

RESEARCH ARTICLE OPEN ACCESS

Rankings and the Organizational-level Implementation of UN Sustainable Development Goals (SDGs): A Case Study

Ibrahim Alhanaya^{1,2} | Ataur Belal¹ | Florian Gebreiter³ 

¹Department of Accounting, Birmingham Business School, University of Birmingham, Birmingham, UK | ²Department of Accounting, College of Business Administration in Hawtat Bani Tamim, Prince Sattam Bin Abdulaziz University, Al-Kharj, Saudi Arabia | ³Department of Accounting, Durham University Business School, Durham University, Durham, UK

Correspondence: Florian Gebreiter (florian.gebreiter@durham.ac.uk)

Received: 13 October 2023 | **Revised:** 15 September 2024 | **Accepted:** 4 October 2024

Funding: The study was supported by a doctoral scholarship for Ibrahim Alhanaya from Prince Sattam Bin Abdulaziz University.

Keywords: accounting | implementation | Saudi Arabia | Sustainable Development Goals (SDGs) | sustainability rankings

ABSTRACT

This article examines the organizational-level implementation of UN Sustainable Development Goals (SDGs) in higher education institutions, with a particular emphasis on the roles of rankings in this context. Drawing on translation theory and a case study of a Saudi Arabian university, the article shows that rankings played a central role in motivating our case organization to implement SDGs and in navigating the implementation process. The article moreover shows that the reliance of rankings on self-reported data allowed for gaming and manipulation, as the case organization was, for example, able to present politically compliant staff associations as evidence for trade union activity, and a segregated college for female students as evidence for the empowerment of women. The article, however, also argues that the flexibility this reliance on self-reported data affords higher education institutions can play a crucial role in adjusting the transnational SDG framework to the political, social, and institutional realities of the many different contexts in which it is implemented. Without this flexibility, the entire SDG framework, including the genuine sustainability advances it brought about, might have been rejected outright in the Saudi Arabian context.

1 | Introduction

The UN Sustainable Development Goals (SDGs), which were established in 2015 with the support of 193 countries, provide a powerful global framework for a more sustainable future in which no one will be left behind. Consistent with the huge scale and ambition of this framework, the implementation of SDGs has become a significant focus of research, much of which has focused on the national level (e.g., Sobkowiak, Cuckston, and Thomson 2020).

However, as Bebbington and Unerman (2018) have highlighted, the successful implementation of SDGs across the world is not only a task for nation states and their governments. Organizations

across the public, private, and not-for-profit sectors also play important roles in delivering the SDG framework. Despite this, the implementation of SDGs at the organizational level remains less well explored.

In this study, we seek to provide insights into why and how organizations implement SDGs with reference to a case study of a Saudi Arabian university. In doing so, we pay particular attention to the roles of rankings, which are powerful accountability mechanisms (e.g., Espeland and Sauder 2016) that have attracted a significant amount of attention from prior research on SDG implementation in higher education institutions (e.g., Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022; Calderon 2023; Torabian 2019). On one hand, this research has suggested that

This is an open access article under the terms of the [Creative Commons Attribution](https://creativecommons.org/licenses/by/4.0/) License, which permits use, distribution and reproduction in any medium, provided the original work is properly cited.

© 2024 The Author(s). *Financial Accountability & Management* published by John Wiley & Sons Ltd.

rankings are an important driver of SDG implementation. On the other hand, this research has argued that rankings are a deeply flawed driver of SDG implementation. Most notably for the purposes of this article, prior studies have criticized rankings for their reliance on self-reported data, which may provide scope for game-playing and manipulation (e.g., Torabian 2019; Uslu 2020), and for their lack of consideration of the different contexts in which such rankings are adopted (e.g., Calderon 2023; Veidemann 2022).

Although prior research has offered interesting perspectives on the roles and limitations of rankings in implementing SDGs at universities, it does so from a relatively narrow methodological base. More specifically, studies in this area tend to be informed by statistical analyses of rankings data or by textual analyses of the methodology documents published by ranking providers (e.g., Calderon 2023; Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022; Torabian 2019; Uslu 2020). As such, these studies have not been able to provide detailed insights into the complex and intricate organizational processes that underpin the implementation of SDGs at universities and the roles of rankings therein.

This article seeks to contribute to the literature by providing an in-depth qualitative case study of the role of rankings in SDG implementation at a Saudi Arabian university. Drawing on translation theory (Czarniawska and Joerges 1996), the article offers a rich and granular empirical account of how rankings played a central role in motivating our case organization to implement SDGs and in navigating the implementation process.

The article moreover shows that our case organization took advantage of their reliance on self-reported data to game or manipulate the rankings. Examples for this include the university setting up politically compliant staff associations, which was reported as evidence for “employment practice unions” under SDG 8, and presenting a female-only college, which had previously been established as a result of the Saudi policy of segregating male and female students, as evidence for the empowerment of women under SDG 5.

Unlike prior studies, which have argued that their reliance on self-reported data is an important limitation of rankings, our study indicates that this methodological approach can also be an important advantage in the context of the organizational-level implementation of SDGs at universities. Specifically, we argue that the reliance on self-reported data created the flexibility required to adapt the SDG framework to the political, institutional, and religious realities of Saudi Arabia. Without this flexibility, the entire SDG framework, including the genuine sustainability advances it brought about, would most likely have been rejected outright in the Saudi Arabian context. In consequence, we argue that the reliance on self-reported data offers a workaround for the second criticism of rankings noted above, namely, that they do not give consideration to the different contexts in which they are adopted.

The remainder of the article is structured as follows. Section 2 offers a review of relevant prior literature, and Section 3 sets out the theoretical framework adopted by the article. Section 4 provides an overview of the context within which our study was

conducted, and of the methodology we employed. In Section 5, we present an analysis of our findings, and in Section 6, we discuss the conclusions and implications of the article.

2 | Literature Review

Recent scholarship has actively engaged with SDGs, unveiling novel research avenues and exploring previously overlooked topics (Bebbington and Unerman 2018; Cappellieri et al. 2024; Rana et al. 2022). There is a pronounced focus on the implementation of the 17 goals (Charnock and Hoskin 2020; Barrett, Watene, and McNicholas 2020), and extant research has primarily explored this issue at the national level. For instance, Yamasaki and Yamada (2022) found that the implementation of SDGs within national contexts requires an understanding of local nuances and integration with regional policies. Charnock and Hoskin (2020) and Barrett, Watene, and McNicholas (2020) moreover explored the various dimensions of SDG application within national agendas, illuminating the complex interplay between global objectives and national implementations. Other studies have addressed the fundamental elements required for achieving SDGs by emphasizing the need for transparency, accountability, and central coordination (e.g., Abhayawansa, Adams, and Neesham 2021; Sobkowiak, Cuckston, and Thomson 2020).

However, it is recognized that government action alone is not sufficient. Rather, the achievement of the goals also requires the support of public, private, and third sector organizations (Bebbington and Unerman 2018). Yet, despite their important role, research on SDG implementation at the organizational level remains an emerging field that requires further investigation (e.g., Erin, Bamigboye, and Oyewo 2022).

Higher education has been identified as a sector where the organizational-level implementation of SDGs is arguably particularly important. Prior literature has suggested that through educating future leaders, fostering research, and embedding sustainability across academic disciplines, higher education institutions can significantly improve sustainability (De la Poza et al. 2021; Filho et al. 2023). Integrating SDGs into higher education institutions can also inspire individuals to take action and live sustainably, thereby exerting a substantial impact on achieving SDGs and fostering a better future (Cuesta-Claros et al. 2024).

Despite the crucial role of higher education, researchers have identified significant shortcomings and obstacles in relation to the organizational-level implementation of SDGs in this sector. Cuesta-Claros et al. (2024), for example, have suggested that the integration of SDGs within higher education institutions often remains superficial, with many implementation efforts failing to achieve substantial institutional change. According to Franco et al. (2019), the superficial nature of many SDG implementation efforts can partly be attributed to the absence of collaborative governance frameworks in universities, which limits coordinated and strategic efforts to adopt SDGs. Pramjeeth, Nupen, and Jagernath (2023) have moreover argued that a lack of management support, insufficient resources, and weak institutional commitment pose significant barriers to progress on SDG implementation, whereas Fia, Ghasemzadeh, and Paletta (2023) and Purcell, Henriksen, and Spengler (2019) have highlighted the

absence of strategic frameworks to guide and a lack of appropriate tools for measuring and reporting SDG performance as important obstacles to the effective implementation of SDGs at higher education institutions.

Other studies have explored ways to address such shortcomings and obstacles, and thereby lead to more effective organizational-level implementation of SDGs at universities. Saha et al. (2021) and Park and Savelyeva (2022), for example, have underscored the importance of partnerships among higher education institutions, governmental bodies, and external organizations in light of many universities' limited experiences of SDG integration. Filho et al. (2023) have moreover argued that robust governance frameworks, strategic leadership, and comprehensive policies are essential for embedding SDGs into higher education, whereas Paletta and Bonoli (2019) have called for a more holistic approach to implementing SDGs across all facets of university operations.

Another important potential lever for promoting the organizational-level implementation of SDGs in higher education are sustainability rankings, the most notable of which is the Times Higher Education Impact Ranking (henceforth Times Impact Ranking). Prior research has shown that traditional university rankings, which have focussed on the quality of research and education, have profoundly affected the behavior of many universities (e.g., Espeland and Sauder 2016; Gebreiter 2022; Parker 2013). Perhaps in light of this, a number of studies have suggested that sustainability rankings could provide a strong motivating factor for many universities to implement SDGs (e.g., Blasco, Brusca, and Labrador 2020).

Prior literature has, however, also highlighted a number of important limitations of sustainability rankings as a driver of SDG implementation in higher education institutions (e.g., Calderon 2023; Uslu 2020). The following paragraphs provide a short overview of these limitations.

First, various studies have argued that the strong reliance of sustainability rankings on data that is self-reported by universities could be problematic from a methodological perspective. In particular, researchers have expressed concerns that this emphasis on self-reported data makes it easy for universities to game or manipulate sustainability rankings (e.g., De la Poza et al. 2021; Torabian 2019; Uslu 2020; Vernon, Balas, and Momani 2018). As a result, higher education institutions could potentially perform very well in sustainability rankings without making substantive improvements in their sustainability performance.

Second, a number of studies have argued that the strong emphasis on quantitative metrics adopted by sustainability rankings represents a significant shortcoming. Calderon (2023), for example, suggested that this emphasis on quantitative indicators fails to account for the qualitative dimensions of sustainability initiatives such as community engagement and ethical leadership, whereas Veidemann (2022) argued that it promoted a reductionist view of sustainability, which undervalued or ignored less tangible achievements like fostering sustainable mindsets among students.

Third, researchers have criticized the strong emphasis of sustainability rankings on research outputs in particular. Bautista-

Puig, Orduña-Malea, and Perez-Esparrells (2022), for example, have argued that this tends to systematically favor large, well-resourced universities in developed countries.

Finally, various studies have criticized sustainability rankings for their lack of consideration of the diverse contexts in which universities around the world operate (e.g., Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022; Calderon 2023; Veidemann 2022). More specifically, it has been argued that the methodologies adopted by sustainability rankings largely ignore the circumstance that they cover universities from vastly different political, economic, social, and religious backgrounds. As a result, universities from certain contexts may be disadvantaged or even effectively excluded by the methodologies currently employed by sustainability ranking providers.

The studies discussed above have developed a range of interesting perspectives on the roles and limitations of sustainability rankings. In doing so, they have primarily drawn on statistical analyses of rankings data or on textual analyses of the methodology documents published by ranking providers. Although these are legitimate and important methodological approaches, they have provided little insight into the complex and intricate organizational processes that underpin the implementation of SDGs at universities, and the roles of rankings therein.

In this article, we seek to make a first step toward addressing this perceived shortcoming by conducting an in-depth qualitative case study of the role of rankings in SDG implementation at a Saudi Arabian university. Before turning to the findings of this case study, the following two sections provide overviews of the theoretical framework and the methodology adopted by this article, respectively.

3 | Theoretical Framework

Translation theory has received growing attention as it has been used widely by researchers across various academic disciplines to understand the process of translating a macro idea into micro-level practices (Sonnerfeldt and Pontoppidan 2023; Wæraas and Nielsen 2016). It is rooted in a variety of perspectives and corresponding disciplinary streams (Wæraas and Nielsen 2016; Wedlin and Sahlin 2017). Particularly notable here is the Scandinavian institutionalist perspective, which focuses on the translation of ideas as they travel from one setting into another. It describes translation as a process through which ideas are abstracted from their original form (Czarniawska 2009) and converted into new contexts, where they are then materialized into practice (Waldorff 2013). As a result, translation theory has been applied by researchers who aim to develop rich empirical descriptions of the processes of implementing new ideas, by focusing on contextual characteristics that shape the practice of these ideas (Wæraas and Sataoén 2014).

According to this theory, translation is not a planned event, as suggested by rational perspectives, nor is it an "automatic result" or the result of "isomorphic pressures" as suggested by contingency and neo-institutional theories (Wæraas and Sataoén 2014). Translation theory argues that when ideas travel from one place to another, they can change. In the words of Czarniawska

and Sevón (2005, p. 8), “to set something in a new place or another point in time is to construct it anew.” Because an idea is a social construction, it is interpretive in nature and thus subject to a translation process as it circulates (Czarniawska and Joerges’s 1996). It can be seen as a crucial heterogeneity-producing social mechanism. Ideas tend not to remain in their original forms as they are translated and modified to “fit” in with characteristics of new contexts, which may include institutional culture, traditions, existing ideas, and actors; hence, they are likely to be different from one organization to another (Wæraas and Sataøen 2014).

Organizations tend to imitate that which captivates their interest or aligns with their values, or alternatively, they mimic what they perceive as advantageous. Although imitation plays a pivotal role in North American neo-institutional theories, particularly within the paradigms of mimetic isomorphism and decoupling as elucidated by DiMaggio and Powell (1983), Scandinavian institutionalism views imitation as a manifestation of a desire to become similar to someone or something (Wæraas and Nielsen 2023). Imitation is not an outcome of adopting new ideas as in the neo-institutional theories; rather, it is the impetus behind the translation processes, “translation is a vehicle,” and imitation is its “motor” (Czarniawska and Sevón 2005, p. 7). Sahlín-Andersson (1996) suggests that the motivation underlying the translation of novel ideas is the recognition of a disparity or divergence between a desired state and the current state of affairs. Once these disparities or differences are discerned, organizations commence their quest for more efficacious practices to adopt and thereby bridge the identified gap.

Ideas are not completely realized until they become re-embedded in their new contexts (Czarniawska and Joerges 1996). Before practicing new ideas, translators tend to modify ideas not only based on their problems, targets, current practices, and adoption priorities but also in light of their contextual characteristics, values, experiences, and beliefs (Sonnerfeldt and Pontoppidan 2023). So, if and when they impinge on those characteristics, they will better match them with their new context. The original ideas are expected to take distinct forms and be practiced in different ways in varying contexts, and they cannot remain unchanged (Czarniawska and Joerges 1996).

The SDGs framework has facilitated their transition across diverse contextual terrains, with the initial translation typically occurring at the macro level, encompassing the international to national level. Numerous scholarly inquiries have been devoted to investigating this translation process. However, in pursuit of the SDGs, their implementation at the organizational level is also important. Consequently, the SDGs have traversed various channels, manifesting as national plans and through distinct bodies such as—in the case of our study—the Times Impact Ranking, as they penetrate the organizational setting.

In terms of the present research, translation theory is useful for analyzing how SDGs are implemented at our case organization. It can aid in understanding the multiple interactions through which attempts are made to translate SDGs into possibilities for action, and it is appropriate for investigating the multiplicity of instruments, ideas, actors, and activities involved in making ideas spread and link up with different contexts and processes. Therefore, it can direct our attention to the various

ways SDGs can be translated and linked to local contexts and to how a single context, the Saudi context in this article, can play a role in modifying the SDGs. This will allow the present study to explore how SDGs became entangled in the political, institutional, and religious dimensions of an intricate process of implementation.

4 | Research Context and Methodology

To explore our research questions, we conducted an in-depth qualitative case study. Yin (2003) suggested that qualitative case study research is the preferred strategy when the main questions of a study are “how” and “why,” and the focus of the research relies on a contemporary phenomenon.

Our case organization is a Saudi university. The selection of this university is primarily grounded in its unique context. In Saudi Arabia, the dominance of the absolutist monarchy in shaping the country’s political sphere can imbue social and environmental issues with distinct connotations and interpretations compared to other nations. The Kingdom’s constitution and laws are grounded in the Holy Quran and the Sunnah of the Prophet Muhammad (Heck and Bahlaoui 2005). Furthermore, Saudi culture embodies a fusion of traditional and Islamic values to a degree that blurs the boundaries between social and religious values, rendering them challenging to disentangle (Adeyemi-Bello and Kincaid 2012). Social customs, traditions, and the Arabic language are deeply intertwined with Islam, and, in combination, they are perceived as a comprehensive way of life (Kalliny and Gentry 2007). However, even though religion is rooted in the daily lives of its followers, their behavior may not be a complete reflection of Islam. Al-Shaikh (2003) argues that the dominant economic and political systems are a mixture of socialism and capitalism. Therefore, it is hard to ignore the fact that Arab culture has been influenced by globalization and Western behaviors. Yet, Elamin and Alomaim (2011) argue that, although Saudi Arabia has begun to modernize under the influence of Western societies, Saudi society is largely loyal to Islam as a basic doctrine.

Against this background, we conducted a case study of a private university in Saudi Arabia. The university prides itself on having made significant strides in advancing SDGs. Although our case organization is to some extent subject to the overall regulations of the Ministry of Education, it has a significant degree of autonomy within it. Furthermore, the university compiles a wealth of data about its efforts to implement SDGs, which provided us with plentiful opportunities to investigate the process.

We collected data from multiple sources. Initially, all publicly accessible data pertinent to the university’s SDG implementation efforts—comprising strategic blueprints, annual assessments, and reports on SDGs and sustainability—were compiled. Additionally, this investigation encompassed various reports disseminated by governmental and educational authorities, including Voluntary National Reviews, SDG measurement frameworks issued by the Economy and Planning Ministry, and SDG reports published by the Ministry of Education. In total, 24 different reports have been collected relating to the period from 2016 until 2023.

TABLE 1 | Details of interviews.

Interviewee codes	Job titles	Organization	Date	Duration (min)
1	Vice President, Administrative Affairs	University	03/02/2022	25
2	Member of the Sustainability Centre ^a	University	11/04/2022	80
3	Member of the Sustainability Centre	University	11/04/2022	70
4	SDG Committee Director ^b	University	22/04/2022	90
5	SDG Committee Director	University	17/04/2022	35
6	SDG Committee Director	University	28/04/2022	80
7	SDG Committee Director	University	11/04/2022	60
8	SDG Committee member	University	15/09/2022	130
9	SDG Committee member	University	17/09/2022	55
10	Director of Strategy	University	17/09/2022	90
11	Director of Operations	University	21/09/2022	55
12	Ranking department member	University	13/04/2022	50
13	SDG Committee member	University	25/04/2022	35
14	SDGs Committee member	University	22/04/2022	130
15	Faculty member	University	19/09/2022	110
16	Faculty member	University	28/04/2022	40
17	Former Director of Operations	University	26/04/2022	130
18	Vice President of SDG department	Ministry of Economy and Planning	22/09/2022	20
19	SDG department member	Ministry of Economy and Planning	22/09/2022	110
20	SDG department member	Ministry of Economy and Planning	22/09/2022	140
21	SDG department member	Ministry of Education	25/09/2022	90

Abbreviation: SDG, Sustainable Development Goals.

^aThe Sustainability Centre was founded by the University in 2020 and headed by the University President. Its aim was to strongly promote the implementation of SDGs at the University.

^bThe Sustainability Centre encompassed several SDG Committees, each of which was headed by a director and dedicated to implementing one particular sustainable development goal.

Furthermore, we employed a snowballing technique to conduct 17 semi-structured interviews with individuals overseeing or engaged in the SDG implementation efforts of our case organization. Additionally, four semi-structured interviews were conducted with representatives from governmental and educational entities. Among the 21 interviews, 15 were with men and 6 were with women. The interviews had an average duration of approximately 70 minutes and were recorded and transcribed. All interviewees were assured that their data would be used confidentially and that their anonymity would be protected. As a result, pseudonyms are attributed to any identifiable information throughout the article. The interviewees' job titles, and the date and length of each interview are provided in Table 1.

Before analyzing the gathered data, they were organized into a format that was presentable, readable, and conducive to analysis.

Data from reports and interviews were digitized to retain the analysis context. Interview recordings were transferred to a secure location for transcription, ensuring the preservation of nuances, frustrations, humor, and sarcasm.

The documentary material and interview transcripts were subjected to a thematic analysis (Braun and Clarke 2006). Our analysis involved two stages, beginning with an inductive exploration of emerging themes without paying much attention to potential theoretical frameworks. Initially, we immersed ourselves in the data by extensively reviewing the documents and transcripts in order to get an in-depth feel for them. Subsequently, we manually coded the data and organized related codes into themes, which included the role of the Times Impact Ranking, the impact of Islamic law, and the influence of the absolutist political system of Saudi Arabia.

After this first stage of analysis, we reflected on our empirics in general and the themes we had identified in particular with reference to a range of theoretical frameworks we were familiar with and found that they resonated with various concepts from translation theory (Czarniawska and Joerges 1996). Consequently, we performed a second stage of analysis, which was more deductive or theory-driven in nature (Braun and Clarke 2006). Specifically, we re-analyzed our data through the prism of translation theory, as we found this theory in general, and notions like the “travel of ideas,” “re-embedding,” and “modification,” in particular, very helpful in understanding and explaining what we observed at our case organization. It is important to note that neither of the two steps of the analysis was simple or uncomplicated. Instead, the analysis was a lengthy and elaborate process that consisted of repeatedly going back and forth between data, codes, themes, and theory. We present the results of our analysis in the following section.

5 | Findings

In this section, we discuss the implementation or “re-embedding” (Czarniawska and Joerges 1996) of SDGs at the organizational level at our case organization, and the central role the Times Impact Ranking played in this context. We start by discussing the motivations that led the case organization to implement SDGs, and why the Times Impact Ranking emerged as the key vehicle for the implementation. Next, we explore how the case organization selected the SDGs it prioritized for implementation and reported on as part of its submission to the Times Impact Ranking. We then examine how the selected SDGs were modified to fit the political, institutional, and religious context of Saudi Arabia as they were implemented by the university. Finally, we discuss how the measurement and reporting practices of our case organization interacted with the Times Impact Ranking and contributed to the implementation of SDGs.

5.1 | Motivations for SDG Implementation

According to the proponents of translation theory, organizations become motivated to adopt or “imitate” (Czarniawska and Sevon 2005) new ideas when they detect a divergence between the current and a desired state of affairs. Under these circumstances, they look toward new ideas that can help them bridge this divergence (Czarniawska and Joerges 1996). This argument tallies closely with our case organization, which faced two important instances where the current state of affairs was deemed unsatisfactory. First, its student enrollment rate had declined toward the end of the 2010s, which posed significant financial problems to an institution that derived much of its funding from tuition fees. This decline in enrollments was partly the result of a reduction in the number of government scholarships the university was granted and partly the result of a perceived reduction in demand for the university’s graduates in the job market. The University’s Annual Report for 2020 summarized these issues as follows:

The financial issues are largely due to several factors, most notably the decline in student enrolment and the

Government’s withdrawal of scholarships for students to enrol in the University.

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

The second instance in which the university felt that it needed to perform better was in relation to the Saudi Vision 2030, a high-profile government program that sought to make the Kingdom more vibrant, thriving, and ambitious. As highlighted by the proponents of translation theory, government authorities can at times exercise a degree of “ideological control,” whereby organizations are compelled to adopt new ideas that support government policies (Czarniawska and Joerges 1996). In particular, the university experienced pressure to do more in relation to the target of having 5 Saudi universities ranked among the top 200 in the world, which the government had articulated as part of the Saudi Vision 2030. The university acknowledged the government’s influence in its 2022 annual report as follows:

The university is committed to applying the UN SDG 2030 as part of its strategy and support to the 2030 Vision. Thus, the university is participating in the upcoming Times Higher Education Impact Ranking. By capitalizing on our diverse and vibrant community of leaders, students, faculty, and staff, we will work collaboratively and creatively to realize the ambitions of the Saudi Vision 2030 and to increase our presence on the world stage.

The university identified the Times Impact Ranking, and the associated implementation of SDGs, as a potential solution to both of these problems. Performing well in the ranking would increase the prestige of the university and the perceived value of its degrees, thus making it more attractive for students and government scholarships, which would, in turn, result in higher tuition fee income. A strong performance in the Times Impact Ranking would moreover contribute toward the target of 5 Saudi institutions entering the top 200 universities globally, which the government had set as part of the Saudi Vision 2030. Interviewees 2 and 7, for example, highlighted how the Times Impact Ranking could help the university address its problems:

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

The differences between us and other universities are insignificant, so it is better to focus on what gives you a greater competitive advantage, this is where the ranking comes.

5.2 | Selecting SDGs

Having identified the Times Impact Ranking as a potential solution to several of the problems it faced, the university first entered the ranking, with relatively little preparation, in 2020. After the university performed poorly in 2020, the university decided to make the Times Impact Ranking a key strategic priority and embedded the ranking's criteria across its entire operational framework. It adopted a policy that all plans and activities must demonstrably contribute to SDGs to receive approval and founded the Sustainability Centre, which was designed to spearhead plans and initiatives aligned with the ranking and SDGs. In order to underline that SDG implementation and the Times Impact Ranking were a central priority for the university, its president also became the head of the Sustainability Centre. A 2022 university report described the role of the Sustainability Centre as follows:

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

A key step toward embedding the Times Impact Ranking in university operations was the decision that SDGs to focus on. According to the Times Impact Ranking methodology, universities needed to report their performance under SDG 17 plus at least three other SDGs. Consistent with the teachings of translation theory, the university implemented some of the ideas associated with the SDG framework in its original form, whereas others were disregarded or, as we shall see in the next sub-section, modified (Czarniawska and Joerges 1996).

The university carefully evaluated all 17 SDGs in light of its core activities and ultimately chose to focus on SDG 4, SDG 5, SDG 8, and SDG 16, in addition to the mandatory SDG 17, because they were deemed to overlap with key institutional strengths. For example, the university's SDG report published in 2022 explained its choice of SDGs as follows:

The University is significantly focusing on several SDGs, including SDG 4, which is quality education, and that's what our university is all about. SDG 5, gender equality, is reflected in our student body, where 60% of our students are female. SDG 8, decent work, is reflected in our graduates with about 90% of our graduates' getting jobs within three months. SDG 16, peace and justice, reflects the University's outstanding law school.

Some of our interviewees highlighted that the choice of SDGs also reflected earlier strategic initiatives, which the university undertook in the late 2010s as part of the Saudi Vision 2030, which is consistent with the suggestion of Ansari, Fiss, and Zajac (2010) that the extent to which ideas align with existing knowledge and technologies within organizations can significantly influence the selection process. For example, in the late 2010s, the university

had made significant efforts toward supporting the Human Capacity Development Program, which was a key part of the Saudi Vision 2030. The Human Capacity Development Program aligned quite closely with SDG 4, so when the university started to focus on the Times Impact Ranking, it already had a range of policies and programs in place that supported this SDG. Interviewee 1 summarized this phenomenon as follows:

I believe that we have made great progress in the adopting the related 2030 Vision themes, so I think that the way is paved if we choose this SDG.

5.3 | Adjusting and Implementing the Selected SDGs

Having selected relevant SDGs to report on for the Times Impact Ranking, the next step for our case organization was to adjust and implement them. Czarniawska and Joerges (1996) have argued that the re-embedding of ideas, like SDGs, is not simply a process of transferring them to a new context; it is rather an intricate interpretative process whereby they are reconstituted in their new environment. Re-embedding therefore requires ideas to be recalibrated and attuned to the distinctive attributes of their new context, such as its prevailing values, collective experiences, and entrenched beliefs (Czarniawska and Joerges 1996). At part of the re-embedding process, certain facets of the idea are accepted, others modified, and some are rejected (Czarniawska and Joerges 1996).

The process of adjusting and implementing the selected SDGs at our case organization tallied closely with the teachings of translation theory. The university recognized that it could not simply transfer the transnational SDGs into the context in which it was operating. Instead, the Sustainability Centre performed an analysis of whether the SDGs it had selected needed to be modified to the political, institutional, and religious situation of Saudi Arabia.

Some SDGs were found to be relatively unproblematic in this regard and could be "accepted" with little or no changes (Czarniawska and Joerges 1996). For example, the promotion of educational excellence as part of SDG 4's emphasis on improving education quality, and its connection to the labor market was found to be relatively unproblematic. Interviewee 3 described the relative ease with which SDG 4 was implemented as follows:

It is like a linking process or filling in a blank with an appropriate answer.

For the other SDGs selected by the university as part of its Times Impact Rankings submission, the implementation process went far beyond simple acceptance and required significant amounts of modification (Czarniawska and Joerges 1996). Partly this was the case because for some of the other SDGs there was no overlap with prior work conducted by the university in relation to the Saudi Vision 2030. For other SDGs, there was partial overlap with the Saudi Vision 2030, but prior work done in this regard was only of limited use because the Times Impact Rankings was much more focused and specialized compared with the rather more generic

framework of the Saudi Vision 2030. Interviewee 11 summed this up in the following:

There is no doubt that the Saudi Vision 2030 has made great strides in adopting the framework of the Times Impact Rankings. We therefore believed that the process would be easier, but it was not the case. During the implementation process we noticed that we are missing some activities and policies to some targets under our selected SDGs.

The main reason why SDG implementation required significant amounts of modification (Czarniawska and Joerges 1996) was however related to the political and religious traditions of Saudi Arabia. Consequently, the Sustainability Centre identified a range of SDGs that needed to be adjusted to the university's context, as the following paragraphs illustrate.

As noted above, Saudi Arabia's governing system is rooted in the Shari'a, meaning that all regulations, laws, and practices must align with the principles of Islamic law (Saudi Ruling System 2013). However, the Shari'a does not acknowledge certain objectives under SDG 5, particularly those relating to sexual freedoms. For instance, it does not recognize or protect the sexual rights of individuals who identify as lesbian, gay, or bisexual. Consequently, certain targets requiring information on these issues and how the university supported them were disregarded by the university as they were deemed incompatible with Shari'a law. Interviewees 7 and 4 explained this decision as follows:

We chose to select targets under SDG 5 other than those related to sexuality due to the restrictions imposed by our country's system of Islamic law.

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

Discrepancies also emerged concerning SDG 16 and specific targets within SDG 8. Saudi Arabia was governed as an absolute monarchy rather than a constitutional democracy. Provisions for "employment practice unions" under SDG 8.2 and "access to public information and protecting fundamental freedoms" under SDG 16.10 were therefore incompatible with Saudi law. The political system in the Kingdom did not permit the formation of political parties or trade unions. Because the university was obliged to adhere to the country's political system, these targets were modified. Interview 11 explained this development as follows:

We established associations that adhere to the regulations of the Kingdom of Saudi Arabia and align

with the concept of unions. Subsequently, we provided information about these associations as unions to the rankings.

Significant differences were also observed concerning SDG 5. In Arabic tradition, men were obligated to provide complete financial support for their families, and any deviation from this cultural norm was considered shameful. This tradition was at odds with some of the objectives of SDG 5, which promotes the empowerment of women. Comments made during interviews 9 and 10 illustrated this discrepancy:

Some subtle details may coincide, such as SDG 5 (gender equality), but certain targets within this goal do not entirely align with the beliefs and concepts of certain Eastern Arabic societies.

Our tradition emphasizes that men should provide full financial support for their families, even if their wives work. The rankings expect us to hire more women to achieve equality. This notion of equality clashes with our societal beliefs, and it concerns me greatly.

Despite the ongoing power of such traditional gender roles, the university reported that it had achieved a range of targets relating to the empowerment of women within SDG 5. For example, it established an autonomous college exclusively for women by transforming a historically female-only department within one of its colleges into a separate college. Additionally, the university organized international conferences dedicated solely to female researchers. Interviewees 17 and 10 explained the university's approach as follows:

To navigate such situations, one must be tactful in providing information that meets expectations without compromising our principles. For example, the Architecture and Design Department was established only for women, affiliated with the College of Engineering. This information was shared accordingly.

We organized an international conference dedicated to women researchers in computer science. It was a wonderful experience for our students and faculty members, ... such conferences achieve targets in many aspects.

Discrepancies also arose between SDG 8 and the political realities of Saudi Arabia. According to the Times Impact Rankings, organizations should not differentiate between the nationalities of workers and students. Organizations could obtain a high score in this SDG if the number of different nationalities present at the university is high and if the number of foreign employees was equal to or higher than the number of employees who were citizens of the host country. This was contrary to how the Saudi employment system worked, which required that the majority of university employees are Saudi citizens. Therefore, on the basis of the labor regulations in force in Saudi Arabia, SDG 8 could not be fully met. Hence, the university endeavored to achieve

the established targets by gathering supporting documents that bolstered its position without adversely impacting its ranking. Interviewee 8 explained this situation as follows:

This system is only for employees. We are in the green range based on Saudi System, but from a rankings point of view, we are not in a good position, so we combined several numbers that enhance our position to get a high mark. I would not call it making up, this is the only way we could apply. Otherwise, we will get a low position.

The data presented in this sub-section have illustrated how some of the SDGs our case organizations implemented for the Times Impact Ranking were significantly adjusted to align with the political, institutional, and religious context of Saudi Arabia. This observation is consistent with translation theory, which argues that ideas often undergo a modification when they are re-embedded into new settings (Czarniawska and Joerges 1996). The nature of this modification depends on the specific context into which ideas are re-embedded and usually reflects the dominant agendas, standards, knowledges, and experiences of their new environment (Ansari, Fiss, and Zajac 2010). As a result, the SDGs our case organization chose as part of its Times Impact Rankings submission were implemented in a manner that was compatible with Islamic law and the absolutist political system of Saudi Arabia.

5.4 | Measuring and Reporting Performance

The final component of SDG implementation at our case organization involved measuring and reporting performance against SDG targets. The university had a Statistics and Data Centre, which had historically used its own framework to measure performance across a wide range of issues. When the Times Impact Ranking emerged as a key strategic priority for the university, the university aligned its measurement practices with the requirements of the ranking, using its framework, categories, and indicators. The development of a comprehensive measurement framework based on the Times Impact Ranking had two perceived benefits. First, it allowed the university to identify gaps in its implementation effort. Interviewee 13 explained this situation as follows:

In the first year of implementation, we identified some indicators related to some SDGs that were absent, so we launched several initiatives in the following year, one example is the Compliance Office.

Second, the introduction of the new measurement framework was seen to facilitate ongoing improvement by enabling the university to compare its performance on selected SDGs from one period to the next, thereby fostering a cycle of continuous enhancement. Interviewee 12 explained this process as follows:

What you cannot measure, you cannot improve. These frameworks are useful for developing our initiatives and plans.

The university also stepped up its internal and external reporting activities as part of its participation in the Times Impact Ranking. Internally, each department was asked to report to the Sustainability Centre in relation to any significant challenges and achievements they experienced in implementing specific SDGs. The Sustainability Centre would then offer further guidance and support as appropriate to the situation. Interviewee 14 explained this process as follows:

We are required to report our progress on the SDGs every two weeks. Initially, during the early implementation stages, these reports were prepared weekly.

The university also significantly increased its external SDG reporting activities. Public reports sought to showcase to key stakeholders (e.g., governmental bodies, prospective and current students, and employees) the university's contribution to the local community. However, the main motivator for the increased external reporting efforts was once again the Times Impact Ranking, as the provision of relevant reports to the public was incentivized by the ranking's methodology.

In relation to the public reporting, some of our interviewees once again suggested that the desire to perform well in the Times Impact Ranking resulted in a discrepancy between the information published and the actual activities carried out. Interviewee 8 summed up the situation as follows:

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

This brings us back to Czarniawska and Joerges (1996), who have argued that the process of implementing an idea can transform its original intent and significance, leading to outcomes that may not fully resonate with the initial purpose as perceived in the original context. They have highlighted the malleable nature of ideas, which are susceptible to reinterpretation and modification by those who translate them into practice. As these concepts are put into operation within an organization, they often evolve to address the pragmatic needs of the entity, revealing a tangible divergence between theoretical frameworks and practical application. This dynamic illustrates the intricate interplay between the theoretical and operational aspects of organizational behavior, where the original idea undergoes a series of modifications to fit the organizational context and objectives. Building on this perspective, Sahlin-Andersson (1996) argued that the integration of new ideas within organizational structures is not merely a process of adoption but is significantly influenced by the internal narratives and strategic objectives of the organization. This process involves modifying ideas to ostensibly conform to external standards while potentially diluting their original depth and integrity. Such adaptations lead to a scenario where the practices enacted and their subsequent reporting may not fully encapsulate the core essence of the adopted concepts, indicating a nuanced form of strategic alignment that serves organizational interests.

These considerations tally closely with the behavior of our case organization, where the participation in the Times Impact Ranking prompted a process whereby the idea of SDGs was subjected to

complex negotiations between the original framework as devised by the UN on one hand and the organizational requirements of the case university as well as the political and religious realities of Saudi Arabia on the other hand. Ultimately, this led to the implementation of a version of SDGs that, in some respects, only bore superficial resemblance with the original intent of the framework.

6 | Discussion and Conclusions

The implementation of SDGs is an important topic, which has attracted significant attention from the accounting literature (e.g., Abhayawansa, Adams, and Neesham 2021). Consistent with the circumstance that the SDG framework was designed to be implemented by nation states, most of this literature has focused on the national level. However, as Bebbington and Unerman (2018) have highlighted, the successful implementation of SDGs not only depends on national governments but also on organizations in the public, private, and not-for-profit sectors.

In this article, we have examined the organizational-level implementation of SDGs with the help of an in-depth qualitative case study of a Saudi Arabian university. As part of this examination, we have placed a particular focus on the roles of rankings, which prior literature has identified as an important factor in the implementation of SDGs in higher education institutions (e.g., Blasco, Brusca, and Labrador 2020).

In exploring the roles of rankings in the organizational-level implementation of SDGs in the higher education sector, we have taken a different approach from prior research. To date, studies in this field were largely underpinned by statistical analyses of rankings data or by textual analyses of the methodology documents published by ranking providers (e.g., Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022; Torabian 2019; Uslu 2020). In contrast, our article is informed by an in-depth case study of a Saudi Arabian university and can thus provide much more detailed insights into the rich and complex organizational processes that underpin the implementation of SDGs at universities, and the roles of rankings therein.

Drawing on this case study as well as on translation theory (Czarniawska and Joerges 1996), our article contributes to the literature in several respects. First, it provides a granular empirical account of the intricate organizational processes involved in using rankings to implement SDGs at a university. Specifically, the article has offered a detailed explanation of how rankings played a key role in the adoption of SDGs at our case organization, as they motivated it to implement SDGs as well as guided it through the implementation process. In the language of translation theory, rankings provided a key vehicle for the idea of SDGs to travel to the Saudi Arabian higher education context and for re-embedding it at our case organization (Czarniawska and Joerges 1996). Consistent with the teachings of translation theory, some SDGs were *accepted* in a relatively straightforward manner as part of the translation process (e.g., improving education quality), whereas others were *rejected* (e.g., sexual freedoms) or significantly *modified* (e.g., women empowerment) in order to adapt the SDG framework to the political, institutional, and religious environment of Saudi Arabia (Czarniawska and Joerges

1996). As a result, the version of SDGs implemented at our case organization was, in some respects, markedly different from the generic SDG framework proposed by the UN.

Second, our study furthers our understanding of the limitations of rankings in implementing SDGs in higher education institutions. Prior literature has pointed to a range of drawbacks of rankings in this context, including the scope for gaming and manipulation that arises from their reliance on self-reported data (e.g., Torabian 2019; Uslu 2020), and their lacking consideration for the different political, social, and institutional contexts in which they are used (e.g., Calderon 2023; Veidemann 2022).

Our study offers empirical support for concerns raised by prior literature that the reliance on self-reported data can lead to the gaming and manipulation of rankings (e.g., Torabian 2019; Uslu 2020), as our case organization made some highly unconventional reporting decisions. For example, the university founded politically compliant staff associations, which were reported as evidence for “employment practice unions” under SDG 8, and it reported a female-only college, that had previously been established as a result of the Saudi policy of segregating male and female students, as evidence for the empowerment of women under SDG 5. These observations place significant question marks on the reliability of self-reported rankings data and support concerns that rankings could be widely used for SDG-washing purposes (Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022).

Unlike prior studies, which have suggested that their reliance on self-reported data is a key limitation of rankings (e.g., De la Poza et al. 2021; Uslu 2020; Vernon, Balas, and Momani 2018), our findings suggest that this emphasis on self-reported data can also have advantages when it comes to implementing SDGs at the organizational level. As highlighted by translation theory, the re-embedding of ideas into a new context is not simply a matter of transplanting them, and it requires ideas to be modified to fit their new environment (Czarniawska and Joerges 1996). Our case study has shown that the reliance on self-reported data created the flexibility required to adapt and adjust the normally static, one-size-fits-all SDG framework to the political, institutional, and religious environment of Saudi Arabia. Without this flexibility, the entire SDG framework, including the genuine sustainability advances it brought about at our case organization, would most likely have been rejected outright in the Saudi Arabian context because it contains elements that are completely unacceptable to local interpretive schemes. In consequence, we argue that the reliance on self-reported data offers a workaround for the second limitation of rankings noted above, namely, that they do not give consideration to the different contexts in which they are adopted (e.g., Calderon 2023; Veidemann 2022).

We believe that our study has significant implications for policy and practice. More specifically, our findings suggest that ranking providers need to adjust their methodological approaches in two respects. First, they ought to better monitor and check the self-reported data that universities submit as part of the rankings process. As suggested by prior literature (e.g., Bautista-Puig, Orduña-Malea, and Perez-Esparrells 2022; Torabian 2019; Uslu 2020) and supported by our findings, the present approach offers universities ample scope for gaming and manipulation. Although

this can offer a workaround for the lacking consideration of context as noted above, it is nevertheless highly problematic as it undermines the credibility and trustworthiness of the ranking, as universities can improve their rankings without necessarily improving their sustainability performance. By critically evaluating and refining the methodologies employed by ranking providers, they may be able to develop more accurate and reliable ways of measuring universities' contributions to sustainable development.

Second, ranking providers should give more consideration to the diverse contexts in which universities around the world operate and reward progress as well as absolute levels of achievement. Rankers could adjust targets and measures depending on the contexts and starting points of universities rather than compare them against a one-size-fits-all standard according to which many institutions, especially from developing countries, are bound to perform badly. This may cause such institutions to either turn to gaming or manipulation, as observed in our case organization, or to disengage from SDG implementation altogether. Neither of these two scenarios is per se beneficial to the advancement of sustainable development.

Finally, in terms of the limitations of this article, it is important to note that because it is informed by a single case study of a Saudi Arabian university, we make no claims that our results can be generalized to all universities around the globe. Nevertheless, we believe that our findings may have relevance for a broader range of universities, because many experience similar challenges as our case organization in two respects. First, good performance in rankings has become a strategic priority for a huge number of universities around the world, which has, in turn, been linked to the widespread adoption of gaming and manipulation (e.g., Espeland and Sauder 2016). Second, many universities, especially in developing countries, are operating in contexts where at least some SDGs are difficult to reconcile with local political, social, or institutional realities. Further in-depth qualitative studies of how rankings are used to implement SDGs in higher education institutions would help us develop a more comprehensive understanding of these phenomena.

Acknowledgments

Ibrahim Alhanaya would like to acknowledge the financial support he has received for his doctoral project from Prince Sattam bin Abdulaziz University. We would moreover like to thank the guest editors, two anonymous reviewers, the participants of the 2023 CSEAR conference in St Andrews, and the participants of the 2023 EDEN Doctoral Seminar on Qualitative Research in Accounting in Brussels for their helpful comments on earlier drafts of the article.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data that support the findings of this study are not publicly available as they were collected on the conditions of confidentiality and anonymity.

References

Abhayawansa, S., C. A. Adams, and C. Neesham. 2021. "Accountability and Governance in Pursuit of Sustainable Development Goals: Con-

ceptualizing How Governments Create Value." *Accounting, Auditing & Accountability Journal* 34, no. 4: 923–945.

Adeyemi-Bello, T., and K. Kincaid. 2012. "The Impact of Religion and Social Structure on Leading and Organizing in Saudi Arabia." *Proceedings of the 2012 Southeast Decision Sciences Institute Conference*, 347–366.

Al-Shaikh, F. N. 2003. "The Practical Reality Theory and Business Ethics in a Non-Western Context: Evidence From Jordan." *Journal of Management Development* 22: 679–693.

Ansari, S. M., P. C. Fiss, and E. J. Zajac. 2010. "Made to Fit: How Practices Vary as They Diffuse." *Academy of Management Review* 35, no. 1: 67–92.

Barrett, M., K. Watene, and P. McNicholas. 2020. "Legal Personality in Aotearoa New Zealand: An Example of Integrated Thinking on Sustainable Development." *Accounting, Auditing & Accountability Journal* 33, no. 7: 1705–1730.

Bautista-Puig, N., E. Orduña-Malea, and C. Perez-Esparrells. 2022. "Enhancing Sustainable Development Goals or Promoting Universities? An Analysis of the Times Higher Education Impact Rankings." *International Journal of Sustainability in Higher Education* 23, no. 8: 211–231.

Bebbington, J., and J. Unerman. 2018. "Achieving the United Nations Sustainable Development Goals." *Accounting, Auditing & Accountability Journal* 31, no. 1: 2–24.

Blasco, N., I. Brusca, and M. Labrador. 2020. "Drivers for Universities' Contribution to the Sustainable Development Goals: An Analysis of Spanish Public Universities." *Sustainability* 13, no. 1: 89.

Braun, V., and V. Clarke. 2006. "Using Thematic Analysis in Psychology." *Qualitative Research in Psychology* 3, no. 2: 77–101.

Calderon, A. 2023. "Sustainability Rankings: What They Are About and How to Make Them Meaningful." *Journal of Studies in International Education* 27, no. 4: 674–692.

Cappellieri, F., R. Lombardi, M. Pizzo, and R. Vinciguerra. 2024. "Environmental Reporting in Public Sector Organizations: A Review of Literature for the Future Paths of Research." *Financial Accountability & Management*. In press.

Charnock, R., and K. Hoskin. 2020. "SDG 13 and the Entwinning of Climate and Sustainability Metagovernance: An Archaeological–Genealogical Analysis of Goals-Based Climate Governance." *Accounting, Auditing & Accountability Journal* 33, no. 7: 1731–1759.

Cuesta-Claros, A., G. Bonar, S. Malekpour, R. Raven, and T. Kestin. 2024. "Uncovering Perspectives on SDG Integration for University Transformations." *International Journal of Sustainability in Higher Education* 25, no. 6: 1252–1278.

Czarniawska, B. 2009. "Emerging Institutions: Pyramids or Anthills?" *Organization Studies* 30, no. 4: 423–441.

Czarniawska, B., and B. Joerges. 1996. "Travels of ideas." In *Translating Organizational Change*, edited by B. Czarniawska and G. Sevón, 13–48. Berlin: Walter de Gruyter.

Czarniawska, B., and G. Sevón. 2005. "Translation Is a Vehicle, Imitation Its Motor, and Fashion Sits at the Wheel." In *Global Ideas: How Ideas, Objects and Practices Travel in the Global Economy*, edited by B. Czarniawska and G. Sevón, 7–14. Malmö: Liber & Copenhagen Business School Press.

De la Poza, E., P. Merello, A. Barberá, and A. Celani. 2021. "Universities' Reporting on SDGs: Using the Impact Rankings to Model and Measure Their Contribution to Sustainability." *Sustainability* 13, no. 4: 2038.

DiMaggio, P. J., and W. W. Powell. 1983. "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields." *American Sociological Review* 48, no. 2: 147–160.

Elamin, A. M., and N. Alomaim. 2011. "Does Organizational Justice Influence Job Satisfaction and Self-Perceived Performance in Saudi Arabia Work Environment?" *International Management Review* 7: 38–49.

- Erin, O. A., O. A. Bamigboye, and B. Oyewo. 2022. "Sustainable Development Goals (SDG) Reporting: An Analysis of Disclosure." *Journal of Accounting in Emerging Economies* 12, no. 5: 761–789.
- Espeland, W., and M. Sauder. 2016. *Engines of Anxiety: Academic Rankings, Reputation, and Accountability*. New York: Russell Sage Foundation.
- Fia, M., K. Ghasemzadeh, and A. Paletta. 2023. "How Higher Education Institutions Walk Their Talk on the 2030 Agenda: A Systematic Literature Review." *Higher Education Policy* 36, no. 3: 599–632.
- Filho, W. L., I. R. Abubakar, M. C. Mifsud, et al. 2023. "Governance in the Implementation of the UN Sustainable Development Goals in Higher Education: Global Trends." *Environment, Development and Sustainability* 23: 1–24.
- Franco, I., O. Saito, P. Vaughter, J. Whereat, N. Kanie, and K. Takemoto. 2019. "Higher Education for Sustainable Development: Actioning the Global Goals in Policy, Curriculum, and Practice." *Sustainability Science* 14, no. 6: 1621–1642.
- Gebreiter, F. 2022. "A Profession in Peril? University Corporatization, Performance Measurement, and the Sustainability of Accounting Academia." *Critical Perspectives on Accounting* 87: 1–14.
- Heck, G. W., and O. A. Bahlaiwa. 2005. *Saudi Arabia: An Evolving Modern Economy*. Riyadh, Saudi Arabia: King Faisal Center for Research and Islamic Studies.
- Kalliny, M., and L. Gentry. 2007. "Cultural Values Reflected in Arab and American Television Advertising." *Journal of Current Issues and Research in Advertising* 29: 15–32.
- Paletta, A., and A. Bonoli. 2019. "Governing the University in the Perspective of the United Nations 2030 Agenda." *International Journal of Sustainability in Higher Education* 20, no. 3: 500–514.
- Park, J., and T. Savelyeva. 2022. "An Interpretive Analysis of the 2030 Sustainable Development Goals in Hong Kong Public Universities." *Asia Pacific Education Review* 23, no. 4: 543–558.
- Parker, L. 2013. "Contemporary University Strategizing: The Financial Imperative." *Financial Accountability & Management* 29, no. 1: 1–25.
- Pramjeeth, S., D. M. Nupen, and J. Jagernath. 2023. "Challenges Impacting Higher Education Leaders in Achieving the Sustainable Development Goal of Quality Education in South Africa." *African Journal of Inter/Multidisciplinary Studies* 5, no. 1: 1–13.
- Purcell, W. M., H. Henriksen, and J. D. Spengler. 2019. "Universities as the Engine of Transformational Sustainability Toward Delivering the Sustainable Development Goals." *International Journal of Sustainability in Higher Education* 20, no. 8: 1343–1357.
- Rana, T., I. Steccolini, E. Bracci, and D. G. Mihret. 2022. "Performance Auditing in the Public Sector: A Systematic Literature Review and Future Research Avenues." *Financial Accountability & Management* 38, no. 3: 337–359.
- Ruling System. 2013. Retrieved from the Saudi National e-Government Portal. <http://www.saudi.gov.sa/wps/portal/yesserRoot/aboutKingdom/rulingSystem>.
- Saha, A. K., H. Al-Shaer, R. Dixon, and I. Demirag. 2021. "Determinants of Carbon Emission Disclosures and UN Sustainable Development Goals: The Case of UK Higher Education Institutions." *Australian Accounting Review* 31, no. 2: 79–107.
- Sahlin-Andersson, K. 1996. "Imitation by Editing Success: the Construction of Organizational fields." In *Translating Organizational Change*, edited by B. Czarniawska and G. Sevón, 69–92. Berlin: Walter de Gruyter.
- Saudi Vision 2030. 2016. Saudi Arabia Vision 2030. <https://www.vision2030.gov.sa/en/>.
- Sobkowiak, M., T. Cuckston, and I. Thomson. 2020. "Framing Sustainable Development Challenges: Accounting for SDG-15 in the UK." *Accounting, Auditing & Accountability Journal* 33, no. 7: 1671–1703.
- Sonnerfeldt, A., and A. Pontoppidan. 2023. "The Continuous Translation of the Idea of Integrated Reporting (IR): The Travel of IR to a Public Sector Entity." *Accounting Forum* 47, no. 3: 441–469.
- Torabian, J. 2019. "Revisiting Global University Rankings and Their Indicators in the Age of Sustainable Development." *Sustainability: The Journal of Record* 12, no. 3: 167–172.
- Uslu, B. 2020. "A Path for Ranking Success: What Does the Expanded Indicator-Set of International University Rankings Suggest?" *Higher Education* 80, no. 5: 949–972.
- Veideman, A. 2022. "Education for Sustainable Development in Higher Education Rankings: Challenges and Opportunities for Developing Internationally Comparable Indicators." *Sustainability* 14, no. 9: 5102.
- Vernon, M. M., E. A. Balas, and S. Momani. 2018. "Are University Rankings Useful to Improve Research? A Systematic Review." *PLoS ONE* 13, no. 3: e0193762.
- Wæraas, A., and J. A. Nielsen. 2016. "Translation Theory 'Translated': Three Perspectives on Translation in Organizational Research." *International Journal of Management Reviews* 18, no. 3: 236–270.
- Wæraas, A., and J. A. Nielsen. 2023. "Translating Management Ideas: Imitation Modes and Translation Outcomes." *Scandinavian Journal of Management* 39, no. 1: 101262.
- Wæraas, A., and H. L. Sataøen. 2014. "Trapped in Conformity? Translating Reputation Management Into Practice." *Scandinavian Journal of Management* 30, no. 2: 242–253.
- Waldorff, S. B. 2013. "Accounting for Organizational Innovations: Mobilizing Institutional Logics in Translation." *Scandinavian Journal of Management* 29, no. 3: 219–234.
- Wedlin, L., and K. Sahlin. 2017. "The Imitation and Translation of Management ideas." In *The SAGE Handbook of Organizational Institutionalism*, edited by R. Greenwood, C. Oliver, T. Lawrence, and R. E. Meyer, 102–127. London: SAGE.
- Yamasaki, K., and T. Yamada. 2022. "A Framework to Assess the Local Implementation of Sustainable Development Goal 11." *Sustainable Cities and Society* 84: 104002.
- Yin, R. K. 2003. *Case Study Research Design and Methods*. Thousand Oaks: Sage.