

# The role of UK Higher Education sector to report on their impacts to nature to become Nature Positive?

## Abstract

**Purpose (mandatory):** This paper aims to investigate to what extent UK higher Education (UKHEIs) disclose on accountability for Nature Positive Disclosure (NPDs)<sup>1</sup>. We present some examples of what disclosure looks like from forward thinking universities. This is to provide guidance and to encourage other universities to disclose transparently on NPD. Our main motivation is to review the trends and identify admirable practice from universities in the hope other universities will follow.

**Design/methodology/approach (mandatory):** We have developed our own NPD reporting framework based on consulting prior studies to achieve the research aim. The authors measured the extent of NPDs across 4-years (2019 – 2022) encompassing 130 UK HEIs, totalling 520 university-year observations. Employing a triangulation approach grounded in three distinct theoretical frameworks - deep ecology, stakeholder and signalling theories.

**Findings (mandatory):** Despite the overall low scoring, we present some examples of what disclosure looks like from forward thinking university. This is to provide guidance to encourage other universities to disclose on NPD. Our main motivation is to review the trends and identify good practice with the hope that universities are becoming increasingly aware of nature's intrinsic worth and are beginning to report accountability.

**Research limitations/implications (if applicable):** The study only focused on UK HEI, which represents only a small proportion of a larger population of Global Higher Education sector to which it could reasonably apply. A possible limitation is the study focuses on voluntary disclosure in corporate reports, and websites are unclear when they are updated.

**Practical implications (if applicable):** Our results have some implications for policymakers, regulators and academics. Providing such quotes might allow policy makers to develop a mandatory disclosure framework based on our results and the comprehensive disclosure index adopted. This to encourage universities to eliminate the biodiversity loss specially after it is proved that covid-19 is caused by human and businesses.

**Social implications (if applicable):** Biodiversity loss and extinction can significantly affect social, economic and financial viability. Therefore, prevention by organisations is critical.

**Originality/value (mandatory):** The research can be classified as original research, and this is the first paper to provide examples of the forward-thinking universities that provide disclosure on NPD. This research will add value in the academia and society. In spite of significant commitment and involvement on Sustainable Development Goals (SDGs) by UK HEIs, the level of NPDs remains very low.

**Keywords:** Accountability, nature positive disclosure, higher education institutions.

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<sup>1</sup> The term nature positive disclosure (NPD) ensures that the survival of plant and animal species, genetic diversity, nature ecosystems provide clean water and air, and contribute to food security and human health for achieving poverty reduction and sustainable development (GRI, 2016).