans is the Saudi 2030 Vision, which is considered a local framework that was largely built on the framework of the SDG's issued by the United Nation.

7.2.2   University directors

University directors are considered other key actors in translating the SDGs at the University. These directors are responsible to the Board of Trustees for achieving the University's strategic goals and facing the challenges that threaten its future. According to powers granted to the Board, members of Board of Directors have to implement certain plans in accordance with the policies proposed by the Board. Therefore, it could be argued that those overseeing the university's administration have to accept these pressures, given the strength of the Ministry's powers. This principle is stated by the Ministry of Education in their guidelines as follows:

Each university shall have a board, called the "University Board," which contains several directors who are selected by the Board of Trustees.

The university's administration is obligated to supervise the implementation of regulations, rules, and the decisions of the board of trustees. Also, they are obligated to submit reports on the university's performance to the board of trustees, showing their performance.

One participant serving on the University's Board of Directors articulated this principle as follows (in Interview 2-3):

The University's Board of Trustees is fully aware of the Kingdom's plans and the mechanism through which these plans are achieved and given the multiplicity of powers of the members of the Board; these policies fall upon us to implement them.

University directors deem the 2030 Saudi 2030 Vision and THE University Impact Rankings as indispensable tools in attaining the university plans and objectives. The ensuing section delves into the intricacies of connecting the university's strategic plans and challenges with the overarching frameworks of the Saudi 2030 Vision and the SDGs.

- **Motivations related to the Saudi 2030 Vision**

In recent years, the university has experienced financial difficulties, caused by a decline in the number of students. This was identified by the University annual reports (2018 and 2019) as a threat to its future. The report explains how the low numbers of students in several colleges posed a financial problem to the University:

The University witnessed a limited number of students joining some of the university colleges, due to courses not meeting the needs of the labour market in these colleges.

The university directors considered the Saudi 2030 Vision as an opportunity to restructure these programmes and increase the number of students. The Saudi 2030 Vision is based on three main themes: a vibrant society, a thriving economy, and an ambitious nation. The third

theme encompasses linking educational programmes with market needs, and the second theme, 'a prosperous economy', seeks to drive opportunity as follows:

A thriving economy provides opportunities for everyone, by building an educational system in line with market needs and creating economic opportunities for the entrepreneur and small projects, as well as the large company.

To achieve the above stated goals, the Human Capacity Development Programme was launched by the Ministry of Human Resources and Social Development, the Ministry of Education, and the Ministry of the Civil Service, using the Human Resources Development Fund. This programme aims to ensure that the output of education in Saudi Arabia is compatible with the needs of its economy and markets, and seeks to bridge the gap between higher education and the requirements of the Saudi labour market and is fully funded by the Saudi Government. In this respect, experts from several sectors have been called upon to draw up policies to support the realisation of the second theme of the Saudi 2030 Vision. Furthermore, sector councils have been established in order to precisely define the skills and knowledge required by different social and economic sectors. These councils draw up requirements for each sector, which are updated periodically. In this way, university directors started harmonising the university educational programmes with the needs of the Saudi labour market, recognising it is a way to address some concerns. University programmes have been redesigned, leading to an increase in the number of students enrolling at the university , as explained by one of the interviewees (Interview 2-2):

We noticed a change in the number of students who enrolled after adopting the 2030 Vision's goals into our educational programmes.

Student numbers further increased in certain courses when it was announced that university graduate employment levels had reached nearly 93%. Many of those interviewed felt that the adoption of the objectives of the Saudi 2030 Vision have worked to enhance the reputations

of the largest organisations in the country, irrespective of whether these organisations are private or governmental. For the University, a good reputation is connected to high levels of graduate employment, and courses that are tailored to the targets of the labour market. This view is articulated by one interviewee as follows in Interviews 2-8 and 2-9:

We are always told that our graduates are ready for work from day one.

When a programme is structured according to the needs of a particular sector, it is easy to find the opportunity to train students for any organisation in that sector, and it is easy for students to get jobs in the same organisation, and this is what happened.

The university directors argued that the Saudi 2030 Vision can help obtaining some support from different organisations. When the university directed its research to the Saudi 2030 Vision, it also organised a number of conferences, as explained by one interviewee as follows in Interviews 2-2 and 2-4:

The fields and topics of research at the University have been identified to be fully in-line with the 2030 Vision. Regarding cooperation, many agreements have been signed with many bodies in this regard.

Organising conferences has many positives for society, different fields, and the organiser. For society, it facilitates the process of establishing partnerships between organisations, and a field can develop through the cooperation of organisations in various sectors. For the organiser, it improves reputation, which generates many advantages, both financial and non-financial.

- **Motivations related to THE University Impact Ranking**

  The SDGs University Impact Rankings offers opportunities for HEIs to address some of their private concerns. This scenario would seem to apply to this university. Indeed, the University previously reported that its biggest challenges were low student enrolment at certain colleges, and the Saudi Government's reduction of the number of scholarships provided to students wishing to enrol. These challenges prompted the University to take several steps, including adopting the goals of the Saudi 2030 Vision, and the alignment of educational programmes with the Saudi labour market, in accordance with the framework of the Vision. Also, the University developed several initiatives aimed at raising its ranking status locally and

internationally, including publishing SDGs reports, and establishing a Centre for Sustainable Development. The University's 2020 report highlights its most prominent challenges as:

The decline in student enrolment and the Government's withdrawal of scholarships for students to enrol in the University.

University rankings are often mentioned in government communications, the media, and on social media. As soon as a university achieves a high ranking, it is used as a marketing tool. In Saudi Arabia, other private universities are based in the same city as this University, offering the same majors. Therefore, the level of competition between universities in the area is high. Many participants interviewed noted a strong relationship between a university's ranking and the number of students enrolled at a university. For example, this view was articulated in Interviews 2-2 and 2-7:

Rankings are like rewards and goals. You don't get the first before you achieve the last. Among these rewards is a high enrolment number. Students are keen to enrol in highly ranked universities because the labour market trusts their output. Also, some of them are just proud of being a student there.

The differences between us and other universities are insignificant, so it is better to focus on what gives you a greater competitive advantage. We have our plans which need to be funded.

From the university's directors' point of view, high rankings can achieve several strategic goals, including complying with the goals of the Saudi 2030 Vision. One important goal of the Saudi 2030 Vision is to have five Saudi universities ranked among the top 200 university in the world. Implementing the SDGs is one route to this goal, as noted in a university SDGs report (2021):

The University is committed to implementing the United Nations' Sustainable Development Goals 2030, as part of the University strategy, and in support of Saudi Arabia's Vision 2030, and the integration of seventeen global goals. Thus, the University will participate in the upcoming Times Higher Education impact rankings, which only depends on the SDGs.

Additionally, university directors aim to build partnerships with other organisations, which can be done via the university rankings. Reports produced by the university indicate that it is

facing difficulties trying to make contracts and connections with other educational organisations and private sector organisations. This was articulated in Interview 2-7:

There is a lack of training opportunities with companies. Through the rankings, the University can benefit from its reputation and image to build partnerships and communicate with its stakeholders.

In relation to forging relationships with other educational organisations outside of the local area, it could be argued that the University could do this by drawing on best practices, overcoming some of its challenges, and by finding mechanisms of cooperation between organisations. The University has forged many partnerships with other HEIs, mostly within the country's borders, but wishes to build partnerships with other high-quality universities to find a cooperation mechanism that serves it better, whether this is in research fields, by organising conferences and activities, or by exchanging students. One interviewee stated as follows in Interview 2-11:

Rankings have become a global language. As it is said, 'speak to be seen'. Achieving high rankings facilitates the process of bridging partnerships with prestigious universities.

In relation to forging partnerships with private sector organisations, several benefits might emerge from these partnerships, the most important of which is arguably obtaining training opportunities for students and obtaining support for conducting research projects. All of these benefits are cited in the University's reports as the most important challenges, and opportunities to be gained from participating in the rankings system. For example, one report states that:

There is a weakness in diversifying the University's income portfolio.

In this context, in Interview 2-1, one participant stated as follows:

If you look at universities with a good reputation, you will find that support from private sector organisations plays a major role in financing the activities of these universities. We aim to follow the same approach.

Several interviewees pointed to other benefits from participating in a universities rankings system, such as: attracting high quality faculty members, reducing turnover rates, attracting high quality students, attracting investors and businessmen, and hosting well-known public figures and academics.

Moreover, one of the most important strategic goals of this university is to become the leading private, non-profit university in the Middle East, providing quality education which is comparable to other prestigious universities in the world. Achieving a higher university ranking is one way to highlight the educational quality provided by the university. Quality Assurance (QA) (which leads to higher regional and international rankings) has become increasingly important as an educational phenomenon, and as a worldwide pursuit among HEI. QA provides a common platform from which to review goals, objectives, and academic and administrative practices. QA can help continuously improve the quality of education in alignment with the highest educational standards. In this context, the University is committed to continuously improving the QA of its academic programmes and administrative support services. A number of themes within the University's Strategic Plan Report focus mainly on national and international accreditations, enhancement of the quality management system at the University, and the benchmarking of academic and administrative practices with local, regional, or international benchmarking partners, using key performance indicators. The University's Strategic Plan Report, issued in 2021, states as follows:

The University aims to provide the Middle Eastern region with high quality education of the highest international standards.

More importantly, the University aims to become a distinctive model of higher education, with the national and international recognition of students and graduates, who will become leaders in the future.

One member of the University's directors states as follows (Interview 2-4):

Since the impact rankings are measured based on three broad areas, such as research, outreach, and stewardship for the goals, our University is always determined to enhance its quality of education. Therefore, it is significantly focusing on several SDGs, including SDG 4, which is quality education, and that's what we are all about.

Therefore, the university directors considered the SDGs as an opportunity to demonstrate the quality of the organisation they run. As mentioned previously, public universities fall under the umbrella of the Ministry of Education, while private universities are under the disposal and management of a university director and a board of trustees. Therefore, it is not surprising that the directors pay a great deal of attention to the SDGs, since it presents a positive message about their work.

7.2.3   The Centre for Sustainability and Climate

Following The Board of Trustees and university directors, the third pivotal actor is the CSC, which was primarily established with the explicit purpose of translating the THE University Impact Rankings framework. Preceding the centre's establishment in 2020, four committees were instituted to spearhead the university's participation in the rankings. Each committee was assigned specific responsibilities corresponding to an SDG, entailing tasks such as data collection and liaison with diverse departments to gather relevant evidence linked to their assigned SDG. However, when the university resolved to partake in the THE University Impact Rankings system in 2020, it encountered substantial challenges. Some interviewees elucidated the difficulties encountered in embracing ideas within the THE framework,

attributing these challenges to incongruities with the local context and misalignment with the initiatives outlined in the 2030 Vision. The challenges were further articulated as the need for instituting new policies and initiatives. Additionally, concerns were voiced regarding the absence of explicit references within the university's literature or communications concerning the implementation of the selected SDGs. Also, respondents highlighted the existence of an operational overlap among sub-committees, contributing to a lack of clarity regarding the prioritisation of activities for information collection. This array of challenges ultimately resulted in the university securing a lower position within the rankings. Insights from interviewees, particularly from Interview 2-11 and 2-6, shed light on these challenges:

We only had three months to collect the information required to participate in the rankings, which was quite a challenge for us.

The implementation of this framework has necessitated a considerable level of effort, surpassing our initial expectations within the first year of execution. The framework was not originally designed to seamlessly align with our specific context, as well as its comprehensive nature; therefore, the anticipated ease of application should not be expected.

In 2022, the centre was established to assume the tasks of translating the SDGs, by being the main vehicle to drive plans relating to the selected SDGs and their activities. It was deemed that no plan or activity would be approved in the university unless a link could be found between the plan proposed and the SDGs. In this respect the university's SDGs report (2022) states the following:

The University's Centre for Sustainability and Climate (CSC) is committed to the United Nations Sustainable Development Goals (SDGs) through effective institutional resource management, innovative teaching and learning, research, national and international partnerships, ongoing studies, and networking.

Currently, the CSC comprises four main sub-committees, which are responsible for translating the goals of the THE University Impact Rankings system in the first year (2021). In the second year (2022) these committees were given greater tasks, involving launching

events, activities, and sub-centres to facilitate achieving its goals. More detail will be discussed in section 4.2.

7.3   The Main Tools of Translation the SDGs

The previous section elucidated the pivotal actors and motivating factors steering the translation of the SDGs, exerting a significant influence on the university 's strategic trajectory. A nuanced understanding of these motivational factors is imperative for comprehending the discerning prioritisation of specific goals by the University over others. The Board of Trustees and the University President faced pressures stemming from the university's concerns to align with the Saudi 2030 Vision, instigating a strategic realignment in 2018. These concerns similarly prompted the university's impetus to participate in the THE University Impact Rankings, materialising later, in 2020. The following section explores the primary tools instrumental in translating the SDGs within this university, initiating the framework of the 2030 Saudi 2030 Vision and its corresponding implementation programmes. Subsequently, it discusses the THE University Impact Ranking framework.

7.3.1   The Saudi 2030 Vision

In 2018, the University underwent a strategic realignment to align its plans with the broader initiatives outlined by the Saudi Government, with particular emphasis on the pivotal Saudi 2030 Vision. Notably, this recalibration was influenced significantly by the university's president, who is appointed by the Saudi Government, as well as directives from the University's Board of Trustees. The Board comprises individuals representing various government and private entities, thereby subjecting each member to the expectation of endorsing initiatives congruent with the overarching plans of the Saudi Government and in support of their respective organisations.

This section starts by explaining the most important tool that has been used to translate the Saudi 2030 Vision into the university's context: the Vision Realisation Programmes.

The Vision Realisation Programmes (VRP)

The Saudi Kingdom's Vision 2030 framework is a comprehensive framework, and a national plan, targeting all organisations within the country, including governmental and private organisations, the education sector, and others. The Saudi 2030 Vision is to be achieved using 13 VRPs. Each VRP adopts a strategy and a set of projects across 96 strategic objectives as set out in the Statement of the Saudi 2030 Vision. Each VRP details a delivery plan, which lays out international benchmarks, programme metrics, and targets for KPIs. The KPIs set out the strategic pillars of each initiative and list the Saudi Government entities that will take on these projects, along with a timeline and a budget.

Various Saudi Government ministers and departmental heads have been made responsible for meeting the goals of the Saudi 2030 Vision. The CEDA's Strategic Affairs Office has assigned various KPIs to each government ministry or implementing agency. Reportedly, both CEDA and the Crown Prince have required ministries to account for the KPIs and implementing agencies have been instructed to scrutinise these programmes. Furthermore, the National Centre for Performance Measurement has developed a 'dashboard' with over 700 indicators in order to monitor progress. A report by the Ministry of Economy and Planning, the Saudi Government department responsible for achieving the Saudi 2030 Vision, issued in 2017, states:

To achieve the 96 strategic goals of Saudi Arabia's National Vision 2030, 13 Vision Realisation Programmes (VRPs) were established. Each VRP consists of a series of initiatives and implementation plans, guided by predefined goals and key performance indicators.

As Vision 2030 moves into the next phase, VRPs have been reviewed, evaluated, and aligned to suit the needs of Saudi Arabia and to best achieve Vision 2030.

It is worth noting that the VRPs were launched by the Economic and Planning Authority, which has compiled a list of relevant government institutions and ministries deemed most suited for developing and achieving any plans and objectives. For example, the Human Capacity Development Programme falls under the umbrella of the Ministry of Education and the Ministry of Human Resources. Saudi Ministries set the necessary policies and initiatives to achieve the objectives of their programmes. However, these targets have been developed to be used at the national level rather than the organisational level. To address this issue, Saudi Ministries have designed plans which can be communicated to relevant affiliated organisations, which then collect data in order to measure performance.

Non-governmental (private) universities in Saudi Arabia have the flexibility to select the Saudi 2030 Vision initiatives that best align with their context, unlike public universities where ministries and governmental agencies dictate the selection of programmes and the setting of goals to achieve objectives. In public universities, different ministries are accountable to the Vision Realisation Council for the performance of public universities. Conversely, privately funded universities enjoy more autonomy and flexibility in choosing initiatives that are most appropriate to their context. These universities are not obliged to report to the Saudi Government on their progress towards achieving the goals of the Vision 2030, whereas public universities are. In this respect, the role of Saudi Government agencies is, therefore, limited, because they are not requiring private universities to send reports and plans related to the Saudi 2030 Vision. Potentially, this lack of oversight could make the

Saudi 2030 Vision implementation process more complex for these universities. One interviewee commented on this situation (see Interview 2-11), stating that:

The communication mechanism between us is still weak, sometimes I feel that we are isolated.

However, in the case of this university, the goals of the Saudi 2030 Vision are repeatedly referred to in reports. The University has voluntarily developed policies to work to achieve the Vision. In this respect, the diversity of the members of the Board of Trustees at the University has facilitated the process of creating such plans. One member of the Board of Trustees explains as follows (see Interview 2-2):

By leveraging our diverse and vibrant community of leaders, faculty, and staff, we have collaboratively and creatively built our plans to realise the ambitions of Saudi 2030 Vision, and its accompanying programmes, and to increase our presence on the global stage.

7.3.1.1 The Human Capacity Development Programme

One of the most important plans developed by the Saudi Government to achieve the Saudi 2030 Vision is the Human Capacity Development Programme, which aims to ensure that Saudi citizens obtain the skills required for global competition, via instilling values and developing basic and future skills, as well as enhancing knowledge. It emphasises building a solid educational base for all citizens for the inculcation of values, and to prepare students for the future local and global job markets. It focuses on raising the skills of citizens by providing lifelong learning opportunities, supporting a culture of innovation and entrepreneurship, developing and activating policies, and enabling factors to ensure the Kingdom's competitiveness. In this respect, one interviewee explains as follows (see Interview 2-11):

As the higher education sector is undergoing rapid transformation, we need to adapt to the changing needs of students, the labour market, and the Government, so the focus was on this target.

The Human Capacity Development Programme aims to enhance the sustainability of education through the development of a comprehensive framework for flexible learning. The competing forces shaping the 2030 blueprint have forced universities to introduce new scientific programmes that can be leveraged to prepare graduates for the workforce of the future. In addition, this programme addresses one of the most important problems facing the University, a lack of market-oriented initiatives to meet the needs of the Saudi market and the Saudi 2030 Vision. A director of the Board at the University noted this as follows (Interview 2-4):

The focus fell on this target because it's not about one specific set of skills; it's about current needs and trends in the labour market. We have to think five, ten, or fifteen years from now when developing curricula, so that we can address these issues as we move forward.

The programme integral to achieving one of the most important goals of the University, which is to provide the Middle Eastern region with high-quality education in accordance with the highest international standards, and to be a leading private, non-profit university in the Middle East. The Human Capacity Development Programme is built on national and international accreditation frameworks for strengthening the quality management system in universities, and measuring their academic and administrative practices, using key performance indicators. In addition, this programme addresses one of the most important problems facing the University, which revolves around a lack of market-oriented courses that meet the needs of the Saudi market and the Saudi 2030 Vision. As one interviewee explained (see Interview 2-10):

The changing job market, both in Saudi Arabia and internationally, is pushing us to adopt this programme.

Moreover, the Saudi 2030 Vision and the Human Capacity Development Programme in particular, are viewed as translation plans for the SDGs, having a major role in supporting the progress of Saudi academia. This is evidenced by the fact that the targets of this programme

are closely linked to the SDGs, in particular Goal 4. By comparing the targets of this programme with the targets of the SDG4, many similarities are observed. However, SDG4 has been retranslated according to policies, initiatives, and measurement mechanisms that are compatible with the environment of the Kingdom of Saudi Arabia. This was articulated by one interviewee as follows (see Interview 2-5):

The SDGs have been re-processed to comply with the social and religious situation of the country, so some copying, modification or deletion of some of the targets were needed to be compatible with us.

7.3.1.2 The National Transformation Programme

Another plan adopted by this University is the National Transformation Programme. This aims to develop necessary infrastructure to create an environment that enables the public, private, and non-profit sectors to achieve the Kingdom's Vision 2030. This programme works through achieving Saudi Government operational excellence, supporting digital transformation, and empowering the non-profit sector and private organisations. This is in addition to ensuring the development of economic partnerships and the sustainability of vital resources. One interviewee explained this process as follows (see Interview 2-10):

The National Transformation Programme 2020 will enable us to contribute to and utilise our state-of-the-art facilities and technology for innovative research, and to sustain our momentum as the leading and best private university in the Kingdom.

The National Transformation Programme is the largest among the other ten programmes comprising the Saudi 2030 Vision, responsible for achieving 35% of the 2030 Vision's goals. It comprises seven main themes, each of which targets more than one of the Saudi 2030 Vision goals and SDGs. Each themes targets a specific sector. The first theme relates to the National Transformation Programme, which relates to achieving operational excellence, relevant to SDG16. The second theme relates to the sustainability of vital resources that are significantly linked with SDG6 and 7. The third theme relates to labour market accessibility

and attractiveness and is connected to SDG5 and 8. The third theme targets the non-profit sector, while the sixth theme focuses on the private sector. The university was required to choose programmes appropriate to its context, and so it decided to implement three suitable themes out of the seven. For the university , the theme of social empowerment and non-profit sector development was particularly relevant, and was selected based on specific mechanisms that would be followed by this university. The process of choosing themes was described by one interviewee as follows (see Interview 2-8):

Selecting themes that we want to contribute to was done through a specific mechanism. For example, we discussed to what extent a theme was compatible with our context, and whether we could adopt it in all our activities. Some themes were suitable for us, such as those relating to the non-profit sector, as well as themes that fit with the administrative policies and the University's programmes, while others were not applicable in our context, such as those relating to health care. We only have four social science programmes, thus, adopting this theme would generate deficiencies in the research and in educational aspects, as we do not have faculty members in this field.

7.3.2   THE University Impact Rankings framework

The second tool employed is the THE University Impact Ranking framework. In 2019, the THE University Impact Rankings issued a new rankings relating to the UN's SDGs. This item was designed to promote the application of SDGs in universities. This meant that if a university wished to participate in the THE University Impact Rankings system, it had to measure how the SDGs were being implemented into university activities, including into research, educational activities, and administration. In 2020, the year following the official launch of this rankings item, the university decided to participate, and took action to adopt the THE University Impact Rankings framework, and so, the process of translating this framework began. The SDGs report (2021) states:

Greetings! It is a great pleasure for all of us here, and we are indeed delighted, pleased, privileged to be taking part in the Times Higher Education Impact Rankings. The University is committed to implementing UN SDG 2030 as part of its strategic plan. Thus, we are participating in the upcoming Times Higher Education Impact Rankings, which are solely based upon the SDG 2030.

The Saudi 2030 Vision is one of the main reasons for participating in this ranking, and one of its objectives is to obtain a top 200 world academic ranking for five Saudi universities. One interviewee explained this as idea follows (see Interview 2-2):

The University is committed to the United Nations Sustainable Development Goals to support Saudi Arabia's Vision 2030, through effective institutional resources management, innovative teaching and learning, research, national and international partnerships, continuous studies, and outreach. We shall undertake the following activities: higher form and leadership committees, evaluate each SDG, formulate and develop related SDG policies.

Some argued that the THE University Impact Rankings framework bears similarities to the Saudi 2030 Vision framework. This assertion arises from the substantial incorporation of the UN's SDGs framework into a significant portion of the Saudi 2030 Vision, mirroring the same framework adopted by the THE University Impact Rankings system. Consequently, at a superficial level, the implementation process of the THE University Impact Rankings framework may seem straightforward, particularly for organisations already actively engaged in realising the objectives of the Saudi 2030 Vision. One interviewee explained this as follows (see Interview 2-1):

If you compare the Saudi Vision programmes and the UN framework, you will find many intersections between the two frameworks. The only difference between them is that the first was built to suit the Kingdom's context. The Times rankings is based on the UN framework, so I believe we have already done most of the process.

However, other interviewees argued that regardless of surface similarities between the Saudi 2030 Vision framework and the THE University Impact Rankings framework, there are indeed considerable differences between them. Most importantly that the ranking framework is more focused on HEIs and specialised in comparison to the framework for the Saudi 2030 Vision, which is more generic. Furthermore, the Saudi 2030 Vision was not built to be applied in HEIs, unlike the Rankings framework. Others suggested that some SDG targets have not been addressed within the framework of the Saudi 2030 Vision, and, therefore, the

university had to devise policies and activities to support the adoption of the THE University Impact Rankings framework. This aligns with comments made by members of the Ministry of Economy and Planning, who are responsible for translating the SDGs within the Saudi 2030 Vision. Indeed, not all targets relating to the UNs SDGs have been included within the Saudi 2030 Vision, and its corresponding programmes due to the unique context of Saudi Arabia and the difficulties of measuring and collecting data relating to them. Interviewee 2-11 noted the following:

There is no doubt that our process of implementing the Saudi 2030 Vision has made great strides in adopting the framework of the Times rankings. However, we believed that the process would be easier, but it was not the case. After analysing the rankings framework, we noticed that we were missing some activities and policies to support the implementation.

An interviewee (G-2) from the Economic and Planning Authority stated that:

The Vision has translated only 49% of the Sustainable Development Goals, and we plan to increase this percentage to 76% soon.

7.4   The Translation Processes

Despite the similarity of the aforementioned frameworks, the ways in which the University translated the two frameworks were different. Data collected revealed two main processes for translating the SDGs into the university operations: the first related to the translation of the 2030 Saudi Vision, which was found to permeate the university's strategic plans, that was not the case for second framework which is the THE University Impact Rankings framework. In this part of the chapter, the two main ways in which the SDGs have been translated into the University are discussed separately, starting with the Saudi 2030 Vision.

7.4.1   Implementing the 2030 Saudi Vision

The processes employed by the university for translating the Saudi 2030 Vision into its activities can be categorised into five main stages based on the data collected and analysed.

The initial stage identified in the translation process was the evaluation phase, structured upon a multifaceted system integrating communication with stakeholders and aligning national plans with those of the University. Subsequently, the second stage recognised was the modification process, involving the refinement of the initial draft of selected goals and objectives towards a finalised version. This was succeeded by the implementation and monitoring stage, culminating in the reporting phase, which represents the conclusive stage of the process. Each of these stages is comprehensively elucidated in the subsequent sections.

7.4.1.1 The evaluation processes

The evaluation process was undertaken based on three integrated stages. The first stage involved engaging with the university's stakeholders. The University communicated with key internal stakeholders (e.g., Board of Trustees, employees and students) and with its key external stakeholders (the Ministry of Economy and Planning, the Ministry of Education, and various private sector organisations). This was done by organising a series of workshops and using a number of data-gathering and analytical tools. Various stakeholders were invited to address the aspirations and challenges faced by the University, and to provide insights into how these challenges might be overcome. For example, issues raised included a lack of interconnectedness between some of the University's courses and the needs of local, national and international employment sectors, as well as a lack of funding sources, among others. More importantly, the way in which the University was to achieve its ultimate goal, namely, to be a role model in the non-profit sector and among HEIs, was addressed. One interviewee explained this as follows (see Interview 2-3):

Due to the diversity of stakeholders who were contacted, the University has not focused only on one aspect of the Saudi 2030 Vision, but (I can say) on all aspects that can be linked to the University's context.

Several strategic sessions were convened to delineate the organisational direction and elucidate the associated expectations.

In this endeavour, the University gathered and analysed a wealth data from various sources.

The university's 2019 strategic reports stated:

Focus groups with 170 diverse participants and their evaluations, as well as recommendations, and the external stakeholder's point of views.

After completing an initial draft of the most important issues and challenges facing the University, these concerns were linked with the goals of the Saudi 2030 Vision and with appropriate frameworks needed to address them, in this case the selected programmes. The reports further stated that:

The generated data were aligned and compared with the following main sources: Saudi Arabia's Vision 2030 and its associated programmes.

7.4.1.2 Modifying the selected Vision programmes and developing the initial framework

The second stage involving making necessary modifications to the selected programmes. Each programme encompassed various targets, but not all were deemed suitable for the University. For example, the university chose to implement elements of the National Transformation Programme, which comprises seven themes, but only three elements were selected as being suitable for the University. One interviewee explained this as follows (see Interview 2-5):

The programmes were launched by taking into account the social, religious, and political situation of the country, so modification did not take place based on them. Rather, the focus was on the extent to which the programmes were suitable for the University and its system. We paid attention to the desired outcomes of each programme, and accordingly, we developed the required policies to achieve these outcomes.

However, some interviewees argued that the mechanisms available for implementing certain goals at a local level were unclear. Indeed, the Saudi 2030 Vision have been developed to be appropriate at a national level, and each relevant Saudi Ministry provide a way to implement its plans. For private universities, creating a framework for implementing some can be challenging, particularly for goals adapted without cooperation with other parties. This approach was articulated by one interviewee (see Interview 2-11):

We faced many difficulties during this stage, as we did not have a clue about how to practice some plans.

As a result, the university cooperated with several outside parties, some of which were Saudi Government institutions, in order to develop a framework which could be applied at the University. Furthermore, the University decided to cooperate with other universities to develop appropriate goal measurement mechanisms. Additionally, some Saudi Government institutions have developed policies stemming from the Saudi 2030 Vision, which can be applied in HEIs, and some of these policies were followed the University. For example, some Saudi Government bodies offer workshops and will partner with universities to help them translate their goals. This approach was described by the interviewee as follows (Interview 2-6):

We have collaborated with The National Centre for Academic Accreditation and Academic Development (NCAAA), and with eight other universities to benefit from their experience.

In the collaborative efforts involving external entities, it is observed that not all parties consistently prioritise the exclusive achievement of the overarching goals outlined in the Saudi 2030 Vision. Consequently, the university sought to encompass considerations related to research, education, and activities in alignment with these plans. With this perspective, the University embarked on collaborative initiatives with eight other institutions within Saudi Arabia, encompassing both private and public establishments. Various workshops were

attended to derive insights from the experiences of peer universities and to formulate comprehensive plans and measurement mechanisms. This strategic approach was elucidated by the interviewee, as articulated in Interview 2-11:

Examples could be the targets under the National Transformation Programme which are related to 'Increase the culture of entrepreneurship' and 'Investing in human capital'.

We have cooperated with eight universities; all of them are in Saudi Arabia, in order to develop mechanisms through which some of the Vision's objectives can be implemented.

After defining relevant programmes and targets, an initial draft for their implementation was formulated. At this stage, focus was placed on the reasons for selecting these initiatives, and the expected benefits to be achieved from them. Specifically, attention was given to how to address the issues and challenges facing the university, and the opportunities expected from the application of these programmes. The initial draft was shared with relevant parties within the University, including senior managers, those responsible for educational and research activities, building managers, and other departments that would play a role in implementation. Meetings were held to revise this draft. One interviewee explained this process as follows (see Interview 2-4):

This process lasted for eight months. There was a meeting every two weeks for the relevant parties to develop this draft. During these meetings, the challenges expected from implementing these plans at all levels were made known, and they were shared with the University's Board of Trustees and with its senior managers.

Each department proposed plans to achieve the goals of the programmes. These plans were shared with senior managers for integration purposes, and for the purposes of developing comprehensive strategic goals for the University. One interviewee explained this process as follows (see Interview 2-6):

The relevant parties created their plans, and these plans were integrated into one plan and shared with the University's senior management. I can say that it was a top-down and bottom-up process.

Following the formulation of the initial draft, it underwent presentation to the Planning and Budgeting Department at the University to secure financing for the proposed plans. The significance of financial planning and budgeting assumes a heightened role in private universities compared to their public counterparts, given the uncertainty and potential constraints associated with resource availability. Conversely, an alternate perspective posits that the realisation of the Saudi 2030 Vision, being a sustainable plan, necessitates reliance on the University's internal resources. These varied viewpoints were expounded upon by several interviewees, exemplified in Interviews 2-2 and 2-11:

Our resources are limited, and we do not receive funding from the Government like public universities, so financial sustainability is one of our most important goals. Therefore, our plans must not exceed our capacity.

For example, a plan was presented to employ five researchers in order to achieve one of the goals relating to research activities. After looking at budgets, it was found that the University did not have the ability to finance this plan, so we requested the amendment for only two researchers, and then this proposal was approved.

7.4.1.3 Implementing the Vision programmes

Following the selection of relevant programmes and making the required modifications, the process of linking these programmes with the niversity's policies and activities began. The University coordinated the programmes and developed a plan for implementation across its educational, research, and administrative activities. To achieve this, the University followed several steps, the first of which was to analyse each programme and identify activities that could be applied to it. An interviewee elaborated on this process (see Interview 2-3):

For example, the second theme of the National Transformation Programme was selected, which relates to ensuring the sustainability of vital resources. One of the most important objectives of this theme is to reduce pollution of all kinds and ensure the sustainable use of water resources. The appropriate place to implement these objectives is in Building's Administration at the university.

Some selected programmes required integration into all university activities, such as the Human Capacity and Development Programme. Therefore, targets for this programme were

sent to all departments in the university and a request was made for proposals to achieve these targets. For example, individual colleges were invited to make a proposal to amend and add study modules, based on the targets, and to search for partners to enhance the success of these plans, and research departments were asked to create a list of topics that required research. Senior management was also requested to provide support in this endeavour. One interviewee explained (see Interview 2-6):

They are huge programmes that require the cooperation of all parties for their success.

To integrate the selected initiatives with the plans and activities of the University, a strategic plan was launched, which was built using several sources, the most important of which was the Saudi 2030 Vision and its related elements. In this respect, the university 's strategic report (2018) states:

To ensure alignment with the Kingdom's priorities, all strategic plan objectives have been identified with strategic objectives relevant to the selected programmes, ministries, and relevant agencies.

For this purpose, the University outlined new seven themes in its strategic plan, dealing which address the application of the Saudi 2030 Vision goals to its the main activities. One interviewee explained (see Interview 2-11):

Every target within each theme has been linked with the Saudi 2030 Vision goals.

Promoting educational excellence was identified as a key method of implementing the goals of the Saudi 2030 Vision in educational activities. This goal aligns with the objectives of the Human Capacity Development Programme, which seeks to raise the quality of education in the Kingdom and link educational programmes to the labour market. Targets within this theme were linked to the targets of the Human Capacity Development Programme. For example, an objective set was to hold training workshops for students to prepare them for

future work, and to create partnerships with private sector organisations. This goal is stated in

a report released by the university and was alluded to by the interviewees (see Interview 2-1):

This theme was built from the strategic goal of the Ministry of Education as well as the National Centre for Academic Accreditation and Evaluation.

The University aims to become a distinguished model for higher education with the national and international recognition of students and graduates who will become leaders in their chosen fields, and, thus, the University aligns the theme of educational excellence with the Vision of the Kingdom of Saudi Arabia 2030.

To achieve these ends, targets relating to educational activities were shared with all faculties

in the university, and requests sent out to outline mechanisms of action that reflected and

could achieve these goals. Each college shared their goals with its various departments and

encouraged the development of department plans to achieve these goals. Based on ideas

received from departments, faculties developed an overall plan and shared it with the agency

responsible for implementation, for the purposes of unification. This was explained by one

interviewee (see Interview 2-8):

At the Faculty of Law, the departments added academic modules, amended and excluded others, and focused on holding events and conferences in order to facilitate the establishment of partnerships with organisations that can bring benefit to our students.

Themes revolving around outreach, marketing, and partnerships were formulated to

specifically address the integration of the Human Capability Development Programme within

educational activities. These thematic constructs were strategically devised to facilitate the

attainment of objectives, including the development and enhancement of community

services, support for ongoing education programmes and initiatives, fostering partnerships

with external sectors to sponsor community services and continuing education endeavours,

fortifying relationships and agreements with pertinent stakeholders, and bolstering the

University's standing on the national and international stages through the organisation of

conferences and events. The university 's report annual reports (2021) details specific tasks achieved in this regard as follows:

Significant collaborations have been established with government branches and companies such as Human Resources and Social Development, Riyadh Banks, Gulf International Bank, Albir Charity, SABIC, and others.

Signed Times Higher Education contract to market the University globally, host events, and actively participate in an international network.

The University aims to enhance its image at the local level, to facilitate the process of training its students in the aforementioned organisations, and to adopt research projects funded by these organisations. These objectives were explicitly addressed by introducing the special framework of the National Centre for Academic Accreditation and Evaluation which was developed based on the Human Capability Development Programme. In relation to this, one interviewee stated (see Interview 2-13):

Whenever a student applies for training with an organisation, this organisation usually does not focus on personal information, but rather on the educational institution where he or she is studying, so we try to enhance our image.

To achieve goals relating to governance and operational policies under the banner of the Saudi 2030 Vision, the university selected a theme appertaining to this. This theme deals mainly with the objectives of the National Transformation Programme. For example, the University promised to promote quality culture and governance, building on policies relating to the first and the fourth theme of the National Transformation Programme (Achieving Government Operations, and Labour Market Accessibility and Attractiveness). Such themes contribute directly to achieving SDG's, including SDGs 5, 8, and 16. One interviewee alluded to this (see Interview 2-10):

The quality culture and governance objective was built mainly based on the National Transformation Programme, in particular on the objectives of the Ministry of Economy about improving planning and implementing efficiency, as well as on Ministry of Labour objectives about developing quality standards and technical professional accreditation.

Furthermore, the annual university report (2020) outlines the goals of this theme:

To reinforce the University's approach in improving administrative governance

It aims to enhance the quality management system at the University, and the benchmarking of its administrative practices with local and national plans.

To align the university's research activities with Saudi 2030 Vision, a special programme was launched. Prior to the implementation of the Vision, research activities at the University focused mainly on two elements: the first centred around establishing an effective research infrastructure and expanding the University's resources by approving research projects for the private sector and government agencies. The second focused on playing a greater role in the advancement of research which would contribute to improving the University's image. After the inception of the Saudi 2030 Vision, a third element was introduced, emphasising the role of research activities at the University in contributing to the Saudi 2030 Vision's objectives. The University's strategic report (2018) detail this as follows:

This element serves to contribute to the social and economic development of the Kingdom of Saudi Arabia through research and innovation. The main research topics have been identified based on the Vision 2030.

This element will enable the University community to contribute to the National Transformation Programme, benefit from our state-of-the-art facilities and technologies for innovative research, and maintain our momentum as the leading private university in Saudi Arabia.

To ensure the success of this initiative, several topics were identified, and support was provided to contribute to these topics. Research was linked to achieving one of the Saudi 2030 Vision goals to enhance research funding. Several interviewees alluded to this (Interviews 2-9 and 2-3):

The main research areas have been identified in line with Vision 2030 and support has been provided for research and projects related to these topics.

The Vision and its targets are wide and multiple, and the research fields related to it are many. As a researcher, you have to take into account one of the targets and try to link it to the research idea. It's easier than you expect.

7.4.1.4 Measurement

The fourth stage of implementation involves developing measurement mechanisms for the selected programmes, drawing on various sources. The initiation of all Saudi Government programmes is overseen by the Economic and Planning Authority, which designates relevant government institutions and ministries to formulate plans and establish measurement mechanisms. To illustrate, the university's selection of the first thematic area aligns with the National Transformation Programme, overseen by the Ministry of Justice, while the Human Capacity Development Programme falls within the purview of the Ministry of Education and the Ministry of Human Resources. These ministries formulate essential policies and initiatives to realise programme objectives, along with designing measurement mechanisms for progress assessment. The University's annual report (2019 notes that 37 indicators were developed to measure performance:

Each approved programme has been linked directly to the Government agency responsible for it, to facilitate the process of measuring it.

Government targets and measurement mechanisms have been developed for the national rather than organisational level. Ministries communicate with affiliated organisations to collect data to measure performance, which is the case of public universities. The Ministry of Education and several other ministries communicate with public universities to ensure the implementation of drawn plans and data collection. However, in private universities, the role of these government agencies is limited, because they are not required to collect data from private universities. Despite this, the university decided to initiate communication with Saudi

Government agencies to help translate their guideline measurement mechanisms at an organisational level. Ultimately, the University relied on measurement mechanisms developed by more than seven government agencies in order to measure performance goals relating to the Saudi 2030 Vision. One interviewee (2-7) explained:

The National Centre for Academic Accreditation and Academic Development (NCAAA) provides a mechanism to measure some of the targets for human capacity development programmes. The University has aligned its plans with the standards of quality assurance and accreditation of the National Commission for Academic Accreditation and Assessment.

Some Government agencies provide frameworks for objectives that can be used by universities, but these are limited. For example, centres affiliated with the Ministry of Education provide frameworks that can be applied at a university level. One such agency is the National Centre for Academic Accreditation and Evaluation, which has identified 17 key performance indicators at university programme level, all of which are in line with the Saudi 2030 Vision. However, these indicators are considered the minimum to be periodically measured, and the university wished to use additional performance indicators to ensure the quality of their programmes. These additional indicators focused on measuring performance relating to educational and research activities, as noted by interviewee 2-5 as follows:

For instance, we can easily measure the target of enhancing the education system's capability to address national development requirements and to meet labour market needs, because the NCAAA developed a measurement mechanism for this kind of activity.

Moreover, the university had to adapt targets relating to the National Transformation Programme to be suitable in context. To do this, the Centre for Statistics and Information was responsible for providing statistical support and information for the university units. This Centre was designed to provide data and statistics for all stages of project implementation, including for the Saudi 2030 Vision targets at the University, as explained by one interviewee (see Interview 2-7):

It was established before the implementation of the 2030 Vision. The main aim of the Centre is to collect, integrate and transform data into official institutional information with established guidelines and best practices to ensure data consistency, reliability, and validity, as well as undertake control data-gathering activities for strategic planning, programme evaluation, and they do some market analyses.

The Centre has taken several steps to develop mechanisms relating to the Saudi 2030 Vision. For example, it has modified some targets in order to fit with the university's context. Also, the centre also was responsible for cooperated with eight other universities in the Kingdom, to develop benchmarking practices. These universities were drawn from the private and public sector. Several workshops were held by the centre to benefit from the experience of these universities, and to develop benchmarking that would help the university to compare its progress with others. The University's strategic report (2022) outlines this process:

The benchmarking framework has been developed after incorporating the stakeholder's comments and suggestions.

Some members from the Centre argue that each organisation operate under a distinct system, leading to differences in goals and measurement mechanisms. Therefore, the primary focus should be, in the first place, on the expected results. To promote this alliance, the university engaged with various internal and external stakeholders, as noted by one interviewee (see Interview 2-6):

For example, some activities relating to employment required the Human Resources Department to find a way to measure performance based on the university system managed by them. While other objectives relating to monitoring energy efficiency in buildings, therefore, were the responsibility of the Project Management Office and Building Management Office.

Measurement mechanisms were developed for each programme's targets and shared with the stakeholders responsible for the implementation of these programmes to ensure their validity. This was articulated by one of the interviewees (see Interview 2-7):

At the end, a comprehensive mechanism is now in place. It comprises data reporting and visualisation and is used for decision-making.

The University's strategic report (2022) outlines this process as follows:

The University emphasised capitalising upon internal and external benchmarking data to measure progress and to guide decision-making at various academic and administrative levels. The benchmarking partner agreements have increased in number, which resulted in signing memos of understanding with eight different universities.

7.4.1.5 Reporting

The reporting stage was the last step in the process of translating the 2030 Saudi Vision. Two types of reports were prepared against this framework: internal and external reports. The centre responsible for setting up measurement mechanisms was tasked with making periodic reports to be submitted to the higher management of the university. This data was collected from the relevant parties based on the framework and objectives that were adopted. Internal reports form the cornerstone of decision-making at the University, with regular updates provided on the implementation mechanisms and any obstacles encountered. Some interviewees felt that objectivity was the most important element in these reports, and therefore, focus should not be on narrative information, but rather on quantitative data, where accountability processes are based on. A members of the Board of Trustees of the University talked about this in Interview 2-2:

Quantitative data is one-sided data, in which speech is not polished and with high objectivity and credibility, so the decision-making process requires this type of data.

Regarding the external report, the university commenced the publication of reports concerning the activities and initiatives aligned with the Saudi Vision 2030. Some interviewees noted that, as a private institution with limited resources the University could use these reports to highlight its plans, initiatives, and accomplishments in an appealing manner to relevant stakeholders. One interviewee, in Interview 2-4 commented:

Some plans are attractive to the relevant parties, especially those relating to Vision 2030. For example, the adoption of the 2060 zero carbon emissions plan, the women's empowerment plan, and the plan of linking University programmes with the labour market according to the mechanism followed in Vision 2030. These are attractive plans with wide resonances, so we focus on them more.

Some interviewees argued that the credibility and objectivity shown in external reports was just as important for internal purposes. They observed that top management sometimes amplify information relating to the application of some Saudi 2030 Vision targets, to reflect a positive image. This issue stems from the fact that the university prepares reports on its own, without relying on a framework or entity interested in the field. Some interviewees suggested that it was necessary to adopt one of the frameworks related to sustainable development, such as GRI, to provide high levels of credibility, which is considered one of the highest qualities of sustainability. This view was offered by several interviewees, for instance in Interviews 2-5 and 2-9:

Polishing information happens in all organisations not only in HEIs, so I was surprised by the failure to apply GRI to at least minimise some of the impact of this issue.

There are many non-profit organisations, such as the Zamzam Association, that have adopted the GRI. This framework gives credibility and a good image about the organisation to the relevant audience, which I am one of them

Others argued that the GRI framework is complex and requires specialized knowledge. Additionally, the process of applying this framework needs support from top management administration. Some argued that the greatest obstacle to applying this framework was a lack of support, which could be the result of a lack of awareness of the GRI among higher management, as some interviewees, for instance Interview 1-5 noted:

I do not think that the financing issue is the reason, as the University is very interested in the reports, and funds activities related to this, but I think that their lack of awareness is the reason.

There was also a debate about whether the GRI framework, this framework could be suitable for providing reports on sustainable development, but not in HEIs. Some limitations were

recognised for the use of GRI guidelines in universities, but it was acknowledged that the GRI was developed for the private sector, and, so, is more suitable for them. Also, the framework indicators have been appropriated mainly for non-scientific and educational organisations. Therefore, it is likely that the GRI framework would not integrate with the functions of teaching and research into its core. One interviewee articulated this as follows (see Interview 1-3):

We know about the importance of it, and we have done a study on its application, but it seems this framework does not suit our context, especially activities, and initiatives related to research and education dimensions.

As a result, the university developed a framework based on several frameworks, the most important of which was benchmarking for comparing performance with the other eight universities it partnered with. One interviewee summarised this (see Interview 2-6):

We report our activities based on several frameworks one of which is benchmarking, which was developed based on several frameworks. I believe it suits better for higher education institutions.

7.4.2 Implementing the THE University Rankings Framework

The second aspect of translation relates to THE University Impact Rankings framework. In 2019, the THE University Impact Rankings introduced a new ranking criterion specifically focused on the United Nations SDGs. This ranking framework was developed to encourage the integration of SDGs within university practices. Consequently, for a university to engage in the THE University Impact Rankings system, it necessitated a comprehensive assessment of how SDGs were being incorporated into various aspects of university activities, encompassing research, educational endeavours, and administrative functions.

In 2020, the year following the official launch of this rankings item, the university decided to participate, and took action to adopt the THE University Impact Rankings framework,

initiating the translation of this framework into its own context. The translation process involved several stages: selecting relevant SDGs, adjusting these SDGs, and finally, measuring and reporting outcomes. Each of these stages is discussed in the sections that follow.

7.4.2.1 Selecting Relevant SDGs

The THE University Impact Rankings encompass the assessment of four SDGs, prompting the university to strategically select specific SDGs that align with its unique context. A thorough analysis of all seventeen goals was conducted, aligning them with its core strengths, with the ultimate goal of securing a prominent position in the THE University Impact Rankings. Subsequently, several SDGs were carefully chosen for focused attention. The University's SDGs report (2021) sheds light on this selection process:

The University is significantly focusing on several SDGs, including SDG4, which is quality education, and that's what our university is all about. SDG5, gender equality, is reflected in our student body, where 60% of our students are female. SDG8, decent work, is reflected in our graduates with about 90% of our graduates getting jobs within three months. SDG16, peace and justice, reflects the University's outstanding law school.

The selection of SDGs was governed by specific criteria, with a primary emphasis on aligning with activities and policies articulated in the University's strategic plan. A key objective was the integration of the Saudi 2030 Vision, prompting the University to carefully choose relevant SDGs for participation in both the THE University Impact Rankings and the Saudi 2030 Vision initiatives. The overarching aim was to establish seamless compatibility among the selected SDGs, the criteria of the THE University Impact Rankings, and the designated programmes of the Saudi 2030 Vision. For instance, the Human Capacity Development Programme found its foundation in SDG4, simplifying the University's engagement with this goal due to pre-existing policies and programmes dedicated to its support. Similarly, noteworthy synergies were identified between the theme of Achieving

Government Operational Excellence (linked to the National Transformation Programme, 2020) and SDG16. Other themes such as Labour Market Accessibility and Attractiveness were found to align with SDG's 5 and 8. It is crucial to note that the selection of these goals was deeply rooted in the university's distinctive context, considering the potential positive contributions it could make to these goals. This perspective was reinforced by insights gleaned from Interviews 2-5, 2-1, and 2-13:

Selecting themes that we want to contribute to is done through a specific mechanism. For example, we discuss to what extent this theme is compatible with our context and whether we can adopt it in all our activities.

I believe that we have made great progress in the selected Vision programmes, so I think that the way is paved if we choose these goals.

Certainly, one of the most important elements taken into account in choosing the SDGs was the Kingdom's Vision 2030. In the end, one of the most important reasons for participating in this rankings system is to support the Saudi 2030 Vision.

I considered this rankings system as a measuring mechanism to see to what extent we are contributing and achieving success in implementing the Vision's programmes.

Consideration was given to how the university would substantiate the integration of SDGs into its primary activities, with a specific focus on research, outreach, and stewardship. Among these activities, research held paramount significance due to its distinctive nature. Unlike educational and institutional activities, where information collection follows different approaches, research activities are self-reported by each institution. Notably, research constitutes 30% of the overall evaluation, marking the highest percentage in contrast to other activities. Consequently, emphasis was placed on the University's capacity to publish research aligning with the selected SDGs. For instance, the Faculty of Law is linked to SDG16, while SDGs 5 and 8 are associated with the Business Faculty, both of which are deemed as the University's strongest faculties. This viewpoint was underscored in Interviews 2-9 and 2-11, providing valuable insights:

I remember that we excluded some SDGs because we cannot provide research on some goals, as we do not have scientific colleges.

Research must be in English, so before selecting any SDGs, we made sure that our researchers have the ability to publish research on the selected SDGs.

7.4.2.2 Adjusting the Selected SDGs.

The university's Academic Ranking Committee convened four sub-committees, each responsible for assuming tasks relating SDGs. One of the key tasks assigned to these committees was to adjust the SDGs to fit into the University's context. The THE University Impact Rankings framework was built on the UN's SDGs framework which does not take into account differences between organisational contexts. Therefore, the sub-committees were set up to analyse each SDG, to identify framework differences, and to modify the frameworks to suit the University's context. As one interviewee explained (see Interview 2-1):

Certainly, you will need a stage of modification for each framework that you plan to adopt. Vision 2030, for example, was modified to be compatible at a universities level. The Times rankings framework is suitable for universities, but it requires modification because of the differences in contexts.

One significant differences arose in relation to SDG 5. In Arabic tradition, men are required to fully support their families financially, and it is considered shameful to neglect this responsibility. This cultural difference presented challenges in aligning some objectives of SDG 5. Furthermore, to achieve a high score for this goal, it was necessary to provide evidence of 100%. empowerment of women. In this respect, comments were made in Interviews 2-9 and 2-10:

Some subtle details may intersect, such as SDG5 (on gender equality), but some targets within this goal do not expressly intersect with the concepts and beliefs of some Eastern Arabic societies.

In our tradition, the man is the one who fully takes care of his family financially, even if his wife works. They want us to give jobs to women in order to achieve equality. I do not know what equality is here. I am a woman, and I am sad to see this in my society, it will create great issues.

Some SDGs targets were deemed incompatible with the university's context, and some targets were rejected at an institutional level. Instead, the focus was placed on educational and research activities. For example, the Architecture and Design Department, which was previously affiliated with the College of Engineering and exclusively for women, was elevated to college status to provide evidence of women's empowerment. As one interviewee noted (see Interview 2-9):

Sometimes you have to be smart by providing information that fits with their expectations, and at the same time does not contradict your principles. We did not give all jobs to women, but we got the full degree in this goal.

The country's ruling system is based on the Islamic Shari'a, which derives from the Holy Quran and the Prophet's Sunnah. Thus, all regulations, laws, and practices must align with Shari'a principles (Saudi Ruling System, 2013). However, Shari'a does not recognise certain objectives of the SDGs, particularly those relating to sexuality. For example, it does not recognise or protect the sexual rights of lesbians, gays, or bisexuals. Under the tenets of Islamic law, there is no space for 'unnatural lust'. Additionally, Shari'a does not recognise the right of everyone to choose one's gender, but it does protect the rights of those who are born transgender. Some SDG targets require information on how a university supports these areas. However, the university chose to ignore these targets, as they cannot be fulfilled under Shari'a law. One interviewee explained this as follows (see Interview 2-7):

We ignored providing a justification for targets relating to sexuality, based on the country's system.

Regarding SDG 8, differences also exist between targets set under this SDG and the systems followed in Saudi Arabia. Based on the THE University Impact Rankings framework, organisations should not differentiate between the nationalities of workers and students. Organisations can obtain a high score in this SDG if the number of different nationalities present at the university is high and if the number of employees of different nationalities is

equal to or more than, compared with the number of citizens. However, this differs from how the Saudi employment system works, which operates under four zones:

i)   RED Zone: Organisations can be fined, and action taken against them if the number of foreign employees exceeds the number of Saudi citizens employed.

ii) YELLOW Zone: This applies to firms where the number of foreign workers exceeds nationals, but firms are given a period of time to correct these numbers in favour of Saudi citizens before taking action against the firm.

iii) GREEN Zone: Firms in this zone have fewer foreign employees than the number of Saudi citizens employed.

iv) PLATINUM Zone: This applies to firms where the number of Saudi citizen employees is significantly greater than the number of foreign employees. Organisations falling into this zone may be given privileges.

Based on these labour regulations, SDG 8 cannot be fully met. One of the interviewees explained this situation as follows (Interview 2-8):

This system is only for employees. We are in the green range, but from a rankings point of view, we are in the red zone, so we combined several numbers to get a high mark.

Discrepancies were also noted regarding SDG 16 and some targets within SDG 8. Saudi Arabia has a ruling monarchy rather than a constitutional democracy. The UN's SDG 8.2 refers to "employment practice unions", and SDG 16.10 states "access to public information and protect fundamental freedoms" as key goals. Such freedoms include the freedom of association, expression, and assembly. These elements do not work in the Saudi context. Based on the political system of the country, people do not have the right to form free associations, and some political rights are not recognised. The Saudi system prohibits the

formation of political parties and trade unions, and the country is not a party to the International Covenant on Civil and Political Rights. As such, the university is obligated to adhere to the political system of Saudi Arabia, and these targets have been modified in line with the national system. One interviewee explained this as follows (see Interview 2-11):

We created associations that are in line with the regulations of the Kingdom of Saudi Arabia, and which have the same ideas as unions. We provided information about these associations to the rankings board. I think there was flexibility in these targets.

7.4.2.3 Implementing the selected SDGs

An initial framework for each selected SDG was formulated by each of the four sub-committees. These frameworks were shared with relevant parties inside the university, to ensure the circulation of information about these targets. This process was articulated by one interviewee (see Interview 2-8) as follows:

I divided the SDG 8 targets among the members of the committee for which I am responsible. I asked them to collect evidence supporting these targets and to present it in a template that fits the rankings.

Each sub-committee gathered information about each target and communicated with various university departments to obtain evidence relevant to the chosen targets. This evidence was found in policies and practices approved by the university that supported each goal, and pictures, statistics, and news relating to this evidence was posted on the University's website or one of the official websites of the country. Some interviewees stated that this process was not difficult, because many of these targets had already been implemented within activities relating to the Saudi 2030 Vision. For example, information on SDG 4 was collected from the authorities responsible for implementing the Human Capability Development Programme.

One of the most important programmes launched to achieve the goals of Saudi 2030 Vision was the Education for Employment programme. This initiative aims to support university and

college graduates facing challenges in finding suitable job opportunities commensurate with their specialties and skills. The programme was launched to fill skills and knowledge shortages in the labour market. To support this programme, a strategic partnership project was established between the university and eight leading global technology companies.

A key target relating to SDG 4 involves transferring global technical knowledge, expertise, and technical skills and to rehabilitate and build-up students who suffer from job insecurity. Several interviewees explained the context of this programme (see Interviews 2-3 and 2-8):

It is a linking process or filling in a blank with an appropriate answer.

I assumed the task of collecting evidence relating to 8.1, so I collected all evidence for this target, whether from educational or administrative activities, etc., and I prepared a report on this evidence and shared it with the committee.

However, the university faced significant difficulties during the first year of the participation in the THE University Impact Rankings. Many activities and initiatives relating to the ranking were not yet integrated into university operations. The THE University Impact Rankings require information about a university's existing activities and policies that support the SDGs, including activities relating to holding conferences about certain goals. For example, activities relating to SDG 5 and SDG 8 cover supply chain activity. However, due to time constraints, the University did not fully develop these policies or organise events. In the first year of participation in the THE University Impact Rankings system, sub-committees were formed to collect relevant evidence, and the timeline set between selecting the SDGs and collecting evidence was around three months. Some interviewees suggested that no specific reference was made in the university's literature or correspondence relating to implementing the chosen goals. Others noted an overlap between the working mechanisms of the sub-committees, and the lack of a clear view about which activities to collect information

about. This led to achieving a low position in the THE University Impact Ranking. One interviewee (see Interview 2-11) commented that:

We only had three months to collect the information required to participate in the rankings, which was quite a challenge for us.

Another significant challenge encountered when translating the THE University Impact Rankings framework related to the performance measurement mechanisms used by the university and the development of reports on the selected goals. The THE University Impact Rankings system requires performance to be measured and reported against a specific framework and specific mechanisms. In this respect, differences emerged between the framework used by the University, which was developed to measure activities relating to the Saudi 2030 Vision, and the framework recommended by the THE University Impact Rankings. Due to time constraints, the University faced problems achieving key requirements, and so decided to hire an external party to resolve any difficulties. Some interviewees (see Interviews 2-3 and 2-9) elaborated on this situation:

All activities relating to the goals of sustainable development require measurement and reporting, and this was the most important issue we faced. We had no idea about the mechanisms used for developing these reports.

We have hired an external party to help us to prepare reports.

Establishing the Centre for Sustainability and Climate

To address these difficulties, the CSC was established in 2022 to assume the tasks of translating the ranking framework, and to be the main vehicle to drive plans relating to the selected SDGs and their activities. The CSC consists of four main sub-committees, task with implementing the goals of the THE University Impact Rankings system during the first year (2021). By the second year (2022), these committees were given greater tasks, involving launching events, activities, and sub-centres to facilitate achieving its goals. Monthly meetings with senior management o were scheduled, during which the sub-committees would

propose ideas for requesting approval, and obtaining support for the implementation of new ideas. For example, one proposal recommended printing study materials relating to the goals of sustainable development and to direct graduate research towards achieving some of the targets needed to be met to achieve a good ranking. Regarding SDG 5, a proposal was made to organise a woman's conference on translation mechanisms. This would work to raise average rankings points for this goal. Several interviewees commented on this as follows (for example, see Interviews 2-7 and 2-12):

For example, meeting with senior management on a monthly basis and submitting proposals to support the goals, such as organising conferences or launching initiatives relating to research and education activities.

Currently, we have more members and more time to apply and to collect information about our activities. Hopefully, we will achieve a higher position this year.

The CSC was tasked with the several responsibilities, including conducting a thorough evaluation of each selected SDGs, ensuring a nuanced understanding of their applicability and impact. Subsequently, the centre meticulously developed relevant sustainable development policies to guide the university's initiatives. In tandem, extensive awareness campaigns were undertaken throughout the University, fostering a culture of sustainability among the community. The process included defining SDGs in detail for each college, programme, course, and laboratory centre within the University. The final phase involved implementing these sustainability-related SDGs to effect positive change across various facets of the institution. This holistic approach reflects the university's commitment to integrating sustainability principles into its core mission and operations. In this respect, the University's (2022) report highlights this commitment:

The University's Centre for Sustainability and Climate (CSC) is committed to the United Nations Sustainable Development Goals (SDGs) through effective institutional resource management, innovative teaching and learning, research, national and international partnerships, ongoing studies, and networking.

After the establishment of the CSC, the university launched projects to further support the SDGs. For example, one of the targets of SDG 16 is to provide a justice process for individuals within educational organisations. In response to this, the University set up the Compliance Office to ensure that it functioned in a legal and ethical manner, while meeting its institutional goals. The Compliance Office is responsible for developing compliance policy for faculties, students, and administrative staff, who are encouraged to use an online form to report any concerns they have about non-compliance with rules and regulations on an administrative or operational level. All communications are kept confidential irrespective of the outcome of a particular compliant, which takes into consideration the interests of all parties.

Additionally, the university has also established a modern slavery policy, which promoted a zero-tolerance policy towards modern slavery in all its guises, including human trafficking, forced labour, bonded labour, and child labour. These policies and practices aim to protect against any violation of human rights and protect the dignity of the individual. Also, the University established the Jubilation Office, which aims to spread positivity and happiness at times of crisis, such as during the Covid-19 Pandemic. The Jubilation Office is committed to the overall happiness of students and employees. These initiatives aligned with the values and strategic goals of the University and the SDGs. Several interviewees alluded to these initiatives (see Interviews 2-8 and 2-11, for example):

In regard to the Modern Slavery and Compliance policies, we are trying to be in line with the guiding principles set out by the United Nations.

Happiness was recognised as a 'fundamental human goal' by the UN General Assembly. The happiness goal is aligned with the seventeen Sustainable Development Goals (SDGs), which seek to end poverty, reduce inequality, and protect our planet – three key aspects that lead to well-being and happiness.

Moreover, research activities are among the most important factors taken into account by the THE University Impact Rankings system, constituting 30% of the overall rating of an educational organisation. The university had already launched several research programmes in line with the Saudi 2030 Vision, but these programmes were broad in scope in comparison with the THE University Impact Rankings criteria. Therefore, the University decided to emphasise the need to include certain words to facilitate the process of being accepted for research funding. One interviewee explained the context of this process as follows (see Interview 2-9):

At first, we had no time to do anything, it was only three months. But in the second year, we were given a lecture on the importance of research activities for calculating points by an expert in this field. He stressed the need to include certain words. It was emphasised that these words should be used by those responsible for the rankings.

7.4.2.4 Measuring and reporting performance

In the context of performance measurement, the CSC opted to utilise the THE University Impact Rankings framework as its benchmark. The THE University Impact Rankings requires performance to be measured and reported against a specific framework and specific mechanisms. The initial year of performance assessment encountered numerous challenges, primarily stemming from disparities between the university's existing mechanisms and those mandated by the THE University Impact Rankings system. Efforts were directed towards aligning information collection, evidence, and activities related to SDGs with the specific requirements of the THE University Impact Rankings framework. In this respect, differences emerged between the framework used by the University, which was developed to measure activities relating to the Saudi 2030 Vision, and the THE University Impact Rankings framework, which states:

Participation in the overall ranking requires universities to submit data to at least four SDGs one of which must be SDG 17.

The scores for each SDG are based on a series of metrics. Each metric is themed and composed of individual indicators.

Some interviewees observed that while the requisite information was available, it was not consistently formatted to meet the specifications of the THE University Impact Rankings system. Additionally, certain targets lacked adequate evidence due to limitations in the university's measurement mechanisms, resulting in challenges during the inaugural year. In the second year, adjustments were implemented to better align with the THE University Impact Rankings framework, enhancing the feasibility of target measurement. Interviewees provided insights into these developments interviews 2-4 and 2-8 stated that:

In the Statistics and Data Centre, all the University's data is listed. We initially relied on this Centre, but we discovered that there were deficiencies that must be addressed, relating to the goals of sustainable development.

I was working on several activities that could be linked to the sustainable development goals, but I discovered that these activities were not included in the system.

Regarding the reporting stage, the university initiated the issuance of reports pertaining to the SDGs. This practice was adopted in response to the impact of the THE University Impact Rankings, where a university's standing is influenced either positively or negatively depending on the information accessible for each SDG. The THE University Impact Rankings framework specifies that when data is substantiated by publicly available evidence, the ranking can experience an improvement of up to 27%. The framework of the THE University Impact Rankings articulates this principle as follows:

We are asking institutions whether they publish specific data on their performance against each of the 17 SDGs. This metric is worth 27.20% of the score in this SDG (equivalent to approximately 7.07% of the overall score). Published progress against each of the SDGs will be up to three points based on the existence of the report, the evidence provided, and whether the evidence is publicly provided.

The university used the same reporting frameworks as suggested by the THE University Impact Rankings. The rankings require performance to be reported against a specific framework and specific mechanisms, which include Sustainability Tracking, Assessment and Rating System (STARS) and the SDG Accord.

Guidance that can be used includes the STARS and SDG Accord. The STARS rating programme of AASHE can be accepted as evidence for relevant SDGs provided the submission date is in the correct timeframe. The public report that the Accord requires is also acceptable.

The university opted for the SDG Accord framework, finding it more applicable compared to the STARS framework. The SDG Accord facilitates comprehensive reporting of performance across all university activities. This is accomplished through the administration of an online survey containing indicators that span education, research, leadership, operational, and engagement activities. Additionally, respondents are required to provide answers to 18 questions specifically related to the SDGs. The questions encompass both quantitative and qualitative data. The SDGs reports for 2021 and 2022 were meticulously structured based on this framework. Each SDG was elucidated, accompanied by a comprehensive listing of all initiatives aligned with each goal, supported by substantiating evidence. One of the interviewees (2-9) involved in the reporting process commented:

The responsibilities assigned to our team were explicitly defined by the SDG 17 committee. We were instructed to adhere to a specific mechanism and furnish supporting documentation in accordance with their requirements.

In contrast to the reports related to Saudi 2030 Vision, the CSC assumed primary responsibility for preparing reports related to the SDGs. Each of the four sub-committees was tasked with reporting on their selected SDG and asked to ensure that certain criteria were adhered to. This information included a description of the goal and the most prominent targets focused on; information about initiatives that have been launched in order to achieve targets; a description of the beneficiaries; statistical information, such as the number of

beneficiaries; and photo or video evidence. In 2021, these individual reports were consolidated into a single report. Additionally, goals not initially prioritized by the university were not overlooked; a special committee was formed to prepare special reports on these goals and to merge the reports from all committees into one comprehensive document. One interviewee explained this process as follows (see Interview 2-10):

We sent our report of the SDG we were responsible for to the committee responsible for SDG17, in order to merge our report with the reports of the other SDGs.

Moreover, the university created a dedicated space on its website for the SDGs. This platform highlights information about the SDGs and related activities at the University, and details the methods used to measure the achievement of these goal. In addition, information is requested to be issued in English for any event held at the University which relates to the SDGs, and the organisers of these events are responsible for providing such information, which should be guided using criteria issued by the THE University Impact Rankings system. This includes, providing a description of SDGs events, and the beneficiaries, in addition to providing photos or videos documentation. The THE University Impact Rankings framework states that no event should be approved unless it is documented, and information about it made available to the public. The THE University Impact Rankings framework states as follows:

Evidence is assessed according to a simple calculation approach. Where a metric requires evidence, a series of questions are asked. This includes it fully answers the question, partially answers the question, or does not answer the question, and whether is it publicly available. Points are assigned according to the answer.

7.5   Summary

Taking together, it can be asserted that the process of translating the THE University Impact Rankings framework differed significantly from the process of translating the Saudi 2030 Vision framework in several key areas. Firstly, regarding the timeline, the translation of the Saudi 2030 Vision targets spanned from 2017 to 2018, while the translation of the THE

Impact Ranking framework commenced in 2020, the year after the initiation of the THE University Impact Rankings. Secondly, the targets associated with the Saudi 2030 Vision had to be adapted to suit HEIs and, more specifically, the university. In contrast, the targets linked to the THE University Impact Rankings framework required modification to align with the specific context of the country's religious and political situation rather than the HEIs level. Thirdly, concerning the integration of these frameworks into the university's plans, the University's strategic plan underwent restructuring based on the Saudi 2030 Vision, a transformation not mirrored in the case of the THE University Impact Rankings framework. Although Saudi 2030 Vision had the most substantial impact on the University's activities, the ranking framework also influenced its undertakings. New initiatives were adopted, aligning with the THE's criteria, and impacting educational, research, administrative, and operational activities at the university. Additionally, a notable impact of THE University Impact Rankings was the establishment of the CSC, which set and monitored policies and activities pertaining to the THE University Impact Rankings.

Fourthly, in terms of performance measurement, the university devised its own mechanisms aligned with the goals of Saudi 2030 Vision, while relying on the THE University Impact Rankings framework to gauge its SDG activities. Lastly, concerning reports, annual reports were prepared for both translated frameworks, yet there was a divergence in the approach to their preparation. The university did not adhere to a specific framework for reporting on Saudi 2030 Vision related activities, unlike reports related to the ranking framework, where the emphasis on following specific frameworks was underscored. The significance of these reports stems from the emphasis on providing public reports to enhance the university 's ranking position.

Chapter 8: Discussion

8.1   Introduction

This chapter discusses and interprets the significant findings generated related to the research objectives, juxtaposing them with existing studies in the field of SDGs and the theoretical framework of Scandinavian translation theory. It commences by explaining the first stage of Czarniawska and Joerges (1996)' notion, the *Disembedding stage*, establishing the relevance of this stage to the current research. Subsequently, the chapter delves into the Re-embedding stage by first conducting an in-depth examination of the primary actors and their motivations that propelled two universities to translate the SDGs. It meticulously scrutinises the pivotal internal and external actors integral to catalysing this translation process, with some focus on sustainability centers as key players in translating the SDGs. This analysis elucidates the multifaceted roles these centres played in both facilitating and resisting the translation of the SDGs.

Following this, the chapter explores the translation process detailing each stage of such a translation. This section draws parallels with existing studies in the field of SDGs and assesses the extent to which the approach articulated by Czarniawska and Joerges (1996) illuminates these translation stages, including a discussion on the role of accounting in the translation process. Finally, the chapter critically discusses the discrepancies between the actual activities and the reported activities, providing a nuanced understanding of the complexities involved in the translation of SDGs within academic institutions.

8.2   Disembedding the SDGs

This stage centres on the construction of an idea, involving the translation of a practice into a tangible form (Czarniawska and Joerges, 1996). By extracting an idea from its original

context, detaching it, and transforming it into visible objects, local ideas undergo a translation into global ones, making them applicable across diverse contexts (Czarniawska and Joerges, 1996). In other words, it is the process of moving from the local to the global, while the second stage, known as re-embedding, is about the process from the global to the local. Only visible objects can move; "ideas are images that become known in the form of pictures or sounds. They can then be materialised (turned into objects or actions) in many ways: pictures can be painted or written, sounds can be recorded or written down" (Czarniawska and Joerges, 1996, p. 20).

This stage focuses on how organizations observe ideas being applied in other contexts and then describe these practices in tangible forms to facilitate their transfer from the original context to a new one, ultimately implementing them. According to the definition of the disembedding stage in this theory, the SDGs were already disembedded, making them ready to be re-embedded within different contexts. The UN SDGs framework was formed with specific goals, targets, and mechanisms to achieve them, illustrated through two frameworks: the Saudi 2030 Vision and the THE University Impact Rankings. The development of such frameworks has been the subject of many studies (e.g., Schoenherr et al., 2017; Kesten et al., 2017; De la Poza et al., 2021).

However, such a focus falls outside the scope of this study. Instead, the focus here is on understanding how the SDGs are re-embedded at the organisational level. This focus is a priority in Czarniawska and Joerges' theory (Rovick, 2007). This study aligns with the majority of subsequent works in Scandinavian theory literature (e.g., Morris and Lancaster, 2006; Ozen and Berkman, 2007; Lamb and Currie, 2012; Kirkpatrick et al., 2013; Sonnerfeldt and Aggestam Pontoppidan, 2022; Wæraas and Nielsen, 2023), concentrating on

elucidating the processes and motivations behind the translation of new ideas in organisational settings—the re-embedding process.

8.3   The empirical illustration of Re-embedding

Before examining the stages of translation and the mechanisms by which the SDGs have been translated, it is imperative to first clarify the primary actors and their underlying motivations that prompted organisations to participate in this process. Identifying the key actors is crucial as the manner of implementation are intrinsically connected to the intentions and motivations of these actors, as evidenced by this study.

8.3.1   Translation actors and their motivations

In the initial phases of scrutinising the translation and integration of new ideas, understanding the underlying motives guiding their translation is crucial, as emphasised by recent studies. Eisenhardt and Graebner (2007) argue that an in-depth exploration of the specific organisational context provides insight into unique implementation challenges faced by the entity under scrutiny. In this theory, motivations are the motor if translation is a vehicle, (Czarniawska and Sevón, 2005). Sahlin-Andersson (1996) articulates the motivation underlying the translation of novel ideas as the recognition of a disparity or divergence between the current state and a desired state. Organisations, upon discerning these disparities, embark on a quest for more efficacious practices to adopt and bridge the identified gaps.

While the original critique from institutionalism theory does not consider the roles of prominent actors, institutional entrepreneurs argue for the necessity of involving an assumption of actorhood during the translation process (Czarniawska, 2009). Drawing inspiration from Latour's theory on how power enables associations and networks, Wæraas and Nielsen (2016) contend that practices resulting from translated ideas can vary between

contexts, intentional or not, when ideas spread across and between fields. Thus, actors can significantly influence the outcomes of translated ideas (Czarniawska and Joerges, 1996).

Examining the two universities under consideration, the translation of SDGs within their strategic frameworks provides intriguing insights. Despite both institutions operating within the same national context, the actors orchestrating the SDG translation process assume distinctive roles, significantly shaping the dynamics of translation. In the initial phases of scrutinising the translation of SDGs within Saudi universities, a nuanced understanding of the underlying motives guiding their adoption becomes imperative. This study posits that the principal motivations for translating the SDGs differ between public and private universities.

8.3.1.1 External translation actors

Government authorities

External stakeholders, particularly authoritative entities, play a pivotal role in the SDG translation process. These entities formulate policies that the public university needs to adhere to, given the substantial funding they receive from the Saudi government. Mandated to align their plans and actions with Saudi government expectations based on the Saudi 2030 Vision, universities, are required to report their performance accordingly. From the perspective of these authoritative entities, the Saudi 2030 Vision aligns seamlessly with the SDGs, necessitating close collaboration among all relevant actors within Saudi Arabia to achieve the SDGs through the Saudi 2030 Vision framework. Moreover, the Saudi 2030 Vision sets ambitious targets, including the aspiration for five Saudi universities to rank among the world's top 200. As the THE University Impact Rankings gains prominence, universities find themselves compelled to implement such a ranking. Consequently, the Ministry of Education, tasked with realising this ambitious objective, closely monitors

university achievements and progress. This intricate interplay of factors underscores the complexities inherent in translating and integrating SDGs within specific organisational contexts. It highlights the dynamic and multifaceted nature of national plans and governmental pressures that universities face. These dynamics reveal the profound impact of external stakeholder influence on the operational and strategic directions of universities, shedding light on the broader implications for achieving sustainable development objectives.

This study contends that ideological control is pivotal in the translation of the SDGs. Powerful actors, such as governmental authorities, wield influence to transform their envisioned outcomes into reality. Czarniawska and Joerges (1996) posit that ideological control is significant for the materialisation of ideas, shaped according to the preferences of influential organisations. Universities are argued to adapt their behaviour to align with stakeholder expectations, including current funding bodies (Maragakis and van den Dobbelsteen, 2013). De la Poza et al. (2021) assert that HEIs can strategically leverage the adoption of SDGs for self-promotion, reflecting positively on their performance and gaining stakeholder approval. For instance, in the UK, funding bodies establish sustainability-related expectations that institutions must fulfill to secure annual funding. Consequently, HEIs align their strategies with these expectations. Saha et al. (2021) conducted a study examining the factors influencing the adoption of carbon emission initiatives, closely related to SDG 13. The study found that UK universities, funded by the government, actively engage with and report more information about SDGs to meet government expectations.

8.3.1.2 Internal translation actors

University directors

The case for private universities differs markedly. University directors are tasked with guiding their institutions towards strategic objectives, particularly when confronted with challenges such as financial difficulties due to declining student numbers. The THE University Impact Rankings system presents a unique opportunity for HEIs to address these concerns. Recent research highlights the critical role of sustainability in students' decision-making processes when selecting a university (THE, 2021). To attract more students and secure tuition revenue, HEIs are inclined to adopt SDGs, thereby enhancing their reputations and appeal. From the perspective of university directors, the THE University Impact Rankings serves as an indispensable tool to accomplish institutional plans and overcome challenges, leading to a concentrated effort on their translation.

Regarding the private university, this study aligns with the argument made by Leal Filho et al. (2023), asserting that the integration of SDGs into HEIs' strategies is influenced by economic factors and the reputation of HEIs, identified as pivotal factors shaping the translation process. Blasco et al. (2021) reveal that universities are incentivised to contribute significantly to the SDGs, as it enhances their rankings, making them more appealing to prospective students. Moreover, Minutolo et al. (2021) demonstrate a direct correlation between a university's reputation for sustainability and higher enrolment rates. Organisations tend to gravitate towards new ideas that offer potential solutions to their challenges (Czarniawska and Joerges, 1996). Sahlin-Andersson (1996) characterises the translation of new ideas as a response to the recognition of disparities between the desired state and the current status quo. Organisations embark on this translation process to bridge these gaps, seeking more effective practices. Therefore, university's meticulous attention to the THE

University Impact Rankings is unsurprising, given its potential to address significant challenges. These factors collectively underscore the strategic importance of SDG integration for universities, shaping their policies and practices to align with global sustainability objectives.

Although both universities exhibit different motivations, a common thread unites them. From an administrators' standpoint, rankings serve as crucial indicators of a university's standing, perceived quality, fostering collaborations, attracting top researchers, and generating financial benefits. Sukoco et al. (2022) contend that university leaders play an active role in propelling internal units to improve rankings, considering them as symbols of quality with tangible benefits. However, along with the above argument, this study argues that top management's keen interest in rankings, aiming for increased attention from government authorities, presents a favourable depiction of their performance, showcasing competence and influencing influential figures in HEI director appointments. The escalating pressure from upper management underscores the significant importance attributed to rankings within the university's administrative hierarchy. Bachrach et al. (2017) and Johnes (2018) bring attention to administrators prioritising rankings for enhancing the institution's external reputation, often driven by self-interest. This involves emulating high-ranking institutions or increasing compensation based on ranking achievements (Soysal et al., 2022). The mounting pressure from upper management underscores the substantial importance attributed to rankings within the university's administrative hierarchy.

Sustainability centres

Analysing actors instrumental in propelling the translation of the SDGs is pivotal for comprehending the prioritisation of specific SDGs, as both external and internal stakeholders have significantly influenced the strategies adopted for SDG implementation. However, this

study reveals that sustainability centres in both universities emerged as the central actor in the translation process. This finding underscores the pivotal role played by these centres in shaping and accelerating SDG integration, as evidenced in several studies (e.g., Soini et al., 2018; Mawonde and Togo, 2019). However, there is a notable gap in acknowledging the potential resistance they may pose, as observed in the case of the public university. Resistance in this context was underpinned by criticisms of rankings, an aspect that has been explored in some studies (e.g., Poza et al., 2020; Gadd et al., 2021; Bautista-Puig et al., 2022). Therefore, it may be worthwhile to elucidate the roles played by these centres before delving into the translation stages that they oversee.

At the public university, the Centre was established before the implementation of SDGs, with a primary focus on environmental and sustainable development issues within the university and its region. However, until 2019, the Centre lacked the authority to independently devise plans and received limited support from senior management. Post the implementation of the Saudi 2030 Vision and the issuance of the THE University Impact Rankings, the centre significantly intensified its involvement. It aligned its goals with those of the university and the regional context, undertaking crucial tasks such as evaluating pertinent issues, identifying opportunities arising from SDG adoption, selecting relevant goals, and integrating them with Saudi 2030 Vision and university operations.

Despite its newfound importance, the Centre's influence was curtailed by the ranking department and supported by top management. Consequently, a disparity emerged between the SDGs and targets outlined by the centre and those in the university's strategic plan. This led to resistance from members of the centre towards participation in the THE University Impact Rankings, resulting in several initiatives aimed at raising the ranking level remaining unimplemented. The members contend that, despite the widespread application of global

ranking to showcase achievements in SDGs, it is imperative to acknowledge the criticisms directed at this framework.

Such resistance has not been present at the private university, where a significant stride was taken in 2022 with the establishment of a sustainability centre. This centre was specifically created to spearhead the transition of SDGs and act as the primary driving force behind plans related to the SDGs. Particularly noteworthy was the impetus provided by the THE University Impact Rankings, which motivated the establishment of this centre. The absence of resistance presents an intriguing contrast to the situation in the public university. This lack of resistance can be attributed to the distinct goals for which the sustainability centres were established. The public university's centre, established several years ago, addresses sustainable development problems within and beyond the university's borders. In contrast, the private university's sustainability centre was established specifically for participation in the THE University Impact Rankings. Moreover, distinctions in the roles of centre members contribute to varied dynamics. In the public university, the sustainability centre consists of full-time members dedicated to sustainable development initiatives, while in the private university, faculty members engage in centre activities alongside their regular responsibilities as researchers and faculty members.

This dynamic landscape not only enhances professional profiles but also fosters collaborations with external organisations, expanding opportunities for career advancement. High-ranking institutions, as noted by Tsikliras et al. (2014), attract increased funding, empowering employees to enhance research, network, and engage in collaborations and mentorships with professionals. Additionally, job stability is considered higher in government-funded universities, such as public universities, in contrast to private ones. In this case, rankings serve as a strategic tool to address potential financial uncertainties,

ensuring university stability and job security. Internal stakeholders, beyond senior management, are highly motivated by the ranking system, engaging in activities aligned with personal goals (Sukoco et al., 2022).

Taken together, the pressure from government agencies to align with the plans and objectives of Saudi 2030 Vision is deemed one of the foremost motivations for translating the SDGs into public universities. With no alternative funding source aside from government support, these universities are compelled to adopt goals in harmony with the visions of these entities. In contrast, private universities regard student tuition fees as their primary source of funding, directing their attention towards elevating their classification level, a factor that significantly influences in students' enrolment decisions. Moreover, the study affirms that managers' endeavours to project a positive image of themselves by enhancing the ranking level constitute one of the most significant motivations. The ranking is perceived as a tool to showcase the quality of these directors' management, particularly to government agencies responsible for appointing directors at both universities.

Moreover, aggregated findings from this study robustly affirms the substantial contribution of sustainability centers in the translation of SDGs. This argument was evident in the private university, where the establishment of a center was crucial in overcoming initial challenges encountered during the first year of the SDGs translation. Notably, the expertise of this center transcended institutional confines, being effectively applied to translate goals at the public university. Despite the recognised importance of sustainability centres in this process, prior research has tended to overlook their potential role in resisting plans related to the SDGs incongruent with their guiding principles. For instance, the translation process at the public university, as scrutinised, faced impediments such as the failure to generate external reports related to the SDGs—an essential element crucial for enhancing the university's ranking.

These observations underscore the contention that rankings initiatives are not universally embraced, as manifested by the criticisms directed toward them from diverse parties.

8.3.2   Translation process

Once the driving forces become more influential in maintaining existing practices, organisations begin the translation process of the selected ideas into their context (Leca et al., 1996). This stage involves aligning the idea with the values and beliefs of the new context. Organisations translate and modify these ideas not only based on organisational problems, targets, current practices, and adoption priorities (Czarniawska and Joerges, 1996), but also in light of their contextual characteristics, values, experiences, and beliefs. The ideas can only be realised in consonance with the characteristics of the new context. Therefore, when these ideas impinge on those characteristics, they enter a process of modification to better align with their new context. This process can involve a change in how the ideas are 'framed' over time or in how the ideas are implemented. Essentially, the original ideas are expected to take distinct forms and be practised in various ways across different contexts (Czarniawska and Joerges, 1996). This re-embedding ensures that the ideas are not only integrated but also adapted to fit seamlessly within the new organisational environment, reflecting its unique values and operational dynamics.

This stage focuses on the mechanisms through which the SDGs are translated. It begins with the process of exploring the difficulties and opportunities associated with translating this framework, followed by prioritising certain SDGs over others and modifying them to fit with the universities' contexts. This is followed by implementing them on the ground, and finally, measuring and reporting progress.

8.3.2.1 Evaluation of the current situation

In the initial phase translating the SDGs within both universities, the evaluation process played a pivotal role. This phase focused on identifying challenges that can arise from implementing the SDGs and exploring the opportunities that can be achieved from the goals. Such issues and opportunities identified diverged significantly between the private and public universities. At the private university, the primary focus was on discerning weaknesses that could be effectively addressed through the Saudi 2030 Vision framework. The Saudi 2030 Vision presented a strategic vision for student training and preparation for the labour market, addressing historical weaknesses of the university. As for opportunities, a critical objective involved securing the top rank among Middle Eastern private universities, underscoring the university's dedication to Saudi 2030 Vision goals and collaboration with government bodies like The National Centre for Academic Accreditation and Academic Development (NCAAA). In contrast, when translating the THE University Impact Rankings framework, the emphasis was placed on leveraging the university's strengths to achieve a higher ranking. Prominent strengths included the implemented plans and initiatives related to Saudi 2030 Vision. For instance, substantial changes were implemented to realise the women's empowerment plan — a pivotal goal within Saudi 2030 Vision—which could contribute to enhance rankings. The implementation of the THE University Impact Rankings provided the university with a platform to showcase its accomplishments, potentially attracting a higher number of students.

In the public university, the challenges and opportunities differed from those encountered in the private university. The Ministry of Education's emphasis on academic rankings within the context of Saudi 2030 Vision presents both significant issues and opportunities. The Ministry expects the university to formulate plans and initiatives to secure a position among the top

200 universities globally. Consequently, the university's top management has directed the Rankings Department and the Sustainability Centre to prioritise the THE University Impact Rankings, aligning it with other existing rankings such as the Quacquarelli Symonds (QS) World University Rankings and the UI GreenMetric World University Rankings. This strategic approach was motivated by the novelty of the THE University Impact Ranking, making its implementation crucial. During this stage, the public university's attention was devoted to identifying and enhancing strengths to achieve a higher position in the rankings. For instance, the university provided multiple scholarships for international students, which potentially contributed positively to the THE University Impact Rankings. Another example involves recent modifications to the university's supply chain system to ensure alignment with international credit system requirements, which are similar to the SDG8 targets.

Besides the role of ideological control, where powerful actors (e.g., governmental authorities) are in an ideal position to turn what they wish to see into a reality, considerable emphasis in the literature has been placed on public attention (Wæraas, and Sataøen, 2014). This factor compels organisations to not only address issues within their market but also those impacting society at large (Czarniawska and Joerges, 1996). While politicians can deem appropriate actors to address such broad issues, their voices are at times insufficiently amplified. Consequently, they collaborate with mass media to construct issues that attract significant attention (Czarniawska and Joerges, 1996). The university's senior management, seeking to demonstrate the efficient utilisation of public funds and the quality of their university management, is increasingly attentive to public opinion. Rankings emerge as one of the most notable successes that capture public appeal, as evidenced by this study.

The initial phase of translating the SDGs involves analysing the current situation. Universities aspiring to achieve new targets must possess a profound understanding of their

internal challenges, a commitment often exemplified through organisational structures (Soini et al., 2018). This stage serves as a platform for identifying challenges that threaten the future of universities and opportunities that can be leveraged. The nature of these challenges and opportunities diverged between the public and private universities. Where in the public university, the pressing challenges stemmed from the expectations of government institutions to align with Saudi 2030 Vision goals, particularly the ambitious target of positioning among the top 200 universities globally. At the same time, success in achieving this objective would garner positive media coverage. Conversely, private universities grappled primarily with financial challenges. Consequently, Saudi 2030 Vision and the THE University Impact Rankings were translated to address such an issue.

8.3.2.2 Prioritisation

Organisations prioritise new ideas based on their ability to offer solutions, from which certain elements are chosen, modified, and applied, while others are disregarded (Czarniawska and Joerges, 1996). Elements are chosen based on the organisation's "biographically determined situation," as defined by Schütz (1973, p. 73), which encompasses the organisation's physical and socio-cultural environment. This pertains not only to physical space and time, or the roles associated with a social system but also to the moral and ideological positions of the organisation. Organisations, mindful of their 'iographically determined situation,'seek ideas that can address crises they face (Czarniawska and Joerges, 1996).

Based on the initial stage, the most vital goals and programmess were selected for adoption. However, a distinction must be made between the framework of Saudi 2030 Vision and the SDGs. In the public university, policies and plans related to Saudi 2030 Vision are formulated by government agencies. Consequently, the selection process is inevitable. For

example, the Ministry of Education focuses significantly on the Saudi 2030 Vision programmes related to SDG 4, necessitating HEIs to develop strategies to meet these governmental expectations. Additionally, local government plays a role, primarily concerning issues that threaten the region's future, including environmental, social, or economic challenges, compelling universities to make efforts to achieve programmes related to SDG 6 in particular. Thus, the selection of SDGs was based on the activities and policies outlined in the university's strategic plan. The University aims to ensure compatibility between the selected SDGs, and the Saudi 2030 Vision programmes.

Conversely the private university did not face direct external imposition of plans; its strategy was channeled through members of its Board of Trustees. In 2018, this university's programme was outlined in Saudi 2030 Vision based on the university's objectives. For example, the Human Capacity Development Programme was chosen to fulfill a pivotal university goal: providing high-quality education in the Middle Eastern region to establish itself as a leading private university. Consequently, in 2020, the process of selecting SDGs was similar to the public university, focusing on activities and policies outlined in the institution's strategic plan. The aim was to ensure a cohesive integration among the selected SDGs, and the designated Saudi Vision 2030 programmes. For instance, the direct linkage of the Human Capacity Development Programme to SDG 4 facilitated the seamless participation of the university in this goal, supported by ongoing policies and programmes within the institution. Moreover, a discernible alignment was observed between the theme of Achieving Government Operational Excellence and SDG 16, as well as between Labour Market Accessibility and Attractiveness and SDG 5 and 8.

Ansari et al. (2010) argue that technical factors significantly influence idea selection, referring to the extent to which new ideas align with existing technologies within

organisations. If new ideas are compatible with current practices, the translation process is facilitated, reducing the need for substantial modifications. For instance, Mawonde and Togo (2019) found that in 2010, the University of South Africa established a new management team responsible for sustainability. The team implemented certain initiatives before SDGs were officially introduced, making the subsequent adoption of the SDGs agenda at the university much smoother. However, in cases where compatibility is low, the availability of knowledge about the new idea becomes crucial. Organisational decision-makers, generally risk-averse, tend to seek reliable information on the new ideas' effectiveness and ways to incorporate them seamlessly. As argued by Røvik (2016), causal ambiguity affects translatability; the more ambiguous the relationships between expected outcomes and new ideas, the more challenging it becomes to translate the idea without essential modifications to its core.

Moreover, besides technical factors, political factors are also crucial in the selection process, emphasising the degree to which new ideas align with the implicit or explicit normative characteristics and interests of those implementing them (Ansari et al., 2010). Ideas are not neutral entities; they carry normative theories about the world that may or may not resonate with the values of implementers (Czarniawska and Joerges, 1996). Powerful interest groups within an organisation can emphasise aspects of an idea that serve their interests, as evidenced by the private university's Board of Trustees. These board members have meticulously devised strategic plans, addressing the university's challenges while aligning with their vested interests. Specific programmes outlined in Saudi 2030 Vision were carefully selected, ensuring alignment with the Board's objectives and feasible for implementation within the university.

This study posits two key arguments drawing on insights from prior research in the field. Firstly, it challenges the assertion by Forestier and Kim's (2020) regarding the potential risk of 'cherry-picking' SDGs by organisations. The study contends that the process of selecting and aligning SDGs with existing plans does not inherently imply a negative utilisation of these goals, contrasting with perspectives that suggest that goals are selectively used for purposes divergent from their intended objectives (Forestier and Kim, 2020; De la Poza et al., 2020). Instead, governments craft their plans based on the SDGs, tailored to the specific requirements of their contexts (Chimhowu et al., 2019). Subsequently, various entities, including organisations are expected to engage and contribute to these plans for the realisation of SDGs initially conceived at the national level. A case in point is the prioritisation of the SDG4 by the Saudi government, with multiple goals articulated in Saudi 2030 Vision specifically designed to achieve this objective.

Secondly, building on the insights derived from Sukoco et al.'s (2022) this study explores how, particularly in a context reminiscent of Saudi Arabia, government agencies wield significant legislative influence over Indonesian universities, positing that university leaders actively align their strategic initiatives with governmental plans. This proactive alignment stems from their aspiration to project a positive image of themself to influential external stakeholders. This study contends that, although the appointment process for presidents and members of the Board of Trustees in private Saudi universities falls within the purview of the Education Ministry, it does not imply that top management members choose ideas based on personal interests; instead, they prioritise ideas that effectively serve the university's interests, ultimately enhancing their positive image. Appointment of directors becomes particularly critical in overcoming challenges threatening the university and ensuring its sustained continuity.

8.3.2.3 Modification

Organizations do not restrict their adaptation of ideas to organizational matters, goals, practices, or priorities alone; they also consider contextual factors such as values, experiences, and beliefs (Czarniawska and Joerges, 1996). When these ideas clash with the context, they need to be aligned with the characteristics of the new context. This adaptation might involve integrating local culture, values, and language, resulting in new, context-specific meanings. Although the implemented ideas share similarities with the original concept, they might not be identical, their implementation can vary significantly. This process might involve altering how the ideas are conceptualised over time or changing their implementation methods (Czarniawska and Joerges, 1996).

In the later stage of the translation process, both public and private universities made necessary modifications to the selected SDGs, exhibiting similarities in their approaches. Notably, the amendment process primarily centred on aligning with the framework of the THE University Impact Rankings. However, the distinction in the modification process can be attributed to several factors, with a key consideration being that the objectives of the Saudi 2030 Vision were formulated based on the local context of the universities. Government institutions played a crucial role in guiding these goals, particularly in the case of public universities. Similarly, private universities also benefited from entities such as the NCAAA in adopting the vision's objectives. Despite the relative ease of amending the goals of Saudi 2030 Vision, challenges were encountered when applying the framework for the THE University Impact Rankings.

Both universities encountered and navigated common processes intricately linked to Saudi Arabia's social, religious, and political landscape. Numerous targets underwent adjustments,

particularly within the realm of politics. Certain SDGs posed discrepancies with Saudi Arabia's political context, notably within SDG 16 and specific targets of SDG 8. Given that Saudi Arabia is a monarchy, as opposed to a constitutional democracy, the formation of political parties and trade unions is prohibited by law. Consequently, HEI's are aligned with the country's political structure, making necessary adjustments to these targets. Another illustrative example pertains to sexuality-related aspects under SDG 5. Given that Saudi Arabia's legal system is rooted in Islamic Shari'a, and the Holy Quran and Sunnah of the Prophet Muhammad form the primary legal foundation for Saudi laws. As result, both case study universities selected certain targets under SDG5 while disregarding those specifically related to sexuality.

Within the domain of translation studies, the strategic omission or modification of certain components finds application when their inclusion is deemed unnecessary for the effective transmission of the original intended meaning. This practice is particularly pertinent when the source construct proves challenging to seamlessly translate into the target context. Such scenarios bear notable parallels to organisational contexts. Schnabel (2016) contends that religious traditions significantly shape societal norms, influencing human attitudes and choices. Røvik (2002) observes that, within a Norwegian context, elements of the performance appraisal model were deliberately omitted to mitigate its potential provocativeness. Similarly, Westney (1987) chronicles instances where the Japanese Meiji regime deliberately excluded certain facets of imported models, thereby enhancing their congruence with the Japanese context. This intentional modification serves the purpose of ensuring a more harmonious alignment between the translated content and the intricacies of the target context. As in the Saudi context, the influence of religious considerations was evident in the decision-making process of the universities, guiding the selection and modification of SDGs to align with the country's prevailing societal and legal frameworks.

As the implementation of the SDGs advances, there is a growing emphasis on endeavours to the adaptation of the SDGs within national contexts (e.g., Streimikiene et al., 2019; Zheng et al., 2021; Ordonez-Ponce, 2021). This adaptation of is broad in scope, encompassing various levels of policy implementation, and should encompass cultural, social, political, economic, environmental, and other contextual realities (Nilsson et al., 2018). New ideas do not traverse a cultural vacuum; rather, they assimilate into pre-existing cultural milieus that demarcate the responsibilities, roles of their respective stakeholders, and the boundaries of acceptable behaviour (Czarniawska and Joerges, 1996).

Based on the insight from this research, this study contends that adapting the SDGs at the organizational level is as critical as at the national level. Even though some international bodies, including ranking organisations have incorporated the SDGs into organisational frameworks, these frameworks often present challenges by potentially neglecting critical religious, societal, and institutional dimensions, as observed in the UN SDGs framework. Watene and Yap (2015) assert that the SDGs, similar to the Millennium Development Goals (MDGs), sideline culture as a dimension of development. Culture, according to this perspective, is not valued intrinsically but is viewed merely as tool to achieve sustainable development in other dimensions—environmental, social, and economic (Yap and Watene, 2019). Chankseliani and McCowan (2021) further argue that the SDGs inadequately capture locally valued, indigenous meanings related to challenges and strategies for addressing them in diverse contexts. Therefore, universities are expected to modify certain SDGs that do not align with their specific context.

Moreover, the study argues that contextual adaptations represent a crucial element in the implementation of SDGs, as their outright rejection is a potential risk when they clash with local interpretive schemes. However, such adaptations may come at the expense of diluting

the original objectives of the SDGs. For instance, the efforts of the research case organisations in enhancing gender equality may not closely align with the envisioned goals of the SDG goals Consequently, the study suggests that the implementation of SDGs in diverse religious, social, and institutional contexts may necessitate trade-offs between what is globally deemed desirable and what is locally acceptable. This recognition underscores the nuanced and complex nature of the implementation process, urging careful consideration of diverse contextual factors to achieve meaningful and locally resonant sustainable development outcomes.

8.3.2.4 Implementation

Following the selection process of pertinent objectives and necessary adaptations, both case universities embarked on incorporating the SDGs into their institutional policies and activities, employing a similar approach. For instance, in the year 2022, the public university initiated four strategic programmes aligned with the SDGs framework. The first is the Green Headquarters Programme which aims to reduce water consumption and carbon emissions. Gasperina et al. (2022) demonstrated that smart practices in university operations globally focus extensively on environmental concerns. Smart practices aim to enhance quality of life and operational efficiency, thereby benefiting the economic and environmental dimensions (Kondepudi, 2014). This aligns with the second programme, the Green Institutions, which aims to align the SDGs with the university's governance and operational structure.

Additionally, the Green Research programme was introduced to direct university research towards SDGs and address local environmental challenges. Lastly, the Green Courses Programme was established to achieve SDG 4, by enhancing the quality of education provided by the university. A noteworthy initiative involved the integration of sustainability

modules across all academic disciplines. A stipulation was introduced mandating that graduation be contingent upon the successful completion of these sustainability-focused subjects. Furthermore, the academic landscape witnessed the incorporation of several master's programmes specifically designed to address and advance the principles of sustainability. This strategic addition not only emphasises the institution's commitment to sustainability education but also reflects a deliberate effort to imbue academic curricula with a comprehensive understanding of sustainability principles across various fields of study.

Similarly, the private university launched a range of educational, research, and administrative initiatives related to the SDGs. Notably, the Education for Employment programme was introduced to transfer global technical knowledge, expertise, and skills, aimed at rehabilitating and empowering students facing job insecurity, in line with the objectives of SDG 4. Regarding governance and operational policies, the university pledged to foster a culture of quality and governance, building upon policies related to Achieving Government Operations, Labour Market Accessibility, and Attractiveness Themes. These policies directly contribute to the attainment of SDG 5, SDG 8, and SDG16. The university also introduced a specialised research programme. In response to the implementation, a new research project was launched, focusing on university research activities as a means to contribute to the Saudi 2030 Vision and the SDGs. Specific research topics were identified, and support was provided to make meaningful contributions in these areas.

When ideas are transferred across borders, they may retain their original form but are seldom identical (Czarniawska, 2008). In this context, ideas are categorised based on their original structure, yet their practical implementation can vary significantly (Nielsen et al, 2022). This study delves into identifying patterns of modified components within SDGs, shedding light on how new ideas transform upon translation in specific contexts. While conventional neo-

institutional perspectives on diffusion imply minimal alterations to new ideas — since practices primarily serve as visible symbols —this study indicates that both universities did not translated the SDGs in their original form. This finding resonates with Scandinavian translation theory, which argues that ideas undergo transformations as they move across diverse contexts, aligning with Latour's rejection of the notion that ideas effortlessly traverse space on their own (Latour, 1987). Consequently, the interpretation and implementation of the SDGs in Saudi Arabia can differ significantly from their counterparts in other countries.

This study argues that, although there are significant differences in the translation stages between the two universities, both universities have modified the SDGs in a comparable manner and adopted the idea in a similar way. Entities such as government agencies, consultants, business schools, vendors, media, research institutions, and interest organisations exert influences that drive field members toward greater homogeneity, imposing coercive, normative, or mimetic influences on organisations' adoption of ideas (Wooten and Hoffman, 2017). The THE University Impact Rankings bodies exert substantial pressure on HEIs to implement the SDGs in a similar approach. The pursuit of conformity to ranking criteria, driven by the desire to enhance rankings, results in a tendency among universities to prioritise similarity over differentiation. This emphasis on uniformity contributes to a higher degree of homogeneity in SDG implementation across universities. The THE University Impact Ranking, which evaluate universities based on four SDGs, utilise metrics categorised into research, teaching, and other areas. This study reveals numerous initiatives undertaken by universities to align their institutional activities with the THE University Impact Rankings criteria. For example, in the case of the public university, observed initiatives include the launch of four distinct programmes, each addressing a core institutional activity. Similarly, the private university, responding proactively to an initial lower ranking, introduced several initiatives, particularly in the operational domain, aimed at improving its standing in

subsequent rankings. These initiatives underscore the commitment of universities to strategic improvements aligned with the THE University Impact Rankings metrics and reflect their responsiveness to evolving performance assessments.

This study observed that, despite the criticisms associated with THE University Impact Ranking, such a ranking has encouraged universities to adopt a comprehensive sustainability framework across all activities which was lacking (Leal Filho et al., 2023), until the introduction of the ranking. The literature on SDGs in HEIs extensively examines how universities aligned only certain activities with the SDGs prior to the release of the rankings. Menon and Suresh (2020) conducted an extensive review of over 220 papers published between 2005 and 2018, revealing a predominant focus on educational practices, such as teaching and learning, with limited attention to a holistic implementation approach. Recent studies (e.g., Albareda et al., 2018; Di Gerio et al., 2020; Ramirez-Mendoza et al., 2020; García-Feijoo et al., 2020; Brandli et al., 2021; and Leal Filho et al., 2021) explore the integration of SDGs into curricular plans and educational programmes. These studies revealed a disparity in the implementation of SDGs in HEIs, which was mitigated following the introduction of the THE University Impact Rankings.

8.3.2.5 Measurement

Evaluating performance within the translation process is crucial and poses a significant challenge, not just for the two universities in question, but globally. This challenge impedes the effectiveness of existing SDG assessment tools within HEIs (Alawneh et al., 2021). Consequently, each university has devised its own performance measurement strategy. For instance, the private university recognises the necessity of such a framework in pursuit of selected Saudi 2030 Vision programmes and ambitions to enhance its standing in the THE

University Impact Rankings. This required an adaptation of the THE University Impact Rankings measurement mechanisms, integrating it into the existing university structure. In contrast, in 2021, the public university, opted to establish a new system to address implementation challenges, inclusive of plans associated with the Saudi 2030 Vision and the SDGs. This system aims to streamline processes related to data collection, performance measurement, and accountability against established frameworks. Operators within this new system are mandated to input information regarding initiatives and submit reports within predetermined timeframes, aligning with the university's overarching strategic plan.

Both universities have integrated the THE University Impact Rankings framework for evaluating performance related to SDGs, yet some members within sustainability centres have criticised this framework, advocating for more appropriate measurement tools. Concerns regarding the coverage, methodology, and results of the THE University Impact Rankings, as noted by Bautista-Puig et al. (2022). Identified inconsistencies in the appropriateness and weight assigned to the THE University Impact Rankings metrics raise questions about the alignment of these metrics with actual contributions to the SDGs. The THE University Impact Rankings seeks to encapsulate university contributions across research, teaching, stewardship, and outreach. While research metrics draw from an external source like Scopus, the remaining metrics rely on institutional data provided directly by HEIs to the ranking publisher. These findings echo pre-existing concerns in the literature related to measuring activities related to the SDGs (e.g., De la Poza, 2021; Rafols et al., 2021).

Another framework integrated by the universities relates to the Saudi 2030 Vision. However, adopting an appropriate framework for evaluating performance in alignment with the SDGs remains elusive. The Ministry of Economy and Planning shoulders the responsibility for translating the SDGs into the Saudi context through the Saudi 2030 Vision and formulating a

performance measurement framework. However, this framework, originally designed for ministries and governmental institutions, lacks direct applicability at the university level, despite certain ministries urging universities to adopt specific goals tied to the Saudi 2030 Vision, albeit with limited focus. Both universities encountered a substantial disparity between the measurement mechanisms associated with the Saudi 2030 Vision and the SDGs, necessitating the development of new evaluation mechanisms. This incongruity may stem from a deficiency in translating the SDGs into the national plan, as the study reveals that only 49% of the goals were integrated into Saudi 2030 Vision. Another factor could be the omission of HEIs from the goals of the Saudi 2030 Vision, except for targets related to SDG4.

In recent years, numerous assessments have been developed to evaluate and commend universities for their substantial contributions to SDG endeavours (Alawneh et al., 2021). Nevertheless, a notable limitation of these tools lies in their inability to effectively evaluate the performance of HEIs concerning SDGs, a point underscored by Caeiro et al. (2020) and Chankseliani and McCowan (2021). Both universities confronted noteworthy challenges, with a prominent obstacle arising from the intricacies of university systems. These complexities posed difficulties encompassing data collection among internal stakeholders, the integration of performance measurement into strategic plans, and the establishment of accountability mechanisms.

This study argues that developing a universal framework suitable for HEIs is challenging due to variations in the size, specialisation, and contexts of these institutions. A more pragmatic approach could involve each university devising its measurement methodology, drawing from a combination of existing frameworks. For example, the public university integrated 232 standards to measure performance across different mechanisms. This does not negate the

need for ongoing development of existing frameworks; rather, it highlights the challenges both universities faced in integrating the same framework into their strategic plans. Recognising the limitations in the existing frameworks, including the THE University Impact Rankings framework, some scholars have proposed mechanisms to address these drawbacks (e.g., De la Poza, 2021; Rafols et al., 2021; and Alawneh et al., 2021). Addressing these limitations is crucial, especially considering the widespread reliance on the information by various stakeholders, including government agencies, which might inadvertently hinder SDG progress. Given the overarching goal of SDGs to leave no one behind, contextualising university rankings related to SDGs is imperative to provide more accurate information about the achievement of the SDGs.

8.3.2.6 Reporting performance and the accounting role

An opportunity for further exploration of implementation strategies in this domain is to provide empirical evidence concerning the role of accounting in such translations (Bebbington and Unerman, 2020). This study contributes to the accounting literature by offering crucial empirical insights into the translation of SDG at the organisational level, specifically focusing on the corresponding accounting practices—a dimension often overlooked in previous research, which has predominantly focused on the translation of the SDG framework at the national level.

This study argues that the preparation of reports emerges as a critical and indispensable stage in SDG translation, whether through the SDG framework or the Saudi 2030 Vision implementation. Both universities have prepared different reports serving distinct purposes during the implementation process. A distinct contrast between public and private universities emerges in their information disclosure strategies, particularly in the concluding

stages of the translation process. Public universities prioritise the generation of internal reports, often driven by obligations to submit periodic reports to government agencies. Additionally, owing to active participation in the THE University Impact Rankings, the preparation of reports delineating activities and initiatives related to SDGs becomes a prerequisite for engagement. It is noteworthy, however, that these reports are retained as internal documents and remain inaccessible to the public.

Within the context of the private university, a comprehensive reporting structure encompassed both internal and external dimensions. Internally, reports played a central role, serving as the bedrock for internal decision-making processes. These regular submissions provided detailed insights into the intricacies of implementation mechanisms and the challenges encountered. Externally, the reporting mechanism unfolded in two distinctive categories. The first category delved into the university's formulated plans and executed initiatives over the year. Commencing in 2018, the university embraced transparency by annually publishing a comprehensive progress report, meticulously outlining activities aligned with the Saudi 2030 Vision.

Moreover, the university's heightened focus on the THE University Impact Rankings underscores the imperative of producing comprehensive reports elucidating executed activities and initiatives aligned with SDGs. It is crucial to underscore that participation in this ranking necessitates HEIs to meticulously compile evidence, ensuring its prominent visibility for the public, as any failure in this aspect will result in point deductions. In response to this, the university initiated the preparation of annual SDG reports from 2021 onwards. These reports meticulously highlighted the implementation of SDGs within the university, adhering to the criteria outlined by the THE University Impact Ranking framework and utilizing either STARS or the SDG Accord for the meticulous preparation of

reports. The private university adopted the SDG Accord framework. According to such a framework, each SDG needs to be expounded upon, accompanied by a comprehensive catalogue of initiatives, substantiated with supporting evidence. Offering HEIs a structured framework to infuse sustainability into their operations, curriculum, and community engagement (SDG Accord, 2022), enables the integration of SDGs into HEIs, fostering positive institutional reputations and attracting stakeholders valuing sustainability (Mair and Druckman, 2023).

However, scrutiny of the SDG Accord framework reveals certain criticisms. The reporting process lacks standardised metrics, posing challenges for cross-institutional performance comparisons. Similar concerns have been raised about STARS framework, with Moggi (2023) suggesting that the Accord may transform the report's purpose from accountability to competition when rankings are involved. The voluntary nature of the Accord may result in varying levels of commitment and engagement among HEIs. These criticisms underscore the imperative for ongoing refinement and enhancement of the SDG Accord to ensure its effectiveness and relevance in advancing the SDGs within HEIs.

Moreover, the evaluation of the quality of sustainability reporting within HEIs has been a focal point of scholarly discussion. Despite an increase in reporting practices following the implementation of the SDGs, concerns persist that these practices, along with other reputational management strategies, are frequently associated with greenwashing (Heras-Saizarbitoria et al., 2022). Similarly, Bebbington and Unerman (2018) argue that the SDGs could be used "to camouflage business-as-usual by disguising it using SDG-related sustainability rhetoric" (p. 10). In response to this, terms such as 'rainbow-washing' and 'SDG-washing' have emerged in academic discourse, characterising symbolic rather than substantive commitments to the SDGs (e.g., Heras-Saizarbitoria et al., 2022; Mio et al.,

2020). De la Poza et al. (2020) argue that universities can ascend in rankings without making substantial actual societal contributions.

This study reveals that the private university strategically positioned itself to align with SDGs that may not directly align with its contextual framework, providing information about activities that indirectly contributed to these goals. For instance, regarding SDG 5, achieving a 100% demonstration of women's empowerment was considered crucial. Consequently, the Architecture and Design Department, an entity exclusively serving women and affiliated with the College of Engineering, underwent a transformation into a college. This symbolic change was highlighted in the SDG reports as demonstration of women's empowerment, despite not effecting substantive, tangible change. This study posits that, considering the dependence of various stakeholders, including governments, on information disseminated by universities, effective management of rankings requires prioritising the enhancement of reliability and reporting quality. This strategic approach aims to mitigate negative impacts and foster the authentic implementation of the SDGs.

This study argues that, although accounting is fundamentally involved in the translation of objectives at both universities examined, there is a significant lack of accounting frameworks that effectively support this translation. Both institutions faced challenges in measuring and reporting their performance concerning the SDGs. Despite the use of various frameworks intended to aid this process, substantial progress has been hindered by inherent shortcomings within these frameworks. In contrast to HEIs, the accounting profession has successfully developed frameworks that facilitate this endeavour in the private sector. For instance, the GRI plays a pivotal role in the private sector and NGOs by enabling the translation of SDGs (GRI, 2020). The GRI offers a comprehensive sustainability reporting framework that aligns with the SDGs, allowing organisations to integrate these global goals into their strategies and

operations, thereby promoting transparency and accountability (Sepasi et al., 2019). However, the GRI framework has not been effectively implemented within HEIs (Aleixo et al., 2018; Sepasi et al., 2019), thus accounting profession is expected to play a crucial role in addressing this issue.

Furthermore, the findings align with the assumptions of Scandinavian translation theorists, who argue that translations serve as unique and heterogeneity-producing social mechanisms, diverging from the concept of isomorphism. In this framework, the spread of new ideas across various fields involves multiple actors modifying the ideas, resulting in the emergence of numerous 'local' variants due to context-specific translation processes (Ansari et al., 2010; Czarniawska and Joerges, 1996; Czarniawska and Sevón, 2005; Sahlin and Wedlin, 2008). This study demonstrates that local versions within an organisational field exhibit different salient feature, even when field members employ the same ideas. Unlike the modifying and implementing stages, examining the later stages of translation—particularly the measuring and reporting stage—reveals variations and differences in translation outcomes. In the case of the public university, no external report on the SDGs was developed, with internal reports deemed sufficient. This is noteworthy, given the emphasis placed by the rankings on the importance of preparing such reports for the public. Various contextual reasons may account for this, including resistance from members of the sustainability centre who argue that existing reporting frameworks are incomplete and possess inherent weaknesses.

The motivation underlying the translation of new ideas is the recognition of a disparity or divergence between the current and a desired state. Once these disparities or differences are discerned, organisations commence their quest for more efficacious practices to adopt and thereby bridge these identified gaps (Sahlin-Andersson, 1996). In particular, tailoring reporting practices to align with specific stakeholders is crucial for HEIs, depending on the

nature of these stakeholders' expectations. This study highlights that the private university places significant emphasis on compatibility with stakeholders who wield influence over their objectives. Consequently, the private university prepared reports that aligned with the aspirations of these stakeholders, such as issuing external reports to improve its ranking. In contrast, the public university meets only the minimum requirements, focusing on specialised reports for ranking, as reputation enhancement was not a primary concern for them.

This distinction is significant, as Blasco et al. (2020) argue that rankings play a pivotal role in shaping how universities govern themselves, manage resources, and establish priorities. Private HEIs, in particular, feel compelled to align with THE University Impact Ranking criteria to enhance their visibility, attract students, and secure funding. On the other hand, government agencies prioritise specific plans aligned with their interests, necessitating the public university to submit internal reports showcasing their performance. This underscores the differing motivations and reporting practices between public and private universities in translating and implementing the SDGs.

8.4   Discrepancy between actual and reported activities

Previous research has highlighted the substantial drawbacks of relying on self-reported data, including its vulnerability to gaming and manipulation (Torabian, 2019; Uslu, 2020). The misuse of self-reported data can lead to the presentation of distorted information that does not accurately reflect the institution's actual practices or achievements. This study substantiates significant concerns regarding the reliability of self-reported data, highlighting its potential to foster unethical and misleading practices within academic institutions. Specifically, the private university was found to have inaccurately classified politically-compliant staff associations as *employment practice unions* under SDG 8. Furthermore, the same university cited a female-only college, established due to gender segregation policies in Saudi Arabia, as

an initiative empowering women under SDG 5. These practices not only undermine the credibility of the THE University Impact Rankings data but also raise significant doubts about the integrity of the institutions involved, suggesting the potential for 'SDG-washing' (Bautista-Puig et al., 2022).

Manipulative practices can occur through both direct and indirect means. Direct manipulation involves providing distorted or fabricated information, as evidenced by the practices of the private university in question. Indirect manipulation includes more subtle tactics, such as universities urging researchers to include keywords related to specific SDGs in their research titles, summaries, and keywords, as these elements are heavily relied upon by THE University Impact Rankings bodies who often collect information on research activities through platforms such as Google Scholar. Additionally, research funding mechanisms have been increasingly tied to projects that align with these new, sometimes superficial, criteria.

The emphasis on aligning research with specific SDGs for the sake of the THE University Impact Rankings may lead to a narrowing of research focus, where important but less immediately relevant areas of inquiry may be sidelined in favour of projects that are more likely to boost the institution's ranking. This narrowing of focus can stifle innovation and limit the diversity of research outputs, ultimately impacting the broader academic landscape. Moreover, this practice erodes trust in academic rankings, undermining their perceived value and reliability among students, faculty, and other stakeholders (Alonso-Almeida et al., 2015; Stock et al., 2018). This erosion of trust can lead to broader scepticism regarding the transparency and accountability of HEIs. Additionally, there is the potential misallocation of resources. When universities manipulate data to appear more aligned with SDGs, resources may be diverted away from genuine, impactful projects to those that simply meet the superficial criteria of the THE University Impact Rankings. This misallocation can hinder

true progress towards achieving the SDGs, presenting an inflated and inaccurate view of compliance and success (Brackmann, 2015).

This does not imply that the THE University Impact Ranking is a detrimental factor in achieving the SDGs. On the contrary, this ranking system has played a pivotal role in driving many substantive and impactful practices within universities. The THE University Impact Rankings has catalysed numerous initiatives aimed at raising societal awareness and addressing various institutional challenges (Bautista-Puig et al., 2022). One significant positive outcome has been the enhanced focus on launching initiatives that target both internal and external issues. Internally, universities have been compelled to address infrastructural, educational, and administrative problems, leading to improved operational efficiencies and better service delivery to students and staff. Externally, these initiatives have spurred universities to engage more actively with the community, addressing broader societal issues such as sustainability, equality, and public health (Stock and Burton, 2018).

Rankings have also spurred the development of robust communication mechanisms between universities and stakeholders, enhancing transparency and accountability (Brackmann, 2015). Universities are now more inclined to publish comprehensive reports on their SDG progress, serving as benchmarks for comparison and improvement. Additionally, the pressure to excel in rankings has led universities to form strategic partnerships with government agencies, NGOs, and industry (Blasco et al., 2021). These collaborations facilitate the exchange of knowledge and resources, enabling universities to implement innovative solutions, advance research, promote social justice, and drive economic development.

This study also suggests that the reliance on self-reported data, while not without its drawbacks, can offer significant advantages. According to translation theory, the adaptation

of ideas to new contexts necessitates substantial modifications to ensure their relevance and applicability (Czarniawska and Joerges, 1996). This inherent flexibility has been instrumental in allowing the SDG framework to be tailored to the unique political, institutional, and religious environment of Saudi Arabia. Without such adaptability, the SDG framework might have faced outright rejection due to elements that are incompatible with local interpretive schemes and cultural norms. Thus, self-reported data provide a valuable workaround for the inherent limitations of rigid ranking systems by accommodating diverse contexts and promoting broader acceptance and implementation of global initiatives (Calderon, 2023; Veidemane, 2022).

At the same time, the study argues that the THE University Impact Rankings providers need to adjust their methodological approaches by better monitoring and verifying the self-reported data submitted by universities as part of the ranking process. Prior literature (e.g., Bautista-Puig et al., 2020; Torabian, 2019; Uslu, 2020) and the findings here indicate that the current approach allows ample scope for gaming and manipulation. While this flexibility can address the lack of contextual consideration, it is highly problematic as it undermines the credibility and trustworthiness of the ranking. Universities may improve their rankings without necessarily enhancing their sustainability efforts, which defeats the purpose of the SDG framework and its intended outcomes.

8.5   Conclusion

The study offers several key insights into the translation of SDG. Firstly, it argues that the motivations behind adopting the SDGs greatly influence the translation stages. The motivation underlying the translation of new ideas is the recognition of a disparity or divergence between the current state and a desired state. Once these disparities or differences are discerned, organisations commence their quest for more efficacious practices to adopt and

thereby bridge these identified gaps (Sahlin-Andersson, 1996). Public universities, reliant on government support, align with Saudi 2030 Vision goals to secure funding, while private universities focus on elevating their classification level to attract students, a crucial revenue source. The translation of the SDGs aligns with the nature of these stakeholders' expectations.

Secondly, the extent to which new ideas align with existing technologies within organisations, as well as the degree to which new ideas align with the implicit or explicit normative characteristics and interests of those implementing them, significantly influences idea selection. However, the study stands in contrast to perspectives suggesting the potential risk of 'cherry-picking' SDGs by adopters. The argument contends that the process of selecting and aligning SDGs with existing plans does not inherently imply a negative utilisation of these goals. Instead, governments craft their plans based on the SDGs, tailored to the specific requirements of their contexts (Chimhowu et al., 2019). Subsequently, various entities, including organisations, are expected to engage and contribute to these plans for the realisation of SDGs initially conceived at the national level.

Thirdly, as SDGs translation progresses, there is a growing emphasis on endeavors to adapt the SDGs within national contexts. The adaptation of the SDGs is broad in scope, encompassing various levels of policy implementation, and should encompass cultural, social, political, economic, environmental, and other contextual realities. New ideas do not traverse a cultural vacuum; rather, they assimilate into pre-existing cultural milieus that demarcate the responsibilities and roles of their respective stakeholders and the boundaries of acceptable behaviour (Czarniawska and Joerges, 1996). This study argues that the process of translating the SDGs appears and is significant at the organisational level. The study suggests that it may be necessary to adjust SDGs to local contexts. Recognising the pivotal role of organisations in achieving SDGs, different international bodies, such as the THE University

Impact Rankings, have translated these agendas into organisational frameworks. However, such frameworks can be problematic in that they may overlook religious, societal, and institutional dimensions. Thus, contextual adjustments can form an important element of SDGs implementation; without them, SDGs run the risk of being rejected outright because they are completely unacceptable to local interpretive schemes.

Fourthly, this study acknowledges that while manipulating self-reported data for the THE University Impact Rankings poses significant risks, its strategic use also offers substantial benefits. It allows for the customisation of global frameworks like the SDGs to fit diverse local contexts, promoting inclusive and culturally sensitive approaches to development. This flexibility is crucial in adapting the SDG framework to unique political, institutional, and religious environments, ensuring relevance and applicability. However, the study emphasises that ranking providers need to adjust their methodological approaches by better monitoring and verifying the self-reported data submitted by universities as part of the rankings process (Bautista-Puig et al., 2020). While this flexibility can address the lack of contextual consideration, it is highly problematic as it undermines the credibility and trustworthiness of the rankings. Universities may improve their rankings without necessarily enhancing their sustainability efforts, which defeats the purpose of the SDG framework and its intended outcome.

Finally, the findings of this study align with the premises of Scandinavian translation theorists, asserting that translations function as distinctive and heterogeneity-generating social mechanisms, departing from the concept of isomorphism. This research highlights that within an organisational field, local iterations of translated ideas exhibit notable differences, even when field members are working with the same concepts. The study endeavors to identify patterns of modified components within the SDGs, offering insights into how novel

ideas undergo transformation during translation within a specific context. However, while the overall translation processes and outcomes differ between universities, certain discerned patterns in the data present a challenge to the Scandinavian translation theory, particularly in the stages of modification and implementation. The socio-political and religious context of the translators influences how the SDGs are modified to align with the prevailing circumstances. Additionally, the study posits that bodies like the THE University Impact Rankings bodies exert significant pressure on HEIs to adopt a uniform approach to SDG implementation. The pursuit of alignment with ranking criteria, motivated by the aspiration to improve rankings, leads universities to prioritise similarity over differentiation.

Chapter 9: Conclusion

9.1   Introduction

This chapter begins by briefly highlighting the study objectives and context. It then provides a summary of the most significant findings of the research. Following this, it discusses the study's key contributions and implications, highlighting how the findings can inform future practices, policies, and further research within the field. Such a discussion underscores the practical applications of the research outcomes and how they can be utilised to enhance the integration and operationalisation of the SDGs within HEIs. Finally, the chapter concludes by addressing the limitations of the research and offering suggestions for future studies, proposing directions for continued investigation to build upon the current study's insights and address any identified gaps. These suggestions aim to guide future scholars in advancing the understanding and application of the SDGs in HEIs, fostering a more comprehensive and nuanced exploration of this critical area.

9.2   Research objectives and context

The primary objective of this research was to explore the mechanisms through which the SDGs are translated within HEIs. This objective extends beyond merely identifying the way in which the SDGs were translated; it also encompasses understanding the motivations behind the translation, the actors behind involved, the main frameworks employed, and the roles that accounting played in the translation process.

Two Saudi universities were selected for this analysis to provide a comprehensive understanding of the diverse contexts in which the SDGs are translated at the organisational level. The selection was based on several criteria, with the most significant being the contrasting contexts between the two institutions. The first university is a prominent

governmental institution, heavily funded and supported by state resources. This university benefits from substantial public funding and policy directives aligned with national objectives, particularly those encapsulated in the Saudi 2030 Vision. As a governmental entity, this university operates within a framework that prioritises public accountability, regulatory compliance, and alignment with national development plans. These characteristics make it an interesting choice for understanding how public universities, with significant state backing, approach the translation of SDGs.

Conversely, the second university represents a private institution whose financial sustainability relies predominantly on student fees and private funding sources. Unlike its public counterpart, this university must navigate the competitive landscape of higher education, attracting students and private investments to ensure its operational and strategic goals are met. The private university's approach to translating SDGs is likely influenced by its need to demonstrate value to stakeholders, maintain financial viability, and enhance its market position. This creates a dynamic environment where motivations for translating SDGs may include enhancing institutional reputation, achieving high rankings, and appealing to a socially conscious student body. By examining these two distinct contexts, the study aims to expand our understanding of the varied motivations and mechanisms behind the translation of SDGs. The comparison between a state-funded, public university and a privately-funded institution provides a nuanced perspective on how different funding models, governance structures, and stakeholder expectations shape the translation processes. This distinction is crucial as it highlights how contextual factors drive the motivations and subsequently influence the methods employed in translating global frameworks like the SDGs into actionable strategies at the organisational level.

Two main frameworks are employed in the translation process. The first is the Saudi 2030 Vision framework, and the second is the THE University Impact Rankings framework. Examining the translation of these frameworks is crucial for several reasons. First, analysing the mechanisms for translating Saudi 2030 Vision within universities reveals the implementation challenges faced. These challenges, clearly observed in the private university, can provide valuable insights for decision-makers and policy developers in government, enabling them to address and mitigate such difficulties. Secondly, the analysis of the THE University Impact Rankings framework, which is based on the UN SDGs, highlights the extent to which university-specific targets have been integrated into the Saudi 2030 Vision. The study identified significant deficiencies in both universities, where numerous targets were not adequately addressed within the Saudi 2030 Vision framework. This gap underscores the need for a more comprehensive inclusion of higher education targets in national development plans. Thirdly, examining the translation mechanisms of the THE University Impact Rankings framework elucidates the role of contextual factors in the translation process, as well as the reliability and weaknesses of this ranking system. Understanding these aspects allows researchers to contribute to critical discussions surrounding the efficacy and validity of the THE University Impact Rankings framework. Additionally, this analysis can inform the development of several recommendations for the ranking body to address identified weaknesses and enhance the framework's robustness and applicability across diverse educational contexts.

Both universities adopted the Saudi 2030 Vision and the THE University Impact Rankings, albeit with differences in the motives and mechanisms behind their translation. The subsequent section details the motivations behind this translation, followed by an explanation of the translation mechanism.

9.3   Summary of the study findings

- *Motivations behind translating the SDGs*

The results reveal significant differences between public and private universities in related to the motivations behind the SDGs translations. In public universities, external stakeholders, especially governmental bodies, exert significant influence, driven by the funding and directives from the Saudi government in alignment with the Saudi 2030 Vision. These entities demand that universities report their performance and adhere to stringent policies, reflecting the aspirations of the Saudi 2030 Vision, which include placing five Saudi universities in the world's top 200. The Ministry of Education closely monitors these ambitious targets, influenced by the increasing prominence of the THE University Impact Rankings. As the ranking gains prominence, the university feels compelled to implement such rankings. Conversely, private universities face distinct challenges, such as financial pressures from declining student enrolments. The alignment of the Saudi 2030 Vision with the THE University Impact Rankings offers these institutions a strategic opportunity to enhance their appeal and financial stability. Research suggests that sustainability is a key factor in prospective students' choices, prompting HEIs to adopt SDGs to boost their reputations and attract more students (THE, 2021).

Despite the differing motivations of the two universities, they share a common perspective. From the viewpoint of senior administrators, rankings are vital markers of a university's reputation and perceived quality, helping to foster collaborations, attract leading researchers, and secure financial advantages. Sukoco et al. (2021) contend that university leaders play an active role in propelling internal units to improve rankings, considering them as symbols of quality with tangible benefits. However, along with the above argument, this study argues that top management's in both universities keen interest in rankings, aiming for increased

attention from government authorities, presents a favourable depiction of their performance, showcasing competence and influencing influential figures in HEI director appointments. Sanders (2018) brings attention to administrators prioritising rankings for enhancing the institution's external reputation, often driven by self-interest. This involves emulating high-ranking institutions or increasing compensation based on ranking achievements (Bai, 2014). The mounting pressure from upper management underscores the substantial importance attributed to rankings within the university's administrative hierarchy.

- ### *The translation processes*

The translation processes within both universities require a nuanced analysis of the actors instrumental in driving these initiatives. This study reveals that sustainability centres in both public and private universities have emerged as pivotal entities. This is particularly evident in the private university, where a sustainability centre was established specifically to overcome initial challenges related to the SDGs translation. The expertise of this centre transcended institutional confines, being effectively applied to translate goals at the public university as well. Their roles extend beyond facilitating the adoption of SDGs to actively shaping, accelerating, and, notably, resisting certain aspects of the process. This critical examination contrasts with the broader literature which often focuses on the facilitative roles of such centres, neglecting their potential to challenge and disrupt the adoption of specific goals. The next section explores the translation stages that the centres are responsible for.

Evaluation of the initial situation

In evaluating the initial stages of SDG translation within these institutions, it becomes clear that different challenges and opportunities were identified across the private and public universities. In the private university, significant financial challenges threatened sustainability, prompting a focused evaluation of potential solutions within the Saudi 2030

Vision framework. This framework was instrumental in addressing historical weaknesses in student training and preparation for the labour market. The primary opportunity identified was the potential to achieve top ranking among Middle Eastern private universities, a goal that underscores the institution's commitment to the Saudi 2030 Vision and its collaboration with governmental bodies such as the NCAAA. In contrast, when translating the THE University Impact Rankings framework, the emphasis was placed on leveraging the private university's strengths to achieve a high ranking. Prominent strengths included the implemented plans and initiatives related to the Saudi 2030 Vision.

In the public university, the translation of SDGs began with a thorough assessment of the current situation using document analysis and interviews. The Ministry of Education's focus on academic rankings, particularly within the context of the Saudi 2030 Vision, highlighted key issues and opportunities. The university was expected to develop initiatives to secure a place among the top 200 global universities, with successful outcomes expected to enhance the university's reputation through increased media coverage and social media visibility. Consequently, the university's top management directed the sustainability centre to prioritise the THE University Impact Rankings. This strategic emphasis on the novelty and importance of this ranking underscores its perceived necessity for the institution's advancement.

Prioritisation of SDGs

In the initial stage of SDG translation, the most pertinent goals and programmes were selected for implementation. It is crucial, however, to differentiate between the frameworks of Saudi 2030 Vision and the THE University Impact Rankings. In the public university, policies and plans relating to Saudi 2030 Vision are devised by governmental agencies, making the selection process straightforward. Thus, the choice of SDGs was predicated on the activities and policies delineated in the university's strategic plan, aiming to ensure

alignment between the chosen SDGs from the ranking and the Saudi 2030 Vision programmes. Conversely, in the private university, external plans are not directly imposed but are mediated through members of the Board of Trustees. In 2018, the university's programmes were strategically aligned with the Saudi 2030 Vision, reflecting the institution's objectives. For instance, the Human Capacity Development Programme was selected to meet a critical university aim: to provide high-quality education in the Middle East and establish itself as a leading private institution. By 2020, the process of selecting SDGs mirrored that of the public university, focusing on activities and policies specified in the strategic plan. The objective was to ensure seamless integration of the selected SDGs with the designated Saudi 2030 Vision programmes, thereby fostering a cohesive translation strategy.

Modifications and implementation process

In the subsequent stage of the translation process, the selected SDGs underwent necessary modifications, with both public and private universities displaying similarities in their approaches. The amendment process was primarily focused on aligning with the framework of the THE University Impact Rankings, influenced by various factors, including the objectives of the Saudi 2030 Vision, which were formulated based on the local context and guided by government institutions. Unlike the relative ease in amending the goals of Saudi 2030 Vision, challenges were encountered when applying the framework for the THE University Impact Rankings.

Organisational actors consider not only matters such as goals, practices, or priorities in their adaptation of ideas but also contextual factors including values, experiences, and beliefs (Czarniawska and Joerges, 1996). When ideas conflict with the local context, they require realignment to fit the characteristics of the new environment. Both universities engaged in processes deeply connected to the social, religious, and political landscape of Saudi Arabia.

Numerous targets required adjustments, especially those relating to political aspects. For example, given Saudi Arabia's monarchical system, where the formation of political parties and trade unions is legally prohibited, adjustments were made to targets within SDG 16 and certain aspects of SDG 8. Furthermore, regarding SDG 5, which involves gender equality, certain targets pertaining to sexuality were omitted by both universities due to the legal framework in Saudi Arabia, which is based on Islamic Shari'a and where the Holy Quran and the Sunnah of the Prophet Muhammad provide the foundational legal corpus. This selective adaptation reflects the complex interplay between global goals and local realities, illustrating the nuanced process of translating SDGs within specific national contexts.

Following the selection of pertinent objectives and necessary adaptations, both case universities embarked on incorporating the SDGs into their institutional policies and activities, employing a similar approach. This study argues that both the governmental bodies and the THE University Impact Rankings bodies exert substantial pressure on HEIs to implement the SDGs in a standardised manner. For example, the pursuit of conformity to ranking criteria, driven by the desire to enhance rankings, results in a tendency among universities to prioritise similarity over differentiation. This study reveals numerous initiatives undertaken by universities to align their institutional activities with the THE University Impact Rankings criteria.

The measurement processes

The evaluation of performance within the translation process is crucial and poses a significant challenge. Extending beyond the two universities under consideration, this challenge is evident globally and impedes the effectiveness of existing SDG assessment tools within HEIs (Alawneh et al., 2021). This study argues that developing a universal framework suitable for HEIs is challenging due to variations in the size, specialisation, and contexts of HEIs. A more

pragmatic approach involves each university devising its measurement methodology, drawing from a combination of existing frameworks. Consequently, each university has devised an individualised performance measurement strategy.

Both universities have integrated the Saudi 2030 Vision framework within their systems. However, adopting an appropriate framework for evaluating performance in alignment with the SDGs seems elusive. The Ministry of Economy and Planning shoulders the responsibility for translating the SDGs into the Saudi context through the Saudi 2030 Vision and formulating a performance measurement framework. Notably, this framework, originally designed for ministries and governmental institutions, lacks direct applicability at the university level, despite certain ministries urging universities to adopt specific goals tied to the Saudi 2030 Vision, albeit with limited focus. Both universities encountered a substantial disparity between the measurement mechanisms associated with Saudi 2030Vision and the SDGs, necessitating the development of new evaluation mechanisms. This discrepancy could be attributed to a shortfall in incorporating the SDGs into the national strategy, as the study indicates that only 49% of the goals were embedded in Vision 2030. Additionally, the exclusion of HEIs from the Vision 2030 objectives, apart from those associated with SDG4, may also be a contributing factor.

Another framework is the THE University Impact Rankings for evaluating performance related to SDGs, yet some members within sustainability centres expressed criticism of this framework, advocating for more appropriate measurement tools. Concerns arise regarding the coverage, methodology, and results of the THE University Impact Rankings, which seeks to encapsulate university contributions across research, teaching, stewardship, and outreach. Whereas research metrics are derived from an external source (Scopus), the other metrics are based on institutional data submitted directly by HEIs to the ranking publisher. These

observations align with existing concerns in the literature about measuring activities related to the SDGs (e.g., De la Poza, 2021; Rafols et al., 2021

Reporting

This study highlights that report preparation is a crucial and indispensable phase in the translation of SDGs. Both universities generated different reports, each serving unique purposes during the implementation process. A clear distinction arises between public and private universities in their strategies for information disclosure, particularly in the final stages of the translation process. The public university tends to focus on generating internal reports, driven by the obligation to submit periodic reports to government agencies. Furthermore, due to their active participation in the THE University Impact Rankings, the preparation of reports detailing activities and initiatives related to the SDGs becomes essential for engagement. It is important to note, however, that these reports are kept as internal documents and are not made available to the public.

Within the context of the private university, a comprehensive reporting structure encompassed both internal and external dimensions. Internally, reports played a central role, serving as the bedrock for internal decision-making processes. These regular submissions provided detailed insights into the intricacies of implementation mechanisms and the challenges encountered. Externally, the reporting mechanism unfolded in two distinctive categories. The first category delved into the university's formulated plans and executed initiatives over the year. Commencing in 2018, the university embraced transparency by annually publishing a comprehensive progress report, meticulously outlining activities aligned with the Saudi 2030 Vision. Moreover, the university's heightened focus on the THE University Impact Rankings underscores the imperative of producing comprehensive reports elucidating executed activities and initiatives aligned with SDGs. It is crucial to note that

participation in this ranking necessitates HEIs to meticulously compile evidence, ensuring its prominent visibility for the public, as any failure in this aspect will result in point deductions. In response to this, the private university initiated the preparation of annual SDG reports from 2021 onwards.

However, the evaluation of the quality of such reports within HEIs has been a focal point of this study. Despite an increase in reporting practices following the implementation of the SDGs, concerns persist, with these practices, along with other reputational management strategies, frequently associated with greenwashing (Heras-Saizarbitoria et al., 2022). For example, The study shows that the private university strategically aligned itself with SDGs that did not necessarily fit its contextual framework. It provided information on activities that indirectly supported these goals. A notable example is related to SDG 5, where achieving full representation of women's empowerment was deemed essential. In response, the Architecture and Design Department, which exclusively serves women and is affiliated with the College of Engineering, was rebranded as a college. Through the SDG reports, this symbolic change was presented as an advancement in women's empowerment, despite not resulting in any substantial or tangible changes. Also, the university provided information about their associations, which are in line with the regulations of the Kingdom of Saudi Arabia, as unions for the ranking body.

9.4   The study contributions

This study makes several significant contributions to the understanding of SDG translation in HEIs. Firstly, the study highlights the essential role of organisational motivations in translating the SDGs, positing that these motivations not only drive the translation process but also shape the manner in which the SDGs are implemented. This aligns with Czarniawska

and Joerges' (1996) argument that within an organisational field, local adaptations of translated ideas often differ from their original forms.

For public universities, aligning with governmental bodies is critical for securing funding. These institutions are bound by specific targets set by these bodies and must report their progress accordingly. Consequently, the translation of the SDGs in the public university is heavily influenced by government expectations, which dictate the prioritisation of certain SDGs and the initiatives undertaken to meet these goals. In contrast, private universities enjoy greater flexibility in selecting SDG-related targets. However, their primary motivation is driven by financial constraints and the need to enhance their institutional reputation. The introduction of the THE University Impact Rankings has intensified this focus, leading the private university to prioritise SDGs that align with their existing strengths to achieve higher scores. This has resulted in initiatives such as the creation of sustainability centres and the publication of reports, primarily to improve ranking positions and attract more students.

The study demonstrates how the distinct contexts of public and private universities influence their motivations and ways for translating the SDGs. This insight contributes to the broader discourse on how HEIs can effectively integrate global frameworks like the SDGs into their strategic operations, offering valuable perspectives for policymakers and relevant SDG bodies.

Secondly, as the translation of the SDGs progresses, there is an increasing emphasis on adapting the goals to national and local contexts. This study contends that the adoption of the SDGs must extend beyond national levels, highlighting the necessity of tailoring these goals to local specifics to enhance their acceptance and effectiveness at the organisational level. Although international bodies such as the THE University Impact Rankings have

endeavoured to incorporate these goals into organisational frameworks, challenges persist, particularly in addressing religious, societal, and institutional nuances. Contextual adjustments are imperative to avoid the outright rejection of the SDGs due to misalignment with local interpretative schemes. This research aligns with theories proposed by Scandinavian translation theorists, which suggest that translations act as unique, heterogeneity-generating social mechanisms, diverging from the concept of isomorphism (Czarniawska and Joerges, 1996). It underscores that within an organisational field, local adaptations of translated ideas exhibit significant variations compared to their original forms. This perspective reinforces the importance of considering local contexts and specificities in the effective translation and implementation of global frameworks like the SDGs.

However, the study also posits that contextual adaptations represent a crucial element in the implementation of SDGs, as their outright rejection is a potential risk when they clash with local interpretive schemes. However, such adaptations may come at the expense of diluting the original objectives of SDGs. For instance, the efforts of the case organisation in enhancing gender equality may not closely align with the envisioned goals of the SDG framework. Consequently, the study suggests that the implementation of SDGs in diverse religious, social, and institutional contexts may necessitate trade-offs between what is globally deemed desirable and what is locally acceptable. This recognition underscores the nuanced and complex nature of the implementation process, urging careful consideration of diverse contextual factors to achieve meaningful and locally resonant sustainable development outcomes.

Thirdly, the alignment of the SDGs with existing organisational activities and their fit with the normative characteristics and interests of implementers plays a pivotal role in the selective adoption of certain SDGs from the ranking over others. Contrary to the notion that

organisations engage in 'cherry-picking' SDGs to their advantage which a perspective often viewed negatively (Forestier and Kim, 2020), this study contends that such selections can be strategically positive. While universities may choose SDGs that align with their activities and strengths to achieve higher rankings, these selections are post hoc adaptations to Saudi 2030 Vision, which itself is tailored to local necessities. Governments formulate their strategies around the SDGs, customising them to meet local needs (Chimhowu et al., 2018). Consequently, HEIs are expected to integrate and support these bespoke strategies, thereby contributing to the broader national efforts to actualise the SDGs. This strategic alignment ensures that the selective adoption of SDGs enhances the institution's strengths while advancing national development objectives.

Fourthly, this study enhances our understanding of the limitations associated with implementing SDG rankings. Previous research has highlighted drawbacks such as the potential for gaming and manipulation due to reliance on self-reported data (e.g., Torabian, 2019; Uslu, 2020) and the failure to account for varying political, social, and institutional contexts (e.g., Calderon, 2023; Veidemane, 2022). This study supports these concerns, showing how self-reported data can lead to questionable practices. For example, the private university reported politically-compliant staff associations as 'employment practice unions' under SDG 8 and cited a female-only college, established due to gender segregation policies, as empowering women under SDG 5. These instances cast doubt on the reliability of rankings data and suggest the potential for 'SDG-washing' (Bautista-Puig et al., 2022).

However, this study also suggests that reliance on self-reported data can offer advantages. According to translation theory, adapting ideas to new contexts involves significant modifications (Czarniawska and Joerges, 1996). This flexibility allowed the adaptation of the SDG framework to the political, institutional, and religious environment of Saudi Arabia.

Without such flexibility, the SDG framework might have been rejected outright due to elements incompatible with local interpretive schemes. Thus, self-reported data provide a workaround for the limitations of rankings by accommodating different contexts (e.g., Calderon, 2023; Veidemane, 2022).

Lastly, this study makes a significant contribution to the accounting literature by providing new empirical evidence on the SDG translation process at the organisational level, addressing a call been made by many accounting schoolers (e.g., Bebbington and Unerman, 2020). This study argues that the publication of reports exemplifies the utilisation of a novel accounting tool within the SDG translation exercise. The research identifies the report preparation phase as a crucial element in translating and realising the Saudi 2030 Vision by documenting and reporting progress. Moreover, such reports are not limited to the Saudi 2030 Vision, rather following the launch of the THE University Impact Rankings in 2019, universities began to publish reports exclusively addressing the SDGs (Bautista-Puig et al., 2022). These reports detail the selected goals, describe the implemented initiatives, summarise achievements, and discuss challenges along with future plans. This strategic approach to reporting was unprecedented before the SDG translation initiative, highlighting a new dimension of accountability and transparency in HEIs.

9.5   Implications of the study

This study has put forth significant implications for both policy and practice. Firstly, HEIs play pivotal roles in the pursuit of the SDGs due to their dual functions in research and education within societies, as highlighted by the Association of Commonwealth Universities (2019). However, this study identified that numerous targets within the Saudi 2030 Vision framework were not adequately addressed. This gap underscores the need for a more comprehensive inclusion of higher education targets in national development plans. The

government appears largely unaware of the extensive reservoirs of knowledge and expertise within universities. Consequently, the full potential inherent within each partner entity remains largely untapped. There is an urgent need for enduring partnerships between universities and governments to address challenges and drive societal change, as advocated by the UN. If national plans are designed to achieve the SDGs by 2030, they need to permeate all levels of society, ensuring the SDGs are locally relevant and tailored to address specific challenges (Akbar et al., 2020). Organisations can help shape such plans by advising governments on potential challenges during SDG implementation in various sectors (Forestier and Kim, 2020). Therefore, national strategies should not be rigid, top-down processes; they should involve HEIs in SDG-related planning. By incorporating the insights and expertise of universities, governments can create more effective and adaptable strategies that better address local needs and challenges, ultimately facilitating the achievement of the SDGs.

Secondly, as the translation of the SDGs within Saudi universities faces significant challenges, the importance of establishing partnerships and cooperation between these institutions cannot be overstated. Collaborative efforts enable universities to pool resources, share expertise, and develop comprehensive strategies that individual institutions might struggle to achieve alone. Several studies underscore the value of these partnerships in overcoming common challenges and enhancing the effectiveness of SDG initiatives. According to Alghamdi and Al-Harbi (2020), the establishment of inter-university collaborations fosters an environment of shared responsibility and innovation, which is essential for overcoming the barriers to SDG implementation. Partnerships allow universities to share financial, human, and technical resources, thereby alleviating the burden on individual institutions and enabling investments in sustainable infrastructure and comprehensive educational programmes (Beynaghi et al., 2016). Collaborative networks can

develop standardised frameworks for SDG implementation and measurement, aiding in tracking progress, identifying gaps, and implementing improvements (Findler et al., 2019). Moreover, cooperative initiatives also foster interdisciplinary research, leading to innovative solutions to complex sustainability challenges and leveraging diverse expertise for more impactful outcomes (Mallow et al., 2018). Additionally, universities working in partnership can influence policy at various levels and engage communities more broadly, raising awareness and fostering a culture of sustainability through joint outreach programmes (Leal Filho et al., 2021). Thus, by leveraging collective expertise and resources, Saudi universities can develop a coherent and effective framework for sustainable development, thereby playing a transformative role in advancing the Saudi 2030 Agenda.

Thirdly, ranking providers should place more emphasis on the varied contexts in which universities operate globally, recognizing and rewarding both progress and absolute achievements. The study suggests that contextual adaptations are vital in the implementation of SDGs, as there is a risk of outright rejection when these goals conflict with local interpretive frameworks. However, these adaptations might dilute the original objectives of the SDGs. For example, the case organization's efforts to promote gender equality may not fully align with the intended goals of the SDG framework. Consequently, the study argues that implementing SDGs in different religious, social, and institutional contexts may require balancing what is globally desirable with what is locally acceptable. This acknowledgment highlights the nuanced and complex nature of the implementation process, calling for careful consideration of diverse contextual factors to achieve meaningful and locally relevant sustainable development outcomes.

Ranking bodies need to adjust targets and measures based on the specific contexts and starting points of universities, rather than comparing them against a one-size-fits-all standard.

This approach is crucial as many institutions, especially from developing countries, are likely to perform poorly under uniform criteria. Such a disparity may drive institutions to resort to gaming or manipulation of data or to disengage from SDG implementation altogether — neither of which benefits the advancement of sustainable development. By tailoring ranking criteria to reflect diverse contexts, ranking bodies can foster more accurate assessments and genuine progress in universities' contributions to sustainable development. Moreover, the study findings suggest that ranking providers need to adjust their methodological approaches by better monitoring and verifying the self-reported data submitted by universities as part of the rankings process. Prior literature (e.g., Bautista-Puig et al., 2020; Torabian, 2019; Uslu, 2020) and the study's findings indicate that the current approach allows ample scope for gaming and manipulation. While some flexibility is necessary to account for different contexts, excessive flexibility can undermine the credibility and trustworthiness of rankings. Universities may improve their rankings without necessarily enhancing their sustainability efforts, which defeats the purpose of the SDG framework and its intended outcomes.

Lastly, while accounting is inherently involved in the process of translating objectives at both the universities studied, there remains a notable absence of accounting frameworks that effectively facilitate this translation. Both institutions encountered difficulties in measuring and reporting performance in relation to the SDGs. Despite the utilisation of various frameworks to support this process, significant progress has been challenging due to inherent deficiencies within these frameworks. Unlike HEIs, the accounting profession has successfully developed frameworks that aid in this endeavour within the private sector. For example, the GRI plays a crucial role in the private sector and NGOs by facilitating the translation of SDGs (GRI, 2020). The GRI provides a comprehensive sustainability reporting framework that aligns with the SDGs, enabling organisations to incorporate these global goals into their strategies and operations, thus fostering transparency and accountability

(Sepasi et al., 2019). Given that the GRI framework has not been effectively implemented in HEIs (Aleixo et al., 2018; Sepasi et al., 2019), thereby creating an expectation that the accounting profession will play a pivotal role in addressing this shortcoming.

9.6   Limitations of the study and future research

Although Czarniawska and Joerges' (1996) original translation model emphasises the equal importance of both disembedding and re-embedding processes, Rövik (2007) observes that Czarniawska and Joerges' theorising, along with much of the subsequent literature (e.g., Lamb and Currie, 2012; Ozen and Berkman, 2007; Kirkpatrick et al., 2013; Sonnerfeldt et al., 2022; Morris and Lancaster, 2006; Wæraas and Nielsen, 2023), tends to place greater emphasis on the re-embedding process. In line with this, the present study also focuses on re-embedding, particularly on how the UN SDGs are adapted and integrated into organisational contexts, as illustrated through two key frameworks: the Saudi 2030 Vision and the THE University Impact Rankings.

While the disembedding stage plays a crucial role in understanding the broader journey of ideas across different contexts, examining how the SDGs were disembedded falls beyond the scope of this research, since the SDGs, in this case, were already objectified and structured in a way that made them easily transferable between contexts. This study, therefore, concentrates on how they are re-contextualised at the organisational level. This approach permits a deeper investigation into the re-embedding processes and aligns with the broader Scandinavian translation theory literature (e.g., Morris and Lancaster, 2006; Ozen and Berkman, 2007; Kirkpatrick et al., 2013; Sonnerfeldt and Aggestam Pontoppidan, 2022), which primarily examines how new ideas are translated into organisational settings.

Moreover, this study is based on two case studies of Saudi Arabian universities, and as such, it does not claim that its results can be generalised to all universities globally. Nevertheless, the researcher believes that the insights gained may have broader relevance for Saudi public and private universities, as they operate within the same context and utilise the Saudi 2030 Vision and THE University Impact Rankings to translate the SDGs.

While the study's findings are context-specific, they offer valuable insights that could inform broader discussions on the implementation of SDGs in HEIs. the researcher posits that the findings may also be relevant to a wider range of universities globally, as many institutions experience similar challenges to those identified in the case organisations. For instance, many universities, especially in developing countries, operate in contexts where reconciling at least some SDGs with local political, social, or institutional realities is challenging. Additionally, improving ranking performance has become a strategic priority for numerous universities worldwide, leading to the widespread adoption of gaming and manipulation tactics (e.g., Espeland and Sauder, 2016).

Future research could extend beyond Saudi Arabia to conduct comparative analyses of SDG translation in universities across different countries and regions. This broader scope would help identify common challenges and best practices, providing a more comprehensive understanding of how diverse contexts influence SDG translation. Additionally, longitudinal studies tracking the impact of SDG implementation over time within universities would offer valuable insights into the long-term effectiveness of various strategies and frameworks. This approach could reveal the sustainability of initiatives and their evolving impact on institutional practices and outcomes. Moreover, a thorough examination of the effectiveness and limitations of ranking frameworks in promoting genuine sustainability efforts would be beneficial. Future studies could explore alternative ranking methodologies, such as the QS

SDG World University Rankings and the GreenMetric World University Ranking, which may better account for local contexts and reduce opportunities for gaming and manipulation. By addressing these areas, future research can contribute to a deeper understanding of the complexities and dynamics involved in translating and implementing the SDGs within HEIs, ultimately aiding the development of more effective strategies for sustainable development.

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Appendix (A)

Interviewees details

The public university

Interviewees	Job titles	Gender	Date	Duration
1	The establisher of the sustainability centre	Male	01/02/2022	115 minutes
2	Member of the Sustainability Centre.	Male	04/02/2022	130 minutes
3	The president of the sustainability centre.	Male	05/02/2022	120 minutes
4	Member of the Sustainability Centre.	Female	12/02/2022	80 minutes
5	One of the SDGs Commit Chair	Male	13/02/2022	45 minutes
6	One of the SDGs Commit Chair	Female	21/02/2022	90 minutes
7	The main strategic university planer	Male	24/02/2022	130 minutes
8	Member of the university strategic planning department	Male	29/02/2022	60 minutes
9	The university ranking director	Male	07/03/2022	90 minutes
10	The university operational director	Male	08/03/2022	25 minutes
11	The president of the 2030 Saudi Vision office	Male	15/03/2022	70 minutes
12	The director of measuring process	Female	22/03/2022	90 minutes
13	The establisher of the new system	Male	06/09/2022	35 minutes
14	A faculty member	Male	26/03/2022	50 minutes
15	A faculty member	Female	28/03/2022	40 minutes
16	A consultant at the sustainability centre	Male	09/09/2022	120 minutes

The private university

Interviewees	Job titles	Gender	Date	Duration
17	Vice President, Administrative Affairs	Male	03/02/2022	25 minutes
18	Member of the Sustainability Centre.	Female	11/04/2022	80 minutes
19	Member of the Sustainability Centre.	Male	11/04/2022	70 minutes
20	One of the SDGs Commit Chair	Male	22/04/2022	90 minutes
21	One of the SDGs Commit Chair	Female	17/04/2022	35 minutes
22	One of the SDGs Commit Chair	Male	28/04/2022	80 minutes
23	One of the SDGs Commit Chair	Female	11/04/2022	60 minutes
24	One of the university main activities directors.	Male	15/09/2022	130 minutes
25	One of the university main activities directors.	Male	17/09/2022	55 minutes
26	One of the university main activities directors.	Male	17/09/2022	90 minutes
27	One of the university main activities directors.	Female	21/09/2022	55 minutes
28	Member of the Ranking department	Male	13/04/2022	50 minutes
29	One of the SDGs Co-chairs	Female	25/04/2022	35 minutes
30	SDGs commit member	Male	22/04/2022	130 minutes
31	A faculty member	Male	19/09/2022	110 minutes
32	A faculty member	Female	28/04/2022	40 minutes
33	One of the previous operational director	Female	26/04/2022	130 minutes

Public authorities

Interviewees	Job titles	Gender	Date	Duration
34	The vice president of the SDGs department in the Ministry of Economy and Planning.	Male	22/09/2022	20 minutes
35	A member in the SDGs department in the Ministry of Economy and Planning.	Male	22/09/2022	110 minutes
36	A member in the SDGs department in the Ministry of Economy and Planning.	Female	22/09/2022	140 minutes
37	A member in the SDGs department in Ministry of Education	Male	25/09/2022	90 minutes

Appendix (B)

The Ethical Approval

Dear Ataur Belal, Florian Gebreiter and Ibrahim Alhanaya,

RE: Translation of SDGs at Saudi HEIs

External ethics approval: ERN_1213-Jun2023

Thank you for providing details of the external ethics approval in place for the above project. The Humanities and Social Sciences Committee has considered this and has agreed to accept it in lieu of further ethics review at the University of Birmingham.

Any adverse events occurring during the study should be promptly brought to the Committee's attention by the Principal Investigator and may necessitate further ethical review.

Please ensure that the relevant requirements within the University's Code of Practice for Research and the information and guidance provided on the University's ethics webpages (available at https://intranet.birmingham.ac.uk/finance/accounting/Research-Support-Group/Research-Ethics/Links-and-Resources.aspx) are adhered to.

Please be aware that whilst Health and Safety (H&S) issues may be considered during the ethical review process, you are still required to follow the University's guidance on H&S and to ensure that H&S risk assessments have been carried out as appropriate. For further information about this, please contact your School H&S representative or the University's H&S Unit at healthandsafety@contacts.bham.ac.uk.

Kind regards,

The Co-Chairs of the Humanities and Social Sciences Committee

E-mail: ethics-queries@contacts.bham.ac.uk

University of Birmingham Edgbaston Birmingham B15 2TT United Kingdom w: www.birmingham.ac.uk

Appendix (C)

Participant Information Sheet

Dear Participant

You are being invited to take part in this study. Before you decide on whether you would like to participate, it is important for you to understand why this research is being conducted and what it will involve. Please take time to read the below information carefully and discuss it with others if you wish, or contact the researcher on the details provided, should you have any questions. Please do take time to decide whether or not you would like to participate.

1. Research Title:

The Organisational-Level Translation of the Sustainable Development Goals (SDGs) and Accounting: Case Studies of Selected Saudi Higher Education Institutions (HEIs)

2. What is the project's purpose?

The current study aims to investigate how Sustainable Development Goals (SDGs) are translated in HEIs and why do Saudi HEIs engage in the translation of SDGs. Additionally, as accounting is expected to play a significant role in the process of translating SDGs into organizational level, this study will also attempt to provide evidence about the role played by accounting, if any, in the translation process.

3. Why have I been chosen?

You have been invited to participate in this research because you are expected to be involved in the translation of SDGs at the university. Given your experience, views, opinions, and perceptions are invaluable as part of this research.

4. Do I have to take part?

No. It is entirely up to you to decide whether or not you want to take part. If you decide to take part, you will be given this information sheet to keep. You will also be asked to sign a 'consent form'. If you decide to take part, you are still free to stop at any time without giving a reason. No questions will be asked if you stop. Deciding whether or not to take part in the study will not have an effect on you. If you wish to withdraw from the research, please contact me directly.

5. What will happen to me if I take part? What do I have to do?

If you are willing to participate in this study, you will be asked to sign a consent form, a copy of which you will be given to keep for your records. Interviews will be audio-recorded, and names and settings will be kept confidential. You can ask the interviewer to pause the recording at any time during the interview and you are also free to stop the interview should you wish to do so. The interview will be a little like a conversation, I will ask you to talk

about your experiences regarding the adoption of SDGs in the university. For example, I will ask questions about how the goals have been integrated in the university activities, and the factors behind such an integration. The interview is likely to last for about an hour. At the end of the interview the interviewer will check that you are happy for the conversation to be included in the study. The audio-recording will be transcribed and anonymised ahead of being analysed, and upon request we can send you a copy of the anonymised transcript for your information.

6. What are the possible disadvantages and risks of taking part?

Given the nature of this study, it is highly unlikely that you will suffer harm by taking part. Participating in the research is not anticipated to cause you any disadvantages or discomfort. We believe that the risks are minimal. We understand that there are many demands on your time and there is some inconvenience in taking part in the interview. You are free at any stage to withdraw from the interview or take time out if you wish.

7. What are the possible benefits of taking part?

Whilst there are no immediate benefits for those people participating in the project, it is hoped that this work will have a beneficial impact on helping universities in implementing process of SDGs.

8. Will my taking part in this project be kept confidential?

All the information that we collect about you during the course of the research will be kept strictly confidential and will only be accessible to members of the research team.   You will not be able to be identified in any reports or publications unless you have given your explicit consent for this. If you agree to us sharing the information you provide with other researchers (e.g. by making it available in a data archive) then your personal details will not be included unless you explicitly request this.

9. What is the legal basis for processing my personal data?

According to data protection legislation, we are required to inform you that the legal basis we are applying in order to process your personal data is that 'processing is necessary for the performance of a task carried out in the public interest' (Article 6(1)(e)). Further information can be found in the University's Privacy Notice https://www.sheffield.ac.uk/govern/data-protection/privacy/general.

10. What will happen to the data collected, and the results of the research project?

The results will be used for the purpose of the PhD degree dissertation in accounting. However, they might additionally be disseminated at conferences or published in peer-reviewed publications. You will not be identified in any report or publication, but direct

quotes from the interviews may be used in reports and publications; however, the quotes will be anonymised to ensure that you cannot be identified.

Regarding the records obtained while you are in this study will remain strictly confidential. Transcripts will be anonymised so that you cannot be recognised from any of the information we collect from you. Audio-recordings and anonymised transcripts will be securely stored at Sheffield University for the duration of the study. At the end of the study the recordings will be destroyed. The anonymised transcripts will be held for a maximum of 10 years, and then they will also be destroyed. Only the researcher and his supervisors will have access to the recordings.

Due to the nature of this research, it is very likely that other researchers may find the data collected to be useful in answering future research questions. We will ask for your explicit consent for your data to be shared in this way.

11. Who is organising and funding the research?

The study is organised and carried out by the main researcher Ibrahim Alhanaya as part of a PhD research project. Also, it is self-funded.

12. Who is the Data Controller?

The University of Sheffield/other will act as the Data Controller for this study. This means that the University is responsible for looking after your information and using it properly.

13. Who has ethically reviewed the project?

This project has been ethically approved via the University of Sheffield's Ethics Review Procedure, as administered by accounting department.

14. What if something goes wrong and I wish to complain about the research or report a concern or incident?

Given the nature of this study, it is highly unlikely that you will suffer harm by taking part. However, if you have any complaints about the project in the first instance you can contact me directly. In the case that you feel your complaint has not been handled to your satisfaction, the University has arrangements in place to provide for harm arising from participation in the study for which the University is the Research Sponsor. If you wish to complain about any aspect of the way in which you have been approached or treated during the interview, you should contact the University of Sheffield's Registrar and Secretary to take your complaint further.

15. Further information and contact details.
You can visit the following web site to obtain more information about the Right to participation in interview https://www.sheffield.ac.uk/govern/data-protection/privacy/general.

If you do have any concerns, please do contact Prince Sattam Bin Abdulaziz University (The Deanship of Scientific Research) https://dsr.psau.edu.sa/en.

Or directly contact, Dr Ghaleb Hamad Al-Nahdi
Tel:
Email

16. Contacts for further information.

I hope that this information sheet has told you what you need to know before deciding whether or not to take part. If you have any queries at all about the project, please contact me.

Project contact details for further information:

Ibrahim Alhanaya, Business School, University of Birmingham.
Tel:
Email:

CONSENT FORM

Please complete this form after you have read the Information Sheet and/or listened to an explanation about the research.

Title of Study: ***Translation of SDGs at Saudi HEIs.***
Department: ***Accounting.***
This study has been approved by the Sheffield University Research Ethics Committee:
Project ID number: ***200238151.***

Thank you for considering taking part in this research. Ethical procedures for academic research undertaken from UK institutions require that interviewees explicitly agree to being interviewed and how the information contained in their interview will be used. This consent form is necessary for us to ensure that you understand the purpose of your involvement and that you agree to the conditions of your participation.

The person organising the research must explain the project to you before you agree to take part. If you have any questions arising from the Information Sheet or explanation already given to you, please ask the researcher before you decide whether to join in. You will be given a copy of this Consent Form to keep and refer to at any time. Would you therefore read the accompanying information sheet and then sign this form to certify that you approve the following:

I confirm that I understand that by ticking/initialling each box below I am consenting to this element of the study. I understand that it will be assumed that unticked/initialled boxes means that I DO NOT consent to that part of the study. I understand that by not giving consent for any one element that I may be deemed ineligible for the study.

Please tick the appropriate boxes	Yes	No
Taking Part in the Project		
I have read and understood the project information sheet dated 27/10/2021 or the project has been fully explained to me. (If you will answer No to this question, please do not proceed with this consent form until you are fully aware of what your participation in the project will mean.)	☐	☐
I have been given the opportunity to ask questions about the project.	☐	☐
I agree to take part in the project. I understand that taking part in the project will include participating in an interview.	☐	☐
I consent to my interview being audio recorded, and I agree to being audio recorded and for transcripts of these anonymised audio recordings to be used in the research.	☐	☐
I understand that the recordings will be destroyed immediately following transcription. Please note: If you do not want your participation recorded you can still take part in the study.	☐	☐
I understand that by choosing to participate as a volunteer in this research, this does not create a legally binding agreement nor is it intended to create an employment relationship with the University of Sheffield.	☐	☐
I understand that my taking part is voluntary and that I can withdraw from the study at any time. I do not have to give any reasons for why I no longer want to take part and there will be no adverse consequences if I choose to withdraw.	☐	☐
How my information will be used during and after the project		
I understand my personal details such as name, phone number, address and email address etc. will	☐	☐

not be revealed to people outside the project.		
I understand and agree that my words may be quoted in publications, reports, web pages, and other research outputs. I understand that I will not be named in these outputs unless I specifically request this.	☐	☐
I understand and agree that other authorised researchers will have access to this data only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐
I understand and agree that other authorised researchers may use my data in publications, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐
I give permission for the transcription of my interview that I provide to be deposited in ORDA so it can be used for future research and learning	☐	☐
So that the information you provide can be used legally by the researchers		
I agree to assign the copyright I hold in any materials generated as part of this project to The University of Sheffield.	☐	☐

_____   _____   _____

Name of participant   Date   Signature

_____   _____   _____

Researcher   Date   Signature

Project contact details for further information:

Ibrahim Alhanaya, Business School, University of Birmingham.
Tel:
Email: