The university as ‘global citizen’ – capabilities and the quadruple bottom line

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Abstract

Pursuing agendas to educate students as global citizens has become commonplace in universities worldwide, but to what degree are our higher education institutions themselves evidencing the kinds of behaviours they wish their students to embrace? This paper briefly outlines the construct of students as global selves through reference to the capabilities approach (Sen, 1993, 1999) to development economics, and illustrates how this construct can help us model the university as global citizen. We then outline the practice of global accounting and specifically propose an extension of ‘triple bottom line’ accounting (Elkington, 1997) as a potential lens through which to critique areas of institutional practice. We suggest that much more work is needed if university internationalisation activities are to be embedded and accounted for in ways which enable institutions to evidence that they are aligning their own responsibilities to those they espouse for their global graduates.

1 Introduction

Many higher education institutions are proud to announce their students to be ‘global citizens’; few elaborate on what they take this to mean, how they are enabling their students to achieve it, or how they themselves are enacting their business in ways which are consonant with such an aspiration. So diverse are the defined and un-defined usages of ‘global citizen’ within higher education and beyond, that the term has arguably become an empty signifier (i.e. ‘a signifier that absorbs rather than emits meaning’ (Oxford Reference), and if that is so, designing university policies, experiences and accountabilities around such a construct seems unlikely to result in coherent processes or outcomes. In response to this, and to form a backdrop to the main issue addressed later, we briefly set out the case for re-framing globally/interculturally capable students as global selves rather than global citizens. This resonates well with this university’s graduate attribute of ‘having a global outlook’.

Regardless of terminology, it seems a reasonable expectation that an institution laying claim to developing students of any hue, should clarify the characteristics of those students in ways which are meaningful:

- to their students, who are expected to achieve and demonstrate them;
- to the academic community, who are responsible for the learning experiences which will support those students in their journeys and assess them on their achieved learning; and
to stakeholders in the wider world, who finance, support, employ, participate in civic and civil society alongside, or otherwise engage with those students.

It is not the purpose of this article to detail how the academic community could best achieve this task, though one of us has sought to contribute to that discussion elsewhere (Killick, 2011a, 2011b, 2012, 2014). Instead, the primary focus here is the broader practice of the institution, and its accountability. The principal argument is that if an institution sets out to develop students who, for example, are committed to sustainable business practices, then the institution itself should, in addition to outlining to its various stakeholders what this means, also engage in and demonstrate its engagement in sustainable business practices. This is, if you like, how a significant dimension to a constructively aligned (Biggs & Tang, 2011) hidden curriculum (Arthur & Bohlin, 2005; Giroux & Purpel, 1983) might be conceptualised, evolved and evaluated.

The urgency to problematize the alignment of institutional practice with declared objectives for its graduates, we argue, is a natural consequence of recent trends in internationalization activities, sometimes referred to as comprehensive internationalization (Hudzik, 2011, 2014). In Hudzik’s terms, comprehensive internationalization ‘not only impacts on campus life but the institution’s external frames of reference, partnerships, and relations’ (Hudzik, 2011, p. 6). We would see, in particular, that as institutions ply their trade and push their footprint into wider and more diverse international contexts through transnational education (TNE) activities, so those frames of reference and their related responsibilities also widen. There is no agreed definition of TNE, and so international statistics on TNE activity and value differ significantly. By way of an illustration of its growing impact, though, reports concerning the UK, as a major player in the TNE field, have indicated that there are close to 600,000 students ‘studying wholly overseas for an award of a UK HEI’ (Baskerville, 2013, p. 10), and that TNE activity overall has an ‘estimated value to the UK economy of almost 500 million GB pounds’ (BIS, 2014, p. 3). This value represents significant capital flow to the UK from a diverse range of international sources. Capital, as we outline below, while significant is not the sole measure of impact. In this light, we propose that institutional accountability needs to be aligned to its intended outcomes and audited across its entire zone of impact to offer a measure of the institution-as-global citizen.

2 Global Selves
In setting out to develop global selves (or global citizens), we propose that we are in the business of developing the capabilities (Sen, 1993, 1999) our students need if they are to make their way, appropriately, in the complexities of a globalising world. Sen’s construct of capability has been developed and elaborated upon as the basis by which human lives in diverse contexts might be more complexly drawn and compared than through the simplistic economic metrics often applied. We suggest that this model, which ties individuals’ freedoms to their agency to pursue a life they have reason to value, can serve us well in defining the overarching objectives for an internationalized university education, and for framing institutional accountabilities which align with these objectives. For us, central to the notion of a life we have
reason to value is a life which is examined with regard to its impact on the capabilities of (global) others to also pursue lives they have reason to value.

Although higher education may not overtly or happily engage with the idea of developing the self, preferring in general the more limited/limiting objectives of building cognitive knowledge and skills explicated in Bloom’s original and modified taxonomies (Anderson & Krathwohl, 2001; Bloom, 1956), this model has been challenged as reductive and/or inappropriate for engaging and developing students who must dwell amidst the complexities of post-modern or globally connected living (R Barnett, 2000, 2013; Ronald Barnett, 2009; Killick, 2014). The development of the global-self requires the recognition that values, attitudes, and other affective dimensions to being such as willingness and inclination to act, self-efficacy and comfort among diverse others, and curiosity and respect for other cultures and practices (for example) are part of the capability ‘matrix’, and the legitimate business of higher education. In similar vein, accounting for a university’s business activities in only monetary terms does not capture the impact those activities may have on the capabilities of local and global others to lead a life they have reason to value.

While many academics will baulk at the idea that they are or should be imparting values and attitudes, and so forth, it is not difficult to demonstrate that higher education is imbued with all kinds of values, and enacting those values is embedded across our expectations for students. The question, as Case (1993, p. 320) put it several years ago, is not ‘whether, but which values’ we should be setting out to achieve. To not set down what we are setting out to achieve is to betray values such as transparency, honesty, and opening our work to critical scrutiny (to note but three commonly held HE values). But we also know that values are cultural constructs, sometimes differently framed in different cultural contexts, and very frequently differently enacted/expressed by different cultural groups. Arguably, the values of higher education are largely tacit; that is ‘taken to be known’ and ‘having to be implied’ – something which in itself has been identified as a cause of some difficulties for students whose prior education experience has been within a different tradition (Kingston & Forland, 2008; Vandermensbrugghe, 2004). The potential for the transfer of tacit values and their associated behaviours across TNE activity, and the questions which this raises with regard to academic equity or cultural imperialism are serious concerns for all institutions, but should be of particular concern to those who proclaim their students to be global citizens who, by implication, are capable of enacting broadly ethno-relative lives (Bennett, 1993). The development and the definition of the global-self, then, encompasses capabilities spanning the cognitive, the behavioural, and the affective dimensions of learning and being. These dimensions are well rehearsed in learning theory literature (Illeris, 2002; Jarvis, 2006), and in holistic models of development and well-being (Rogers, 1961, 1983). They are also to be discerned across those definitions of global citizenship which align to objectives associated with global social justice and ethical participation in global society (see for example, Oxfam, 1998). Affective capabilities, however, not only cause unease among some academics, but are, more fundamentally, inadmissible in an outcomes-based paradigm for curriculum design and the assessment of learning. While there are powerful arguments for utilising
intended learning outcomes (ILOs) as the basis for embedding global-graduate attributes across the formal curriculum (Jones & Killick, 2013), the fundamental principle that ILOs must be built around verbs which are observable and measurable clearly makes them unsuitable devices for framing affective capabilities. This, in turn, means affective capabilities are not made explicit in the formal curriculum, either in objectives or in assessments. ‘Officially’, affective capabilities are beyond the scope of the formal curriculum. A major consideration for those institutions claiming they are developing graduates as global citizens, then, is that students do not only (and perhaps not even primarily) build their affective capabilities through experience of the formal curriculum, but also/mainly through their (conscious or subconscious) immersion in the hidden curriculum. Leask (2009, p. 207) outlines how the hidden curriculum in the form of things such as choice of textbooks and references and the organisation of in-class and out-of-class activities conveys ‘incidental lessons that are learned about power and authority, what and whose knowledge is valued and what and whose knowledge is not valued’. In line with Arthur and Bohlin (2005, p. 21), we suggest that such messages are also conveyed through broader institutional ‘structure and cultural life’, and specifically here through its approach to its various internationalisation activities.

The hidden curriculum permeates the student experience of university, and the messages it conveys; like all substantive contributors to socialization, the hidden curriculum can be highly impactful upon the framing of the behavioural and attitudinal norms which constitute the habitus. While the ways in which, and the spaces within which, a university conducts its business are not the only contributors to the hidden curriculum, they constitute a significant dimension. Misalignment between espoused mission and business practice are likely to significantly diminish the potential of the formal curriculum to enable the kind of (global citizenship) learning required in its graduates.

The remainder of this article is concerned with how those practices of the university as institution which flow into the messages of the hidden curriculum generally might be framed and accounted for in those universities which cite ‘global citizenship’, ‘global outlook’, (or similar) as a quality of their graduates.

3 Global reporting & the quadruple bottom line
The triple bottom line (often abbreviated to "TBL" or "3BL", and also referred to as "people, planet, profit") covers an extended range of values and criteria for measuring an organisation’s and society’s success, namely economic, ecological and social. In early 2007, the United Nations ratified the ICLEI TBL standard for urban and community accounting and this became the dominant approach to public sector full cost accounting. The UN also has similar standards which apply to natural capital and human capital measurement to assist in measurements required by TBL (www.iclei.org).

‘Triple bottom line’ was coined by John Elkington in 1994. It was later expanded and articulated in his influential 1998 book Cannibals with Forks: the Triple Bottom Line of 21st Century Business.
The concept of TBL demands that a company’s responsibility be to stakeholders rather than shareholders. In this case, “stakeholders” refers to anyone who is influenced, either directly or indirectly, by the actions of the firm. This accords well with our proposals for individual students having capabilities which include examining their own activities from the standpoint of their impact upon the freedoms of others to lead lives they have reason to value. According to stakeholder theory, the business entity should be used as a vehicle for coordinating stakeholder interests, instead of maximizing shareholder (owner) profit (Elkington, 1994). This can be expanded and adapted to universities and the need for their performance to be assessed in terms of their impact on a variety of stakeholders and being able to measure this to ensure that they are being effective and can be compared in terms of their ability to develop global students and citizens. In the internationalising university, clearly, stakeholders are to found in any area of the world in which those activities have impact.

In the private sector, a commitment to Corporate Social Responsibility implies a commitment to some form of TBL reporting. In practical terms, triple bottom line accounting means expanding the traditional reporting framework to take into account ecological and social performance in addition to financial performance. Corporate Social Responsibility activities and reporting are important and carried out throughout the world, as can be seen by the number of companies producing Corporate Social Responsibility reports each year. For example, the KPMG International Survey on Corporate Social Responsibility showed that on:

‘October 28, 2008 - Eighty percent of the Global Fortune 250 now release corporate responsibility information in stand-alone reports or integrated with annual financial reports, up from 50 percent in the three years since KPMG last conducted its survey in 2005 and from 35 per cent in 1999’


In their 2011 survey, this figure had increased to ninety-five per cent of the 250 largest companies in the world reporting on their corporate responsibility activities (KPMG, 2011, p.6). In the 2013 survey, the number of companies measured for their research is more broad-ranging than ever; covering 4,100 companies across 41 countries (the previous survey in 2011 looked at 3,400 companies in 34 countries (KPMG, 2013, p.3).

Therefore, there has been significant growth in Corporate Social Responsibility reporting from 1999 to 2013 in the business world. In this light, it may be surprising that universities, as emerging corporate enterprises with business spread across a range of nations, have not sought to embrace similar practice.

Corporate Social Responsibility guidelines and frameworks, such as the Global Reporting Initiative, are used to assist businesses in performing this reporting in a more standardised way. According to the KPMG 2011 survey, eighty per cent of
G250 and 69 per cent of N100 companies adhere to GRI Sustainability Reporting Guidelines (KPMG, 2011, p.20).

In 2010, the sports firm Puma became the world’s first major corporation to publish the cost of its activities in terms of their impact on the environment by producing an environmental profit and loss account which values the impact of its activities across its value chain (CIMA Financial Management, July/August 2011, p. 13).

The creation of the International Integrated Reporting Committee (IIRC) in 2010, catapulted the idea of integrated reporting onto the world stage and highlighted the fact that Corporate Responsibility should now be a board level consideration for companies around the world; for public universities, this responsibility would, presumably, then lie with their Boards of Governors or similar. The Committee (IIRC) was established in 2010 to achieve a globally accepted integrated reporting framework. The committee consists of members from both the financial and the sustainability sectors who work together to develop a framework that brings together financial, environmental, social and governance information in a clear, concise, consistent and comparable format (KPMG, 2011, p.23-24).

More and more companies and organisations are recognising the need to make their operations more sustainable. Also, governments, stock exchanges, markets, investors, and society at large are calling on companies and organisations to be clear about their sustainability goals, performance and impacts.

This evidence indicates a growing interest in moving away from basic financial reporting and the need for a more standardised approach to Corporate Social Responsibility style reporting to assist firms in meeting their broader social responsibilities.

Therefore Corporate Social Responsibility reporting is a growth area where a more standardised and legitimate way of reporting is being highlighted and investigated internationally in the corporate world. Universities who lay claim to developing students as global citizens seem to us to have made at least implicit commitments to the ways in which they conduct their affairs, so it follows that in order to establish their credibility with their diverse stakeholders in diverse global contexts, they need to review how they measure and report on their activities.

The model which follows adapts the best of ‘TBL’ or the ‘3Ps’ concepts from within the GRI framework to give universities a tool to report on their performance more comprehensively.

Universities, whether as public or private bodies, are accountable to various agencies on various aspects of their business. For example, national quality agencies and/or international accreditation agencies and professional bodies may require accountability in terms of the quality assurance processes for and/or the content and outcomes of their curricula, tax authorities will require accountability with
regard to surpluses, funding agencies with regard to governance, and so forth. This article proposes that institutions should also be accountable for seeking to ensure that their practice is similarly transparent with regard to its alignment with any overarching vision or mission set out for its students. In our case, we are considering institutions laying claim to, and thereby putting responsibilities on their students, being/becoming global citizens, or as we have proposed here, global selves. Not only is this something of an ethical responsibility, particularly with the spread of an institution’s global impacts, it has also been outlined above how messages carried by institutional practices through the hidden curriculum have the potential to significantly influence the development of the affective capabilities associated with global-selfhood. We suggest, then, that we might adapt TBL as a helpful basis for enhancing transparency and evaluating business practice in terms of its potential impact on the hidden curriculum.

Quadruple Bottom Line and the University as Global Citizen
Where Sen’s (Op. cit) work has focussed on understanding and explicating the capability of individuals (within their socio-economic-geo-political contexts) to lead lives they have reason to value beyond more simplistic monetary measures, Elkington’s construct of TBL(1997), as detailed above, proposes how sustainable corporate impact/value might be made visible through measuring environmental and social impact alongside more traditional (and simplistic) monetary measures. The three elements of Elkington’s sustainability bottom line are often summarised as people, planet, and profit. The accountability question for each is summarised in Table 1 with regard to the student as global-self, and in Table 2 with regard to the institution. Because educational establishments in general, and in this article universities in particular, are unique in so far as their outputs (graduates) are themselves human agents, we propose that we add product as a forth element to the proposed model for institutional accountability. Given that most universities are public or charitable entities, without needing to concern themselves with shareholder returns, the focus on stakeholder value as the principal accountability lens which comes with TBL (and other more recent organizational performance measures) should not be as ‘unsettling’ (Hubbard, 2009, p. 180) to them as it might be to commercial organizations.

We suggest these four bottom lines are relevant to any kind of university, but their salience grows as the global footprint of institutions expands, particularly insofar as that footprint impacts the capabilities of global others to lead a life they have reason to value. Such expansion may come in various formats, including transnational education (TNE) enterprises, such as the opening up of branch campuses or a growth in collaborative provision and/or franchising activities, as well as activities relating to international students such as the recruitment of local student talent or the influence of international alumni, and the employment of international staff.

| Personal accountability questions for the student as global-self |

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What are the impacts of my personal, disciplinary and professional activities on the capabilities of people directly or indirectly involved in those activities?

What are the impacts of my personal, disciplinary and professional activities on the environment and places directly or indirectly involved in those activities?

In what ways and in what places are my personal, disciplinary and professional activity’s profits gained and utilized?

Table 1. Illustration of how a variant of a Triple Bottom Line accounting model might be framed for students laying claim to being global selves

The capabilities to enable oneself to progress towards more globally responsible, ethical, inclusive and sustainable responses to the questions in Table 1 are posited here as those capabilities which global selves need to hold, and which a university education for global-selfhood should seek to develop. The same questions, plus one, can be reframed for institutions laying claim to such development for their graduates, as set out in Table 2.

Institutional accountability questions for the institution as global ‘citizen’

<table>
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<tr>
<th>Bottom Line</th>
<th>People</th>
<th>What are the impacts of the university’s activities on the capabilities of stakeholders directly or indirectly involved in those activities? This would include, for example:</th>
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</table>
|             |        | • its domestic students & its international students  
|             |        | • its staff designing, delivering or quality assuring any associated provision (i) in the home institution (ii) in any host institution (iii) at a distance  
|             |        | • others in the sending communities |
|             | Planet | What are the impacts of the university’s activities on the environment and places directly or indirectly involved in those activities, be they local neighbourhoods or whole continents, and upon the environment generally. This would include: |
|             |        | • its energy consumption and carbon footprint  
|             |        | • its consumption of local utilities & resources  
|             |        | • its waste and recycling |
|             | Profit | In what ways and in what places are the institution’s surpluses gained and utilized? ‘Profit’ is not strictly the correct term for non-profit making organisations, of |
course, but is helpful shorthand and derives directly from TBL. Here, then, ‘profit’ relates to both how/where the university raises its income and how/where it utilises its surpluses. The lines between public and private in terms of institutional business are, we note, in any case significantly blurred as soon as a university begins to operate in overseas markets. This would include:

- capital flows from/to/within the communities and nations where income is generated
- re-investment of surpluses within the communities and nations where income is generated

Product

How do the products of the university impact upon the world? In this article, we are treating a university’s product as its graduating students. While university’s market other products (research outputs, consultancy services, for example), those are more akin to the products of other types of organisation, and so covered under the TBL areas of concern. Graduates, though, are products with (greater or lesser) agency who go on to make decisions and take actions, large or small, personal or professional, which in turn impact upon others. This would include the graduated students’ impact:

- on their chosen professional and disciplinary areas
- on their engagement in social communities and local and global civic society
- on their home nation and/or cultural group

Table 2 Illustration of the Quadruple Bottom Line accounting model for universities laying claim to developing globally capable students.

Specific QBL-type audit questions can be developed by universities to build their own set of reporting questions which are consistent with their espoused vision for their students.

In Summary

As institutions expand their engagement with a range of internationalisation activities, in particular those associated with transnational education, they also extend the impact of their global footprint. This raises questions of institutional responsibility and accountability. Those institutions which lay claim to developing students as ‘global citizens’, or similar, have a particular responsibility to ensure that
their internationalisation activities are aligned with the capabilities they set out for their students. Apart from the important ethical dimension to this and its relationship to corporate social responsibility, we have argued this to be a significant contributor to the hidden curriculum, and so to the impact a university has on the development of its graduates. Adapting Sen’s construct of capabilities as the freedoms an individual has to lead a life ‘he’ has reason to value as the basis for the attributes of the student as global-self, we suggest a similar notion can be applied to the institution as global ‘citizen’. The triple bottom line sustainability accounting model, extended to include the graduating student as ‘product’ can help frame questions with which an institution’s internationalisation activities might be audited. Audit questions can be developed by an institution to enable this type of measurement to take place.


**Websites**


[www.globalreporting.org](http://www.globalreporting.org)

[www.iclei.org](http://www.iclei.org)


