ESTABLISING AN INTEGRATIVE SUSTAINABILITY FRAMEWOEK FOR HIGHER EDUCATION IN MALAYSIA: ECONOMIC AND EESG ASPECTS

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Abstract. The purpose of this study is to investigate how the Economic, Environment, Social and Governance (EESG) framework for sustainability has been ingrained in a higher institution in Malaysia. Using an interpretive, qualitative approach and a case study, five branches of the HEI in question, were studied for their alignment with the UN 17 SDGs using semi structured interviews and document analysis. The raw data were generated using the MAXQDA software and analysed accordingly. The investigation uncovered that the HEI had effectively pursued most of the SDGs. From a social sustainability standpoint, the university had diligently attended to the welfare and well-being of its students and staff, underscored the significance of maintaining an environmental agenda, and had an excellent governance policy. The economic lens had garnered heightened attention from middle- to the upper-level management. As a whole system, this study has translated into a resilient financial foundation for the institution. Consequently, the study's conclusive findings and subsequent hypothesised model, could potentially serve as a guiding reference for other educational institutions despite the inherent limitations associated with its applicability. To the best of our knowledge, this is the first case study that investigated a private non-profit university in an emerging market.
Keywords: *Sustainability Development Goals (SDGs), economic, environmental, social and governance sustainability, Malaysia HEI*

Introduction

The sustainable development of the global economy, society and education calls for the practice of environmental, social and governance (ESG) principles. Since the ESG concept was developed in 2004, many world nations have continued to promote them (Li et al. 2021). Research on sustainability in universities, be it nationally or internationally, is becoming disproportionate, requiring more balanced approaches to cover research gaps that were previously being neglected (Leal Filho et al., 2017). The implementation of SDGs also brings opportunities for universities not only to reform the governance and develop transformative solutions through multi-stakeholder collaboration (Gao and Liu, 2021), but also to take the lead in becoming more environmentally and socially conscious establishments (Karatzoglou, 2013). Murray (2018) has described the increasing momentum that emerged in the late 1900s, a movement that was clearly reflected in institutional commitments and contributed to the formation of the United Nations (UN) Decade of Education for Sustainable Development (DESD) spanning from 2005 to 2014. The period following the DESD saw a growing demand for a comprehensive transformation of universities, prompting them to fully embrace the responsibility of preparing students to positively influence the world they will inhabit (Hales, 2008).

While sustainability principles have gradually permeated HEIs, only a limited number of universities have achieved comprehensive and holistic implementation, incorporating the three-fold dimensions of the triple bottom line – social, environmental, and economic considerations (Ambariyanto and Utama, 2020; Menon and Suresh, 2020). Despite the extensive research conducted, and resources available (Serafini et al., 2022) across various disciplines to explore different aspects of sustainability, a noticeable scarcity of literature addressing the incorporation of the SDGs within HEIs has been highlighted by multiple scholars (Orlovic Lovren et al., 2020). A significant comparative analysis (Leal Filho et al., 2022) revealed differences in sustainability implementation among HEIs in Asia. Indonesia, Malaysia, and Thailand were found to have comparatively stronger sustainability practices. Within Malaysian higher education institutions, there has been a dearth of sustainability research conducted, with few exceptions found in the areas of accounting reporting (Mohammed et al., 2023), education for sustainable development (Saleem et al., 2022), engineering social and environmental aspects (Balakrishnan et al., 2021), and pedagogical methodologies (Crosling et al., 2020).

Driven by this understanding, the authors undertook a comprehensive exploration into the evolutionary journey of a Malaysian non-profit private university over the years. In the light of this, a fundamental research inquiry was posed: What strategies can a higher education institution employ to sustain its standing, encompassing both economic and non-financial dimensions? The study aimed to develop an integrative model for higher education prioritising and focussing on an economic and ESG framework. This, inevitably, required the promotion of the essential SDGs and the intertwining of the economic, social, environment and governance principles into SDGs, as part of the study. As of the time of writing, the authors understand that no such study has been attempted before, hence its novelty.

Theoretical underpinning

The sustainability theories

The concept of sustainability has evolved across various fields, prompting stakeholders to emphasize a holistic approach beyond mere economic considerations and profit generation. Theorists and advocates have proposed the adoption of the Triple Bottom Line (TBL) framework (Elkington, 2013; 1998) which was initially devised to assess both financial and non-financial performance, encapsulated as the 3Ps (profit, planet, and people). It emphasized the importance of treating its three dimensions equally, focusing on their interdependence when comprehensively evaluating sustainability. The notion of environment, social and governance (ESG) framework came about when the UN in 2004 made it official in the report entitled “who care wins”. Due to the prevalence of ESG being inculcated in well-established markets of developed nations, ESG has been characterized as a phenomenon primarily observed in wealthier regions (Chung, 2021). Establishment of ESG in emerging markets is frequently viewed as more precarious due to less robust formal institutions. In terms of ESG theories, Li et al. (2021) were of the view that theoretical basis of ESG research mainly focuses on institutional theory and stakeholder theory. In general, based on stakeholder theory, ESG research suggested that enterprises that respond better to the ESG requirements of stakeholders will perform better than irresponsible enterprises. In the context of institutional theory, Chatterji and Toffel (2010) showed how ESG ratings can enhance

environmental performance, Jayachandran et al. (2013) showcased the influence of social performance on corporate outcomes, and Koh et al. (2014) investigated the risk mitigation function of ESG measures.

Social aspect and sustainability

Previous studies have indicated that the contentment of students within higher education can be gauged by evaluating their psychological, physical, financial, and social well-being aspects (Wang et al., 2022), aligning with one of the SDGs, specifically Goal 3. The outcomes derived from the utilization of digital instructional techniques reveal that students have taken in the significance of SDGs by executing targeted approaches associated with corporate social responsibility (CSR) strategies. Through this analysis, students have also devised a communication approach that delineates how corporations can enhance society by undertaking specific actions from the perspective of SDGs (López, 2022). Furthermore, CSR communication functions to establish a connection with stakeholders (Villagra and López, 2015) through a variety of platforms, including corporate websites, social media platforms, and traditional media, among others. Companies utilize messages and information to display health and well-being (Goal 3), quality education (Goal 4) and global partnership (Goal 17). Their actions are aimed at value creation for stakeholders (López and Monfort, 2017). Firms can enhance their presence on social platforms (Monfort et al., 2019) by addressing topics of relevance to their stakeholders, fostering engagement and reciprocal interaction regarding matters of sustainability and CSR. Mental health is a dynamic condition of internal equilibrium that includes the capacity to manage life's stresses and perform socially acceptable functions (Galderisi et al., 2015). While poor mental health is linked to decreased productivity and lower accomplishment, good mental health is linked to improved efficiency and accomplishment (Munawar et al., 2021; Ahmadi et al., 2017).

Environmental aspect and sustainability

It is believed that universities would gain a competitive edge by making sure their graduates are prepared for the workforce and can thrive in today's environments in comparison to other universities whose graduates are not considered to be employable (Chigbu and Nekhwevha, 2022; Borg et al., 2019). These figures suggest a favourable acknowledgment from the corporate sector regarding the interests of diverse stakeholders. Alodat et al. (2023) explored a reporting index based on the Global Reporting Initiative, pinpointing companies with commendable sustainability initiatives.

Governance aspect and sustainability

Determinants such as board diversity, board independence, and the presence of a whistle-blowing policy collectively shape the governance practices of organizations (Singhania and Saini, 2022). Some empirical studies (Kathy Rao et al., 2012; Barako and Brown, 2008) provided evidence indicating that optimal performance in sustainability is achieved only with gender-diverse boards. Conversely, alternative investigations (Birindelli et al., 2018; Liu, 2018) suggest that the correlation between ESG performance and board characteristics involves factors like board size, meeting frequency and the existence of a CSR sustainability committee.

Economic aspect and sustainability

Economic sustainability, according to the Global Reporting Initiative (GRI), pertains to "how an organization affects the economic well-being of its stakeholders and economic systems on local, national, and global scales" (GRI, 2002). Global partnership can be reflected in partnerships between universities and industry. Partnerships between universities and industry (UIPs) are not a recent development because the significance of creating connections between academic institutions and business has been stressed in research and government publications (Jonbekova et al., 2020), UIPs offer several significant advantages, including the creation of new courses offered (Plewa et al., 2015), innovation and technological development and improved faculty and student participation in research, as well as the efficiency of research (Jonbekova et al., 2020). They have improved student employment and created new financing sources for universities (De Wit-de Vries et al., 2019). Institutions may gain politically from UIPs in the form of improved reputation, organizational status, and openness to governmental efforts (Prigge, 2005). This unequivocally underscores the agreement among current higher-education students, staff, experts, and professionals that revenue generated from essential factors such as tuition fees, miscellaneous charges, university-industry collaborations, and government grants play pivotal roles in shaping the landscape of university environment social governance (UESG). Presently, there is a noticeable resurgence prompted by mounting environmental concerns and the imperative to embrace sustainability within HEIs (Lange and Chubb, 2009).

Materials and Methods

The case and its sustainability commitment

In order to fulfill the objective of this study, our research is centred on examining the practices of a 55-year university dedicated to sustainability aligned with the United Nations' 17 Sustainable Development Goals (SDGs). Established as the only Malaysia's oldest and leading non-profit private university, the university has been committed to sustainability for over 55 years since its inception, transitioning from a small college to a comprehensive university and expanding to five branches across different states in Malaysia: Penang, Johore, Perak, Pahang, and Sabah. In 2018, the institution inaugurated an innovation hub to serve as a knowledge centre integrating insights from all faculties within the university, fostering the development of innovative applications and technologies in four key areas: Smart Campus for Education 4.0, Industry 4.0, Agriculture 4.0, and Corporate Social Responsibility services. As a result, the said university has garnered three prestigious awards: Outstanding Educational Institutions: Private Universities/Colleges Award, Product Award, and CSR award. In addition, it also has won many other scholastic awards and recognitions amongst which include the Premier Digital Tech Institution status awarded by Malaysia Digital Economy Corporation (MDEC) since 2017, achieved the Competitive category for SETARA 2022, the Asia Pacific CSR Awards 2016 where the institution won the Excellence in Education Improvement award. Due to its steadfast commitment to sustainability, the university has devised a comprehensive 10-year roadmap encompassing environmental, social, and governance dimensions. Efforts have been made to align all research, programs, courses and extracurricular activities with the 17 SDGs; which is also consistent with the QS sustainability ranking. In 2022, a new postgraduate program in

"Sustainable Development", was introduced to further bolster the institution's sustainability initiatives.

Study design, data collection and analysis

The research was based on the case study within the interpretivism paradigm (Carter and Yeo, 2016) that allowed for the multiple, subjective realities of study participants to be explored concerning the subject of inquiry (Aras et al., 2022; Argento et al., 2020) using semi-structured interviews and document analysis with stakeholders of the targeted institution. Hence, this study applied purposive sampling, seeking an information-rich case whereby in-depth investigation could be carried out (Cavicchi et al., 2023; Patton, 1990). Yin (2009) also suggested that a case study is a methodological approach to thoroughly examine a contemporary occurrence, delving deep into its real-world context and understanding its contextual nuances. Thus, employing the case study method was deemed suitable for exploring the intricate details of the university due to its distinctive position within Malaysia's private higher education landscape. Specifically, the university's formation, organizational structure, governance and administration are deeply embedded within the broader framework of Malaysia's private university system. Nzekwe-Excel (2022) extensively explored a case study, emphasizing its intricacies and nuances. He supported his viewpoint by referencing previous studies, such as those by Creswell and Poth (2016) as well as Dukes (1984), which advocated for sample sizes ranging from 3 to 10. Additionally, qualitative case studies collated by Baker et al. (2012) suggested that the adequacy of the case study sample size depends on having enough participants for discussion. Nzekwe-Excel (2022) noted that sometimes, a single interview is adequate to construct the case. Whereas other researchers (Sim et al., 2018; Russell and Gregory, 2003) argue that qualitative research does not require specific sample sizes, nor does it require that the sample size be determined a priori. Sample size can only be a useful quality indicator when related to the research purpose, the chosen methodology and the composition of the sample.

The semi-structured questionnaire was designed to include questions in each area of the EESGs. *Table 1* indicates the number of questions on each aspect and its source. For example, what is your experience of staff and student welfare and mental health issues and how do you address the problems? How did your department/faculty handle environmental issues and what are solutions to it? How does the equality of staff in each department and faculty administer? How does the faculty or branches obtain additional revenue besides students' tuition fees? This method enabled the researchers to investigate a real phenomenon in its natural environment (Argento et al, 2020; Yin, 2009), collect participants' input, ideas and experiences as well as getting a better insightful knowledge of what and how much SDGs have been emphasized and implemented. Essentially, consideration was given to the potential role of the said institution in support of SD in each of EESG areas. The researchers then matched these aspects with the relevant SDGs to determine to what extent the institution had achieved these goals since the launching of UN 17 SDGs. Before collecting data, the expertise of sustainability specialists was employed to evaluate the semi-structured instrument and ensure its content validity. The study was designed and carried out ethically (ethical clearance was obtained) by all authors of the study, taking notes and using voice recorders and participants' confidentiality was assured. Each interview spanned 42 minutes. For every interview, data saturation was obtained, indicating that each facet of

the instrument had gathered sufficient information, thereby minimizing the repetition of responses from diverse participants (Schreier, 2012). The entire process of conducting semi-structured interviews was initiated in October 2022 and concluded by the end of April 2023. The progression comprised three distinct stages (*Figure 1*).

Table 1. *Semi-structured questionnaire and source*.

No	EESG lens	No of guided question	SDG	Source
a	Economic sustainability	5	4,8,17	Aras et al. (2022); Elkington (2018)
b	Environmental sustainability	9	3,4,8	Aras et al. (2022); Elkington (2018)
c	Social sustainability	13	3,4,8	Wang et al. (2022); Elkington (2018); Murray (2018)
d	Governance sustainability	9	3,4,8,17	Aras et al. (2022); Alda (2021); Birindelli et al. (2018)

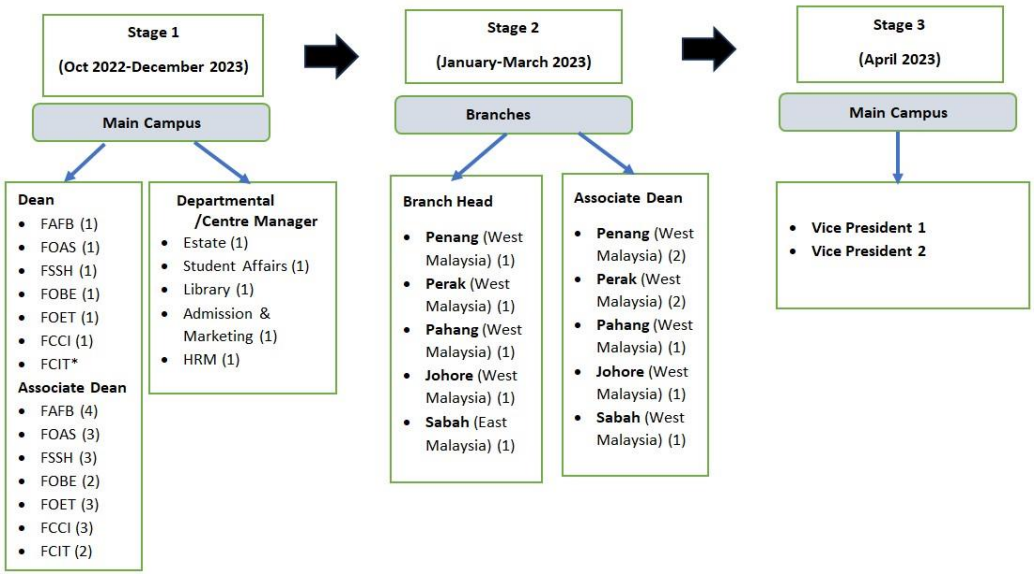

Figure 1. *Interview process at main campus and 5 branches*.

In addition to interview data, the authors used archival materials, university policies, strategic plans, the institution's 10-year road map, and website information (Elmassah et al. 2022). By examining a single phenomenon through multiple channels, construct validity was ensured and adhered to the requirement of corroborating interview data with other materials, thereby minimizing bias (Hübscher et al., 2022; Goffin et al., 2019). The interviews, in conjunction with the corresponding materials from secondary sources, was deemed an apt approach for constructing theory through case studies (Kohlbacher, 2006). Collected data was analyses using MAXQDA software and supported by the thematic and content analyses of the data (Braun and Clarke, 2006). By triangulating interview data with that of the heterogeneous sources of evidence, validity was assured. Some essential quotations from the participants were also incorporated in the transcripts to further support research validity (Hübscher et al., 2022).

Results and Discussion

Social sustainability of the institution

In terms of social sustainability (*Table 2*), the study revealed a unified theme of mental health support and well-being across its main campus in KL and five branch campuses. Consistent with the findings offered by Wang et al. (2022), the results revealed that the importance of college campus well-being as a mechanism will achieve sustainable environment and improve school performance. As eloquently expressed by one of the Deans and Branch Heads:

Dean A:
"Our staff do not have mental problems. Yes, there are some small problems-such as staff having surgeries…provide reasons. Faculty renders support.''

She further added: "*If COVID-19 prolongs it might affect staff mental health. Faculty has organised luncheon using funds provided by Department of Human Resource. As for students, have deferment in study or due to family problem-could affect them mentally. Handled by Program Leaders, Clinical counsellors*"

Branch Head A:
"Staff normally don't approach us…no cases for staff as staff may find it not comfortable to discuss with school student counsellor & afraid that their personal matters will be revealed. Student especially after the pandemic, their mental health being affected as reported by student counsellor. Lecturer will give the student's name & program to the counsellor to contact the student. Now give them 2 options: physical or virtual meeting"

***Table 2**. Social Aspect and Sustainability.*

Common theme	Drivers for sustainability	Potential challenge
Mental and Physical Health Support, Psychological Counselling and Well-Being	1. Counselling Services: Referral to professional counselling and mental health services. 2. Peer Support: Education and training for peers to identify and support those with mental health issues. 3. Staff and Faculty Involvement: Active involvement of staff, faculty, and administration in identifying and addressing mental health concerns. 4. Workload Management: Addressing staff workload and stress, particularly among lecturers. 5. Educational Programs and Workshops: Initiatives to educate students and staff about mental health issues. 6. Counselling Services: Availability of professional counselling services for students and staff. 7. Emergency Funds and Welfare: Financial support for those in need. 8. Internal Support: Counselling services, workshops, and awareness campaigns within the university. 9. External Links: Collaboration with external mental health professionals, NGOs, and hospitals. 10. Post-COVID Challenges: Increase in mental health issues post-pandemic. 11. Staff Support: Specific provisions for staff mental health, including insurance claims for treatment. 12. Formal Programs: Organized activities like Yoga, Zumba, sports competitions. 13. Awareness and Engagement: Workshops, webinars, and awareness campaigns	Lack of Programs: Instances where no specific programs are available.
Work-Life Balance	1. Stress Management: Initiatives like workshops, meditation, and casual dress codes. 2. Community Engagement: Activities like charity work, motivation talks, and knowledge transfer. 3. Time Management: Flexibility in working hours, planning, and prioritizing tasks. 4. Personal Well-being: Emphasis on personal time, hobbies,	

	exercise, and family time. 5. Administrative Support: Support from management, division of work, and technological aids.	
Hiring, promotion, tenure, and resource allocation, focusing on merit, qualifications, performance, and alignment with institutional goals.	1. Hiring Practices: Emphasis on qualifications, research interests, personality, and innovative methods. 2. Promotion and Tenure: Focus on performance, KPIs, contributions to society, and cautious promotion. 3. Resource Allocation: Strategies include focusing on research or student care, encouraging staff upskilling, and varied approaches to resource management.	
Impact of Corporate Social Responsibility (CSR)	1. Awareness and Education: Enhancing students' understanding of social responsibility, ethics, and sustainability. 2. Community Engagement: Involvement in community projects such as recycling, charity work, and support for the needy. 3. Personal Development: Building empathy, leadership skills, confidence, and a sense of community. 4. Integration into Curriculum: Incorporation of CSR into courses and co-curricular activities.	Challenges and Limitations: Time constraints, lack of involvement, or understanding of CSR projects.
Awareness and Engagement with Sustainable Development Goals (SDG)	1. Curricular Integration: Integration of sustainability concepts within subjects and courses. 2. Student Societies and Activities: Formation of student societies and activities focused on sustainability. 3. Administrative Support: Financial aid and administrative support for sustainability projects. 4. Programs and Activities: Organizing events, campaigns, and projects related to SDGs. 5. Communication and Publicity: How information about SDGs is disseminated within the university.	
Engagement in Social Sustainability Research	1. Environmental Sustainability: Environmental accounting, carbon emission research. 2. Community Engagement: Urban farming, outreach to villages, charitable activities. 3. Education and Awareness: Research in digital literacy, coursework related to UN SDGs, workshops on well-being.	Lack of Engagement: Many respondents indicated no involvement in social sustainability research.

Navigating the delicate balance between work and life is a complex affair, and the university's approach to this balance was no different. The university's commitment to CSR projects was complex, interwoven with threads of awareness, community engagement, personal development, and curriculum integration. The findings highlighted the need for a university wide, cohesive strategy to leverage CSR as a tool for social sustainability, particularly with engagement with SDGs. Literature also revealed a number of obstacles for under-performing in indicators such as CSR in curriculum and teaching especially in developing countries (Alshuwaikhat et al., 2016; García et al. 2006). Similarly, in Amoah and Eweje (2024) study, it was reported that social sustainability implementation was influenced by the business and institutional context in every nation (Elembilassery and Gurunathan, 2018), and hence, social sustainability strategies used might be peculiar to each nation. The findings revealed a common theme of integrating sustainability into curricula and extracurricular activities, with variations across different campuses. The main campus exhibited broader integration, while branch campuses demonstrated unique approaches.

Environmental sustainability

The findings on environmental sustainability (*Table 3*) revealed a common theme of environmental sustainability, encompassing subcategories such as curricular integration, extracurricular activities, collaboration with local authorities, recycling and waste management, and green infrastructure, which was consistent with the study conducted by Nabais and Franco (2024) as well as Obrecht et al. (2022) that showed the importance of integrating environmental protection, ecology and “greening” as well as efficient resource consumption. However, significant variations were observed across

branches and among different roles within the university. While the main campus emphasized curricular integration and green infrastructure, branches displayed diverse localized strategies ranging from recycling to awareness-raising.

Dean C:

"Environmental matters...Yes, in marketing related courses such as Social Commerce, Product Innovation, Marketing Insight…"

Branch Head C:

"We have annual business games, every year, different theme, sometimes, green products, students come up with the proposal, trading, shortlist usually 8 teams, they know whatever profit they get they give to charitable society. They sell on campus to the students, either pre order, cook themselves on yearly basis."

***Table 3**. Environmental aspect and sustainability.*

Theme	Drivers for sustainability	Potential challenge
Various initiatives aimed at reducing waste, conserving energy, and promoting eco-friendly practices.	Energy Efficiency: Implementation of LED lights, water-saving devices, and solar cells. 1. Tree Planting: Targeted tree planting initiatives. 2. Recycling: Recycling campaigns and practices, including recycling plastics, metals, and electronics. 3. Waste Reduction: Efforts to reduce waste, such as discouraging food packaging. 4. Wildlife Conservation: Specific initiatives like 'save the turtles' in Pahang branch. 5. Community Engagement: Activities like beach cleaning and eco-friendly projects	
Integration of Ecology in Education	Recycling Initiatives (e.g., clothes, books) 1. Green Building Practices 2. Specific Courses on Ecology (e.g., Biodiversity, Environmental Chemistry) 3. Conservation Efforts (e.g., tree planting)	
The integration of "greening" within the educational framework	Curricular Integration: Inclusion of greening concepts in courses and subjects. 1. Infrastructure and Maintenance: Landscaping, green building certification, etc. 2. Research and Development: Focus on green chemistry, environmental sustainability in research, etc.	
Integration of Environmentally Sustainable Development Goals (SDGs) in educational programs.	Curricular Integration: Inclusion of SDGs in course content, subjects, or final year projects. 1. Extracurricular Activities: Events, workshops, or projects related to SDGs. 2. Quality Assurance and Professional Requirements: Alignment with professional bodies and quality standards.	
Integration of environmental sustainability in operations	Biodiversity and Ecosystems: Emphasis on the importance of biodiversity, conservation efforts, and the relationship between ecosystems and human development. 1. Innovation in Environmentally Friendly Products and Services: Focus on the development and implementation of green technologies, environmentally friendly practices, and sustainable products. 2. Energy Consumption and Efficiency: Strategies to reduce electricity usage, implementation of sensors, and energy-saving measures. 3. Water Usage and Recycling: Practices like using pond water for plants, water-saving taps, and aquaponic systems. 4. Waste Production and Management: Recycling initiatives, including paper, electronic waste,	

	and cooking oil recycling. 5. Awareness and Education: Emphasis on environmental consciousness, integration into courses, and community education.	
Engagement in Environmental Sustainability Research/Projects	Active Research/Projects (e.g., carbon emission studies, green materials for building, recycling chicken bones)	No Engagement or Interest (e.g., not relevant to department, not a professional in the area) 1. Interest but No Active Research (e.g., interest in collaboration, board game design fostering awareness)

In the main campus, energy conservation took centre stage guided by the Vice President's vision, the campus is illuminated by LED lighting, and water-saving devices are the norm, but in branch campuses it was a different story. In Sabah, continuous electricity monitoring was the key with wildlife conservation, recycling and landscaping while Penang's sensors are the guardians of energy and water conservation with sustainable urban farming. The integration of ecology within the educational framework was not merely a policy; it was a commitment that manifested in a multifaceted approach to environmental sustainability. Research by Alda (2021) highlighted the significance of Social Responsible Initiative (SRI) funds incorporating ESG criteria, indicating the evolving integration of ESG into traditional funds. Similarly, Ni et al. (2024) demonstrated the positive impact of pro-environmental behaviour on economic, environmental, human, and social sustainability, illustrating the varied focuses and characteristics of environmental research in educational settings globally.

Governance sustainability

Within the university, analysis revealed a sophisticated, heterogenous, complex and deliberate approach to Enterprise Risk Management (ERM). The main campus demonstrated a robust alignment with ERM, reflecting a top-down governance strategy. Branch campuses, such as Penang, exhibited a comprehensive ERM, while others like Sabah and Perak focused on course-related governance (*Table 4*). At the strategic level, there was not merely an inclination but a determined pursuit towards aligning ESG with global standards such as QS rating exercises. The main campus exhibited a well-defined governance approach, characterized by quarterly meetings, diverse professional backgrounds, whilst branch campuses demonstrated a less structured approach, for example, Sabah and Pahang, emphasised on governance aspects, Penang and Johor branches provided insights into specific governance structures and meetings, while Perak highlighted faculty representation. This exemplified strong governance practices which is consistent with Aras et al. (2022) findings in which the university delivered high-quality services in an economically, environmentally and socially sustainable manner. Having variations in governance structure, Gao and Liu (2021) offered views on how establishing sustainability reporting initiatives at HEIs could impact towards sustainability-oriented goals. A comprehensive inquiry into the existence of a CSR sustainability committee revealed a consistent absence of a formalized committee across all campuses. However, the main campus, as articulated by the Vice President, engaged in various CSR initiatives without a formal structure, including civic consciousness projects and community engagement. Gillan et al. (2021) addressed corporate social responsibility issues by incorporating corporate governance concepts, whereas Garzon Jimenez and Zorio-Grima (2021) highlighted that this practice reduced the company agency conflict. In the current study, the uniformity in responses across different roles

and campuses may signify an institutional understanding and alignment on CSR practices, warranting further exploration into how these practices are integrated into the university's overall governance and sustainability framework. In an effort to implement codes of conduct and business principles encompassing accountability, transparency, executive pay, board diversity, bribery and corruption, stakeholder engagement, and stakeholder rights, the findings revealed a nuanced landscape where governance sustainability was guided by a unifying vision at the Vice President level, encapsulated in the Anti-Bribery and Anti-Corruption (ABAC) Policy.

Vice President:

"We have…covered under ABAC Policies…on donation and bribery…for staff code of conduct…HR guidelines and policies…Code of Conduct for staff…"

***Table 4**. Governance aspect and sustainability.*

Theme	Drivers for sustainability	Potential challenge
Governance and Risk Management within an Educational Institution	1. Enterprise Risk Management (ERM): A systematic approach to identifying, assessing, and managing risks, aligning with institutional KPIs and strategic priorities. 2. Course and Subject Integration: Specific courses and subjects that include risk assessment and management, reflecting governance in educational content. 3. Quarterly and Annual Reporting: Regular monitoring, reporting, and assessment practices tied to governance sustainability.	
The varying levels of integration and alignment of Environmental, Social, and Governance (ESG) principles within the university's educational and administrative framework	1. Strategic Alignment with Global Standards: Planning to align ESG with QS rating exercises. 2. Inclusion in Courses and Agreements: Specific subjects or governance practices include ESG components 3. Awareness of implementation: ESG framework in some faculties and branches.	
Integration of SDG-Centered Plans or Strategies in Governance	1. Existing Policies and Instruments: Mention of existing governance instruments like anti-bribery policies, purchasing transparency, etc. 2. Alignment with University Roadmaps: Reference to 10-year roadmaps or specific strategies. 3. SDG-Related Projects and Activities: Specific projects or activities related to SDGs. 4. Awareness and Education Level: Varied levels of awareness or understanding of SDG-centered governance. 5. Compliance with External Standards: Adherence to national or international standards related to SDGs. 6. General Incentives: Incentives for staff to pursue higher qualifications, academic excellence, and internal grants 7. External Collaborations: Efforts to collaborate with external organizations for grants and research.	1. Limited Specific Resourcing and Incentives for SDGs 2. Task Force and Data Compilation: A task force exists to compile data, but no specific structural changes. 3. Isolated Initiatives: Some branches and faculties mentioned isolated initiatives or projects related to SDGs. 4. General Lack of Awareness or Implementation: Most respondents indicated no specific structural changes related to SDGs. 5. Lack of Specific SDG Resources: Many respondents indicated no specific resources or incentives related to SDGs. 6. Library Resources: Some mentioned library resources as a form of support
The structure and diversity of the Board of Governance (BOG)	1. Meetings: Frequency ranges from quarterly at the main campus to monthly or even weekly at some branches. 2. Members' Background and Skills: Diverse	

	professional backgrounds, including retired professionals, businesspeople, engineers, and academics. 3. Gender Diversity: A mixture of genders, with some areas having a balanced representation.	
Absence of Formalized CSR Structure	1. Interest in CSR: Some respondents, particularly at the main campus, expressed interest in being involved if such a committee were to exist.	1. Ongoing CSR Activities: Noted by the Vice President, highlighting various initiatives without a formal committee.
Implementation of Codes of Conduct and Business Principles	1. Accountability 2. Transparency and Disclosure 3. Executive Pay 4. Bribery and Corruption (including Anti-Bribery and Anti-Corruption Policy) 5. Stakeholder Engagement 6. Stakeholder Rights	
Training related to ethics and Sustainable Development (SD)	1. Ethics Training: Mentioned across various campuses and roles, focusing on professional conduct, honesty, and compliance. 2. Sustainable Development (SD) Training: Some campuses emphasize SDGs, while others lack specific training.	1. Environmental Consciousness: A few responses indicate awareness or practices related to environmental sustainability, such as reducing paper usage

Branch campuses generally aligned with main campus policies, but with variations in local implementations and specific practices. Notably, stakeholder engagement emerged as a common practice, with differences in local collaborations and engagements unlike other HEIs, as evidenced in García et al. (2021) study, that little evidence of sustainability was seen in all areas of HEIs, one of which included the governance aspect. Nonetheless, this study underscored the importance of a coherent governance framework, while recognizing the value of localized adaptations, thereby contributing to an integrative sustainability model for higher education in Malaysia.

Economic sustainability

A study across the university's KL main campus and five branches revealed a multifaceted approach to economic sustainability, offering a rich variety of practices to other HEIs (*Figure 2*). This encompassed financial partnerships, revenue generation, employment opportunities, and collaborative research and development. Interestingly, this revenue source was in line with Atghia and Nazarian (2024) findings in which social networks, entrepreneurship and commercialization as well as privatization contributed to financial sustainability of the football clubs.

Dean E:

"Through the University's Talent Development Programme (TDP) in the forms of MOU/A, consultancy projects, internship placement, guest lectures, train-the-trainer workshop/seminar, corporate visits, joint-activities with student societies…"

Branch Head D:

"We have Micro credential program…Half a million per year from short courses…Lecturer involved RM120 with 10% deduction from the consultancy…I rent multipurpose court for tournaments Swimming pool also I rent to company that offer swimming class, RM2000 per month"

Vice President:

"Besides donations…we are not-for-profit organisation...intention to help our students…from wide spectrum, not enough money for a day…that's why we need to increase students' international numbers…current foreign student number not enough…"

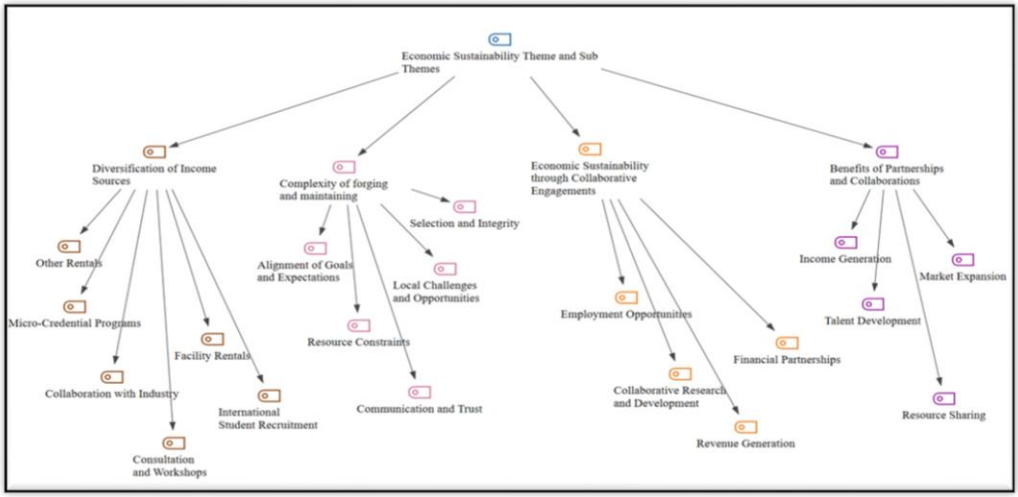

Figure 2. *Economic sustainability theme and sub themes.*

The Vice President emphasized strategic considerations such as partner selection and integrity, branch heads provided insights into local dynamics, reflecting regional variations in challenges. Associate Deans, emphasised academic-industry collaboration, while operating executives highlighted operational challenges. In the case of industry collaboration, Elkington (1998) also found that a number of international companies had already developed partnership when companies shifted towards a sustainability paradigm. The university's approach to income diversification was to blend international student recruitment, facility rentals, consultation services, industry collaboration, and micro-credential programs into a harmonious composition. The main campus emphasized strategic growth in international students and maintained a not-for-profit ethos, branch campuses exhibited localized strategies, reflecting specific opportunities and challenges within their regions (*Figure 3*).

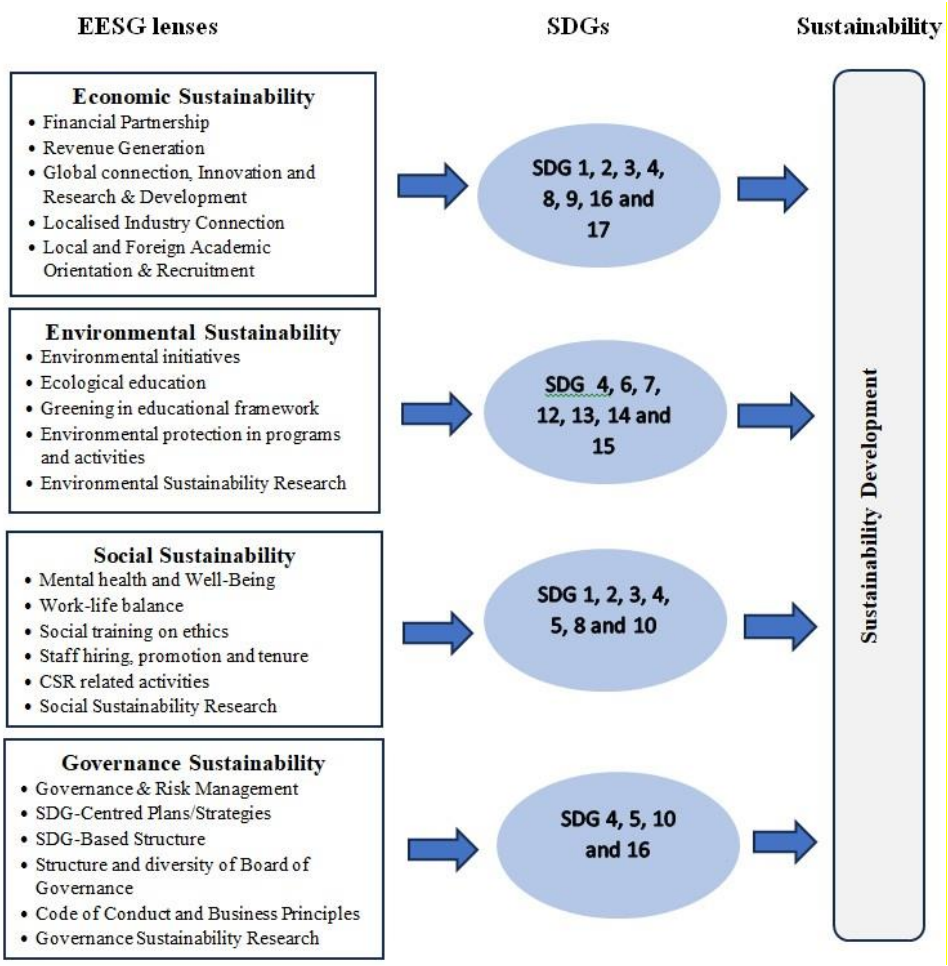

Figure 3. *An integrative EESG sustainability framework.*

Conclusion

The present study revealed that the university had achieved a well-rounded blend of EESG elements. Economically, it successfully generated substantial income not only from student tuition fees but also through collaborations, partnerships with external stakeholders, facility rentals, research and consultancies. In terms of environmental, social, and governance considerations, the university demonstrated a commitment to adhering to policies, practices, and procedural nuances to meet the expectations and demands of its stakeholders. As advocated by Elkington (2013), sustainability is a whole-system property, the Triple Bottom Line recognizes that corporations not only add economic value, but also impact on social and environmental value added. Practically, the EESG model could serve as a foundational guide for other private higher education institutions to balance financial and non-financial aspects by strategically leveraging their limited resources for a more comprehensive and sustainable approach to education. The successful income generation strategies employed by the university suggest that diversifying income sources beyond tuition fees is crucial. This implies that educational institutions should prioritize alignment with stakeholders' interests and demands to foster positive relationships. Given that the study focused on a Malaysian non-profit private university, the EESG model's applicability across different cultural and educational contexts remains a promising avenue for future research. Understanding

how such frameworks can be adapted globally will contribute to the broader field of sustainable education.

The university adopts a multifaceted strategy towards sustainability across its main campus and five satellite branches in Malaysia, portraying a multifarious and intricate scenario. Decades of capable leadership and management had proven its' resilience echoing the findings of Argento et al. (2020). The findings emphasised the need for a coherent governance framework that recognises localized adaptations, interweaving the four dimensions of sustainability, and informed by the study, contributing to an integrative sustainability model for higher education in Malaysia. *Figure 2* is offered as a potential integrative EESG sustainability framework which could potentially serve as a guide for the university, other HEIs to reach out to a larger scale of respondents in different geographic areas. The potential for bias in the study includes prejudices in respondents' viewpoints, absence of corroborating quantitative data, non-inclusion of all sustainability elements and universal transferability to other HEIs. Subsequent research could delve more deeply into the university's underlying processes for its economic and sustainability strategies and the feasibility of a common cross branches framework which also accommodates locational differences. On the global front, future researchers might explore a comparative study on sustainability among either public universities or private universities sustainable programs and activities focusing on their adherence to the UN 17 SDGs.

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Conflict of interest

The authors confirmed that there is no conflict of interest involve with any parties in this research study.

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