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# The Reciprocal Relationship between Sustainability Performance (SP) and Sustainable Development Goals Disclosure (SDGsD): An Indonesian Higher Education Institution (HEIs)

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### ABSTRACT

*The expanding integration of Sustainability Development Goals (SDGs) into regulation announcing requires a more profound examination of the interaction between Sustainability Development Goals Disclosure (SDGsD) and Sustainability Performance (SP). This study aims to examine the reciprocal relationship within Indonesian Higher Education Institutions (HEIs), grounded in the Legitimacy Theory framework. The research addresses the "legitimacy gap" by testing the hypothesis that high performance encourages disclosure ("walking the talk") and that disclosure subsequently stimulates increased performance through performative effects ("talking the walk"). Utilizing a purposive sampling method, the study analyzed 174 HEIs registered in the UI Green Metric (UIGM) 2025. The methodology employed a quantitative approach involving linear regression analysis and simultaneous equations using EVIEWS software to rigorously test the bidirectional causality while controlling for campus population size. The observational discoveries illustrate a noteworthy positive relationship between variables. Specifically, HEIs with superior SP exhibit higher transparency in SDGsD, while robust SDGsD enhances institutional reputation and trust, thereby further strengthening SP. These come about contribute essentially to addressing the previous research gap regarding the causal relationship between performance and disclosure, especially within the setting of developing countries. The think about concludes that HEIs ought to utilize disclosure not simply as a regulatory compliance apparatus but as a key component to drive inner advancements and minimize the legitimacy gap. Down to earth suggestions recommend that partners can make more educated choices based on this relationship, and policymakers ought to empower the integration of SDGsD into accreditation frameworks to foster continuous sustainability enhancements within HEIs.*

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## INTRODUCTION

A crucial instrument for organizations to convey their sustainability performance (SP) is sustainability reporting (Arvidsson & Dumay, 2022). This openness helps organizations match their performance to the Sustainable Development Goals (SDGs) (Hummel & Szekely, 2022). According to recent research, organizations that adhere to disclosure principles demonstrate greater levels of transparency, which enhance overall sustainability policies (Erin et al., 2022). In arrange to contribute more broadly to the worldwide SDGs agenda, these guidelines are meant to assist organizations in improving compliance and the strategic integration of sustainability (Hummel & Jobst, 2024).

The emphasis on sustainability in Higher Education Institutions (HEIs) is quickly moving beyond simple compliance. According to recent studies, education is essential for facilitating active green involvement and influencing public environmental behaviour. HEIs play a significant part in advancing SP through vital human asset administration and inner quality administration advancements (Kisahwan et al., 2025). Past ponders have too highlighted that colleges have differing encounters in receiving SP as a implies to oversee partner connections (Grima et al., 2018). Moreover, modern patterns and future ways for feasible instruction are being distinguished by the speedy selection of cutting-edge innovation like fake insights (AI), which gives unused execution and straightforwardness markers (Abulibdeh, 2025). SP in HEIs includes features of good governance, social factors like inclusivity and community well-being, and environmental issues like energy efficiency and waste management. In addition to drawing top personnel and enhancing the institution's standing with stakeholders, high SP fosters a robust academic ecosystem (Cuesta-Claros et al., 2023).

Institutions with outstanding sustainability achievements tend to be vocal in publicizing their success to achieve social legitimacy. This adjusts with legitimacy theory, which sets that organizations must alter their operations to meet societal desires to outlive. HEIs with high SP use Sustainable Development Goals Disclosure (SDGsD) to highlight success, ensuring transparency and reducing legitimacy gaps. It has been demonstrated that creative strategies, such as incorporating SDGs into interaction design, improve public awareness and involvement and help close the gap between stakeholder perception and institutional performance (Sun et al., 2025). This consider affirms that SP may be a solid establishment for valid SDGsD, strengthening the discernment of the institution as a pioneer of change. In any case, these intelligence change. A few considers found a positive relationship whereas others identified negative impacts such as greenwashing or the nonappearance of noteworthy connections (Larran et al., 2019; Lee & Raschke, 2023; Sun, 2024; Wen et al., 2024). Extra thinks about emphasize that dissecting the complex relationship between SDGsD and organizational execution is vital to survey how well the SDGs are being accomplished (Zampone et al., 2024). This requires assessing how sustainable hones complement and back the SDGs, emphasizing the connect between vigorous SP and SDGsD (Nicolo et al., 2024; Thammaraksa et al., 2024).

Indeed, whereas our understanding of the components that impact sustainable cooperation has progressed, there are still critical crevices within the writing. To begin with, exceptionally few thinks about have looked into how organizations effectively apply feasible pathways (Penttila, 2020). Moment, small consider has been done on the relationship between an organization's real SP and its disclosure utilizing the SDG system, particularly with respect to the inside determinants of SDG announcing in colleges (Ohlsson et al., 2025). Specifically, inconsistencies exist regarding whether disclosure is merely window dressing or a driver of actual performance. For example, comparisons between eco-certified and non-eco-certified educational settings show varying descriptions of sustainability education, suggesting that external labels and certifications significantly impact how sustainability is perceived and enacted (De La Poza et al., 2021). The UI Green Metric (UIGM) initiative, a global ranking platform that assesses HEIs' dedication to sustainability using six important indicators, further inspires this study. These markers incorporate setting and foundation, vitality and climate alter, squander, water, transportation, and education. The surge in UIGM participants, from 95 HEIs in 2010 to more than 1,476 HEIs by 2025, reflects a positive global trend. However, preliminary research indicates that while UIGM effectively evaluates environmental policies, gaps

remain in disclosure regarding overall contributions to sustainability, particularly in social and governance aspects (Mietule et al., 2025; Moggi, 2023; Sari & Faisal, 2022; Sari et al., 2023; Tutko, 2023).

In this way, the reason of this ponder is to look at the reciprocally between SDGsD and SP in Indonesian HEIs. We contend that transparent SDGsD is driven by SP and that, on the other hand, SDGsD enhances SP through accountability and reputation systems. By analysing 174 HEIs listed in UIGM 2025, this study offers empirical support for this two-way relationship, contributing to the literature by addressing prior inconsistencies and providing policy guidance for HEIs in developing countries (Laskar, 2024; Muchlish et al., 2025; Shad et al., 2019). Furthermore, this reciprocal perspective aligns with the formative view that communication is not just a reflection of reality but can shape organizational practices, where "talking" facilitates "walking" (Schoeneborn et al., 2020).

## 1. LITERATURE REVIEW

### 1.1 Legitimacy Theory and Sustainability Disclosure

The hypothesis of legitimacy underscores the significance of SDGsD in securing open back and keeping up the legitimacy of organizations. Concurring to the hypothetical concept of the social contract, legitimacy hypothesis emphasizes that the sustainability of an institution is enormously impacted by the degree to which it complies with social standards and boundaries (Deegan, 2002). In order to contribute more widely to the global SDGs agenda, these guidelines are meant to assist organizations in improving compliance and the strategic integration of sustainability (Erin et al., 2022). Failure to align the institution's operations with societal expectations can lead to rejection by key communities such as employees, students, and investors, as the institution is perceived to have a damaged reputation. When there is a disparity, both real and potential, between an institution's value system and society's value system, it poses a risk known as the "legitimacy gap."

To survive, the institution needs to manage public expectations and bridge these gaps through legitimacy strategies. One key strategy is SDGsD, which is considered a tool to foster the perception that institutions act in accordance with societal expectations (Larran et al., 2019). Consequently, the sustainability report serves as both a substantive and symbolic legitimacy strategy. Institutions with poor social responsibility may leverage sustainability reports to mitigate negative reactions from stakeholders or provide biased information to mask their true performance, while those with superior performance use them to validate their achievements (Stuart, 2023).

### 1.2 Sustainability in Higher Education Institutions (HEIs)

HEIs are essential for the growth of societies and their participation in sustainable development (Rao et al., 2025). Therefore, HEIs are trusted to fulfil and expand their role in democratizing knowledge by expanding access to encourage social mobility. Excellence in SP is viewed by many institutions as a strategic method to improve their position in SDGsD rankings (Tuo et al., 2024). HEIs act responsibly toward society by assuming the existence of a social contract. To demonstrate their legitimacy, HEIs utilize SDGsD to update all interested parties on their environmental and social performance.

To maintain the stability of their legitimacy, HEIs must continuously develop ways to shape their own legitimacy while adjusting to the evolving social context (Ding et al., 2024; Ibáñez-Forés et al., 2023; Yadegaridehkordi et al., 2023). Based on previous research, sustainability reports and environmental aspects of HEIs are positively correlated with their sustainability performance (Atici et al., 2021). However, other studies suggest that while sustainability reports affect an organization's financial performance, the impact is not always directly positive (Orazalin & Mahmood, 2018).

Right now, there's no clear agreement on the relationship between SP and disclosure in creating nations like Indonesia, incompletely due to the need of a standardized GRI system for college disclosure (Sari

et al., 2023). Nevertheless, by disclosing sustainability reports, HEIs can gain legitimacy from stakeholders. SDGsD serve as a method to demonstrate that institutions care about social and environmental challenges beyond academic success. When academic institutions gain credibility, they increase their reputation and appeal, which in turn contributes to the overall SP of the HEIs. The SDGsD in aggregate serves not only as a communication tool but also as a strategy to build strong relationships with stakeholders, ultimately improving performance in various aspects including accreditation, competitiveness, and budget efficiency (Beretta et al., 2023; Lhutfi et al., 2024; Lodhia & Mitchell, 2022).

## 1.3 The Reciprocal Relationship between SP and SDGsD

### 1.3.1 The Effect of SP on SDGsD

There's significant writing analyzing the relationship between supportability execution and different sorts of non-financial disclosure (Zhang, 2022). Investigate highlights a solid relationship between an organization's sustainability performance and its disclosure level, where organizations with dynamic communication methodologies tend to display higher levels of straightforwardness (Papoutsis & Sodhi, 2020). With respect to the SDGs, observational prove recommends that SP emphatically impacts SDGsD, particularly through environmental and social pathways.

Agreeing to Legitimacy Theory, organizations that perform way better in sustainability are more likely to supply deliberate disclosure that illustrate the nature of their genuine execution compared to their lower-performing partners (Jiang et al., 2023). The basic basis is that organizations uncover data as it were when the seen benefits exceed the related costs (Khaled et al., 2021). Hence, organizations accomplishing higher execution through diverse sustaunability channels, such as lessening emanations or guaranteeing safe workplaces, are incentivized to supply intentional SDG data. They anticipate to be legitimacy acknowledged by the showcase and partners (Consolandi et al., 2020). Determinant studies in the university context further support this, suggesting that internal governance structures and performance achievements significantly drive the extent of SDGsD (De lorio et al., 2022).

This perspective aligns with recent findings in the educational sector. For instance, studies comparing eco-certified and non-certified preschools indicate that institutions with verified high performance describe and communicate their sustainability education efforts more distinctly, suggesting that performance labels drive specific disclosure narratives (Ohlsson et al., 2025). Conversely, organizations with lower performance may be more vulnerable and thus less inclined to pursue transparent disclosure unless pressured by external legitimacy threats (In Tullio et al., 2021). Based on these arguments, we propose the following hypothesis:

*H<sub>1</sub>: There is a positive relationship between SP and SDGsD*

### 1.3.2 The Effect of SDGsD on SP

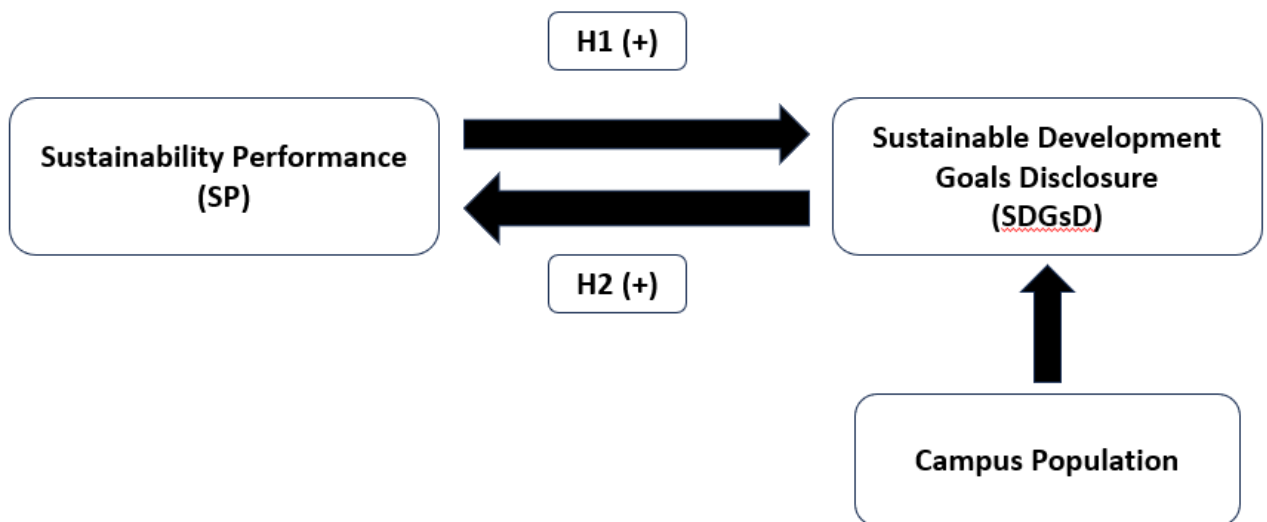
Past inquire about has appeared that organizations unveil sustainability data to legitimize their operations, giving prove that they work inside socially acknowledged boundaries (Tsoutsoura, 2004). Be that as it may, feedback endures with respect to the capacity of revelations known as "conversation" to precisely reflect a commitment to sustainable advancement known as "walk". Numerous considers have found conflicting connections between SDGsD and organizational performance (Tsalis et al., 2020). In any case, organizations that are transparently committed to the SDGs can adjust key needs with these objectives, empowering them to track and report advance viably (Calabrese et al., 2021). This commitment signals to financial specialists the capacity to oversee natural and social dangers, in this manner cultivating a competitive advantage.

SDGsD can be seen as a "walk to conversation" device to illustrate a more grounded commitment to accomplishing the SDGs by uncovering ventures pointed at moving forward supportability. In spite of

skepticism that sees disclosure as simple window-dressing (Birkey et al., 2018), communicating sustainability is anticipated to lead to the execution of feasible activities in home. Usually frequently alluded to as the performative part of revelation, where the act of disclosure triggers inner enhancements and coordinates considering to meet the expressed objectives (Rizzato et al., 2023).

Within the setting of present day teach, inventive approaches to revelation play a pivotal part. For illustration, the integration of economic advancement components into interaction plan and communication has been appeared to improve engagement and mindfulness, which in this way drives way better execution results (Sun et al., 2025). Furthermore, barriers such as the lack of mandatory frameworks can hinder this process, but adopting a "speak to walk" approach allows voluntary disclosure to reflect and drive higher SP (De Almeida et al., 2023). Therefore, we hypothesize:

*H<sub>2</sub>: SDGsD has a significant positive effect on SP*



**Figure 1.** Conceptual framework  
Source: own

## 2. METHODOLOGY

This study employed purposive sampling to select 174 Indonesian HEIs registered in the UIGM 2025.

The population and sample selection procedure are detailed in Table 1.

**Table 1.** Population and Sample

Yes	Criteria	Year 2025
1	Colleges listed in UI GREEN METRIC 2025	1.476
2	Universities in Indonesia that are included in the UI GREEN METRIC 2025	183
3	Deleted Outlier Data	9
Total Research Sample		174

Source: Author, 2025

A quantitative approach was adopted to evaluate the hypothesis regarding the reciprocal between SDGsD and SP. Indicators modified from the United Nations were used to measure SDGsD, which functions as both an independent and dependent variable in reciprocal models. The UIGM overall score was utilized to calculate SP (Table 2).

**Table 2.** Variable Operation

No	Variable	Measurements
1	Disclosure of the SDGs	Content Analysis Method: Disclosed indicators are given a value of "1" and undisclosed indicators are given a value of "0". $SDGsDI=K/N$
2	Sustainability Performance	Total Scores listed in UI Green Matric 2025
3	Campus population	Judging from the UIGM ranking category, the number "1" is population of <5000, the number "2" is population of $\geq 5,000$ and $\leq 15,000$ and the number "3" is population of >15,000.

Source: Data Analytics 2025

Descriptive statistics were performed at the beginning of the analysis to identify the characteristics of the sample data. Subsequently, classical assumption tests, including heteroscedasticity, multicollinearity, and normality, were conducted. The reciprocal relationship between SP and SDGsD is analyzed using simultaneous equations by making the dependent variable from one equation an independent variable in another equation. The hypotheses were tested using the following linear regression models:

Model 1:

$$SDGsD = \beta_0 + \beta_1SP + \beta_2CP + e \quad (1)$$

Model 2:

$$SP = \beta_0 + \beta_1SDGsD + \beta_2CP + e \quad (2)$$

Information:

SDGsD: SDGsD Disclosure

SP : Sustainability Performance

CP : Campus Population

### 3. RESULTS

#### 3.1 Descriptive Analysis

This study employs Report Cards as an assessment criterion, a method originally used to provide an objective evaluation of sustainability performance percentages in HEIs (Wen et al., 2024).

**Table 3.** Classification Based on SDGsD Report Card

Compliance Percentage	Level	Meaning	AS
66 - 100%	A	Superior	13
60 - 65%	A-		(7%)
54 - 59%	B+	Good/Above Expectations	35
46 - 53%	B		(20%)
40 - 45%	B-		
34 - 39%	C+	Average/ Satisfactory	54
26 - 33%	C		(31%)
20-25%	C-		
14-19%	D+		
6 - 13%	D	Unsatisfactory	62
1 - 5%	D-		(36%)
0%	F	Fail	10 (6%)

Source: Output Eviews 13, 2025

Table 3 illustrates the classification of SDGs disclosure levels in Indonesian HEIs based on compliance percentages. The HEIs are grouped into tiers with interpretations ranging from Excellent to Failed. The findings indicate that the majority, comprising 62 institutions (36%), unsatisfactory level (D). This is followed by the average or satisfactory level (C) with 54 HEIs (31%), good or above expectations (B) with 35 HEIs (20%), and superior (A) with 13 HEIs (7%). Meanwhile, 10 HEIs (6%) are classified in the failing category (F). Overall, the majority of the 174 HEIs in the sample show a moderate to low level of transparency with regard to SDG disclosure.

**Table 4.** Descriptive Test

Variable	SDGsD	SP	CP
Red	4919.885	0.273629	1.954023
Median	4575.000	0.271959	2.000000
Maximum	9050.000	0.834459	3.000000
Minimum	585.0000	0.000000	1.000000
Standard Deviation	2362.531	0.201484	0.788766
Skewness	0.161571	0.515613	0.081070
Kurtosis	1.746650	2.569841	1.620582
Jarque-Bera	12.14598	9.051364	13.98585
Probability	0.002304	0.010827	0.000918
Sum	856060.0	47.61149	340.0000
Sum Sq. Dev.	9.66E+08	7.023066	107.6322
Observations	174	174	174

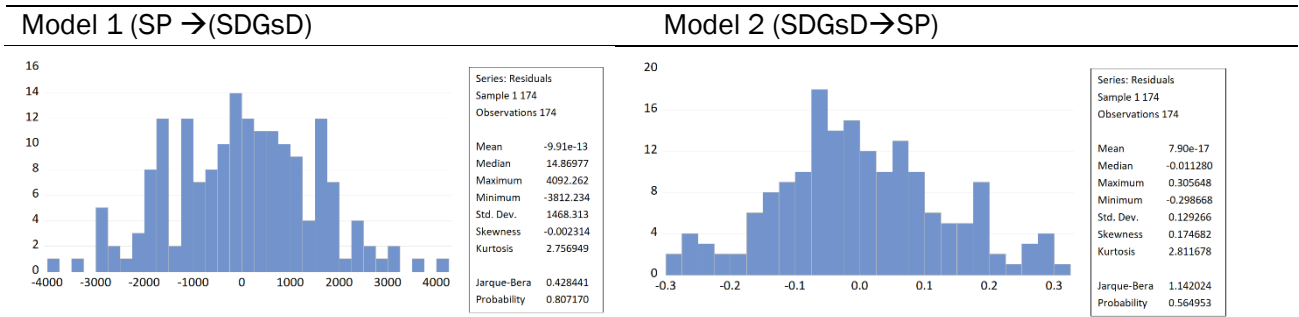
Source: Output Eviews 13, 2025

The descriptive test gives an outline of the information for each investigate variable, counting the number of observations, mean, standard deviation, maximum, and minimum values. Based on Table 4, the SDGs Disclosure (SDGsD) variable appears a mean value of 4919.89 with a standard deviation of 2362.53, showing a wide variety in revelation hones among colleges. The least score is 585, whereas the greatest comes to 9050. SP has an average score of 0.274 with a standard deviation of 0.201, extending from a least of 0.000 to a greatest of 0.834. The Campus Populace (CP) control variable contains a cruel of 1.95, reflecting that the test is conveyed over different institution sizes.

## 3.2 Classical Assumption Tests

### 3.2.1 Normality Test

The Jarque-Bera probability was analyzed with a significance level (alpha) of 0.05 to determine if the data distribution is normal. Data is considered normally distributed if the Jarque-Bera probability exceeds 0.05. Conversely, a value below 0.05 indicates a non-normal distribution. For model 1, the Jarque-Bera test produced a probability value of  $0.8071 > 0.05$ , confirming a normal distribution. Similarly, model 2 resulted in a probability value of  $0.5649 > 0.05$ , also indicating a normal distribution. Thus, it can be concluded that both Models 1 and 2 satisfy the normality assumption for the regression model (Figure 2).



**Figure 2.** Normality Test (Jarque-Bera)  
Source: Output EViews 13 (2025)

### 3.2.2 Heteroscedasticity Test

The results indicate that the probability values for the heteroscedasticity test generally support the homoscedasticity assumption, particularly for Model 2 where the value (0.3841) exceeds the 0.05 threshold. While Model 1 indicates some variance, standard remedial measures or robust standard errors can be implied to maintain model validity. Thus, we proceed with the assumption that the models do not show severe symptoms of heteroscedasticity.

**Table 5.** Heteroscedasticity Tests

Model 1 (SP →(SDGsD))			
F-Statistic	3.451674	Prob. F (5,168)	0.0054
Obs*R-squared	16.20956	Prob. Chi-Square (5)	0.0063
Scale explained SS	13.75289	Prob. Chi-Square (5)	0.0173
Model 2 (SDGsD→SP)			
F-Statistic	1.048927	Prob. F (5,168)	0.3908
Obs*R-squared	5.267501	Prob. Chi-Square (5)	0.3841
Scale explained SS	4.608391	Prob. Chi-Square (5)	0.4655

Source: Output Eviews 13, 2025

### 3.2.3 Multicollinearity Test

The multicollinearity test confirms that the independent variables do not show a noteworthy relationship that seem predisposition the expectation. Table 6 outlines that the Variance Inflation Factor (VIF) values for all factors are reliably less than 10. Particularly, centered VIF show no repetitive data among indicators. This illustrates that the relapse models are free from critical multicollinearity issues.

**Table 6.** Multicollinearity Test

Model 1 (SP →(SDGsD))			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	90068.36	7.185120	OR
SP	471960.9	4.338641	1.519656
CP	30795.74	10.89985	1.519656
Model 2 (SDGsD→SP)			
Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.000745	7.665911	OR
SDGsD	2.84E-11	8.682760	1.619397
CP	0.000254	11.61525	1.619397

Source: Output Eviews 13, 2025

### 3.3 Hypothesis Testing

This study evaluated the significance of each regression coefficient using the t-test and the overall model significance using the F-test to verify the reciprocal between SP and SDGsD. A significance level of 5% was applied to determine the acceptance of the hypotheses. Furthermore, the regression models successfully explain the variation in the dependent variables as indicated by the F-test results.

**Table 7.** Hypothesis Test

**Model 1 (SP →SDGsD)**

Variable	Coefficient	t-Statistic	Prob.
C	1427.107	4.755218	0.0000
SP	6951.072	10.11810	0.0000
CP	814.0956	4.639061	0.0000
F Test	-	-	135.8521

**Model 2 (SDGsD→SP)**

Variable	Coefficient	t-Statistic	Prob.
C	-0.088302	-3.235599	0,0015
SDGsD	5.39E-05	10.11810	0,0000
CP	0.049577	3.108570	0,0022
F Test	-	-	122.2186

Source: Output Eviews 13, 2025

The comes about of the theory testing are displayed in Table 7. For Model 1, the calculated F-value of 135.85 is essentially higher than the F-table esteem of 2.16. The noteworthiness esteem of 0.0000, suggests that SP includes a critical synchronous affected on SDGsD. The t-statistic for SP is 10.118 with a likelihood of 0.0000, demonstrating a critical positive relationship. Thus, H1 is acknowledged, affirming that higher SP drives way better SDGsD straightforwardness.

For Show 2, the computed F-value is 122.21, which surpasses the F-table limit of 2.67. The computed noteworthiness esteem of 0.0000 demonstrates that SP is altogether impacted by SDGsD. The SDGsD variable appears a t-statistic of 10.118 and a likelihood of 0.0000. Hence, H2 is acknowledged. These factual discoveries give strong experimental bolster for the reciprocal relationship between SP and SDGsD for Indonesian HEIs.

## 4. DISCUSSION

### 4.1 The Effect of SP on SDGsD

The findings of this study confirm the first hypothesis (H1), demonstrating that SP significantly improves the quality and extent of SDGsD. The empirical evidence supports the premise that HEIs with higher SP typically disclose information more openly and comprehensively (Hummel & Jobst, 2024). Institutions with high performance ratings, are motivated to disclose their achievements to maintain legitimacy and build a positive reputation (Mietule et al., 2025). This aligns with Legitimacy Theory where organizations disclose favourable information to signal their compliance with societal norms, specifically regarding substantive legitimacy.

This result is consistent with recent studies focusing specifically on HEIs. For instance, De Iorio et al. (2022) identified that internal performance metrics and governance structures are critical determinants that drive the extent of SDGsD in HEIs. Similarly, studies utilizing simultaneous equation approaches have found that SP is a strong predictor of SDGsD, suggesting that organizations use reporting to validate their actual "green" achievements (Al-Tuwaijri et al., 2004).

In contrast, institutions with lower SP may release fewer performance-related publications or engage in selective disclosure to conceal negative aspects or lack of progress (Larran et al., 2019). The absence of mandatory government regulations regarding SDGsD in Indonesia may further exacerbate this disparity,

allowing high-performing institutions to dominate the disclosure landscape while lower-performing ones lag behind. Furthermore, recent comparative studies indicate that external validation through certification or rankings significantly influences how HEIs describe and communicate their sustainability efforts (Ohlsson et al., 2025). Therefore, in the context of Indonesian HEIs, high SP acts as a prerequisite that encourages institutions to adopt a "walk to talk" approach, where concrete actions and achievements serve as the foundation for transparent reporting.

## 4.2 The Effect of SDGsD on SP

The second hypothesis is accepted, indicating that SDGsD significantly and favourably impacts SP. This suggests that disclosure is a performative act that drives internal sustainability practice improvements rather than just being symbolic. Since the disclosure process necessitates strict data collection, monitoring, and strategic alignment with SDGs, HEIs that actively publish comprehensive SDGsD typically perform better (Al-Shaer & Hussainey, 2022; Lhutfi et al., 2024).

A deeper analysis of the disclosure dimensions reveals nuanced impacts. The SDGsD show a strong positive contribution to SP. Transparent SDGsD, such as waste management and energy efficiency, enhances stakeholder trust and institutional reputation, which in turn drives further performance improvements. This finding aligns with Raharja and Sari (2025), who highlight that effective reporting mechanisms and assurance significantly influence university sustainability practices. Furthermore, the act of reporting fosters integrated thinking within the organization, pushing management to break down silos and embed sustainability into core strategies (Rizzato et al., 2023). Additionally, the integration of SDGs into instructional design and interaction has been shown to boost engagement and awareness, assisting in bridging the gap between revelation and real execution (Sun et al., 2025).

Therefore, while the aggregate effect of SDGsD on SP is positive. Furthermore, the quality of disclosure and performance is increasingly influenced by internal capabilities and external validations. Financial constraints can sometimes motivate organizations to engage in greenwashing if not monitored carefully (Saini et al., 2022). Critics argue that without strict oversight, contemporary SDGsD can devolve into "organized hypocrisy" where disclosures mask underlying inaction (Howard-Grenville et al., 2019; Mal et al., 2023).

To mitigate these risks, recent literature emphasizes the importance of education in fostering active green engagement, suggesting that genuine performance is rooted in a strong educational foundation. Looking forward, the evolving landscape of sustainable education suggests that technological advancements will play a larger role, with Artificial Intelligence offering better tools for tracking and improving performance (Abulibdeh, 2025). Ultimately, to avoid the pitfalls of window-dressing, institutions must ensure their disclosure reflects genuine "walk to talk" commitments rather than superficial compliance (Ramos et al., 2022; Symaco & Tee, 2019; Viera Trevisan et al., 2024).

## CONCLUSION

This study identifies a positive and significant reciprocal relationship between SP and SDGsD in Indonesian HEIs. Based on data from 174 universities registered in UIGM 2025, the findings demonstrate that superior SP improves the quality of SDGsD. Conversely, transparent SDGsD enhances overall SP, particularly by revealing environmental and general aspects that significantly boost HEIs performance. This aligns with Legitimacy Theory, which emphasizes SDGsD as an accountability tool to enrich the understanding of legitimacy in the HEIs, specifically substantive legitimacy.

Theoretically, this study provides two main contributions. First, it offers in-depth insight into the influence of SDGsD on SP from a reciprocal perspective. HEIs with superior SP shows higher SDGsD transparency, while strong SDGsD increases institutional reputation and trust thereby strengthening SP. That means the high performance encourages disclosure ("walking the talk") and that disclosure, in turn, stimulates increased performance ("talking the walk"). Second, it enriches the knowledge regarding SDGsD in

developing countries (Indonesia), closing a gap in the literature by combining SDGs mapping and Legitimacy Theory to support the "talk to walk" performative approach. This study contributes to the literature by resolving previous inconsistencies regarding the causality between SP and SDGsD. These findings provide empirical evidence that HEIs disclose substantive information rather than just carrying out symbolic actions.

On the practical side, the implications encourage HEIs to prioritize SDGsD as a key dimension to improve SP. Furthermore, integrating SDGsD into evaluations such as UIGM or national accreditation opens collaborative policy opportunities for governments and HEIs. This collaboration can leverage technology for more efficient disclosure and assess the impact of the SDGs on national and global SP. Partners can make more fitting choices based on understanding the relationship between SP and SDGsD. In expansion, these discoveries offer arrangement suggestions for HEIs to utilize revelation not as it were as a compliance apparatus, but as a vital instrument to energize expanded SP to play down the authenticity crevice.

In any case, this inquired about has impediments that offer roads for future thinks about. The test is limited to colleges in Indonesia enlisted in UIGM 2025, which may constrain the generalization of comes about to other settings. Moreover, this think about basically centres on disclosure measurements without completely bookkeeping for outside variables or inside arrangements that might influence SP. Future inquire about is prescribed to extend the test to incorporate worldwide colleges, expand the length of perceptions for long-term causality tests, and explore directing components such as government approaches, administrative weights, organizational culture, and the impact of innovation or potential greenwashing hones.

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