



Kristianstad
University
Sweden



PRME Report 2023 Sharing Information on Progress: Responsibility, Ethics and Sustainability

December 2020–March 2023

Content

Renewal of commitment	5
Preface	6
Introducing the Six Principles for Responsible Management Education	7
Principle 1. Purpose: New initiatives for sustainable development	8
Principles 2 & 3. Values and methods in our educational curricula and process	10
The Business Administration programme	10
Student-led project	12
Student thesis project	12
Master program in business administration	15
Work Integrated Learning Sustainability track	15
These are the WIL- project reports that the master business students have carried out over the years 2018 and 2019	15
These are the WIL- project reports that the master business students have carried out over the years 2020-2021	16
These are the WIL- project reports that the master business students have carried out over the year 2022	16
The Human Resources and Work Life Conditions programme	17
Research project addressing the Inner Development Goals	18
Doctoral Education as If People Matter: Critical Issues for the Future	18
The Digital Design programme	18
Principle 4. Research and sustainability	20
The research group GRIP	20
Events and research projects arranged by the research environment	20
The Solidarity research seminar-Solidarity as a normative socio-legal principle	21
Research collaboration project- “Law and Vulnerabilities”	21
The research project Climate-Smart Näsby	22
The research group DARC	22
Research and collaboration: invited talks	23
Teaching Sustainability in Higher Education Institutions	24
Sustainability and Integrated Reporting	25
Smart cities	25
Social and practical relevance for sustainable development	25
Well-being of auditors	26
Public sector organisations	26
Work-life sustainability related areas	26
Licentiate and doctoral thesis in sustainability related areas	27
Principles 5 & 6. Partnership and dialogue	28
The Research groups in Collaboration with stakeholders	28
The Filip Orlik International Research Group	28
Ten years of research and development bear fruit	28
Disconnected from nature – how does it affect us and our planet	29
To conclude	30
Outcomes	30

Renewal of commitment

To our stakeholders:

I am very pleased to confirm that Kristianstad University (Högskolan Kristianstad) once again reaffirms its support to the United Nations Global Compact and its Ten Principles in the areas of Human Rights, Labour, Environment and Anti-corruption. In line with this, Kristianstad University and its Faculty of Business, commit to the PRME principles and continue the work to equip our business students with the understanding and ability to deliver future change.

Kristianstad University, Sweden, was founded in 1977 and has about 14 000 students and 500 employees. The university is mainly oriented towards professional education and the main areas are teacher training, nursing education and education in business. The Faculty of Business at Kristianstad University provides undergraduate and graduate education in the areas of business administration, work science and digital design preparing students for a future work life. We offer campus-based and digital programmes as well as internet courses that provide professionals with opportunities for life-long learning. On-going research and external collaborations are integrated with academic activities and provide a basis for a dynamic learning environment.

Our responsibility is to provide all our graduates with the high-quality skills and knowledge needed for shaping the future society. In this context, knowledge of sustainable development is crucial. Our students especially need

to develop an understanding on how sustainable development is relevant for their specific professional field of studies. Therefore, our academic programmes and courses need to be continuously developed and innovated.

During the last few years, we have continued this important work at Kristianstad University, and we are glad to be able to share some of our experiences in this report. We also look forward to continuing the cooperation within the PRME network.

Sincerely yours,



Dr. Kristina Genell
Dean
Faculty of Business
Kristianstad University



PHOTO: ANNSOFI HELLSTRÖM

Kristianstad University in numbers

	2021	2020	2019	2018	2017
Number of students in under-graduate and graduate programmes	14 107	13 642	14 829	14 554	14 591
Student completion/ performance indicator	85	85	81	81	79
Number of degrees awarded	1 459	1 908	1 443	1 310	1 290
Number of professors (Full-time equivalent)	29	31	31	27	25
share women (%)	37	41	39	39	29
Number of academic refereed publications	176	159	151	134	136
Revenue education (M SEK)	513	469	486	462	432
Revenue research (M SEK)	117	90	93	83	69
Share of external research funding (%)	16	23	29	24	23
Revenue (M SEK)	630	559	578	546	501

Preface

For several years, Kristianstad University has worked on different aspects of sustainable development, its structures and processes. This interest has manifested itself in a number of activities.

In February 2016, Kristianstad University signed up as member of the UN Global Compact (GC). This is in line with the sustainable development issues on global as well as at local levels. Kristianstad University is also a member of the SDSN (Sustainable Development Solutions Network). Furthermore, Kristianstad University works actively within the voluntary UN based initiative The Principles for Responsible Management Education, PRME, and has signed up as PRME Champions for the third time 2022/2023. All three initiatives (GC, PRME & SDSN) are based on Agenda 2030 and the UN SDGs. UN Global Compact and the UN Sustainable Development Goals (SDGs) have an important and central role as a fundament for further concepts and actions in achieving Agenda 2030

Kristianstad University is located in one of the first UN Man and Biosphere (MAB) reserves in Sweden. Large parts of the academic and research activities of the university benefit from being situated in a MAB reserve and it has encouraged a strong general interest in sustainable development among staff and students. In 2022 the research platform Man and Biosphere Health (MABH) has changed its name to Sustainable Multifunctional Landscapes (SMULA). In hopes of supporting sustainable and multifunctional landscapes, SMULA will continue closely associating research grounded in the Biosphere Reserve model. As part of this approach, the research team recognizes the importance of consideration of competing landscape functions and values. Further, the need to restore and create landscape functions is recognized and provides an incredible creative opportunity for researchers to work hand in hand with practitioners.

The university's Strategy plan for Sustainability and Environmental Work 2021-2024 builds on Agenda 2030 and the global goals for sustainable development. One of the most important goals in the strategic plan is to reduce carbon dioxide emissions from business travel. In the latest revision rector decided to raise the university ambitions in the area. The revised goal is during this

period to raise previous goals of 30 percent to a 50-percent reduction of carbon dioxide emissions per full-time employee. A reduction in emissions need not only take place through business travels, but also by lowering commuting to work. Already today, large parts of the staff, who previously worked at campus, have the opportunity to work from home. Furthermore, the university invests in technology that supports internal digital meetings.

For several years, the university has also applied an internal environmental fee in connection with business trips. The carbon emission tax policy has been in place since 2017 and charges all air travel SEK 200 per ton of carbon dioxide emitted.

Previous years 2020 and 2021 has due to the pandemic been special for Kristianstad University as for other universities all over the world. During these years we had a hybrid solution with a mix of distance education and some seminars and training on campus. There have, however, also been positive outcomes, like the fast development of digital technology and how this can help us to reach students and design a meaningful curriculum for the future based on global citizenship and sustainable development.

As the pandemic eased, a new shadow fell over the world with Russia's war on Ukraine. At the university colleagues took the initiative and arranged a fundraising to support an university in Ukraine, and visiting researchers from Kiev were welcomed. The consequences of the war in the world also affected our business. The changed security situation in Europe and the world place new demands on us in the area of information, internationalization, and other areas. Inflation and cost increases risk eroding our grants that may affect teaching and research.

Some sparkles of light in this new gloomy world, are that our employees and students during the pandemic have shown an ability to handle unexpected situations and carry out operations in the best possible way.

This is our third report on Kristianstad University's engagement as PRME signatories and PRME Champions and it describes the activities that we have developed and performed as PRME signatories during the period December 2020 to March 2023.

Introducing the Six Principles for Responsible Management Education

Principle 1. Purpose

We will develop the capabilities of students to be future generators of sustainable value for business and society and to work for an inclusive and sustainable global economy.

Principles 4. Research

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Principle 2. Values

We will incorporate into our academic activities, curricula, and organizational practices the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

Principles 5. Partnership

We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Principle 3. Method

We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

Principle 6. Dialogue

We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

Principle 1.

Purpose: New initiatives for sustainable development

Since Kristianstad University is a higher education institution, teaching and research are of course of most importance. According to the UN Global Compact and UN SDGs, it is especially important to educate and prepare students as change agents in relation to sustainable development both on a global and local scale. Thus, it is important that the university develops strategies and concrete methods to ensure that its overall sustainability framework has a concrete impact on all levels of courses and programmes, for example, in the development of programme syllabi and course objectives which should focus on the different dimensions of sustainability concepts.

PRME, or the Principles of Responsible Management Education aims to transform business and management education, research, and leadership globally to achieve the United Nations Sustainable Development Goals. As a signatory the Faculty of Business is specifically engaged in and voluntarily committed to integrating the UN initiative PRME into its academic programs. In 2016, the university management of Kristianstad University introduced a new system for development planning, with annual operational plans and dialogues between university management, program directors and faculty deans.

The city Kristianstad needs to grow, while carbon dioxide emissions need to decrease. The EU project "Climate-smart Näsby" Jan 2021 to Feb 2023 aims to reduce the climate footprint from construction processes and transport by involving those who live and work in the area. Carbon dioxide emissions and development of Näsby are at the center, but the results should also be able to be used in other cities and areas. The research project is a collaboration between Kristianstad University (HKR), Kristianstad municipality and Krinova Science Park. Together with companies and associations, the research project must involve selected parts of those who live, work, and stay in the district and nearby areas. Read more about the EU funded research project on page 22.

The directors of each academic programme and administrative unit define sustainability in relation to the UN's

SDGs and suggest new initiatives in the context of their specific professional areas and academic disciplines. Among the common themes, the following can be identified: human rights, anti-corruption, labour issues, social responsibility, environmental issues and gender equality. The development plans are revised annually to ensure that progress is made within the above-mentioned areas. The development plans are also discussed in collegial groups and with the university management, in this way becoming an integral part of the overall planning and budgeting process at Kristianstad University. Some examples of ongoing activities in academic programmes will be presented in the following section. As a rule, themes related to sustainability are taken into account when new projects, educational development and external conferences are planned at the University.

Since 2016, Kristianstad University has also been engaged in the local municipality initiative Framtidsveckan (Future Week). This is a collaboration project with the local UN organisation in Kristianstad. The focus of the project is sustainable development based on the UN SDGs, and it aims to provide inspiration and practical examples of how to best develop Kristianstad.

Between 2018 and 2019, Kristianstad University reduced its total carbon dioxide emissions by eight percent and last year the university joined the Climate Framework for universities and university colleges in a common ambition to reach the 1.5-degree goal (the framework won the ISCN Prize 2020).

The global sustainability goals decided in 2015 have become a framework for sustainability work in all sectors of society. We believe the higher education institutions have a particularly great responsibility in this work by providing students with knowledge and perspectives on the global goals and the challenges that it entails to shift society towards a more sustainable future. Within the education programmes, it is a matter of equipping the teacher both in terms of knowledge and through tools for integrating a sustainability perspective into curricula and one's own teaching.



PHOTO: ANNSOFI HELSTRÖM.

Since March 2016, Kristianstad University is a PRME signatory. PRME, or the Principles of Responsible Management Education aims to transform business and management education, research, and leadership globally to achieve the United Nations Sustainable Development Goals.

Principles 2 & 3.

Values and methods in our educational curricula and process

The Business Administration programme

Since March 2016, Kristianstad University has been part of Principles for Responsible Management Education (PRME) and, since 2018, also part of the UN's global network PRME.

During 2018, the master's programme in *Business Administration* was revised in its entirety. The programme now involves the six principles of PRME and the Work Integrated Learning (WIL) business ethics track. During 2018, a course entitled "Corporate Ethics and Sustainability from a Global Perspective" was also introduced. *The Business Administration Programme* works with sustainability in several ways. The overall goal is to develop business students' ability to relate to aspects of sustainability in organizations and society as well as to develop their capacity for ethical reasoning. The curriculum addresses all four issue areas (human rights, labour, environmental issues and anti-corruption) at different points in the programme. The values and methods used for the *Business Administration Programme* is described in more detail below.

The business administration programme works with sustainability in different ways. Overarching goals are to develop the business students' ability to critically relate to sustainability aspects in organisations and society, and to develop their ability for ethical reasoning. Since the introduction of the new system for development planning, several academic programmes at Kristianstad University have integrated sustainable development in different ways. All the academic specialisations, Accounting and Auditing, Banking and Finance and International Business and Marketing address sustainability in the wider sense, that is, address all four sustainability issues to a varying degree.

The Business programme focuses on ethics, responsible management, labour and anti-corruption issues as

well as preparing students to contribute to resolving global challenges through relevant, research-based and business integrated education where sustainable development and environmental issues are at the heart of the programmes. The overarching aim of Kristianstad University is to address all issues in all academic programmes. Below are some examples of our progress.

At the start of the process the Business programme agreed on basing the education on a multi-dimensional sustainability conceptualization. Presently, approximately one third of the courses in the business programme cover sustainability themes, such as corporate social responsibility, corporate sustainability reporting, ethical funds and green bonds, business ethics, anti-corruption and diversity. The way the sustainability modules are taught and examined vary depending on specialisation and place in the programme.

Already in the first course of the business programme, *Marketing and Organization* (15 credits), sustainability is introduced, and the importance of CSR is addressed. A learning outcome for the course is to be able to value and discuss marketing and organization and its challenges in regard to for example sustainability and ethical aspects. The syllabus of the course mentions sustainability issues in the content and in one of the learning objectives: "In marketing, with a focus on transaction and consumer marketing: the market conditions, the outside world and the company with a special focus on sustainability issues, strategy and positioning, consumer behavior, target group / segmentation, information needs and market research. be able to independently". To facilitate this a text about sustainable marketing has been added to the literature list and sustainability is discussed for example in lectures and discussions about the firms' macro environment and business strategy. In 2022, the communication manager at the industrial company Malmberg, gave a guest lecture about their marketing campaign "Generation Zero", as an example of sustainable marketing. The writ-

ten exam of the course includes questions about sustainable marketing. The students are for example asked to analyse a company's marketing with the starting point in either sustainable marketing or concepts such as greenwashing.

In the course *Financial and Management Accounting* (7,5 credits) in the second semester at the business programme, one of the learning outcomes is that the students will be able to "define and reflect on companies' goals, strategy and views on sustainable business" and one of the modules of the course is a written assignment on sustainable business.

The course *Microeconomics* (15 credits), which also runs in the first semester for the programme students, involves a module on environmental economics. One of the possible subject choices for the assignment that the students do in module 2 of the said course is called "Climate and International Trade". Both positive and negative effects on the environment of increased international trade are taken into account within the framework of this choice of subject.

In the Accounting and Auditing Track of the Bachelor Business Programme and the Auditing and Control Track of the Master Programme in Business Administration, the course syllabus of various courses has been inspected and revised to better highlight the sustainability-oriented content of the courses.

For example, on the Bachelor level, the course *Management Control and Control Systems* (7,5 credits) refers to ethical aspects related to steering an organization and the personnel. The course *Group Accounting and International Accounting* (7,5 credits) stimulates students to think beyond traditional financial reports and reflect on non-financial disclosures. The course *Accounting and Auditing Theory* (7,5 credits) devotes space to Sustainability Reporting with an underlying reference to the SDGs.

In the Banking and Finance track of the Bachelor Business programme, sustainability has been implemented in the form of ESG criteria in the asset management process in the course *Capital Market Strategies* (7,5 credits) and is now also a separate learning objective in the new syllabus of the course. In the course reasonability in asset prices, profit and dividends in companies are covered. The course is also supported by a guest lecture from the leading nordic bank SEB with a focus on sustainability and asset management.

The course *Risk Management* (7,5 credits) covers growth and growth requirements in companies based on sustainability and to some extent an ethical approach.

In the course *Tax and regulation* (7,5 credits), there is a sec-

tion on sustainability in banking. Partly linked to the industry's new sustainability taxonomy and partly linked to regulations, i.e. sustainability in banking with a focus on sound banking operations.

The business programme also works on a wider level with two online, 7,5 credits, a-level courses, *CSR and Business Ethics* and *Environmental Economics and Sustainable Development*. Kristianstad University has a long tradition of online courses, which means we reach many students from all strands of society and from all over Sweden, thus contributing to life-long learning.

The course *Corporate Social Responsibility – an introduction*, is a stand-alone online course at Kristianstad University. As the course is one of the courses that are open for students from our partner universities, the course is given for both exchange students and Swedish students. The teaching is based on on-line presentations and recorded lectures on the concept of CSR from different perspectives. After completing the course, students has gained a broader knowledge and an understanding of basic concepts and theories in the field of Corporate Social Responsibility. Based on this knowledge and understanding, the students will be able to reflect upon different aspects of sustainability related subjects and sustainable businesses from both a theoretical and practical perspective. By the end of the course, the students should have acknowledged an in-depth interpretation of sustainable business practice from a critical perspective.

These two sustainability courses have been part of the online course offerings for more than ten years and have been continuously updated to suit contemporary goals of the university regarding sustainability work. The online course *Marketing* (7,5 credits) also has links to sustainability issues. During discussions on the outside world, the course raises various types of ethical dilemmas and there is also an article by Lacniak and Murphy linked to ethics. In the module assignment, students do a PESTEL analysis and here it is mandatory to address any issue related to ethics / morality / sustainable society.

In the course *Handelsrätt: Juridisk översiktskurs* (Commercial law: introductory course in law) (15 ECTS), one of the course modules brings up the regulation regarding money laundering. The combat against money laundering is part of the sustainable development goals of the United Nations (Agenda 2030) (Goal 16: Peace, Justice and Strong Institutions). Thus, the EU and Swedish regulation regarding money laundering is part of the sustainable development goal. The abovementioned sustainable development

goal is also brought up in the course *Revisorsjuridik 1b* (Auditor law) (7,5 ECTS).

The degree project is an important part of the business studies for all students. In order to graduate, students on both bachelor's and master's levels carry out research projects and report the project in a bachelor's or master's thesis. The fact that a large number of the degree projects are done within the subject of ethics, sustainability and responsibility shows the impact of teaching in the field of sustainability as well as the student interest. Sustainability and CSR are suggested themes on both levels. On both bachelor and master levels, students are encouraged to explore issues related to their specializations. Read more on page 12 and 14.

Student-led project **The Sustainability Week**

In spring 2019, the student led project: The Sustainability Week, a poster exhibition together with students from all four faculties at Kristianstad University took place in the university library. The project was based on the university commitment to the UN Sustainable Development Goals. Participants were students from the Faculty of Business, the Faculty of Natural Science, Faculty of education and Faculty of Health.

The Work Integrated Learning project **"The Sustainability Day"**

Work Integrated Learning – WIL (VFU) business ethics track runs as an ethics track throughout the master program in business. The program has two program directions. One in International Business and marketing, and one in Advanced Accounting at the department of business. The pedagogy, motivation and driving force for the WIL project is that students, in collaboration with organizations, will familiarize themselves with the SDGs and learn about the SDGs in a real setting collaborating with employees working at these different organisations.

In January each year, students present their finalized WIL project at "The Sustainability Day". The event is organized together with the master's students at the Faculty of Business, who presents their Work Integrated Learning project work on the theme of UN Sustainable Development Goals and Agenda 2030. Invited guests are the university's partners from business, public and private organizations, Kristianstad Municipality, the Agenda 2030 coordinator and the local UN association, teachers, and students at the university.

Even during the years with the pandemic, the Sustainability Day was carried out. Although the event, due to the pandemic, was carried out digitally there was a great interest from our partner organisations to attend the event and listening to our master students presenting their sustainability project.

The Sustainability Day 2023! This year we were able to go back to having the event at the university campus and we invited all companies, without whom the Work Integrated Learning Track, an immersion and very powerful methodology on our master's program in business, would not be possible. Willingness to facilitate processes to improve strategy and sustainability in organizations has been the driver for this project for students as change agents to learn more and become familiar with the Agenda 2030 and the SDGs in collaboration with partner organizations. It is incredible how hands on projects express things that we would not articulate in words, giving full power to students learning processes. Curiosity and willingness to facilitate processes to understand sustainability in organizations has been the driver for our partner organizations to learn more together with our master students.

Global Swede Ceremony

Global Swede is part of the Government and Swedish Institute's work on building long-term relationships with international students in Sweden. The aim is to create cross-border and multicultural networks that will contribute to Swedish foreign trade and promote work towards reaching future solutions. We believe our participation in the Global Sweden ceremony contributes to the university's internationalization and collaboration with other departments such as the Swedish Institute. Global Swede is a way of saying thank you to some of our most innovative international students. Students from other countries play an important role in our international relations. Kristianstad University is nominating hard working students for the Global Swede award each year and the ceremony is held at the Ministry of Foreign Affairs, Stockholm. See images on page 13.

Student thesis project **The following themes are examples of student bachelor thesis projects completed between 2015–2017**

- CSR activities and sustainability in retailing
- Medical professionals' ethical perceptions on the marketing of reproduction services
- Business ethics and the influence on the development of intellectual capital in auditing profession.
- To measure what is ethically important in the decision-making process for auditors as managers



PHOTO: KARIN ALM

The Sustainability Day 2023! During the event all WIL-project groups presented their findings to our engaged WIL- organizations.



PHOTO: AXEL WEILINDER

Thank you to our partner organisations for your collaboration and fantastic engagement throughout this sustainability project and at the master students Diploma Ceremony 2023!

- Greenwashing and the not so green mile – A case study of Volkswagen
- Collaborative lifestyles and collaborative consumption

When we compare the number of degree projects written in the field of sustainability in the years 2015–2017 with the number written between 2018–2020, we can see an increase in the number of degree projects written in this field.

The following are examples of sustainability-relevant student bachelor thesis projects between 2018–2020

- Do sustainable personalities exist? A study examining the link between recruiters' personalities and the communication of sustainability
- #MeToo and Times-U-movement and its effect on how stakeholders' view sexual harassment in business.
- Profiling/Identifying environmentally conscious investor behavior: A quantitative study of demographic factors of the Swedish environmentally conscious investor.
- Sustainable ESG savings: Investment companies vs funds – A comparative study between investment companies and funds within ESG.
- Sustainability Reporting – A study on the impact of industry and size on companies' sustainability reports between three industries.
- The impact of sustainability news on listed companies depending on size – A quantitative study on how ESG news affects the stock return for Swedish companies listed on Large- and Mid-cap
- The influences on consumers' decision to fly or not to fly
- Organizational learning. A case study of how learning about sustainability in an organization works
- The responsible consumer – Consumer consciousness from idea to delivery. An exploratory study of consumers' willingness to act socially responsible when purchasing fashion online
- The rise of store personnel – An exploratory study on how to utilize the grocery retail store personnel in the marketing of sustainable products toward consumers
- Sustainability reporting in municipalities – An analysis of the municipalities' voluntary sustainability reporting
- Harmonization of sustainability reports: The role of SDGs in the Scandinavian Big Four's sustainability reports
- Climate-related sustainability report. Swedish and German companies in three industries

- Sustainability reporting with focus on the SDG-goals: Comparative study between The Big 4 in Sweden and UK
- What Influences Auditors' Proactive CSR Work? – A Quantitative Study that Explains Auditors' Proactive CSR Work on the basis of Individual- and Agency Specific Factors
- A sustainable content – The materiality analysis importance to the balance between reported significant areas in sustainability reports
- Municipal sustainability reporting – with a materiality and stakeholder perspective
- Stakeholder engagement to an extent in municipal sustainability reports
- The impact of ICT on auditors' sustainable work – A Triple bottom line approach
- The development of voluntary and mandatory sustainability reporting Insight from Swedish listed companies
- Climate-related sustainability reporting – European companies and industries
- Internal audit in the prevention of money laundering in banks

The following are examples of sustainability-relevant student bachelor thesis projects between 2021-2022

- Systembolaget's social marketing. A case study on Systembolaget from a consumer and employee perspective
- A greener industry or just green marketing? An exploratory study about how consumers experience green marketing in the fast fashion industry".
- Is this sustainability? A study exploring how consumers decide if a grocery product is sustainable or not.
- Is the enjoyment worth the risk? Testing the Social Ecological Model on Swedish adolescents' consumption of white snuff
- Supplier selection – A brick to attain sustainable tourism. A case study on what influences a Sri Lankan hotel chain's local supplier selection
- Exploring how Swedish Banks Communicate Sustainable Marketing
- Green or greenwashed? Gen Z's perception of the credibility of green marketing in the fast fashion industry.
- To Label or Not to Label? Exploring CO2 Labelling in E-Commerce

- SMEs sustainability reporting: The institutionalization and development of a new Nordic standard
- Impact of the Corporate Sustainability Reporting Directive on the auditor's profession and legitimacy. The auditing industry's perceptions
- Swedish audit-profession's strategies: In the reception of Corporate Sustainability Reporting Directive
- How sustainable are sustainable investment strategies? A quantitative study of how investment strategies reduce ESG-risks.
- Does higher CSR activity contribute to greater sales revenue?
- The relationship between ESG-score and risk-adjusted return on Nasdaq 100
- Profitable to be included? – An event study on the impact on the company's share price when included in a sustainability index.

When we compare the number of degree projects written in the field of sustainability from previous years with the number written between 2021–2022, we can see an increase in sustainability related subject of degree projects written in this field.

Moreover, the bachelor thesis "To Label or Not to Label? Exploring CO2 Labelling in E-Commerce" written by two of our bachelor students has been nominated for the Umeå School of Business Sustainability prize of 2023 best theses in the field of business administration. The prize is awarded by the Research Institute for Sustainability and Ethics in Business (RiseB) at Umeå School of Business, Economics and Statistics in collaboration with Umeå Energy. The 'Sustainability prize of 2023' aim to encourage business students to become interested in and immerse themselves in sustainability related fields of subject. The student group that wins this Sustainability prize will be awarded 25 000 SEK. The decision will be announced by the end of April.

Master program in business administration

Kristianstad University also offers two *Master Programmes* (60 credits) specializing in Auditing and Control as well as International Business and Marketing. Both programmes are based on the purpose and values of PRME and several of the courses contain elements of sustainability and ethical considerations.

The course *Strategy and Management Control* (7,5 credits) discusses the ethical implications of budgeting and tra-

ins students to work with sustainable balanced scorecards aimed at balancing various dimensions of performance.

The course *Advanced Accounting and Reporting* (7,5 credits) runs in the master's programme in Auditing and Control and deals with sustainability reporting in the private and public sectors. In the FE801A Strategy and Management Control master course, there are lectures about sustainability performance management systems as well as lectures about ethics and management control in fall 2022.

During the spring semester, the course *Corporate Ethics and Sustainability from a Global Perspective* (7.5 credits) runs in the master's programme in International Business and Marketing.

Work Integrated Learning Sustainability track

The Master's programmes have a Work-integrated Learning (WIL) Business Ethics and Sustainability track. The track runs through all courses in the autumn semester and activities are all part of the different course syllabi and examined by specific assignments. The internship program or Work Integrated Learning (known as VFU in Swedish), is organized in close cooperation with the private and public sectors. Students are affiliated with an organization within business and industry or public administration. The work involves case studies through real-life learning of the relevant WIL-organization, and students use literature to understand, interpret, and analyze the real-life setting. The combination of relevant literature and the student's learning experience enables the accomplishment of a clear collaboration between research, education, and work-life, in accordance with the Kristianstad model for work placement-VFU. The students can e.g., do an inventory of the companies' sustainability work, help them to find out which of the UN's sustainability goals are relevant and strategize the continued sustainability work.

These are the WIL- project reports that the master business students have carried out over the years 2018 and 2019

- Sustainability practices in small businesses – In collaboration with Företagarna
- Understand, Implement and Apply CSR in an Audit Firm – Insights from PwC in Kristianstad
- Sustainability within Skånes Stadsmission

- Communication and Awareness of CSR
– The Case of Small SEB Branches
- Principles for Responsible Management Education at HKR
- Launching a sustainable innovative product
– In Collaboration with InventiveForce
- WIL-project report on Klippan Yllefabrik AB
- Sustainability Implementation in Higher Education
- An Investigation into Öresundskraft CSR Strategy: Guidelines for Improvement
- WIL-Project Report SEB

2019

- The influence of management control system on sustainability integration: A case study of Cederblads Revisionsbyrå
- Companies in Skåne and sustainability: How Grant Thornton Sweden AB's clients work with sustainability and their approach to sustainability reporting
- WIL project – Sölvesborgshem
- Internal and external communication of PwC's sustainable work and goals
- Implicit, explicit, or non-existent? SDGs and HKR student program outcomes
- CSR and Sustainability in Labor market companies; A case study with BranteviksGruppen AB
- Assessing financial institutions CSR adoption of the TCFD recommendation prospects and financial risks: A case of Sparbanken Syd
- WIL project report – The case of Malmsten AB
- An analysis of: Kristianstad Renhållningen AB
– How to be a change agent?
- A research on sustainability at Atelje Lyktan AB
- Communicating Sustainability: An analysis of Nederman's internal sustainability communication

These are the WIL- project reports that the master business students have carried out over the years 2020–2021

- Facing possible future challenges, how can Växjö obtain their sustainability goals for 2030?
- NetPort Science Park – how innovative collaborations can enhance sustainable development.
- Integration of Corporate Social Responsibility in the Daily Activities of an Organization

- How could a marketing agency start to communicate its sustainability actions to its client? A case study of GetSocial
- Guidelines for implementing SDG 8 & SDG 12 at Genarps lådfabrik AB
- The effects of CSR implementations on the image of a brand for baby products Najell
- How can Sibbhultsverken AB attain goals 8 and 12 of the 2030 sustainable development goals
- An Evaluation of Sävsjö Kommun Strategy to Become the Greenest City
- Barriers of implementation of circular economy. The case of Rectel AB
- How can Region Blekinge achieve goal 12 of Sustainable Development through its Environmental and Sustainability Plan?
- WIL-project report on Blekinge Arkipelag

2021

- Sustainable Consumption Communication within the Energy Sector Case study of C4 Energy
- Challenges and Potential Success Factors for Working with Cross Sectional Partnerships
- Fostering Sustainable Innovation in the Concrete Industry – A Case Study on Starka Betong
- WIL-project report on Nederman how an industrial company is performing regarding the chosen SDG 5 addressing gender equality
- WIL-project report on Room Republic
- Exploring the motivations for SMEs to implement CSR and sustainability
- A study how Mouldex AB is implementing the Sustainable Development Goals
- Evaluating Sustainable Development Goals (SDGs) Adopted in Value Creation Process by Grant Thornton AB, Kristianstad
- Agenda 2030: the case of Uppåkra Archeological Center

These are the WIL- project reports that the master business students have carried out over the year 2022

- Meeting market demands. A study on Lyckeby
- Market positioning through green marketing case Malmberg



PHOTO: INGELA FURENÄCK

First year students on the course introduction for Human Resource and Working Life Conditions programme – individual perspectives on the Inner Development Goals. Read more on page 18.

- Employee's sustainability and well-being at the workplace. A case study on Hansa Biopharma Implementing SDG 8, SDG 12 & SDG 17 at KP SYD KB
- How can SpectraCure AB introduce a corporate sustainability mindset and engage with Goals 3 and 9 of the UN 2030 Sustainability Development Goals
- WIL Report for Nyström & Partners Revision AB
- Sustainability Development Goal 13: "Take urgent action to combat climate change and its impacts" A case study on ASPIA
- Responsible production and consumption at Murta Nonwovens boosting sustainability

The Human Resources and Work Life Conditions programme

The Human Resources and Work Life Conditions programme has a strong focus on sustainable work life conditions and how HR personnel can and should facilitate these. This is central to content, as well as the pedagogic and didactic manner we teach our courses. We are working with how to identify, understand, analyze, initiate, and pursue HR and work life related questions. This

means that the student is gaining knowledge, understanding and awareness of the individual, organization and society, as well as the interaction between these different levels.

The course Organization & Leadership (PA1201) aims at giving the students tools for developing organizations and management skills with focus on a sustainable balance between economic requirements, efficiency and working conditions. Through the concepts of organizational structure, culture and management, we analyze the conditions of contemporary work life and devote a whole section of the course to the issue of sustainable leadership practices.

Both the teaching carried out within the framework of the Personnel and Working Life Program as well as all the research projects have an underlying approach in the perspective of sustainability. From work organization to meaning creation via everyday basic needs, mental health and well-being, as well as opportunities for recovery. Overall, the ambition is long-term and sustainable work systems that match both organizations' requirements for functionality and people's conditions and needs.

During the spring of 2023, a new program course involving sustainable working life will be developed. The course will focus on the complexity between economic, ecological and social sustainability, as well as challenges and opportunities for a sustainable working life in the future.

Moreover, the Human Resources and Work Life Conditions programme strives to be flexible and responsive to the changing human conditions on the labour market and how these will have an impact on the future labour market of our students and the society. This is exemplified by courses such as: New Challenges and Opportunities in the Swedish Labour Market, which was established due to the recent migration trends and A Sustainable Work Life in Time and Space aiming at developing an understanding around the tension between human resources and organizational claims.

Diversity is also included already in courses in the beginning of the Bachelor programme followed by a specific course term 6, named Labour market, integration and diversity. The aim of the course is for the student to develop knowledge and skills to be able to work sustainably with diversity issues in working life from a Human Resource Development perspective.

The Sustainable development goal 5 engage in Gender Equality aiming to end all forms of discrimination, violence and harmful practices, such as child and forced marriage, and female genital mutilation. Gender mainstreaming and Affirmative action's'. Gender mainstreaming is a globally strategy for promoting gender equality, and it involves integrating a gender perspective into all policies, programs, and activities of an organization or institution. The goal of Gender mainstreaming is to ensure that gender perspectives and attention to the goal of gender equality are central to all activities for example policy development, research, advocacy/dialogue, legislation and planning, implementation, and monitoring of programs and projects. The idea to continually holding presentations and give lectures on Gender mainstreaming at universities make it possibly to raise awareness and promote understanding of these strategies among students, staff, and faculty members. An example of this is a two-week mock play, in which students will engage with the topic gender equality through role-playing exercises. The play will explore issues such as sexual harassment, gender equality at workplaces, and work-life balance. This aims to give the students opportunities to learn about this topic through interactive seminars and class-rooms setting.

We also provide a summer course within Diversity Management. This course intends to create and maintain a posi-

tive work environment where the similarities and differences of individuals are appreciated. In this course the students develop their knowledge of diversity, inclusion and equality in a work-life and organization context.

Research project addressing the Inner Development Goals

The Human Resources and Work Life Conditions programme started a project 2022, that aims to promote students' abilities that are central to sustainable development. With the support of the framework Inner Development Goals (IDG), we develop the teaching in the program. IDG is a global initiative where several social actors want to speed up development towards a sustainable society. The framework connects to the UN's vision of the 17 sustainability goals at the individual level where 23 personal abilities have been identified. The project in our program aims to build modules that contain pedagogy and elements that promote students' IDG abilities to our program but also that can be applied to several other university programs. The project started fall 2022 and parts have been implemented during the year, primarily in the first semester of the program. One example is to discuss self-reflective questions in small groups that can promote the development of these personal abilities.

Doctoral Education as If People Matter: Critical Issues for the Future

This research project contributes with the view of improving doctoral education, contributors from diverse cultural, political and disciplinary contexts critically analyse challenges and opportunities that impact on the experience of researchers and university staff. Readers are invited to consider their own circumstances and how the presented policies, procedures, values and practices, both common and unique, might either detract from or enhance their performance and well-being. Reflection on lessons learned through the pandemic are incorporated, reinforcing the value of collaboration and mutual respect between researchers and their supporters at all levels, for both the conduct of good science and a fulfilled work life. Book launch organized by GRIP research group with Marie-Louise Österlind "Doctoral Education as If People Matter: Critical Issues for the Future" edited by Marie-Louise Österlind (HKR). See sustainability related research on page 27.

The Digital Design program

Over the last two years, we have at the department of digital design worked with Augmented Reality and Climate Fiction with one of our online courses as a surface of communicating and testing our students' ideas in that realm.



PHOTO: MICHAEL JOHANSSON

Young design students face their future in relation to global challenges.

We in parallel investigate how our design students deal with the ideas of sustainability, how young design students face their future in relation to global challenges. Many disciplines have nature and nurturing to explore, create and tell stories about possible worlds. Design is one activity of creating the future, not solving old problems as much as inventing new opportunities, still with strong ties to empirical science and engineering but also with the storytelling of branding and marketing. In parallel, industries and design have evolved from producing products to services, and recently to experiences, expressing basic human tenets to create and tell stories. This of course is at the core of fiction, helping us make sense of what it means to be human, how to plan and live our lives, and to find some purpose behind our journey.

Through their design work they put forward hypotheses of different futures specifically designed to highlight the risk and opportunities involved in specific strategic issues for reaching climate goals like the UN 17th SDGs, especially goal 6, 13, and 14.

In parallel to the students' work, we set up the art and research project Facing The Fold. Here we explore the

theme of environmental fiction and try to design believable experiences of possible futures in a European context. The question for us is how we could use a database of Science and climate fiction stories that relate to future environmental changes and collaborate with a group of artists to explore this theme through VR, AI, and machine learning.

The involved parties will during the project work on 5–7 different locations and each world/scenario produced will later be linked into a common explorable experience, shown in a series of VR exhibitions. Each world puts the audience in a series of challenging dilemmas in different believable settings to help us and them to imagine and reflect upon different possible futures relate to environmental change – and in a variety of perspectives.

Principle 4.

Research and sustainability

The research conducted at Kristianstad University is challenge driven to a high degree and carried out through close relationships with working life practitioners. Our research endeavours are largely intended to have practical implications for, and contribute to developing, a sustainable society. Many of our research groups conduct studies aimed at knowledge development for the advancement of social, economic and environmental sustainability, and they have reported activities with a clear sustainability focus during the 2021–2022 period.

There are several examples of research on sustainability in various forms at the Faculty of Business at Kristianstad University. There are currently two research groups GRIP (Governance, Regulation, Internationalisation and Performance) and DARC (Design Art Research Collaboration).

The research group GRIP

The research group Governance, Regulation, Internationalisation and Performance (GRIP) explores sustainability aspects related to different disciplines within the fields of business and work science. The researchers in the environment come from related albeit different disciplines within the fields of business and work science.

The GRIP research environment provides a platform for the multidisciplinary collaboration between researchers that also actively teach within the Business programme and its specialisations Accounting and Auditing, International Business and Marketing, Banking and Finance, and in the Human Resources and Work Life Conditions programme. Through active collaboration and bridge building between the various disciplines, researchers are stimulated to increase their competences as well as their research productivity. The results achieved through research activities are also beneficial to reinforce the teaching quality.

GRIP collaborates with several partners:

Stockholm University (Sweden) Lund University (Sweden), Gothenburg University (Sweden), Åbo Academy (Finland), Tampere University (Finland), Turku University (Finland), University of Nordland (Norway), Tartu University (Estonia), Potsdam University (Germany), Scuola Superi-

ore, Sant'Anna of Pisa (Italy), Zaragoza University (Spain), Glasgow Caledonian University (UK), University of Surrey (UK), Groningen University (The Netherlands), Kozminski University (Poland), Sydney University (Australia), Fundação Getulio Vargas (Brazil), Victoria University of Wellington (New Zealand).

Events and research projects arranged by the research environment

- **GRIP Research Seminar with Cristiana Parisi** (Copenhagen Business School, Denmark) who presented her research on the theme: “**Measuring sustainability in Circular Cities**” which stems from the project REFLOW, also for Master students reading “Advanced Accounting”. December 2022.
- **GRIP Research Seminar Solidarity as a normative socio-legal principle**, Chairs: Andrea Iossa and Daniela Argento. Also for Master students working with the WIL track. November 2022.
- **GRIP Book launch** organized with Marie-Louise Österlind “Doctoral Education as If People Matter: Critical Issues for the Future” edited by Marie-Louise Österlind (HKR), Prof. Emerita Pam Denicolo (University of Reading, UK) and Prof. Britt-Marie Apelgren, (Gothenburg University, Sweden). November 2022.
- **GRIP Research Seminar with Malin Härström** (Örebro University, Sweden), who presented a summary of her doctoral dissertation by focusing on the draft paper entitled “On frontline hybrids and public sector PMM in knowledge-intensive organizations: The case of single researchers’ logics in situations of lower- or higher perceived control exposure”. September 2022.
- **GRIP Research Seminar** on the theme “**Ukraine and the financial effects of the War**”. Special presenting guests are three visiting colleagues from Ukraine: Yuliya Markuts (Analyst at the Center of Public Finance and Governance – Kyiv School of Economics, Kyiv): Emergency Budgeting in Ukraine due to Russian Military Invasion. Inna Studennikova (Kyiv School of Economics, Kyiv): Damages, Losses and Recovery Needs for Ukraine Lina Zadorozhnia (Center of Public Finance and Governance, KSE): Taxes During the War: The Case of Ukraine. August 2022.



PHOTO: KARIN ALM.

Professors and students attending the research seminar Solidarity as a normative socio-legal principle.

- **GRIP Research Seminar** with PhD Candidate Axel Welinder (PhD-Candidate at Lund University School of Economics and Management, and adjunct lecturer in Marketing at Kristianstad University) presented his PhD Research Project **“Legitimizing sustainability talk in retail talk”**. April 2022.
- **GRIP Research Seminar** with Carmine Bianchi (Professor of Business & Public Management, Department of Political Sciences, University of Palermo, Italy) has shared his experience about **“Enhancing active citizenship through collaborative networks to foster cultural transition and community resilience to global crises – A focus on socio-economic and ecological systems through a Dynamic Performance Governance approach”**, also for Master students reading “Advanced Accounting”. November 2021.

The Solidarity research seminar-Solidarity as a normative socio-legal principle

In November 2022 the research environment on Governance, Regulation, Internationalization and Performance (GRIP) organised a seminar on “Solidarity as a normative socio-legal principle” – also known as “Solidarity Day”.

During this event invited speakers from Lund University and from the University of Southern Denmark, together with researchers from Högskolan Kristianstad, met to discuss and explore different perspectives related to the legal definition and application of the principle of ‘solidarity’, and its implications for the regulation of the economy. The seminar started from the observation that the concept of solidarity, which has been evoked in relation with several dramatic moments that hit Europe in the last decade – from the 2010 economic crisis and the 2015 “migration crisis”, to the COVID-19 pandemic, and, lately, the war in Ukraine – has shifting meanings and contents that shapes its application also in legal terms. Against this background, the different significances and applications of the concept of solidarity in relation with questions of labour market regulation and regulation of migration were discussed during the event. The event was widely attended by the research community and a large participation of the students in the master’s program in business. It was a privilege to invite our master students in business administration to this seminar.

Research collaboration project- “Law and Vulnerabilities”

Research collaboration with the Law Faculty, Lund University, in their research program “Law and Vulnerabilities”.

The programme's objective is to promote and develop the jurisprudence and multi-disciplinary research in the field connected to Law and Vulnerabilities as well as to foster the interchange between jurisprudence and the practice of law. The aim is to investigate how the judiciary treats people in vulnerable positions and how these people can make use of their legal rights. The judicial system views individuals in relations to their context and to societal structures. One general inquiry is how the vulnerable subject is taken care of in regulation, organisation and treatment. The possibility to make use of one's right can be obstructed or aggravated in a vulnerable situation, as a child or youth or old, disabled, poor or homeless person. The research focuses on the situations when two fundamental parts of the judicial system, the social welfare system and the criminal justice system, interact with vulnerable individuals. This investigation also includes the question how the judiciary can pay attention to and manage vulnerabilities in general. The research also focuses on the interaction between the legal tradition of looking at an individual apart from his or her surroundings and the actual practice in which information including the social surroundings affects the individual case. The theoretical benchmark is that the individual should be seen as part of a context and not as an isolated unit. The assessment in the criminal justice system, as well as in the social welfare system, relies on theories and models of explanations that are more or less generalising and can be described as structural.

The research project Climate-Smart Näsby

The research project Climate-Smart Näsby, (Kimatsmarta Näsby) financed by the European Union Regional Development Fund, and conducted as a collaborative project with Kristianstad University, Municipality of Kristianstad and Krinova Incubator and Science Park, has the general aim of reducing the climate impact of the urban development taking place in Näsby (see image on page 23). Our involvement in the project was more specifically aimed to analyse citizen engagement in sustainable urban development pro-

cesses. In this project we explored how the Municipality of Kristianstad engages with citizens in urban planning related initiatives and identified different forms of participation possibilities. The results of such exploration led to the recognition of both the value and the difficulties of establishing fruitful forms of dialogue. One difficult aspect is to engage citizens from early stages of urban (re)building process, especially when sustainability concerns are at stake and apparent, and ensure they remain anchored to the process which usually takes a long time to be completed. There is the risk that participation and dialogues remain fragmented over time with different citizens being active in different stages of an urban planning process. In the light of our analysis, we propose a tentative model of Site specific *participatory citizen dialogue* (In Swedish: Platsbunden aktivt opinionsbildning) to alleviate the identified difficulties. Furthermore, a selection of vignettes and photos, resulting from our fieldwork were displayed in various exhibitions, with vignettes translated to English and Arabic to increase the outreach of the exhibitions and give feedback to the citizens. Moreover, the research project is a joint collaborative research project engaging researcher from both the GRIP research group and the research group DARC.

The research group DARC

The research environment consists of researchers including the specializations interaction design, art, design, user-centered design, participatory design, artificial intelligence, 3D, virtual reality (VR), e-democracy, social media, mobility, co-creation, health, technology and learning. Orientations and applications vary over time and relate to the development in society, this whilst the discipline of design both persists and holds us together. We perform research within the combination of information technology, society, and people, i.e., in the subject of informatics.

The mission of DARC is to advance knowledge within the fields of digital design and informatics. We address a breadth of designerly and societal challenges through the following lenses.

Number of refereed, scholarly publications

Research area	2021	2020	2019	2018	2017
Humanities/Social science/Business administration	31	38	32	30	29
Natural science	25	22	27	24	19
Engineering/Computer science	9	5	3	8	12
Medicine/Health science	75	62	53	62	56
Educational science	36	32	36	10	20
In total	176	159	151	134	136



PHOTO: KARLONKÓ.

The research project Climate-Smart Näsby has the general aim of reducing the climate impact of the urban development taking place in Näsby.

Design, through which – across a space from digital design practice to the designed digital artifact – we explore the domains of experimental, critical, and commercial design. This through conducting design and design research into and through the education and professional practice of the digital designer, thus creating designerly knowledge about the making and theory of digital design.

A – The A in the acronym DARC is open for adaptation based on the research group's needs developments and who in the research environment may use the letter, for example A for Art, Architecture, AI or Action. The fluidity of this letter is intentional, whereas the other letters in the acronym identify what we have in common.

Research of the real and ultimate particular is our main approach when inquiring about design phenomena and what ought to be brought to existence in a world in an Anthropocene world in which most things are designed by humans rather than naturally existing. In this view our research approach also leads to critique of the designs that work as viable wholes and those that do not.

Collaboration as an essential part of design, involving many parties, and affecting even more. As such, our design projects

aim to include as many stakeholders as possible, the challenge being taking "design leaps" where we use techniques to allow participation in the exploration of what is possible. We design by designing the design process through collaboration. The research project presented above Climate-Smart Näsby is an example of a research collaboration between the research environments GRIP and DARC and Kristianstad Municipality.

Ongoing research projects between 2021–2024, where sustainability is a key issue: Swedish Research Council for Health, Working Life and Welfare (Forte) Sustainable work in the creative industries: Game developers' working conditions in the digital games industry.

Research and collaboration: invited talks

Andersson Cederholm, E., Helgadóttir, G., Leick, B. & Sigurðardóttir, I. (2022). Relational work in rural tourism small-scale enterprising: Sustaining resilience or remaining precarious? NEON conference, Drammen, Norway, 22–24 November.

Andersson Cederholm, E. & Sjöholm, C. (2022). Commodification of recreational hunting in Sweden – hunting tourism experiences as 'peculiar goods'. Nordic Tourism Symposium, Porvoo, Finland, 27–29 October.

Andersson Cederholm, E. & Sjöholm, C. (2022). Framing sustainability in recreational hunting. Nordic Ethnology and Folklore Conference, Reykjavik, Iceland, 13–16 June.

Espersson, M., Bergmash, M. & Andersson Cederholm, E. (2022). Exit, voice, loyalty: om (o)viljan att uttrycka missnöje eller begå motståndshandlingar. FALFs konferens, Kiruna, 14–16 June.

Espersson, M., Bergmash, M. & Andersson Cederholm, E. (2021). Passion or profit? Or both? Negotiating the meaning and conditions of creative work in the digital games industry. 19th ILERA World Congress, Lund, Sweden, 21–24 June 2021.

Espersson, M., Bergmash, M. & Andersson Cederholm, E. (2021). Rimliga arbetsvillkor i den kreativa sektorn: spelutvecklares arbetssituation i dataspelsbranschen. FALFs konferens ”Hälsosamt arbetsliv – utopi eller verklighet?”, Mälardalens Högskola, 14–16 juni.

Andersson Cederholm, E. & Sjöholm, C. (19 januari 2022). Jaktturism – en del av en hållbar landsbygdsutveckling? Viltforskningsdagar, Naturvårdsverket (Swedish Environmental Protection Agency), 18–20 januari 2022, tema Aktuell viltforskning och -förvaltning. Digital konferens.

Andersson Cederholm, E. (10 nov 2022). *Jaktturism – möjlighet till arbeten i landsbygden?* Möjligheter inom skog och vilt – nu och framåt. Skogsstyrelsen, Östersund, 10 november 2022.

Teaching Sustainability in Higher Education Institutions

Alm, K., Argento, D., Terman, F. (2019). ”Sustainability in Higher Education: Mission (im)possible?!”, Round Table held at FEKIS Företagsekonomiska Ämneskonferensen 2019: Företagsekonomins bidrag till en hållbar livsmiljö, Gävle (Sweden), 16–17 October 2019.

Argento, D., Einarson, D., Mårtensson, L., Pettersson, C., Wendin, K. & Westergren, A. (2020). ”Integrating sustainability in higher education: A Swedish case”, International Journal of Sustainability in Higher Education, DOI: <https://doi.org/10.1108/IJSHE-10-2019-0292>. (Publication date: 23 July 2020).

Melén, M., Persson, C. & Einarsson, D. (2020). Undervisning för hållbar utveckling: att stödja högskolelärares arbete med Agenda 2030. Nordic open access. Högre utbildning.

Alm, K. (2019). The UN Sustainable Development Goals in higher education from a Scholarship of Teaching and Learning experience perspective. Paper accepted and presented at the European Conference of Scholarship of Teaching and Learning EuroSoTL19 hosted at the University of the Basque Country on 13th and 14th of June 2019. Article accepted and published in the conference proceedings. The conference is organized in conjunction with the European group of the International Society for Scholarship of Teaching and Learning-ISSOTL. Published in Conference Proceedings.

Alm, K. & Melén, M. (2019). Exploring pedagogical approaches for the development of student key competences for sustainable development: Sustainability as a path to students’ future employability. Paper accepted and will be presented at the 6th Responsible Management Education Research International Conference -RMER at Jönköping International Business School, 30 September – 3 October 2019.

Alm, K.*1, Beery, T.*2, Eiblmeier, D., & Tarek, F. (2020). Implicit, explicit, or non-existent: A study on students’ key competencies in sustainable development in HEI program outcomes. Paper accepted and presented at the 7th Responsible Management Education Research Conference in Chur, Switzerland; 18th–21st October 2020.

Alm, K., Melén, M. & Pontoppidan, C. (2021) Advancing SDG competencies in higher education: exploring and interdisciplinary pedagogical approach. In the special issue: Interdisciplinary Approaches to Educate for Sustainable Development. International Journal of Sustainability in Higher Education Vol. 22 No. 6, pp. 1450–1466. <https://doi.org/10.1108/IJSHE-10-2020-0417>.

Alm, K., Beery, T., Eiblmeier, D. & Fahmy, T. (2021). Students’ learning sustainability – Implicit, explicit, or non-existent: A case study approach on students’ key competencies addressing the SDGs in HEI program. International Journal of Sustainability in Higher Education, in the special issue: Assessing the contribution of higher education institutions to sustainable development. International Journal of Sustainability in Higher Education. Vol. 22, (8). <https://doi.org/https://www.emerald.com/insight/content/doi/10.1108/IJSHE-12-2020-0484/full/html>.

Alm, K., Pontoppidan, C. & Argento, D., 2022. Escaping the dualism of theory and practice while advancing Agenda 2030? The design and execution of WIL in a Swedish context. Konferensbidrag > Peer review.

Alm, K., Melén, M., Paulsson, G. & Beery, T. (October 2022). Work Integrated Learning as teaching method: to enhance students' competencies for sustainable development. Round Table held at FEKIS Företagsekonomiska Ämneskonferensen 2022: Företagsekonomins bidrag till en hållbar livsmiljö, Västerås (Sweden).

Sustainability and Integrated Reporting

Argento, D., Nicolò, G. & Manes Rossi, F. "Alternative reporting in the public sector: a literature review" (work in progress).

Truant, E., Culasso, F. & Argento, D. (2019). "Disclosing Strategies and Business Models in the Integrated Report", *Symphonya. Emerging Issues in Management*, N. 1, pp. 108–128.

Argento, D., Grossi, G., Persson, K. & Vingren, T. (2019). "Sustainability Disclosures of Hybrid Organizations: Swedish State-Owned Enterprises", *Meditari Accountancy Research*, Vol. 27, N. 4, pp. 505–533.

Argento, D., Culasso, F. & Truant, E. (2019). "From Sustainability to Integrated Reporting: the legitimizing role of the CSR manager", *Organization & Environment*, Vol. 32, N. 4, pp. 484–507.

Argento, D., Broccardo, L. & Truant, E. (2019). "Making sense of sustainability: internal contradictions and obstacles to full integration", presented at the 42nd Annual Congress of the European Accounting Association, Paphos (Cyprus), 29–31 May 2019.

Montathar, F. (2020). Mobile tracking and privacy in the coronavirus pandemic. ORCID-id: 0000-0002-9740-2609

Argento, D. & van Helden, G.J. (2022). "Are public sector accounting researchers going through an identity shift due to the increasing importance of journal rankings", *Critical Perspectives on Accounting*, forthcoming (Acceptance date 28 October 2022).

Argento, D., Broccardo, L. & Truant, E. (2022). "The facets of the sustainability paradox", *Meditari Accountancy Research*, Vol. 30, N. 7, pp. 26–48. DOI: <http://dx.doi.org/10.1108/MEDAR-10-2020-1051> (On-line publication date: 17 February 2022).

Argento, D. & van Helden, G.J. (2021). "New development: University managers balancing between sense and sensibi-

lity", *Public Money & Management*, Vol. 41, N. 6, pp. 487–490. DOI: <https://doi.org/10.1080/09540962.2021.1890923> (On-line publication date: 19 April 2021).

Grossi, G., Argento, D., "The Fate of Accounting for Public Governance development", *Accounting, Auditing and Accountability Journal*, Vol. 35 No.9, pp. 272–303.

Grossi, G., Vakulenko, V. (2022). "New development: Accounting for human-made disasters—comparative analysis of the support to Ukraine in times of war", *Public Money and Management*, DOI: 10.1080/09540962.2022.2061694.

Grossi, G., Vakkuri, J., Sargiacomo, M. (2022). "Accounting, performance and accountability challenges in hybrid organisations – A value creation perspective", *Accounting, Auditing and Accountability Journal*, Vol. 35 No. 3, 577–597.

Smart cities

Grossi, G., Meijer, A., Sargiacomo, M. (2020). "A public management perspective on smart cities: 'Urban Auditing' for management, governance and accountability", *Public Management Review*, Vol. 22, N. 5, pp. 633–647.

Argento, D., Grossi, G., Jäskeläinen, A., Servalli, S. & Suomala, P. (2020). "Governmentality and performance for the smart city", *Accounting, Auditing and Accountability Journal*, Vol. 33, N. 1, pp. 204–232.

Argento, D., Brorström, S. & Grossi, G. (2018). "Translating social sustainability into practice – an illusion of control", presented at the FEKIS Företagsekonomiska Ämneskonferensen 2018: Företagsekonomiskt tänkande, Panel Accounting and Controlling for Smart Cities!?, Stockholm (Sweden), 17–18 October 2018.

Brorström, S., Argento, D., Grossi, G., Thomasson, A. & Almqvist, R. (2018). "Translating sustainable and smart strategies into performance measurement systems", *Public Money & Management*, Vol. 38, N. 3, pp. 193–202.

Grossi, G., & Trunova, O. (2021). "Are UN SDGs useful for capturing multiple values of smart city?", *Cities*, 114(1), DOI: 10.1016/j.cities.2021.103193

Social and practical relevance for sustainable development

Svahn, O. & Björklund, E. (2019). High flow-rate sample loading in large volume whole water organic trace analy-

sis using positive pressure and finely ground sand as a speculum in-line filter. *Molecules*, 24(7), 1426.

van Helden, J. & Argento, D. (2020). "Neo-liberal ideology threatens scholarship and collegiality of young researchers – a discussion starter", *CIGAR Network Newsletter*, Vol. 11, N. 2, p. 2.

Argento, D., Dobija, D. & Grossi, G. (2020). "The disillusion of calculative practices in academia", *Qualitative Research in Accounting and Management*, Vol. 17, N. 1, pp. 1–17.

van Helden, J. & Argento, D. (2020). "New development: Our hate–love relationship with publication metrics", *Public Money & Management*, Vol. 40, N. 2, pp. 174–177.

Azmat, F.1*, Alm, K.2*, Parkes, C., Hope, A., Killian, S. & Loiola, G. (2019). ADDRESSING INEQUALITY THROUGH PARTNERSHIPS. Paper accepted and presented at the 7th International CR3+ Conference "Using Dialogue to Build Partnerships for Sustainability"– Melbourne, Australia: 24–25 October 2019.

Koch, C. H., & Ulver, S. (2022). PLANT VERSUS COW: Conflict Framing in the Ant/Agonistic Relegitimization of a Market. *Journal of Macromarketing*, 42(2), 247–261.

Gidstedt, S., Betsholtz, A., Falås, P., Cimbritz, M., Davidsson, Å., Micolucci, F. & Svahn, O. (2022). A comparison of adsorption of organic micropollutants onto activated carbon following chemically enhanced primary treatment with microsieving, direct membrane filtration and tertiary treatment of municipal wastewater. *Science of the Total Environment*, 811, 152225.

Edefell, E., Svahn, O., Falås, P., Bengtsson, E., Axelsson, M., Ullman, R. & Cimbritz, M. (2022). Digging deep into a GAC filter–Temporal and spatial profiling of adsorbed organic micropollutants. *Water Research*, 218, 118477.

Johansson, F. & Beery, T. (2023). Outdoor recreation and the private forest owner: Place attachment, social values, and public access. *Conservation Social Sciences Volume 3 – 2022* | <https://doi.org/10.3389/fcsc.2022.1058557>.

Well-being of auditors

Uman, T., Argento, D., Grossi, G. & Mattei, G. (2019). "Supportive Leadership and Job Satisfaction at the European Court of Auditors", presented at the European Group for Public Administration (EGPA) Annual Conference, Belfast (United Kingdom), 11–13 September 2019.

Ponomareva, Y., Uman, T., Bodolica, V., & Wennberg, K. (2022). Cultural diversity in top management teams: Review and agenda for future research. *Journal of World Business*, 57(4), 101328.

Maine, J., Florin Samuelsson, E., & Uman, T. (2021). Ambidextrous sustainability, organisational structure and performance in hybrid organisations. *Accounting, Auditing & Accountability Journal*, 35(3), 734–769.

Public sector organisations

Källström, L., Mauro, S., Sancino, A. & Grossi, G. (2020). The governance games of citizens and stakeholders' engagement: longitudinal narratives. *Local Government Studies*, DOI: 10.1080/03003930.2020.1807340.

Manes-Rossi, F., Nicolò, G. & Argento, D. (2020). "Non-financial reporting formats in public sector organizations: a structured literature review", *Journal of Public Budgeting, Accounting & Financial Management*, DOI: <https://doi.org/10.1108/JPBAFM-03-2020-0037>. (Publication date: 31 July 2020) related to sustainability reporting, it is now published – when I sent you the info, it was in progress.

Uman, T., Edfors, E., Padoan, S. & Edberg, A. K. (2022). Contribution of an inclusive climate to the work of culturally diverse healthcare teams: A qualitative descriptive design. *Nordic Journal of Nursing Research*, 20571585211070381.

Work-life sustainability related areas

Persson, H.T.R. (2019) CSR or the social responsibility of sport - for both large and small organizations, in Bäckström, Å., Book, K., Carlsson, B. & Fahlström, P.G. (Eds.) *Sport management, part 2 – Governance and community involvement in Swedish sports*. Stockholm: SISU Idrottsböcker, 166–188 [CSR or the social responsibility of sport – for both large and small organizations, in Bäckström, Å., Book, K., Carlsson, B. & Fahlström, P.G. (Eds.) *Sport management, part 2 – Governance and community involvement in Swedish sport*].

Ahonen, A. & Persson, H.T.R. (2019). Social entrepreneurship and corporate social responsibility in team sport clubs: two cases from Sweden and Finland, in Ratten, V. (Ed.) *Sport Entrepreneurship and Public Policy: Building a New Approach to Policy-making for Sport*. Cham: Springer, 7–21.

Ericsson, U., Ekelund, E., Pettersson, P. & Rydstedt, L. (2019). Arbete, familjeliv och möjligheter till återhämtning:

om tredje skiftet och projektledaren. *Arbetsliv & Arbetsmarknad* vol 25 nr. 3–4.

Ericsson, U. & Pettersson, P. (2020). Recovery from work Consequences of Rationalized Space and the Potential in Transitory Lived Space as Recovery from Work, *Work Life in Transition* #01 2020, Lund.

Ericsson, U., Pettersson, P. (2020). Consequences of Rationalized Space and the Potential in Transitory Lived Space as Recovery from Work. *Arbetsliv i Omvandling*, nr 1 2020.

Ericsson, U., Ekelund, E., Pettersson, P. & Rydstedt, L. (2021). Work, family life and recovery: an exploratory study of the “third shift”. *Work: A journal of prevention, assessment and rehabilitation*. Vol 70 (4), pp. 1131–1140.

Andersson Cederholm, E. & Sjöholm, C. (2022). Jakt-turism – ett delikat balansarbete i en komplex ekonomi. *RIG Kulturhistorisk tidskrift*, nr 3: 129–146.

Espersson, M., Bergmash, M. & Andersson Cederholm, E. (2022). Kreativitet och ekonomi – värden och dilemman i dataspelsbranschen. *Arbetsmarknad & Arbetsliv*. <https://journals.lub.lu.se/aoa/article/view/23618>

Andersson Cederholm, E. & Sjöholm, C. (2021): The tourism business operator as a moral gatekeeper – the relational work of recreational hunting in Sweden. *Journal of Sustainable Tourism*. <https://doi.org/10.1080/09669582.2021.1922425>

Andersson Cederholm, E. & Sjöholm, C. (2021): De gränslösa svinen. In the special issue: Djuren! Våra moraliska och nationella gränser. *Gränslös. Tidskrift för studier av Öresundsregionens historia, kultur och samhällsliv*. Centrum för Öresundsstudier, nr 11: 42–53. <https://journals.lub.lu.se/grl/article/view/23161/20623>

Wulff Hamrin, C., Kusterer, H. L. & Lundberg, L. (2022). Svenska kyrkan och äldres välbefinnande– betydelsen av en församlings öppna verksamheter. *ÄiCVS* vol 2 nr 1 (2022) 29–41.

Wulff Hamrin C., Vidman, Å, & Macassa, G. (2020). CSR and external stakeholders’ health and wellbeing: A viewpoint. *Journal of Public Health Research*. 9 (1742), 27–30.

Examples of research books and book chapters in the subject areas of sustainability, ethics, and responsibility by members of the Human resources and work life conditions programme

Doctoral Education as If People Matter: Critical Issues for the Future. 2022. Critical Issues in the Future of Learning and Teaching. Volume: 24. Volume Editors: Marie-Louise Österlind, Pamela M. Denicolo, and Britt-Marie Apelgren Schömer, E. 2022.

‘Intersectional Discrimination: Gaining Entry to Swedish Workplaces’ in *Scandinavian Studies in Law*, Vol 68. 2022, Carlson, Laura & Lundstedt, Lydia (red.) Equality. Stockholm: Jure. Schömer, E. published a chapter investigating the role played by the law in personal experiences of marginalization within Swedish society from an intersectional perspective. This is done by examining several discrimination cases that have been brought before the Swedish Labour Court (Arbetsdomstolen). Sweden is often referred to as one of the most equal societies in the world, particularly one of the most gender-equal. The idea behind this chapter is to discuss personal experiences of ethnic discrimination from the framework of intersectionality, and to set these personal experiences in relation to the way they are evaluated by the Labour Court. In Sweden, ethnic discrimination under the Discrimination Act is disadvantaging based on factors related to ‘national or ethnic origin, skin colour, or other similar circumstance’ (2008:567, Ch. 1, §5).

Licentiate and doctoral thesis in sustainability related areas

Welinder, A. (2023). Legitimizing sustainability talk in retail talk: The case of IKEA’s sustainability journey. Welinder, A., 2023, Lund: Lund University. 228 p. Research output: Thesis › Doctoral Thesis (monograph)

Alm, K. (2022). The store's role for sustainable consumption – A market-oriented perspective on the development of sustainable assortment in the grocery retail chain. Research output: Licentiate Thesis, Lund University.

Principles 5 & 6.

Partnership and dialogue

The Research groups in Collaboration with stakeholders

We work together to contribute to positive effects in the surrounding community, as well as maintaining and developing high quality and relevance in education and research at the Faculty of Business. We believe this is best achieved by integrating cooperation, research and education through collaboration projects.

The Work Integrated Learning (WIL) projects for our master students at the master program that was described in Principles 2 and 3 are not only teaching methods for incorporating the UN Sustainable Development framework into the course curriculum, it is also a good example of collaboration with stakeholders and through dialogue an opportunity for partnership with the municipality, regional and local companies as well as non-governmental organizations. These organisations get help from the students to learn how to carry out sustainability in their businesses and organizations. Furthermore, in what ways to communicate this to their stakeholders i.e., customers, suppliers, and other interested parties.

The WIL projects have in this way a life outside of academia and come to practical use in their everyday work of many companies and organizations that may otherwise not have the time or ability to do this kind of analysis into their sustainability work. The group work and collaboration between all different stakeholder groups the students, the university and the companies plus organizations we believe also help strengthening the tie between academia and the industry and also allow the students the possibility of combining theory and practice through project-based learning in real-life cases.

Research conducted at Kristianstad University is largely intended to have practical implications for a sustainable society. Several of the research groups conduct studies aimed at enhancing knowledge for the advancement of social, economic, and environmental sustainability.

The Filip Orlik International Research Group

The Filip Orlik International Research Group for Emergency Governance was created in 2022 by the School of

Business at Kristianstad University in collaboration with Kyiv School of Economics (KSE) and other Ukrainian universities with the aim to identify substantial and persistent challenges in public governance addressing emergencies at the global and local levels.

The mission of the new research group for Emergency Governance is to advance and promote scientific and practical knowledge on public governance and policy implementation in times of complex global emergencies. It aims to support emergency management scholars and practitioners by providing guidelines suitable to enhance their work in public departments, agencies and enterprises, and at all levels of governmental and non-governmental organizations. The research group commits itself to contribute to democratic values such as equality, justice, security, efficiency and effectiveness of public services.

The research group can count on several scholars affiliated at the research environment of GRIP (Governance, Regulation, Internationalization and Performance) and two recruited scholars with external funds (Wenner-Gren Foundation and Länsförsäkringar) Dr. Julia Markuts and Dr. Lina Zadorozhnia with expertise on Emergency Budgeting and Governance from KSE and could recruit other Ukrainian researchers/refugees. The research group for Emergency Governance will unite national and international scholars and experts from different disciplines (e.g., public administration, organizational theory, political science, statistics, economics, law, accounting and ethics) and areas of emergency practices (e.g., humanitarian aid for earthquakes) committed to cooperate and produce practically relevant research for public policy makers and public managers. At its heart, the research group for Emergency Governance creates the platform for an interdisciplinary discourse on the value, prospects and outcomes of Emergency Governance and acts as a boundary spanner between research and practice. See image on page 29.

Ten years of research and development bear fruit

The European Commission recently proposed stricter cleaner air and water regulations through the “European Green



PHOTO: KRISTIANSTAD UNIVERSITY.

The new research group from Ukraine now have the opportunity to continue their work in Sweden, in collaboration with our Professor in Public Management and Accounting at the Department of Business administration.

Deal". The ambition is zero pollution; therefore, the Urban Wastewater Treatment Directive must be revised. By 2040, all water released from treatment plants for 100,000 people or more must be free of pharmaceuticals, pesticides, antibiotics, PFAS, and other harmful substances.

The proposal also applies to treatment plants with at least 10,000 people in areas with sensitive nature, water sources, or other protected areas. However, a solution is already in place in Sweden, in the southernmost county of Skåne, partly thanks to pioneering research at HKR on granular activated carbon (GAC) and in environmental analytical chemistry at the research laboratory MoLab at HKR. The research and collaboration have pushed forward new analytical methods and put waste water treatment facilities in place in Degeberga and Kivik that have been in operation since 2020.

It has also been critical for the researchers to develop and evaluate the technology on a large scale together with the industry and the treatment plant's operating staff. The researchers ran a pilot at the Kristianstad WWTP in 40,000-bed volumes for 2,5 years. Being out in reality and have real conditions to develop, research and measure was described to make it scalable in a completely different way than testing this in a laboratory environment.

The two WWTPs in Degeberga and Kivik are the first of their kind. They both have a fourth treatment step consisting of pretreatment and granular activated carbon (GAC)³/⁴, complementing the three traditional mechanical, biological, and chemical steps. This fourth treatment step removes most harmful substances that would have only traveled straight through the first three treatment steps. Under the European Commission's proposal, the degree of purification of water leaving WWTPs must be at least 80 percent on a selected number of micropollutants. The degree of purification after almost three years, on solely the fourth purification step in Degeberga, the sand, and GAC filters, is 84 percent. However, several of the selected pollutants have a significantly higher degree of purification than that.

Disconnected from nature – how does it affect us and our planet

Research from the Sustainable Multifunctional Landscape group (SMULA) contributes to community partnerships and dialog. Two recent examples include outdoor recreation development and a broad consideration of a trend toward societal disconnection from nature. The first example is a study of private landowners' perspectives on the public development of outdoor recreation access on their private land. This type of dialog is critical if we respect public/private partnerships on behalf of sustainable transitions.



Here the researchers present a fourth purification step to the Baltic delegation. The new fourth purification step with granulated activated carbon (GAC) takes place after the three traditional steps of mechanical, biological, and chemical purification.

The second recent example from SMULA considers societal disconnection from nature as a critical problem that requires going beyond individual behavior and demands collective attention. The perspective is grounded on the idea that sustainable transformations require a sense of belonging to the whole of nature; people as part of nature facilitate a deeper understanding of the human role and responsibility in environmental problem-solving. Too often, we focus solely on individual behavior change to the neglect of the role our institutions, economies, and power structures play in shaping behavior.

To conclude

To conclude, Kristianstad University's commitment to the UN Global Compact and UN PRME has led to positive outcomes on several levels.

To encourage staff to reflect on their transport choices, the university applies an internal environmental fee. The fees are set aside in a special sustainability fund, from which staff can apply for money to support quality-enhancing projects in education and sustainable development. The projects are later presented at the pedagogical conference held at campus each year. The 10th and the 11th conference took place in August and December 2022.

The theme of the conference is decided by the Academy of Higher Education and the theme for the conference held in August was collaboration which connects to the university Strategy 2021–2025: Greater contribution to our society. Topics presented at the conference concerned collegial development, cooperation and collaboration, examination, grading and innovation in teaching. In December the theme of the conference was Work Integrated Learning (WIL).

Outcomes

- Collegial collaboration around sustainability literacy, students' language and writing skills
- Developing students' generic capabilities for sustainable development
- Test conversation about fiction as bridging the distance and community-building activity for distance students
- The Kristianstad Academy as a resource for students' learning

