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An Assessment of Environmental, Social and Governance (ESG) Reporting Implementation in Public Sector Institutions. A Case Study of the University of Ghana

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AN ASSESSMENT OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) REPORTING IMPLEMENTATION IN PUBLIC SECTOR INSTITUTIONS. A CASE STUDY OF THE UNIVERSITY OF GHANA

ABSTRACT

This study assessed the implementation of Environmental, Social, and Governance (ESG) reporting in public sector institutions, using the University of Ghana as a case study. Specifically, it examined the level of awareness and understanding of ESG reporting, current ESG related practices, implementation challenges, and opportunities for improving transparency and accountability. The study adopted a descriptive qualitative research design. Ten employees with relevant experience in administration, finance, planning, auditing, procurement, sustainability, governance, and quality assurance were purposively selected. Data was collected through semi structured interviews and analyzed using thematic analysis. The findings revealed varying levels of ESG awareness, with employees in strategic administrative and governance roles demonstrating greater understanding. Although the University undertakes several environmental, social, and governance activities, including waste management, energy conservation, student and staff welfare, community engagement, internal auditing, financial accountability, and procurement controls, these activities remain fragmented and are not integrated within a formal ESG reporting framework. Major challenges identified included the absence of an institutional ESG policy, limited expertise and resources, fragmented data systems, inconsistent reporting formats, weak coordination, and inadequate dedicated personnel. Nevertheless, ESG reporting was found to offer significant opportunities for strengthening transparency, accountability, stakeholder confidence, institutional reputation, evidence based decision making, resource allocation, and performance monitoring. The study concludes that effective ESG implementation requires a formal policy, standardized indicators, centralized coordination, staff capacity building, technological support, strong leadership commitment, and active stakeholder participation. These measures would consolidate existing initiatives into a credible, consistent, coordinated, institution wide ESG reporting system.

CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

In recent years, there has been growing attention on how organizations operate and the impact they have on society and the environment (Nofianti & Sutopo, 2025). People are no longer only interested in financial performance; they also want to know how institutions manage environmental issues, treat people, and ensure responsible leadership (Lucia-Maria, 2024). This shift has brought increased focus on Environmental, Social, and Governance (ESG) reporting (Chopra et al., 2024). ESG reporting involves providing information about how an organization performs in areas such as environmental protection, social responsibility, and governance practices (Kandpal et al., 2024). It helps stakeholders understand whether an institution is operating in a responsible and sustainable manner (Boadi, Osei-Kyei & Tam, 2025).

The demand for ESG related information has increased globally due to rising concerns about climate change, social inequality, and ethical leadership (Besenyei, 2024). Governments, investors, and the general public are becoming more interested in how organizations contribute to sustainable development (Fagbemi et al., 2025). As a result, many organizations are now expected to be transparent about their activities beyond financial reporting (Dasinapa, 2024). This has led to the growing importance of ESG reporting as a way of communicating non-financial performance and demonstrating accountability (Kelkar & Katole, 2023).

While ESG reporting has been widely discussed in the private sector, its relevance in the public sector is also becoming increasingly important (Wacławik et al., 2025). Public sector institutions play a key role in national development and are responsible for delivering essential

services such as education, healthcare, and public administration (Barangă & Țanea, 2022). These institutions manage public resources and are expected to operate in a way that reflects the interests of society (Mishra & Arora, 2026). As such, there is a growing expectation for public institutions to be transparent, accountable, and responsible in their operations (Gürlevük, 2024). ESG reporting provides a way for these institutions to communicate their performance in these areas and demonstrate their commitment to sustainable practices (Zahari et al., 2024).

In many countries, public sector institutions are beginning to recognize the importance of incorporating ESG principles into their operations (Besenyei, 2024). These institutions are expected to consider environmental impacts, promote social well being, and ensure good governance in their activities (Rosário & Cruz, 2025). For example, public institutions may be expected to reduce their environmental footprint, support community development, and maintain strong accountability systems (Efthymiou et al., 2023). ESG reporting can help provide a structured way of presenting this information to stakeholders, including government agencies, students, employees, and the general public (Pratici et al., 2025).

However, implementing ESG reporting in public sector institutions is not without challenges (Haryani & Anjani, 2023). Many institutions may lack the necessary systems, expertise, or resources to effectively collect and report ESG related data (Abramova, 2024). In some cases, there may be limited awareness or understanding of ESG concepts among staff (Aziz & Alshdaifat, 2024). Additionally, public sector institutions often operate under strict regulatory frameworks, which may not always align with ESG reporting requirements (Imperiale et al., 2023). These challenges can make it difficult for institutions to adopt ESG reporting practices effectively (Dasinapa, 2024).

Despite these challenges, there are also significant opportunities associated with ESG reporting in the public sector (Arvidsson & Dumay, 2022). When properly implemented, ESG reporting can improve transparency and accountability in public institutions (Fagbemi et al., 2025). It can help stakeholders better understand how public resources are being used and how institutions are contributing to social and environmental goals (Rosário & Cruz, 2025). ESG reporting can also support better decision making by providing useful information that can guide policy and operational improvements (Khalil & Ali, 2026). Furthermore, it can enhance the reputation of public institutions and build trust with stakeholders (Zenkina, 2023).

In the context of higher education, universities play an important role in promoting sustainable development and social responsibility (Nofianti & Sutopo, 2025). Universities are not only centers for teaching and research but also institutions that influence society through knowledge creation and community engagement (Aziz & Alshdaifat, 2024). As such, they are expected to lead by example in promoting responsible practices (Gu et al., 2024). ESG reporting can help universities demonstrate how they are addressing environmental issues, supporting social development, and maintaining strong governance structures (Jovanovič, 2022).

1.1 Problem Statement

Environmental, Social, and Governance (ESG) reporting has gained increasing attention in recent years as organizations are expected to be more transparent and accountable in their operations (Efthymiou et al., 2023). Many studies have examined ESG reporting in relation to corporate performance, sustainability practices, and stakeholder engagement (Pratici et al., 2025). Most of this research, however, has focused largely on the private sector, particularly multinational companies and large corporations (Dye et al., 2021). While these studies provide

useful insights, they do not fully capture the realities of ESG reporting within public sector institutions, especially in developing countries such as Ghana (Cruz & Matos, 2023).

One major gap in the existing literature is the limited focus on public sector institutions, including universities (Chopra et al., 2024). Public institutions operate under different conditions compared to private companies (Bezerra et al., 2024). They are not primarily profit-driven but are instead focused on service delivery, education, and national development (Zahari et al., 2024). As a result, the motivations, structures, and challenges associated with ESG reporting in public institutions may differ significantly (Singhania & Saini, 2023). Despite this, many studies treat ESG reporting as a concept that is mainly relevant to the private sector, leaving a gap in understanding how it applies to public organizations such as universities (Klein, 2024).

Another important gap relates to the lack of context specific studies in Ghana (Imperiale et al., 2023). While ESG reporting has been widely studied in developed countries, there is limited empirical research that examines how it is implemented within Ghanaian institutions (Abdulai & Im, 2025). The institutional environment in Ghana presents unique challenges, including resource constraints, limited awareness of ESG principles, and evolving regulatory frameworks (Lucia-Maria, 2024). These factors may influence how ESG reporting is adopted and practiced (Aggrey, 2024). However, existing literature does not adequately explore these contextual issues, making it difficult to understand how ESG reporting works in the Ghanaian public sector (Tanirak & Lazar, 2024).

Furthermore, many studies on ESG reporting tend to focus on its benefits, such as improved reputation, enhanced transparency, and better decision making, without fully examining the

challenges involved in implementation (Kothari, 2025). While it is widely acknowledged that ESG reporting can improve accountability, there is limited research that critically examines the practical difficulties institutions face when trying to implement it (Agbakwuru, 2024). These challenges may include lack of technical expertise, absence of clear reporting guidelines, difficulties in data collection, and limited institutional support (Aigienohuwa & Imonitie, 2025). Without understanding these challenges, it becomes difficult to develop effective strategies for improving ESG reporting practices (Dye, McKinnon & Van, 2021).

Another significant gap is the limited number of institution specific case studies, particularly within higher education institutions (Efthalitsidou et al., 2025). Universities have unique roles in society, including teaching, research, and community engagement (Garefalakis et al., 2025). These roles make ESG reporting in universities different from that of other public sector institutions (Wacławik et al., 2025). However, there is limited research that focuses specifically on universities, and even fewer studies that examine individual institutions in detail (Haryani & Anjani, 2023). The University of Ghana, as one of the leading public universities in the country, provides a valuable case for examining how ESG reporting is implemented in a higher education setting (Samah & Mohammad, 2025). Given these gaps, there is a clear need for a study that examines the implementation of ESG reporting within a specific public sector institution in Ghana.

1.2 Objectives of the Study

The main objective of the study is to assess Environmental, Social, and Governance (ESG) reporting implementation in public sector institutions, with specific focus on the University of Ghana. The specific objectives of the study are to:

1. Assess the level of awareness and understanding of ESG reporting within the University of Ghana.
2. Examine the current practices related to ESG reporting at the University of Ghana.
3. Identify the challenges associated with implementing ESG reporting within the University of Ghana.
4. Explore the opportunities that ESG reporting presents for improving transparency and accountability at the University of Ghana.

1.3 Research Questions

The study is premised on the following questions.

1. What is the level of awareness and understanding of ESG reporting within the University of Ghana?
2. What are the current practices related to ESG reporting at the University of Ghana?
3. What challenges are associated with implementing ESG reporting within the University of Ghana?
4. What opportunities does ESG reporting present for improving transparency and accountability at the University of Ghana?

1.4 Significance of the Study

This study is significant because it provides a better understanding of how ESG reporting can be applied within public sector institutions, particularly in the context of higher education. By focusing on the University of Ghana, the study will offer insights into how ESG reporting can improve transparency, accountability, and responsible management of institutional activities. This is important because public institutions are expected to operate in a way that reflects the interests of society.

The findings of the study will be useful to management and administrators of the University of Ghana, as they may help identify practical ways to improve ESG reporting practices and address challenges in implementation. This can support better decision making and enhance institutional performance. The study will also benefit policy makers and regulators by providing information that can guide the development of frameworks and policies for ESG reporting in public institutions in Ghana.

In addition, the study will contribute to academic knowledge by adding to existing literature on ESG reporting in the public sector, especially within the Ghanaian context. Finally, the study may help other public institutions and universities understand how ESG reporting can be used to improve governance, sustainability, and stakeholder trust.

1.5 Scope of the Study

This study focuses on examining the implementation of ESG reporting in public sector institutions, with specific emphasis on the University of Ghana. The study is limited to the operations and activities of the University of Ghana as a public higher education institution. Geographically, the study will be conducted within the Greater Accra Region of Ghana. The research will gather information from staff, administrators, and relevant stakeholders who are involved in management, sustainability practices, and reporting processes within the institution.

The study will specifically explore the level of awareness of ESG reporting, existing practices, challenges faced in implementation, and opportunities for improving transparency and accountability through ESG reporting. However, the study will not cover other universities or public sector institutions in Ghana. It will also not examine private sector ESG reporting

practices. Therefore, the findings will be limited to the University of Ghana and may not be generalized to all institutions.

1.6 Organization of the Study

This study is structured as follows. Chapter one introduces the topic of the study including the background, the problem statement, the research questions, and research objectives as well as the significance, scope, and limitation of the study. Chapter two contains literature on various topics related to the topic under study. Chapter three covers research methodology. Chapter four discusses the findings from the research by using percentages and illustrations from tables. Finally, chapter five gives a summary, conclusion and suggests recommendations for the study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews relevant literature on Environmental, Social, and Governance (ESG) reporting. It examines key concepts, theoretical perspectives, and empirical studies related to ESG practices, challenges, and opportunities. The review provides a foundation for understanding ESG implementation within public sector institutions, particularly in relation to transparency and accountability at the University of Ghana.

2.1 Concept of ESG Reporting

Environmental, Social, and Governance (ESG) reporting refers to the systematic disclosure of an organization's activities, policies, and performance in relation to non-financial factors that reflect its broader responsibilities to society and the environment (Rosário & Cruz, 2025). It has emerged in response to increasing demands for transparency beyond traditional financial reporting, recognizing that financial metrics alone do not fully capture organizational performance (Fagbemi et al., 2025). ESG reporting therefore provides a structured means of communicating how institutions manage their environmental impact, social relationships, and governance practices (Klein, 2024).

The concept evolved from corporate social responsibility (CSR) and sustainability reporting, which initially focused on voluntary and largely narrative disclosures (Pratici et al., 2025). Over time, these practices became more formalized, giving rise to ESG reporting as a more measurable and standardized framework (Kandpal et al., 2024). Unlike earlier approaches, ESG reporting emphasizes consistency, comparability, and data driven disclosures, enabling stakeholders to evaluate performance using defined indicators (Nofianti & Sutopo, 2025).

At its core, ESG reporting promotes accountability and transparency by integrating both qualitative and quantitative information about organizational conduct (Efthymiou et al., 2023). It is increasingly guided by global frameworks such as the Global Reporting Initiative and the Task Force on Climate related Financial Disclosures, which enhance credibility and comparability (Arvidsson & Dumay, 2022). Today, ESG reporting extends beyond the private sector and is gaining importance in public institutions, reflecting evolving expectations for responsible and transparent governance (Garefalakis et al., 2025).

2.1.1 Key Components of ESG

Environmental, Social, and Governance (ESG) represent the three fundamental components that underpin ESG reporting and collectively provide a comprehensive framework for evaluating an organization's non-financial performance (Zenkina, 2023). These components capture the broad spectrum of interactions between an organization and its external environment, internal stakeholders, and governing structures (Gürlevük, 2024). Each component addresses a distinct but interconnected aspect of organizational conduct, and together they offer a holistic perspective on how institutions operate responsibly and sustainably within their respective contexts (Kothari, 2025).

The environmental component focuses on how an organization interacts with and impacts the natural environment (Cruz & Matos, 2023). It encompasses considerations related to resource utilization, environmental management practices, and the organization's overall ecological footprint (Dye et al., 2021). This includes how institutions manage issues such as energy consumption, waste generation, emissions, and the conservation of natural resources (Abramova, 2024). In the context of ESG, the environmental dimension reflects an organization's commitment to minimizing negative environmental impacts while promoting

sustainable practices that ensure long term ecological balance (Efthalitsidou et al., 2025). Organizations are increasingly expected to adopt environmentally responsible strategies that align with global efforts to address environmental challenges, particularly in relation to climate change and resource depletion (Haryani & Anjani, 2023).

The social component of ESG centers on the organization's relationships with its stakeholders, including employees, customers, communities, and other relevant groups (Singhania & Saini, 2023). This dimension emphasizes how institutions manage social responsibilities and uphold ethical standards in their interactions with people (Pratici et al., 2025). It includes considerations such as employee welfare, diversity and inclusion, human rights, community engagement, and the overall impact of organizational activities on society (Zahari et al., 2024). The social component reflects the extent to which an organization recognizes and responds to the needs and expectations of its stakeholders, ensuring that its operations contribute positively to societal well being (Boadi et al., 2025). It also highlights the importance of fostering trust, fairness, and inclusivity within and beyond the organization (Kelkar & Katole, 2023).

The governance component relates to the systems, structures, and processes through which an organization is directed and controlled (Mishra & Arora, 2026). It focuses on the mechanisms that ensure accountability, transparency, and ethical decision making within the institution (Khalil & Ali, 2026). Governance encompasses aspects such as leadership structure, board composition, internal controls, compliance with laws and regulations, and the integrity of organizational policies (Wacławik et al., 2025). This component is critical in ensuring that organizations operate in a manner that upholds ethical standards and safeguards stakeholder interests (Gu et al., 2024). Strong governance structures provide the foundation for effective

oversight and risk management, thereby enhancing the credibility and reliability of organizational operations (Aziz & Alshdaifat, 2024).

Although each of these components is distinct, they are inherently interconnected and often influence one another (Aggrey, 2024). For instance, governance structures play a crucial role in shaping how environmental and social policies are formulated and implemented, while social expectations can drive improvements in both environmental practices and governance standards (Abdulai & Im, 2025). This interdependence underscores the integrated nature of ESG, where effective performance in one area often reinforces outcomes in others (Bezerra, Martins & Macedo, 2024).

In contemporary organizational practice, the integration of environmental, social, and governance components reflects a shift toward a more comprehensive approach to performance evaluation (Aigienohuwa & Imonitie, 2025). Rather than focusing solely on financial outcomes, ESG encourages organizations to consider a broader set of factors that influence long term sustainability and stakeholder value (Agbakwuru, 2024). As such, the three components of ESG collectively provide a structured framework for understanding and assessing the multifaceted responsibilities of modern institutions in an increasingly complex and interconnected world (Jovanovič, 2022).

2.1.2 Current ESG Reporting Practices

Current Environmental, Social, and Governance (ESG) reporting practices have evolved significantly in recent years, reflecting a shift toward more structured, standardized, and data driven approaches to non-financial disclosure (Imperiale et al., 2023). Organizations across both private and public sectors are increasingly integrating ESG reporting into their formal

reporting systems, often aligning it with annual reports or producing standalone sustainability reports (Dasinapa, 2024). This integration demonstrates a growing recognition that ESG information is essential for providing a comprehensive view of organizational performance and accountability (Barangă & Țanea, 2022).

One notable feature of current ESG reporting practices is the emphasis on systematic data collection and measurement (Lucia-Maria, 2024). Organizations now adopt more rigorous processes for identifying, tracking, and reporting ESG related information (Tanirak & Lazar, 2024). This involves gathering data from multiple internal and external sources, including operational units, stakeholders, and supply chains, to ensure that disclosures reflect actual performance and activities (Samah & Mohammad, 2025). The process is often supported by digital tools and information systems designed to manage large volumes of ESG data, enhancing accuracy and consistency in reporting (Chopra et al., 2024). In many cases, ESG reporting has transitioned from a purely descriptive exercise to a more analytical and evidence based practice, incorporating measurable indicators and performance metrics (Besenyei, 2024).

Another defining aspect of current practices is the growing reliance on established sustainability reporting frameworks and standards (Aziz & Alshdaifat, 2024). Organizations increasingly align their disclosures with globally recognized guidelines to ensure comparability and credibility (Darnall et al., 2022). This alignment has contributed to the standardization of ESG reporting, allowing stakeholders to evaluate and compare performance across institutions more effectively (Fometescu et al., 2024). At the same time, regulatory developments are playing a significant role in shaping reporting practices, as authorities in various jurisdictions introduce mandatory disclosure requirements and guidelines that organizations must adhere to

(Arvidsson & Dumay, 2022). As a result, ESG reporting is gradually transitioning from a voluntary practice to a more regulated and compliance driven activity (Luca & Clement, 2025).

In addition, current ESG reporting practices emphasize stakeholder oriented disclosure (Garefalakis et al., 2025). Organizations are increasingly tailoring their reports to meet the information needs of diverse stakeholders, including regulators, investors, employees, and the general public (Aigienohuwa & Imonitie, 2025). This has led to the adoption of more transparent and accessible reporting formats, often involving the publication of ESG information on institutional websites and digital platforms (Ilori et al., 2023). In the context of higher education institutions, for example, universities commonly disclose ESG related information through sustainability reports and online platforms, providing insights into their operations and contributions to broader societal goals (Jónsdóttir, 2021). This approach enhances accessibility and allows stakeholders to engage more effectively with the information provided (Nikolić, Mirković & Dudić, 2024).

Furthermore, there is a growing trend toward integrating ESG reporting with broader sustainability and strategic management processes. Rather than being treated as a separate or standalone activity, ESG reporting is increasingly embedded within organizational planning, performance management, and decision making systems (Dye et al., 2021). This integration enables organizations to align their reporting practices with long term sustainability objectives and institutional goals (Abramova, 2025). In the public sector, including universities, ESG reporting is often linked to national and global sustainability agendas, such as the United Nations Sustainable Development Goals (SDGs), thereby reinforcing its relevance within a broader policy and development framework (Kandpal et al., 2024).

Technological advancements are also shaping current ESG reporting practices (Gharpure, 2025). Organizations are increasingly leveraging digital tools, data analytics, and, more recently, artificial intelligence to enhance the efficiency and effectiveness of reporting processes (Pratici et al., 2025). These technologies facilitate the management of complex datasets, improve data verification, and support the generation of more comprehensive and timely reports (Efthymiou et al., 2023). However, despite these advancements, challenges related to data quality, consistency, and standardization remain prevalent, requiring continuous improvement in reporting systems and methodologies (Boadi et al., 2025.

In the public sector, ESG reporting practices are still developing but are gaining significant momentum (Asif et al., 2023). Governments and public institutions are adopting sustainability reporting approaches to demonstrate accountability and transparency in their operations (Chopra et al., 2024). This shift is driven by increasing stakeholder expectations, regulatory pressures, and the need to address global environmental and social challenges (Garefalakis et al., 2025). As a result, public sector institutions are gradually aligning their reporting practices with those of the private sector, adapting them to their unique operational contexts and governance structures (Cruz & Matos, 2023).

2.1.3 ESG Reporting Frameworks and Standards

ESG reporting frameworks and standards provide structured guidelines that organizations use to prepare, present, and disclose non-financial information related to environmental, social, and governance performance (Bose, 2020). These frameworks serve as reference systems that guide institutions in determining what information to report, how to measure it, and how to communicate it in a consistent and comparable manner (Frade & Froumouth, 2022). As ESG reporting has gained global prominence, the development and adoption of such frameworks

have become essential in addressing inconsistencies and improving the reliability of disclosures across organizations and sectors (Gernego et al., 2024).

One of the most widely recognized frameworks is developed by the Global Reporting Initiative (Pratici et al., 2025). The GRI standards provide comprehensive guidelines for sustainability reporting, offering detailed disclosures that organizations can use to report on a wide range of ESG related issues (Dasinapa, 2024). These standards are designed to be applicable across different sectors and are widely adopted by both private and public institutions globally (Cort & Esty, 2020). The flexibility of the GRI framework allows organizations to tailor their disclosures to reflect their specific operational context while maintaining a level of standardization that facilitates comparability (Bezerra et al., 2024).

Another important standard setting body is the Sustainability Accounting Standards Board, which focuses on industry specific ESG disclosure standards (Haryani, D., & Anjani). Unlike broader frameworks, SASB provides guidance that is tailored to specific industries, enabling organizations to report on ESG factors that are most relevant to their sector (Nofianti & Sutopo, 2025). This approach enhances the materiality and usefulness of ESG disclosures, particularly for stakeholders who seek information that directly impacts organizational performance within a given industry (Wang, 2024).

In addition, the Task Force on Climate related Financial Disclosures has gained significant prominence, particularly in relation to climate related risks and opportunities (Raghavan, 2022). The TCFD framework provides recommendations on how organizations should disclose information related to climate governance, strategy, risk management, and metrics (Samah & Mohammad, 2025). It emphasizes the integration of climate related considerations into

financial reporting, thereby bridging the gap between sustainability and financial performance (Jónsdóttir, 2021). The adoption of TCFD recommendations has been encouraged by regulators and policymakers in various jurisdictions, further reinforcing its relevance in contemporary ESG reporting practices (Mishra & Arora, 2026).

More recently, efforts have been made to harmonize ESG reporting standards at a global level to reduce fragmentation and improve consistency (Kozłowska-Makóś, 2025). The establishment of the International Sustainability Standards Board represents a significant step in this direction (Zenkina, 2023). The ISSB aims to develop a unified set of global sustainability disclosure standards that build on existing frameworks and provide a common baseline for ESG reporting (Tongol, 2025). This initiative seeks to address the challenges associated with multiple overlapping standards by promoting greater alignment and comparability in ESG disclosures across different regions and industries (Elidrisy, 2024).

Furthermore, within the European context, the European Financial Reporting Advisory Group plays a key role in developing sustainability reporting standards under the European Union's regulatory framework (Fagbemi et al., 2025). These standards are designed to support the implementation of mandatory ESG disclosure requirements, particularly under policies such as the Corporate Sustainability Reporting Directive (CSRD) (Samah & Mohammad, 2025). Although primarily focused on European organizations, these developments have broader implications for global ESG reporting practices, as they influence international expectations and benchmarks (Wang, 2024).

2.1.4 Opportunities of ESG Reporting

Environmental, Social, and Governance (ESG) reporting presents a wide range of opportunities for organizations, particularly within public sector institutions such as universities (Aziz & Alshdaifat, 2024). As institutions increasingly adopt ESG reporting practices, they are able to unlock strategic, operational, and reputational benefits that extend beyond traditional reporting functions (Kelkar & Katole, 2023). These opportunities arise from the ability of ESG reporting to enhance transparency, strengthen governance systems, and align institutional activities with broader societal and sustainability expectations (Nofianti & Sutopo, 2025).

One of the most significant opportunities associated with ESG reporting is the enhancement of transparency and accountability (Samah & Mohammad, 2025). By systematically disclosing non-financial information, institutions are able to provide stakeholders with a clearer understanding of their operations, policies, and performance (Gernego et al., 2024). This openness fosters trust and credibility, particularly in public sector institutions where accountability to citizens, regulators, and other stakeholders is paramount (Agbakwuru, 2024). ESG reporting enables institutions such as universities to demonstrate responsible stewardship of resources and adherence to ethical standards, thereby reinforcing public confidence in their operations (Tanirak & Lazar, 2024).

In addition, ESG reporting offers institutions the opportunity to improve internal decision making processes (Raghavan, 2022). The process of collecting and analyzing ESG related data provides valuable insights into organizational performance, risks, and areas for improvement (Chopra et al., 2024). This data driven approach supports more informed and strategic decision making, allowing institutions to identify inefficiencies, allocate resources more effectively, and implement policies that enhance overall performance (Elidrisy, 2024). In this sense, ESG

reporting serves not only as a disclosure mechanism but also as a management tool that facilitates continuous improvement (Abramova, 2024).

Another important opportunity lies in the enhancement of institutional reputation and stakeholder engagement (Frade & Froumouth, 2022). Organizations that adopt ESG reporting are often perceived as responsible and forward thinking, which can strengthen their public image and attract positive attention from stakeholders (Dye et al., 2021). For universities, this can translate into increased attractiveness to students, faculty, donors, and development partners who value sustainability and ethical governance (Tongol, 2025). ESG reporting also creates a platform for engaging with stakeholders by communicating institutional values, priorities, and achievements in a transparent manner (Kozłowska-Makóś, 2025).

Furthermore, ESG reporting can facilitate access to funding and partnerships (Zahari et al., 2024). Increasingly, investors, donors, and funding agencies consider ESG performance when making funding decisions (Boadi et al., 2025). Institutions that demonstrate strong ESG practices through credible reporting are more likely to attract financial support and strategic partnerships (Abdulai & Im, 2025). In the context of public sector institutions, this can include collaborations with international organizations, research funding bodies, and development agencies that prioritize sustainability and accountability in their funding criteria (Wang, 2024).

ESG reporting also provides an opportunity for institutions to align with global sustainability initiatives and policy frameworks (Aziz & Alshdaifat, 2024). By adopting ESG practices, organizations can demonstrate their contribution to broader global goals, such as sustainable development and climate action (Bose, 2020). This alignment enhances the relevance of institutional activities within the global context and positions organizations as active

contributors to addressing pressing societal and environmental challenges (Kelkar & Katole, 2023). For universities, this can further strengthen their role as centers of knowledge, innovation, and societal development (Asif, Searcy & Castka, 2023).

Moreover, the adoption of ESG reporting encourages the strengthening of governance and risk management systems (Chopra et al., 2024). Through the identification and disclosure of ESG related risks and issues, institutions are better equipped to anticipate and respond to potential challenges (Tanirak & Lazar, 2024). This proactive approach enhances organizational resilience and ensures that institutions are better prepared to navigate an increasingly complex and dynamic operating environment (Kandpal et al., 2024). Improved governance structures also support ethical leadership and accountability, which are critical for long term institutional sustainability (Nikolić, Mirković & Dudić, 2024).

Finally, ESG reporting creates opportunities for benchmarking and performance comparison (Rosário & Cruz, 2025). By adhering to recognized reporting frameworks, institutions can compare their performance with that of peers, both locally and internationally (Bezerra et al., 2024). This benchmarking process provides valuable insights into best practices and areas for improvement, enabling institutions to enhance their competitiveness and effectiveness (Jovanovič, 2022).

2.1.5 Challenges in Implementing ESG Reporting

The implementation of Environmental, Social, and Governance (ESG) reporting presents several challenges for organizations, particularly within public sector institutions such as universities (Gernego et al., 2024). Although ESG reporting has gained increasing recognition as a tool for enhancing transparency and accountability, its adoption is often constrained by a

range of institutional, technical, financial, and regulatory barriers (Barangă & Țanea, 2022). These challenges can significantly affect the effectiveness, consistency, and sustainability of ESG reporting practices (Bose, 2020).

One of the primary challenges in implementing ESG reporting is the lack of awareness and understanding among key stakeholders (Gu et al., 2024). In many institutions, especially within developing country contexts, ESG remains a relatively new concept, and there is limited familiarity with its principles, frameworks, and reporting requirements (Asif et al., 2023). This knowledge gap can hinder the adoption process, as staff and management may not fully appreciate the relevance or application of ESG reporting within their organizational context (Zahari et al., 2024). Without adequate awareness, institutions may struggle to prioritize ESG initiatives or integrate them into existing reporting systems (Agbakwuru, 2024).

Another significant challenge relates to the absence of standardized and unified reporting frameworks (Frade & Froumouth, 2022). Although several international frameworks exist, organizations often face difficulties in selecting the most appropriate one or in aligning multiple frameworks simultaneously (Besenyei, 2024). This fragmentation can lead to inconsistencies in reporting, making it difficult for institutions to produce coherent and comparable ESG disclosures (Luca & Clement, 2025). In addition, the flexibility of many frameworks, while beneficial in some respects, can create uncertainty regarding what should be reported and how it should be measured (Zenkina, 2023).

Data collection and measurement also pose considerable challenges in ESG reporting (Wacławik et al., 2025). Unlike financial data, which is typically well structured and standardized, ESG related data often involves qualitative and complex indicators that are not

easily quantifiable (Haryani & Anjani, 2023). Institutions may lack the systems and processes required to capture, verify, and analyze such data effectively (Arvidsson & Dumay, 2022). In many cases, data is dispersed across different departments, making it difficult to consolidate and ensure accuracy (Chopra et al., 2024). This challenge is particularly pronounced in public sector institutions, where data management systems may not be sufficiently advanced or integrated (Gernego et al., 2024).

Resource constraints represent another major barrier to ESG reporting implementation (Aigienohuwa & Imonitie, 2025). The process of developing and maintaining ESG reporting systems requires financial investment, technical expertise, and dedicated personnel (Efthalitsidou et al., 2025). Many public sector institutions operate under limited budgets and may not have the capacity to allocate sufficient resources to ESG initiatives (Klein, 2024). This limitation can result in incomplete or inconsistent reporting, as well as delays in implementation (Raghavan, 2022). Additionally, the need for continuous training and capacity building further increases the resource burden on institutions (Dasinapa, 2024).

Institutional and organizational challenges also play a critical role in hindering ESG reporting (Kozłowska-Makóś, 2025). Resistance to change, lack of leadership commitment, and weak organizational structures can impede the successful adoption of ESG practices (Samah & Mohammad, 2025). In some cases, ESG reporting may be perceived as an additional administrative burden rather than a strategic priority, leading to low levels of engagement and support from staff and management (Aziz & Alshdaifat, 2024). The absence of clear policies and guidelines within institutions can further complicate implementation efforts, as there may be no formal framework to guide ESG related activities (Ilori et al., 2023).

Regulatory and policy related challenges are also significant, particularly in contexts where ESG reporting is not yet mandated (Sulkowski & Jebe, 2022). The lack of clear regulatory requirements can result in low adoption rates, as organizations may not feel compelled to engage in ESG reporting voluntarily (Nofianti & Sutopo, 2025). Even where guidelines exist, they may be insufficiently developed or inconsistently enforced, creating uncertainty for institutions attempting to comply (Luca & Clement, 2025). This regulatory gap can limit the effectiveness of ESG reporting as a tool for accountability and transparency (Gürlevük, 2024).

Furthermore, the complexity of ESG issues themselves presents an inherent challenge (Dye et al., 2021). ESG encompasses a wide range of topics that are interconnected and often context specific, making it difficult for institutions to determine the scope and depth of reporting (Tongol, 2025). Balancing the need for comprehensive disclosure with the practical limitations of data availability and reporting capacity can be a challenging task (Garefalakis et al., 2025). This complexity can lead to variations in reporting quality and depth across institutions (Klein, 2024).

In addition, there are challenges related to ensuring the credibility and reliability of ESG reports (Haryani & Anjani, 2023). Without robust verification and assurance mechanisms, stakeholders may question the accuracy and completeness of disclosed information (Rosário & Cruz, 2025). The absence of standardized assurance practices in ESG reporting further complicates this issue, as there is no universally accepted approach to validating ESG data (Elidrisy, 2024).

2.2 Theoretical Review

This study is underpinned by two relevant theoretical perspectives: Stakeholder Theory and Legitimacy Theory. They offer insights into why organizations adopt ESG reporting practices and how such practices influence their relationships with stakeholders and society at large.

Stakeholder Theory: Stakeholder Theory, originally developed by Freeman (1984), posits that organizations do not operate in isolation but are interconnected with various stakeholders who have an interest in their activities. These stakeholders include employees, students, government agencies, communities, and other relevant groups (Zenkina, 2023). The central idea of the theory is that organizations have a responsibility to consider and balance the interests of all stakeholders, rather than focusing solely on financial performance or the interests of shareholders (Luca & Clement, 2025). In the context of ESG reporting, Stakeholder Theory emphasizes the importance of disclosing relevant non-financial information that meets the expectations of diverse stakeholder groups (Pratici et al., 2025).

The theory suggests that organizations engage in ESG reporting as a means of enhancing communication, building trust, and maintaining positive relationships with stakeholders (Darnall et al., 2022). By providing transparent information on environmental, social, and governance issues, institutions can demonstrate accountability and responsiveness to stakeholder concerns (Fometescu et al., 2024). This is particularly important in public sector institutions such as universities, where accountability to the public and other stakeholders is a critical aspect of institutional governance (Chopra et al., 2024).

One of the key advantages of Stakeholder Theory is its comprehensive approach to organizational responsibility. It broadens the focus of organizational performance beyond financial outcomes and encourages a more inclusive and ethical approach to decision making

(Haryani & Anjani, 2023). The theory also supports the idea of sustainable development by promoting long term value creation for all stakeholders (Frade & Froumouth, 2022). However, the theory is not without limitations (Besenyei, 2024). One major criticism is that it can be difficult to identify and prioritize the interests of different stakeholders, especially when these interests conflict (Arvidsson & Dumay, 2022). Additionally, the theory does not provide clear guidelines on how organizations should balance competing stakeholder demands, which can complicate decision-making processes (Boadi, Osei-Kyei & Tam, 2025).

Stakeholder Theory fits this study effectively as it explains the need for ESG reporting within the University of Ghana as a mechanism for addressing the information needs and expectations of various stakeholders (Kelkar & Katole, 2023). The study's focus on awareness, practices, challenges, and opportunities in ESG reporting aligns with the theory's emphasis on stakeholder engagement and communication (Aziz & Alshdaifat, 2024). ESG reporting can therefore be viewed as a tool for strengthening relationships between the university and its stakeholders (Cort & Esty, 2020).

Legitimacy Theory: Legitimacy Theory, associated with scholars such as Dowling and Pfeffer (1975), provides another important theoretical lens for this study. The theory is based on the idea that organizations seek to operate within the bounds and norms of the societies in which they exist (Gharpure, 2025). Legitimacy is achieved when an organization's actions are perceived as appropriate, acceptable, and aligned with societal expectations (Dasinapa, 2024). According to this theory, organizations engage in disclosure practices, including ESG reporting, to maintain or enhance their legitimacy in the eyes of stakeholders and the wider public (Aggrey, 2024).

The central idea behind Legitimacy Theory is that there is a social contract between organizations and society. Organizations are expected to conduct their activities in a manner that is consistent with societal values and norms (Darnall et al., 2022). When there is a perceived gap between organizational actions and societal expectations, legitimacy may be threatened. ESG reporting serves as a mechanism through which organizations can demonstrate their compliance with these expectations and address any legitimacy gaps (Efthymiou et al., 2023). By disclosing information on environmental, social, and governance issues, institutions can reinforce their commitment to responsible practices and maintain public trust (Kelkar & Katole, 2023).

An advantage of Legitimacy Theory is that it provides a clear explanation for why organizations voluntarily disclose non-financial information, even in the absence of regulatory requirements. It highlights the role of societal pressure and public perception in shaping organizational behavior (Klein, 2024). However, the theory also has limitations (Fometescu et al., 2024). It tends to focus more on external perceptions than on actual performance, which means that organizations may engage in symbolic reporting without making substantive changes (Jónsdóttir, 2021). This raises concerns about the credibility and authenticity of ESG disclosures (Tanirak & Lazar, 2024).

Legitimacy Theory is highly relevant to this study as it explains the motivation behind ESG reporting within public sector institutions such as the University of Ghana (Samah & Mohammad, 2025). The adoption of ESG reporting can be seen as a strategy for maintaining institutional legitimacy by aligning university operations with societal expectations regarding transparency, accountability, and sustainability (Kandpal et al., 2024). The study's exploration

of challenges and opportunities in ESG reporting also reflects the pressures institutions face in meeting these expectations and sustaining their legitimacy (Lucia-Maria, 2024).

2.3 Empirical Review

Nofianti and Sutopo (2025) conducted an empirical study to examine the adoption and implementation of ESG reporting practices in public sector organizations across Europe. Using survey data collected from senior managers and sustainability officers in government institutions, the study analyzed the extent to which ESG frameworks were integrated into institutional reporting systems. The findings revealed that while many organizations had begun adopting ESG-related disclosures, implementation remained inconsistent due to a lack of standardized reporting procedures. The study further indicated that leadership commitment and institutional capacity significantly influenced the quality of ESG reporting. However, the authors noted that limited technical expertise and weak data management systems constrained effective ESG implementation in several institutions.

Klein (2024) conducted an empirical study to assess sustainability and ESG reporting practices within higher education institutions. Using content analysis of sustainability reports from selected universities, the study examined the level and quality of ESG disclosures. The findings showed that universities increasingly engage in ESG reporting, particularly in areas related to social and environmental activities. However, governance-related disclosures were often less detailed and lacked consistency. The study further revealed that most institutions adopted voluntary reporting frameworks, leading to variations in reporting practices. The authors concluded that although ESG reporting is gaining momentum in universities, the absence of mandatory standards limits comparability and comprehensiveness.

Fagbemi et al. (2025) conducted an empirical study to investigate the relationship between ESG reporting practices and organizational transparency and accountability in public institutions. Using quantitative data from multiple organizations across different sectors, the study applied regression analysis to examine how ESG disclosures influence stakeholder perceptions. The findings indicated that organizations with more comprehensive ESG reporting practices demonstrated higher levels of transparency and accountability. The study also found that ESG reporting enhances stakeholder trust and institutional credibility. However, the author noted that the benefits of ESG reporting are dependent on the accuracy and reliability of disclosed information, which remains a challenge in many organizations.

Boadi et al. (2025) conducted an empirical study to explore the challenges associated with ESG reporting implementation in both public and private sector organizations. Using survey data from corporate managers and public administrators, the study analyzed key barriers affecting ESG adoption. The findings revealed that the most significant challenges included lack of expertise, high implementation costs, and difficulties in collecting reliable ESG data. The study further showed that regulatory uncertainty and the presence of multiple reporting frameworks created confusion among organizations. The authors concluded that overcoming these challenges requires institutional support, capacity building, and the development of clearer reporting guidelines.

Chopra et al. (2024) conducted an empirical study to examine ESG disclosure practices and their determinants in developing country contexts. Using panel data from organizations across Africa, the study employed econometric analysis to assess factors influencing ESG reporting adoption. The findings revealed that institutional pressures, stakeholder expectations, and governance structures significantly influenced ESG disclosure levels. The study further

showed that organizations with stronger governance systems were more likely to adopt comprehensive ESG reporting practices. However, the authors noted that weak regulatory enforcement and limited awareness of ESG concepts hindered widespread adoption in many developing countries.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology adopted for the study. It outlines the research design, population and sample size, sampling technique, data sources, data collection instrument, data analysis procedures, and ethical considerations. The chapter explains how data is collected and analyzed to address the research objectives on ESG reporting.

3.1 Research Design and Approach

The study adopts a descriptive qualitative research design to explore the implementation of ESG reporting within the University of Ghana. A qualitative approach is appropriate because it enables an in-depth understanding of participants' experiences, perceptions, and interpretations regarding ESG practices (Creswell & Creswell, 2018). The descriptive design allows the researcher to systematically describe existing ESG reporting practices and related issues without manipulating variables (Saunders et al., 2019). This approach is particularly suitable for studies that seek to explore complex phenomena within real-life contexts, such as institutional governance and sustainability reporting. Furthermore, qualitative research provides flexibility in data collection and analysis, allowing the researcher to capture rich and detailed insights that may not be obtainable through quantitative methods (Hennink et al., 2020).

3.2 Population and Sample Size

The population of the study comprises employees of the University of Ghana who are involved in administrative, sustainability, and reporting-related activities. These individuals are considered knowledgeable about institutional processes and ESG-related practices. The sample

size is guided by the principle of data saturation rather than by a predetermined number of participants. Participants are recruited until data saturation is achieved, that is, the point at which no new themes, insights, or perspectives emerge from additional interviews (Hennink & Kaiser, 2022). This approach ensures that the findings are grounded in comprehensive and meaningful data while maintaining the depth and rigor that characterize qualitative research. The participants are expected to provide detailed information on ESG awareness, current practices, and implementation challenges within the university.

3.3 Sampling Technique

The study employs a purposive sampling technique to select respondents with relevant knowledge and experience in ESG reporting and institutional governance. Purposive sampling allows the researcher to deliberately select participants who are best suited to provide rich and relevant information for the study (Etikan & Bala, 2017). This technique is widely used in qualitative research where the aim is to gain in-depth insights from knowledgeable individuals rather than to generalize findings to a larger population (Palinkas et al., 2015). In this study, participants are selected based on their involvement in administrative, sustainability, or reporting roles within the University of Ghana. This ensures that the data collected is credible and directly related to the research objectives. The use of purposive sampling therefore enhances the relevance and quality of the information obtained for the study.

3.4 Sources of Data

The study relies on primary data collected through interviews with selected participants. Primary data is appropriate because it provides firsthand information directly from individuals who are actively involved in ESG-related activities within the institution (Saunders et al., 2019). This approach ensures that the data is specific, relevant, and aligned with the research

objectives. Interviews allow participants to share their experiences, perceptions, and insights regarding ESG reporting practices, challenges, and opportunities. The use of primary data also enhances the validity and reliability of the findings, as it reflects real-life experiences within the University of Ghana. Additionally, primary data collection enables the researcher to probe deeper into responses and clarify issues where necessary, thereby improving the richness and depth of the data obtained for analysis.

3.5 Data Collection Instrument

Semi-structured interviews are used as the main data collection instrument for the study. This method allows the researcher to use a set of guiding questions while providing flexibility for participants to express their views in detail (Kallio et al., 2016). Semi-structured interviews are particularly suitable for qualitative research as they facilitate in-depth exploration of participants' experiences and perceptions (Creswell & Creswell, 2018). The interview guide is designed to align with the study objectives, focusing on ESG awareness, current practices, challenges, and opportunities. The flexibility of this method allows the researcher to ask follow-up questions and probe for additional information where necessary. This enhances the richness and depth of the data collected. The use of semi-structured interviews therefore ensures that comprehensive and relevant information is obtained to address the research questions effectively.

3.6 Data Analysis

Data obtained from the interviews is analyzed using thematic analysis. Thematic analysis involves identifying, analyzing, and reporting patterns or themes within qualitative data (Braun & Clarke, 2021). This method is suitable for the study as it allows the researcher to organize responses into meaningful categories based on the research objectives. The analysis process

involves familiarization with the data, coding of responses, identification of themes, and interpretation of findings. The themes are developed based on recurring patterns related to ESG awareness, practices, challenges, and opportunities. The findings are presented in a narrative form, supported by direct quotations from participants to enhance credibility. Thematic analysis provides a systematic and flexible approach to analyzing qualitative data, enabling the researcher to generate insightful and well-structured findings (Nowell et al., 2017).

3.7 Ethical Considerations

Ethical considerations are strictly observed throughout the study to ensure the protection of participants' rights and well-being. Informed consent is obtained from all participants before data collection, ensuring that they are aware of the purpose of the study and their role in it. Participation is voluntary, and respondents are free to withdraw at any stage without any consequences. Confidentiality and anonymity are maintained by ensuring that participants' identities are not disclosed in the study (Resnik, 2020). Data collected is used solely for academic purposes and is securely stored to prevent unauthorized access. Additionally, the researcher ensures that the study does not cause harm or discomfort to participants. Adhering to ethical principles enhances the credibility and integrity of the research process and ensures compliance with established research standards.

CHAPTER FOUR

ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter presents and analyzes the findings obtained from the interviews conducted with participants at the University of Ghana. The data are organized according to the study objectives using thematic analysis. Four major themes and their corresponding sub-themes emerged from the analysis, reflecting participants' perspectives on awareness and understanding of Environmental, Social, and Governance (ESG) reporting, current ESG reporting practices, implementation challenges, and the opportunities ESG reporting presents for enhancing transparency, accountability, and institutional performance at the University of Ghana.

4.1 Demographic Information

The demographic characteristics of the participants provide important context for understanding their perspectives on Environmental, Social, and Governance reporting at the University of Ghana. Ten participants were interviewed, and the variables examined were current position, department or unit, and years of service. These characteristics reflected participants' responsibilities and familiarity with institutional governance, sustainability, reporting, and administrative processes.

Participants occupied diverse positions, including Director, Deputy Registrar, Senior Assistant Registrar, Internal Auditor, Procurement Officer, Senior Accountant, Quality Assurance Officer, and Administrative Officer. They were drawn from units such as Finance, Registry, Academic Affairs, Estate and Physical Development, Internal Audit, Institutional Research and Planning, Procurement, Academic Planning and Quality Assurance, and the Office of the Pro-

Vice-Chancellor. This diversity provided financial, governance, operational, planning, and sustainability perspectives.

Table 4.1: Demographic Characteristics of Participants

Question	Category	Frequency	Percentage (%)
Current Position	Director	1	10
	Deputy Registrar	1	10
	Senior Assistant Registrar	1	10
	Environmental Officer	1	10
	Internal Auditor	1	10
	Planning Officer	1	10
	Procurement Officer	1	10
	Senior Accountant	1	10
	Quality Assurance Officer	1	10
	Administrative Officer	1	10
Department/Unit	Finance Directorate	2	20
	Registry	1	10
	Academic Affairs Directorate	1	10
	Physical Development and Municipal Services Directorate	1	10
	Internal Audit Directorate	1	10
	Directorate of Institutional Research and Planning	1	10
	Procurement Directorate	1	10
	Academic Planning and Quality Assurance	1	10
	Office of the Pro-Vice-Chancellor (ASA)	1	10
Years Worked at the University	6–10 Years	3	30
	11–15 Years	4	40
	16–20 Years	2	20
	Above 20 Years	1	10

Source: Field Data (2026)

Regarding experience, 40% had worked at the university for 11–15 years, 30% for 6–10 years, 20% for 16–20 years, and 10% for more than 20 years. Their substantial institutional experience indicates strong knowledge of university policies, reporting systems, and organizational developments, providing a credible basis for assessing ESG awareness, practices, challenges, and opportunities. Overall, the participant profile ensured that findings

reflected informed views from employees directly connected to institutional processes and decisions.

4.2 Overview of Themes and Sub-Themes

The interview data were analyzed using thematic analysis, resulting in the identification of four major themes that correspond to the objectives of the study. These themes emerged from participants' experiences and perspectives on the implementation of ESG reporting at the University of Ghana. Specifically, the themes identified were Awareness and Understanding of ESG Reporting, Current ESG Reporting Practices, Challenges in Implementing ESG Reporting, and Opportunities for Enhancing Transparency and Accountability through ESG Reporting. Within these broad themes, twelve sub-themes emerged, reflecting participants' views on ESG knowledge, institutional reporting practices, implementation barriers, and opportunities for improving governance, transparency, and accountability. These themes and their associated sub-themes provide the framework for presenting and interpreting the findings in the subsequent sections of this chapter.

Table 4.2: Themes and Sub-Themes

Theme	Sub-Themes
Awareness and Understanding of ESG Reporting	• Participants' awareness and knowledge of ESG reporting • Understanding of ESG principles and their relevance to the University of Ghana • Sources of ESG knowledge and institutional awareness
Current ESG Reporting Practices	• Existing environmental, social and governance initiatives at the University of Ghana • ESG-related reporting and disclosure practices • Institutional structures supporting ESG implementation
Challenges in Implementing ESG Reporting	• Organizational and resource-related challenges • Limited awareness, capacity and policy framework for ESG reporting

	• Data collection, coordination and stakeholder engagement challenges
Opportunities for Enhancing Transparency and Accountability through ESG Reporting	• Improving institutional transparency and accountability through ESG reporting • Strengthening stakeholder confidence and institutional reputation • Strategies for advancing ESG reporting implementation at the University of Ghana

Source: Field Data (2026)

4.3 Awareness and Understanding of ESG Reporting

This theme explores participants' awareness and understanding of ESG reporting and its perceived importance within the University of Ghana. The findings revealed that although awareness of ESG reporting varied among participants, there was a general understanding that ESG represents a framework for promoting sustainable environmental practices, social responsibility, good governance, and institutional accountability. Participants also acknowledged the growing importance of ESG reporting in enhancing the University's reputation, transparency, and stakeholder confidence. Three sub-themes emerged from the analysis: participants' awareness and knowledge of ESG reporting, understanding of ESG principles and their relevance to the University of Ghana, and the perceived importance of ESG reporting to the University's operations and reputation.

Participants demonstrated varying levels of awareness regarding ESG reporting. While respondents occupying strategic administrative and planning positions exhibited a relatively comprehensive understanding of ESG reporting, others indicated that although they had encountered the concept, its practical application within the University of Ghana remained limited. Most participants associated ESG reporting with institutional sustainability, responsible governance, and accountability.

One participant explained:

"I would describe my awareness as fairly high because ESG has increasingly become part of discussions on institutional governance and sustainability. Although the University may not have a formal ESG reporting framework, many of our activities already align with environmental protection, social responsibility, and good governance principles." (P1, Finance Officer)

This response suggests that some senior administrators recognize ESG reporting as an emerging governance framework and acknowledge that existing institutional activities already reflect aspects of ESG, even in the absence of formal reporting structures.

Similarly, another participant noted:

"I have heard about ESG mainly through professional workshops and publications. My understanding continues to grow, but I believe many employees across the University may still not fully understand what ESG reporting involves or why it is becoming important." (P6, Planning Officer)

The participant's response indicates that awareness of ESG reporting exists within the institution but is unevenly distributed. Exposure appears to depend largely on professional responsibilities and opportunities for capacity-building.

Another respondent acknowledged limited awareness by stating:

"Before this interview, I was familiar with sustainability and governance issues, but I had not connected them under the term ESG reporting. The concept is gradually becoming more

familiar, especially because universities are increasingly expected to demonstrate accountability beyond financial reporting." (P7, Procurement Officer)

This finding suggests that while ESG terminology may not yet be widely recognized, many employees are already familiar with practices that fall within the ESG framework. Participants generally understood ESG reporting as a framework that enables institutions to measure and communicate their environmental performance, social contributions, and governance practices. They emphasized that the University of Ghana, as a leading public institution, has responsibilities that extend beyond teaching and research to include environmental stewardship, social impact, ethical leadership, and transparent governance.

One participant explained:

"To me, ESG reporting means demonstrating how an institution manages environmental resources, supports its people and communities, and ensures accountability in decision-making. These are areas that universities should pay attention to because society expects public institutions to operate responsibly." (P2, Deputy Registrar)

This response illustrates that participants perceive ESG reporting as a comprehensive accountability framework encompassing environmental, social, and governance responsibilities.

Another participant similarly observed:

"The University has numerous sustainability-related activities, including environmental conservation, student welfare programmes, community engagement, and governance structures. ESG reporting would provide a structured way of communicating these efforts to stakeholders." (P4, Environmental Officer)

The participant highlights that many ESG-related initiatives already exist but may not currently be communicated within an integrated reporting framework.

A further participant explained:

"Public universities are expected to demonstrate transparency in how resources are managed, how staff and students are treated, and how institutional decisions are made. ESG reporting brings these different responsibilities together into one reporting framework." (P5, Internal Auditor)

The responses indicate that participants view ESG reporting as particularly relevant to public universities because it promotes accountability, transparency, and responsible institutional management. Participants unanimously agreed that ESG reporting would contribute positively to the University's operations and reputation. Respondents believed that structured ESG reporting would strengthen stakeholder confidence, improve institutional decision-making, demonstrate accountability, and enhance the University's national and international standing.

One participant remarked:

"ESG reporting would improve the University's reputation because students, development partners, donors, and government institutions increasingly want evidence that organizations operate responsibly and sustainably. Reporting provides that evidence." (P3, Assistant Registrar)

This response demonstrates that participants associate ESG reporting with increased institutional credibility and stronger stakeholder confidence.

Similarly, another participant stated:

"The University already undertakes many socially responsible activities, but these achievements are not always communicated systematically. ESG reporting would help showcase these efforts while identifying areas requiring improvement." (P8, Accountant)

The participant emphasizes that ESG reporting is not merely a compliance exercise but also an opportunity to improve institutional visibility and continuous improvement.

Another respondent explained:

"Beyond improving reputation, ESG reporting would support better planning and decision-making. When environmental, social, and governance indicators are measured consistently, management can identify gaps and allocate resources more effectively." (P1, Finance Officer)

This response suggests that ESG reporting has operational value beyond external communication by providing management with evidence for strategic planning and institutional improvement.

4.4 Current ESG Reporting Practices

This theme explores participants' perspectives on the existing ESG reporting practices at the University of Ghana. The findings indicate that although the University undertakes numerous environmental, social, and governance-related activities, these initiatives are largely implemented independently by various departments rather than through a coordinated ESG reporting framework. Participants further explained that while policies and governance structures exist to support accountability and sustainability, the institution has yet to adopt a formal ESG reporting system. Three sub-themes emerged from the analysis: existing ESG-

related initiatives, institutional structures supporting ESG implementation, and current approaches to collecting, managing, and reporting ESG-related information.

Participants explained that the University of Ghana already implements several activities that align with ESG principles, despite not explicitly identifying them as ESG initiatives. Environmental practices such as waste management, tree planting, energy conservation, and campus beautification were frequently mentioned. Participants also highlighted social initiatives including student welfare programmes, staff development, community outreach, health campaigns, gender equality initiatives, and support for vulnerable groups. Governance practices such as internal audits, financial accountability, procurement procedures, and compliance with university statutes were equally identified as important institutional activities.

One participant explained:

"The University already carries out many activities that fall under ESG. We have environmental conservation programmes, staff welfare initiatives, student support services, community engagement, and governance systems that promote accountability. These activities exist, although they are not presented as ESG reporting." (P4, Environmental Officer)

This response indicates that ESG-related practices are embedded within the University's operations but are implemented as separate institutional programmes rather than as components of a unified sustainability framework.

Similarly, another participant stated:

"There are various environmental and social projects taking place across the University. Different units are responsible for these activities, and they contribute to sustainable development even though they are rarely coordinated under one reporting structure." (P10, Administrative Officer)

The participant's response suggests that ESG implementation is decentralized, with individual departments managing initiatives independently while contributing to broader institutional sustainability objectives.

Another respondent emphasized governance practices by noting:

"Strong governance already exists through our financial controls, procurement regulations, internal auditing, and management structures. These systems promote transparency and accountability, which are important elements of ESG." (P5, Internal Auditor)

These findings suggest that while ESG-related activities are evident across the institution, they are primarily driven by departmental mandates rather than a centralized ESG strategy. Participants generally agreed that the University possesses policies and governance structures that indirectly support ESG implementation. However, they consistently noted the absence of a formal ESG reporting policy or institutional framework specifically designed to coordinate and report ESG performance.

One participant explained:

"The University has several policies relating to environmental management, financial accountability, human resource management, and governance. However, these policies are

implemented separately and are not integrated into a formal ESG reporting framework." (P2, Deputy Registrar)

This response indicates that existing institutional policies already address several ESG components but lack integration into a comprehensive reporting system.

Similarly, another participant observed:

"Various directorates are responsible for governance, planning, finance, quality assurance, and sustainability-related activities. Although these structures support responsible management, there is currently no office specifically responsible for coordinating ESG reporting across the institution." (P6, Planning Officer)

The participant highlights the absence of institutional coordination, suggesting that responsibility for ESG-related activities is dispersed across several administrative units.

Another participant remarked:

"I believe the University has the necessary governance structures to support ESG reporting, but what is missing is an official policy that defines reporting responsibilities, indicators, and accountability mechanisms." (P9, Quality Assurance Officer)

These responses indicate that participants perceive the University as institutionally prepared to implement ESG reporting, provided that an appropriate policy framework and coordinating mechanism are established. Participants explained that ESG-related information is currently collected by different departments according to their operational responsibilities. Financial information is managed by the Finance Directorate, governance information by the Registry and Internal Audit Directorate, while sustainability, planning, academic, and administrative

information is maintained by their respective units. Respondents noted that although considerable information exists, reporting remains fragmented and is not consolidated into a comprehensive ESG report.

One participant explained:

"Each department collects information relevant to its own operations. Financial reports, audit reports, student data, environmental activities, and planning information are all managed separately. There is currently no system that brings these datasets together into a single ESG report." (P8, Senior Accountant)

This response suggests that the University already possesses substantial ESG-related information but lacks an integrated reporting mechanism capable of consolidating data across departments.

Another participant similarly stated:

"Most of our reporting focuses on statutory or administrative requirements. Departments prepare annual reports and performance reports, but ESG indicators are not formally measured or reported using a common framework." (P3, Senior Assistant Registrar)

The participant's response indicates that existing reporting practices primarily satisfy regulatory and operational requirements rather than broader sustainability reporting objectives.

Another respondent explained:

"The information required for ESG reporting already exists in different offices. The challenge is coordinating the data, standardizing reporting indicators, and ensuring that all units provide information in a consistent manner." (P7, Procurement Officer)

These responses demonstrate that the University's current reporting processes generate valuable ESG-related information but lack coordination, standardization, and centralized management necessary for comprehensive ESG disclosure.

4.5 Challenges in Implementing ESG Reporting

This theme explores participants' perceptions of the challenges affecting the implementation of ESG reporting at the University of Ghana. The findings reveal that although participants recognized the value of ESG reporting, several institutional, financial, technical, and organizational constraints hinder its effective implementation. Respondents highlighted the absence of a formal ESG reporting framework, limited awareness and expertise, inadequate institutional coordination, resource constraints, and challenges associated with data management as major barriers. Three sub-themes emerged from the analysis: organizational and resource-related challenges, limited awareness, expertise and institutional support, and barriers to effective ESG reporting implementation.

Participants identified organizational and resource limitations as major obstacles to implementing ESG reporting at the University of Ghana. They explained that although various departments undertake activities related to environmental sustainability, social responsibility, and governance, there is no centralized system to coordinate these efforts. Respondents also noted that financial constraints, competing institutional priorities, and limited dedicated personnel make it difficult to establish a comprehensive ESG reporting framework.

One participant explained:

"One of the biggest challenges is that ESG reporting requires coordination across many departments. At the moment, each unit focuses on its own responsibilities, and there is no central office responsible for bringing all the information together." (P6, Planning Officer)

This response suggests that fragmented institutional structures hinder the University's ability to develop an integrated ESG reporting system.

Similarly, another participant stated:

"Implementing ESG reporting also requires financial resources, technology, and dedicated staff. With many competing priorities within a public university, securing adequate resources for a new reporting framework can be difficult." (P1, Director, Directorate of Finance)

The participant highlights that financial and human resource limitations affect the University's capacity to develop and sustain ESG reporting initiatives.

Another respondent remarked:

"Most departments already have demanding reporting obligations. Adding ESG reporting without providing additional resources or personnel may increase the workload and affect implementation." (P8, Senior Accountant)

These responses indicate that organizational coordination and resource availability are critical factors influencing the successful implementation of ESG reporting.

Participants further explained that limited knowledge of ESG reporting among employees represents another significant challenge. Although many staff members are familiar with sustainability, governance, and accountability concepts, respondents believed that relatively few possess detailed knowledge of ESG reporting standards or implementation processes. Participants also observed that institutional commitment and leadership support would be essential for successful adoption.

One participant explained:

"Many employees understand sustainability, but they may not be familiar with ESG reporting itself. Without adequate training, it would be difficult for departments to know exactly what information should be reported." (P4, Environmental Officer)

This response demonstrates that capacity-building is necessary to improve employees' understanding of ESG reporting requirements.

Similarly, another participant observed:

"There is currently limited expertise in ESG reporting because it is still a relatively new concept within many public institutions. Staff would require continuous training and professional development before implementation could be effective." (P9, Quality Assurance Officer)

The participant suggests that technical knowledge and specialized skills are prerequisites for successful ESG reporting implementation.

Another respondent emphasized the importance of institutional commitment by stating:

"Leadership support is very important. Without a clear institutional policy and commitment from senior management, departments may not consider ESG reporting a priority." (P2, Deputy Registrar)

These findings indicate that awareness, technical competence, and strong institutional leadership are essential for integrating ESG reporting into the University's administrative processes. Participants identified several additional barriers that prevent effective ESG

reporting, including fragmented data management systems, inconsistent reporting practices, inadequate collaboration among departments, and the absence of standardized reporting indicators. Respondents explained that although relevant information is generated across the University, integrating these data into one comprehensive reporting framework remains a major challenge.

One participant explained:

"The information needed for ESG reporting already exists, but it is scattered across different departments. Bringing everything together in a consistent and reliable format would require significant coordination." (P3, Senior Assistant Registrar)

This response indicates that decentralized data management limits the University's ability to produce integrated ESG reports.

Another participant similarly noted:

"Different departments collect information using different formats and reporting timelines. Without standardized indicators and reporting procedures, comparing and consolidating the information becomes very difficult." (P5, Internal Auditor)

The participant highlights the importance of standardized reporting systems for ensuring consistency and reliability.

Another respondent remarked:

"A further challenge is obtaining cooperation from all units. ESG reporting depends on information sharing, but some departments may not see the relevance or urgency of

providing the required data unless there is an institutional directive." (P10, Administrative Officer)

These responses demonstrate that effective ESG reporting requires stronger collaboration, standardized reporting procedures, and institution-wide participation.

4.6 Opportunities of ESG Reporting

This theme explores participants' views on the opportunities that ESG reporting presents for improving transparency, accountability, and institutional performance at the University of Ghana. The findings indicate that participants perceived ESG reporting as a strategic tool capable of strengthening governance, supporting evidence-based decision-making, enhancing stakeholder confidence, and improving the University's overall performance. Respondents also proposed several strategies for maximizing the benefits of ESG reporting, including policy development, capacity building, stakeholder engagement, and the establishment of a centralized reporting system. Three sub-themes emerged from the analysis: improving transparency and accountability, enhancing institutional decision-making and performance, and strategies for maximizing the benefits of ESG reporting.

Participants overwhelmingly agreed that ESG reporting would significantly improve transparency and accountability within the University of Ghana. They explained that a structured reporting framework would enable the institution to communicate its environmental, social, and governance performance more openly while strengthening public confidence in its operations. Respondents believed that regular ESG reporting would promote responsible resource management, increase institutional credibility, and demonstrate the University's commitment to sustainable development.

One participant explained:

"ESG reporting would improve transparency because stakeholders would have access to clear information on how the University manages environmental issues, social responsibilities, and governance practices. This openness would strengthen public confidence in the institution." (P2, Deputy Registrar)

This response suggests that ESG reporting serves as a mechanism for increasing institutional openness and providing stakeholders with reliable information about the University's performance.

Similarly, another participant stated:

"Accountability improves when institutions measure and communicate their performance consistently. ESG reporting would encourage departments to take greater responsibility for their activities because they know their performance will be reported and evaluated." (P5, Internal Auditor)

The participant indicates that systematic reporting promotes greater organizational responsibility by encouraging continuous monitoring and evaluation.

Another respondent observed:

"The University already undertakes many activities that contribute to sustainability, but these efforts are not always visible to external stakeholders. ESG reporting would help communicate these achievements in a transparent and organized manner." (P10, Administrative Officer)

These findings indicate that participants viewed ESG reporting as an opportunity to strengthen institutional accountability while increasing stakeholder awareness of the University's contributions to sustainable development. Participants further explained that ESG reporting would provide management with reliable information to support strategic planning, policy development, and institutional improvement. They believed that standardized ESG indicators would enable decision-makers to monitor performance, identify operational gaps, allocate resources more effectively, and evaluate progress toward sustainability objectives.

One participant explained:

"When ESG information is collected consistently, management can identify strengths and weaknesses across different areas of the University. This allows decisions to be based on evidence rather than assumptions." (P6, Planning Officer)

This response demonstrates that participants viewed ESG reporting as an important source of institutional intelligence for informed decision-making.

Similarly, another participant remarked:

"ESG reporting would improve planning because it provides measurable indicators that management can use to monitor progress over time. It would also help departments become more accountable for achieving institutional objectives." (P1, Finance Officer)

The participant highlights the role of ESG reporting in performance measurement and long-term strategic planning.

Another respondent explained:

"Good reporting helps management understand where improvements are needed. Whether the issue relates to environmental performance, staff welfare, or governance practices, ESG reporting provides information that supports continuous improvement." (P8, Senior Accountant)

These responses suggest that participants regarded ESG reporting as an effective management tool capable of improving organizational performance through better monitoring, evaluation, and resource allocation. Participants proposed several initiatives that would enable the University of Ghana to fully benefit from ESG reporting. A common recommendation was the development of a formal institutional ESG policy supported by clear reporting guidelines, standardized indicators, and defined responsibilities. Respondents also emphasized the importance of staff training, stakeholder engagement, and stronger collaboration among departments.

One participant explained:

"The University should begin by developing an institutional ESG policy that clearly defines reporting responsibilities, performance indicators, and reporting timelines. This would provide a common direction for all departments." (P9, Quality Assurance Officer)

This response indicates that formal institutional guidance is essential for ensuring consistency and accountability in ESG reporting.

Similarly, another participant stated:

"Capacity building is equally important. Staff members need training on ESG concepts, reporting standards, and data management so that they can contribute effectively to the reporting process." (P4, Sustainability Officer)

The participant emphasizes that successful ESG implementation depends on developing the knowledge and technical skills of employees.

Another respondent remarked:

"The University should establish a centralized coordination unit that works with all departments to collect, verify, and report ESG information. This would improve consistency, reduce duplication, and strengthen institutional reporting." (P7, Procurement Officer)

The response suggests that centralized coordination would improve collaboration and ensure that ESG information is collected and reported in a standardized manner.

Finally, another participant highlighted the importance of stakeholder participation by stating:

"The University should engage students, staff, alumni, government agencies, and development partners when developing its ESG reporting framework. Broad stakeholder participation would ensure that the reports address issues that matter most to the University's community." (P3, Senior Assistant Registrar)

This finding demonstrates that participants considered stakeholder engagement an important strategy for enhancing the relevance, credibility, and acceptance of ESG reporting.

4.7 Discussion of Findings

The first objective of the study was to assess the level of awareness and understanding of Environmental, Social, and Governance reporting within the University of Ghana. The findings revealed that awareness of ESG reporting exists within the University but varies considerably among employees. Participants in senior administrative, finance, planning, audit, sustainability, and quality-assurance positions demonstrated a relatively strong understanding of the concept, while others were more familiar with sustainability, governance, and accountability practices without recognizing them collectively as ESG reporting. Participants understood ESG reporting as a framework for measuring and communicating environmental responsibility, social contributions, ethical leadership, governance, and institutional accountability. They also considered ESG reporting relevant to the University because it could improve decision-making, institutional reputation, stakeholder confidence, and responsible management. However, the findings showed that detailed knowledge of ESG standards and their practical application was still limited and depended largely on participants' professional responsibilities, workshops, and exposure to relevant publications.

This finding agrees with Nofianti and Sutopo (2025), whose study of public sector organizations found that institutional capacity and leadership commitment significantly influenced the quality of ESG reporting. Their study showed that organizations were increasingly aware of ESG principles, but limited technical expertise prevented employees from translating general sustainability knowledge into structured reporting practices. This is reflected at the University of Ghana, where participants understood environmental protection, social responsibility, and governance but did not always possess detailed knowledge of ESG indicators, reporting standards, and implementation procedures. The similarity may be explained by the relatively recent introduction of ESG reporting into public-sector

administration, where employees are often familiar with its individual components before becoming familiar with the integrated reporting framework.

The findings further support Chopra et al. (2024), who found that limited awareness of ESG concepts hindered the widespread adoption of reporting practices in developing-country institutions. Their study also established that governance structures, stakeholder expectations, and institutional pressures influenced whether organizations adopted comprehensive ESG disclosures. This explains why awareness at the University of Ghana was stronger among employees involved in governance, finance, planning, auditing, and sustainability functions. Their professional roles exposed them more directly to accountability and institutional reporting requirements. Employees outside these strategic areas were less likely to possess detailed ESG knowledge because the University had not yet introduced an institution-wide policy or training programme. The findings therefore indicate that awareness exists, but it must be strengthened through formal education and capacity-building before ESG reporting can become an established institutional practice.

The second objective sought to examine the current practices related to ESG reporting at the University of Ghana. The findings revealed that the University already undertakes numerous activities that align with environmental, social, and governance principles. Environmental practices include waste management, tree planting, energy conservation, campus beautification, and environmental protection. Social practices include student welfare programmes, staff development, community outreach, health campaigns, gender-equality initiatives, and support for vulnerable groups. Governance practices include internal auditing, financial accountability, procurement procedures, compliance with university statutes, and established management structures. However, these activities are implemented independently

by different departments rather than through a coordinated ESG reporting framework. The findings further showed that ESG-related information is collected through annual reports, audit reports, financial reports, performance reports, student records, environmental reports, and administrative data, but it is not consolidated into a single institutional ESG report.

This finding is consistent with Klein (2024), whose study of higher education institutions found that universities increasingly implemented and reported social and environmental activities, while their governance disclosures were less detailed and inconsistent. The study further found that most universities relied on voluntary reporting frameworks, resulting in considerable variation in the scope, quality, and comparability of ESG information. This closely reflects the University of Ghana, where sustainability-related activities are visible across departments but are not integrated into a standardized reporting system. Individual units report according to their statutory and operational responsibilities rather than using common ESG indicators. The similarity suggests that universities may undertake meaningful sustainability activities before establishing formal mechanisms for measuring and communicating their combined environmental, social, and governance performance.

The findings also support Nofianti and Sutopo (2025), who found that ESG adoption in public institutions remained inconsistent because of the absence of standardized reporting procedures. Their study indicated that organizations may begin disclosing ESG-related information without fully integrating it into their institutional reporting systems. This explains why the University of Ghana possesses substantial information on environmental conservation, student and staff welfare, community engagement, financial management, auditing, and procurement but cannot currently produce a comprehensive ESG report. Information is fragmented across Finance, Registry, Internal Audit, Procurement, Planning, Estate, Academic Affairs, and Quality

Assurance units. The present findings therefore demonstrate that the University has a foundation for ESG implementation, but its current practices are decentralized, uncoordinated, and not formally identified as ESG reporting.

The third objective was to identify the challenges associated with implementing ESG reporting within the University of Ghana. The findings revealed that implementation is constrained by the absence of a formal ESG policy, limited employee awareness, inadequate technical expertise, financial constraints, competing institutional priorities, insufficient dedicated personnel, and weak coordination among departments. Participants further identified fragmented data-management systems, inconsistent reporting formats, different reporting timelines, lack of standardized indicators, increased staff workload, and difficulties obtaining cooperation from all institutional units. Although relevant information already exists, bringing it together in a reliable and consistent form would require substantial coordination, technological support, leadership commitment, and institution-wide participation. The findings also showed that departments may not prioritize ESG reporting unless senior management establishes clear responsibilities and formally directs all units to participate.

This finding agrees with Boadi et al. (2025), whose empirical study found that lack of expertise, high implementation costs, unreliable data, regulatory uncertainty, and the existence of multiple reporting frameworks were major barriers to ESG implementation. Their study concluded that effective adoption requires institutional support, capacity-building, and clearer reporting guidelines. This directly relates to the University of Ghana, where participants emphasized the absence of specialized knowledge, financial resources, standardized indicators, and an official reporting framework. The agreement may be explained by the resource-intensive nature of ESG reporting, which requires trained personnel, reliable technology, data-

verification systems, coordination mechanisms, and continuous monitoring. Public institutions with competing financial and administrative priorities may therefore struggle to allocate sufficient resources to a new reporting system.

The findings further support Nofianti and Sutopo (2025), who found that weak data-management systems and limited technical expertise constrained ESG implementation in public-sector organizations. At the University of Ghana, relevant information is dispersed across different departments and collected according to different reporting formats and timelines. This creates difficulties in consolidating data and ensuring consistency, completeness, and reliability. The findings also correspond with Chopra et al. (2024), who found that weak regulatory enforcement and limited ESG awareness restricted adoption in developing countries. The University does not currently have an institutional ESG policy, and there appears to be no binding national framework compelling public universities to produce ESG reports. Without such internal or external direction, departments may continue to treat ESG reporting as an additional administrative burden rather than an important governance and performance-management tool.

The study also found that leadership commitment and institutional coordination are critical challenges. ESG reporting requires cooperation among Finance, Registry, Procurement, Internal Audit, Planning, Estate, Academic Affairs, Quality Assurance, and other administrative units. If departments do not share information or understand the relevance of ESG reporting, the institution cannot produce a comprehensive report. This confirms that the implementation challenge is not simply the absence of data but the absence of a centralized structure for defining indicators, assigning responsibilities, verifying information, and coordinating disclosures. Successful ESG reporting will therefore require senior-management

support, formal reporting procedures, dedicated personnel, and a common institutional direction.

The fourth objective was to explore the opportunities that ESG reporting presents for improving transparency and accountability at the University of Ghana. The findings revealed that ESG reporting could provide stakeholders with clear and organized information about the University's environmental activities, social responsibilities, resource management, and governance practices. Participants indicated that regular reporting would encourage departments to take greater responsibility for their performance because their activities would be measured, evaluated, and disclosed. ESG reporting was also found to offer opportunities for improved strategic planning, evidence-based decision-making, performance monitoring, resource allocation, institutional credibility, stakeholder confidence, and continuous improvement. Participants further suggested that the University could maximize these benefits by developing a formal ESG policy, introducing standardized indicators, providing staff training, establishing a centralized reporting unit, strengthening interdepartmental collaboration, and involving students, staff, alumni, government agencies, donors, and development partners in designing the framework.

This finding strongly supports Fagbemi et al. (2025), whose study found that organizations with comprehensive ESG reporting practices demonstrated higher levels of transparency and accountability. Their study further showed that ESG disclosures strengthened stakeholder trust and institutional credibility by providing stakeholders with reliable information about organizational activities and performance. This relates directly to the University of Ghana because a structured ESG report would make existing environmental, social, and governance initiatives more visible and allow stakeholders to assess how responsibly the institution

manages its resources and obligations. However, Fagbemi et al. emphasized that the benefits depend on the accuracy and reliability of disclosed information. This reinforces the need for standardized indicators, data verification, and centralized coordination at the University.

The findings also support Chopra et al. (2024), who found that stronger governance structures were associated with more comprehensive ESG reporting. Their study demonstrated that effective institutional systems encourage organizations to collect relevant information, respond to stakeholder expectations, and disclose their performance more systematically. The University of Ghana already possesses internal auditing, financial management, procurement, quality assurance, and administrative governance structures. Integrating these structures into a formal ESG reporting framework could therefore strengthen oversight, accountability, and institutional performance. ESG reporting would enable management to identify strengths and weaknesses, allocate resources based on evidence, monitor progress, and develop appropriate policies rather than relying mainly on assumptions.

The study further revealed that ESG reporting could enhance the University's reputation and relationships with stakeholders by demonstrating responsible institutional conduct. Clear reporting on environmental conservation, student and staff welfare, community engagement, financial accountability, and ethical governance could improve confidence among students, employees, government agencies, development partners, donors, and the general public. The findings indicate that ESG reporting is not merely a disclosure exercise but a strategic management system that can support accountability, planning, institutional learning, and continuous improvement. Overall, the study confirms that the University of Ghana already has many activities and structures required for ESG implementation. However, realizing the full

opportunities will depend on transforming these separate initiatives into a coordinated, standardized, reliable, and institution-wide ESG reporting framework.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the summary of findings, conclusions, and recommendations of the study. It draws on the empirical results presented in Chapter Four and relates them to the objectives of the research. The chapter also provides recommendations for improving the implementation of Environmental, Social, and Governance reporting at the University of Ghana and identifies areas for future research.

5.1 Summary of Findings

The aim of the study was to assess the implementation of Environmental, Social, and Governance reporting in public sector institutions, using the University of Ghana as a case study. Specifically, the study sought to:

1. Assess the level of awareness and understanding of ESG reporting within the University of Ghana.
2. Examine the current practices related to ESG reporting at the University of Ghana.
3. Identify the challenges associated with implementing ESG reporting within the University of Ghana.
4. Explore the opportunities that ESG reporting presents for improving transparency and accountability at the University of Ghana.

The study adopted a descriptive qualitative research design. The population comprised employees involved in finance, administration, planning, procurement, auditing, sustainability, governance, and quality assurance at the University of Ghana. A purposive sampling technique was used to select ten participants with relevant institutional knowledge and experience. Data were collected through interviews and analyzed using thematic analysis.

The findings revealed that awareness of ESG reporting varied among employees. Senior administrators and staff in finance, planning, auditing, sustainability, and governance demonstrated greater understanding, while others were familiar with individual sustainability practices but not the integrated ESG concept. The University already undertakes environmental, social, and governance activities, including waste management, energy conservation, student welfare, staff development, community engagement, internal auditing, financial accountability, and procurement controls. However, these activities are fragmented and are not consolidated under a formal ESG reporting framework.

The study identified the absence of an institutional ESG policy, limited expertise, resource constraints, fragmented data systems, inconsistent reporting formats, weak coordination, and inadequate dedicated personnel as major implementation challenges. Nevertheless, ESG reporting was found to offer opportunities for improving transparency, accountability, stakeholder confidence, evidence-based decision-making, resource allocation, institutional reputation, and performance monitoring. Participants emphasized the need for a formal policy, standardized indicators, staff training, centralized coordination, leadership commitment, and stakeholder participation.

5.2 Conclusions

The findings of the study confirm that Environmental, Social, and Governance reporting is relevant to the operations and long-term development of the University of Ghana. Although awareness of ESG reporting exists within the institution, the level of understanding is uneven. Employees in strategic administrative and governance-related positions possess greater knowledge, while many other employees are more familiar with separate environmental, social, and governance practices than with ESG reporting as an integrated framework.

The study notes that the University of Ghana already implements several activities that reflect ESG principles. Environmental conservation, waste management, student and staff welfare, community outreach, financial accountability, internal auditing, procurement controls, and governance structures demonstrate that the institution has a foundation for ESG implementation. However, these activities are decentralized and reported independently by different departments. The absence of a coordinated reporting system prevents the University from presenting a comprehensive account of its ESG performance.

The study further establishes that the implementation of ESG reporting is affected by institutional, technical, financial, and organizational challenges. Limited expertise, inadequate resources, fragmented data-management systems, inconsistent reporting practices, weak interdepartmental coordination, and the absence of standardized indicators reduce the University's ability to implement a credible ESG reporting framework. Without clear leadership support and an official policy, departments may continue to treat ESG reporting as an additional administrative responsibility rather than a strategic institutional priority.

Despite these challenges, the study concludes that ESG reporting presents significant opportunities for the University of Ghana. It can improve transparency by making information about environmental, social, and governance performance accessible to stakeholders. It can also strengthen accountability by requiring departments to measure, evaluate, and report their activities consistently. Furthermore, ESG reporting can support evidence-based planning, improve resource allocation, enhance institutional reputation, strengthen stakeholder confidence, and provide a basis for continuous performance improvement.

Overall, the study concludes that the University of Ghana has the activities, governance structures, and institutional information necessary to begin implementing ESG reporting. However, successful implementation will depend on the establishment of a formal policy, standardized indicators, centralized coordination, staff capacity-building, technological support, leadership commitment, and active stakeholder participation.

5.3 Recommendations

Based on the findings of the study, the following recommendations are proposed:

1. The University of Ghana should develop a formal institutional ESG policy that clearly defines reporting objectives, responsibilities, performance indicators, timelines, and accountability mechanisms. This will provide a common direction for all departments involved in ESG-related activities.
2. The University should establish a centralized ESG reporting unit or committee responsible for coordinating, collecting, verifying, consolidating, and reporting environmental, social, and governance information from all departments.
3. Management should introduce standardized ESG indicators and reporting templates to ensure that information collected by different departments is consistent, comparable, reliable, and suitable for inclusion in a comprehensive institutional ESG report.
4. The University should organize regular training and professional development programmes to improve employees' understanding of ESG concepts, reporting standards, data management, disclosure requirements, and sustainability performance measurement.
5. Senior management should demonstrate strong commitment to ESG reporting by incorporating it into the University's strategic planning, performance-management, budgeting, and institutional decision-making processes.

5.4 Recommendations for Future Studies

Future studies should consider expanding the scope of the research to include other public universities and public sector institutions in Ghana. This would make it possible to compare ESG awareness, reporting practices, implementation challenges, and institutional opportunities across different organizations. Comparative research could also examine differences between public and private universities to determine how institutional ownership, resources, governance structures, and stakeholder pressures influence ESG reporting implementation. Such studies could provide broader insights into the factors that support or hinder ESG adoption within Ghana's higher education sector.

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