

Green Office  
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# SUSTAINABILITY EFFORTS ACCROSS CBS

*A report from the CBS Sustainability Plan visits to departments and units conducted by CBS Green Office the fall of 2024.*

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# SUSTAINABILITY STRATEGIES AT CBS: A COMPARATIVE OVERVIEW

## 1.1. INTRODUCTION AND OVERVIEW

During the Fall of 2024, the CBS Sustainability Plan was an annual plan committing CBS to sustainability efforts within four focus areas: Green Research, Green Education, Green Practice, and Green Campus. The Sustainability Plan is a document that sets a shared ambition, coordinates efforts, and sets up a structure that monitors achievements. The Sustainability Plan covers a year cycle of initiatives owned by faculty, TAPs, or other CBS staff.

During the Fall, the CBS Green Office committed to visiting all the university’s departments and units to communicate the plan and make it available to all employees at CBS. Below is an overview of the time and date the meetings were held:

Department	Date
Accounting, ACC	TBD
Business Humanities and Law, BHL	04-10-2024
Digitalization, DIGI	20-08-2024
Economics, ECON	18-09-2024
Finance, FI	18-09-2024
International Economics, Government and Business, EGB	18-09-2024
Management, Society and Communication, MSC	02-10-2024
Marketing, MARKTG	26-09-2024
Operation Management, OM	TBD
Organization, IOA	24-09-2024
Strategy and Innovation, SI	19-09-2024
Management Programs, MP	14-11-2024

TAPs	Date
Campus	11-09-2024
IT	20-09-2024
Library	13-09-2024
BIA	18-09-2024
Accounting	TBD
Legal & HR	13-11-2024
Executive Support and Communications (SLK)	19-09-2024
Student Affairs	TBD
Research Support	21-08-2024
Teaching and Learning	20-08-2024
CBS Students	TBD
International Office	11-09-2024

The visits included a presentation highlighting the four focus areas, their key areas, and initiatives. Beyond the presentation, the Green Office presented other relevant sustainability products. The Green Dashboard was soft-launched highlighting what numbers would be displayed and how it was made. The Green List was highlighted to illustrate the critical mass existing at CBS and serve as a reminder for researchers who are not on the list to let the Green Office know.

From the Green Office, three employees were tasked with presenting the Sustainability Plan: Hanne Harmsen (Vice-Dean of Green Transition), Jens Riemer (Project Manager), and Lavinia Llosif-Lazar. Other Green Officers assisted in notetaking, which serves as the main source for this report. The presentation used was developed in collaboration with the SLK communication team and the Green Office.

This report will summarize the notes taken during the Sustainability Plan visits to departments and units. The report covers examples of best practices for sustainability mentioned during the discussions, such as what some departments/units actively do, what sparked most conversations, and the overall feedback received.

In line with the best practices Green Office created an overview of sustainability policies at the department level prior to the visits. IOA, MSC and MARKTG have either established standalone sustainability policies or integrated the topic into their department strategy. The policies address sustainable travel, waste management, and approaches to greener conference execution.

## **1.2. BEST PRACTICE**

### *1.2.1. Departments*

Executive Education – Management Program (MP)

- Lights turned off when not in use
- Use of water fountains and refillable bottles
- Integration of sustainability into the portfolio of courses

Department of Management, Society, and Communication (MSC)

- Avoid ordering certain non-sustainable items for departmental use
- Local travel to reduce flights
- Incorporation of sustainability in teaching business development
- Permahaven – research and teaching (including summer course with Station)

Department of Finance (FI)

- Department bike
- Research on sustainability

Department of Business Humanities and Law (BHL)

- Brunch without bacon

International Economics, Government and Business, EGB

- Recycle books in department
- Arrange meetings with new hires and Green Office

### *1.2.2. Units*

HR and Legal

- Waste sorting and reusing materials
- Reduced printing and radiator use

Library

- Reuse concepts in library materials
- Vendor partnerships

IT

- Use less AI

BIA

- Reusing buildings
- Solar panels on the roof
- Limited flights

Executive Support and Communications

- Reuse furniture and IT
- More planning around transport so we fly less

## **1.3. KEY THEMES ACROSS DEPARTMENTS AND UNITS**

**Energy and Resource Efficiency:** emphasizing reduced energy and water use, waste sorting, and reusability.

**Curriculum and research:** incorporation of sustainability topics into education and research agendas.

**Travel and transportation:** Prioritization of train travel, equitable travel policies, and consideration of carbon taxes.

**Operational policies:** procurement alignment, KPIs for sustainability, and updated strategies for IT and organizational practices.

**Stakeholder engagement:** coordination with student organizations and supplier partnerships for sustainability initiatives

## 1.4. MAIN PUSHBACKS

### Flight Tax

#### Application Scope:

- Will the flight tax apply to non-researchers as well?
- Will visiting guests be subject to the flight tax?
- How will external travelers be taxed?

#### Impact on Behavior and Accessibility:

- What is the ambition of the flight tax, and will it truly influence behavior?
- Not just about the tax—how accessible are alternative transport options?
- Will the board (bestyrelse) also commit to flying less?

#### Financial and Practical Challenges:

- What is the tax rate on domestic Danish flights?
- How does the flight tax affect external funding and pre-planned projects?
- Why do stakeholders feel this initiative lacks leadership support?

#### Policy Adjustments and Communication:

- The EU tax should be higher to reflect broader sustainability goals.
- The tax should align with the overall ambition and communicated objectives.
- CBS should invest more effort in communicating the benefits and rationale for the flight tax.

#### General Feedback:

- Why such a strong focus on environmental issues?
- Could CBS offer free public transport tickets to encourage greener commuting?

### Operational Sustainability Feedback

- CBS should demonstrate greater sustainability knowledge in procurement processes.
- CBS should enforce stronger sustainability requirements for suppliers, such as electricity and AI.
- What strategies can CBS adopt to reduce single-use plastic?
- More and clearer information is needed about waste sorting and recycling procedures.

### Sustainability in Core Activities

- CBS lacks degree programs focused specifically on sustainability.
- The Green Office should broaden its scope to include impact through CBS's core activities.
- CBS should conduct annual audits of Scope 1, 2, and 3 data to enhance the sustainability profile for rankings (Financial Times).
- Events need stronger sustainability awareness and better integration of sustainable practices.
- Why aren't ToGo containers funded by CBS? These should become standard for all events.
- Can CBS subsidize train travel for students, or offer incentives like free meals when they opt for trains over flights?

### Additional Questions

- What was left out of the current sustainability plan?
- How will CBS address these gaps moving forward?

## 1.5. SUGGESTIONS FOR FUTURE INITIATIVES

### **Sustainability best practices yet to be implemented:**

- Host seminars focused on emissions to raise awareness and promote actionable insights.
- Replace plastic bottles with glass bottles to reduce single-use plastics.
- Provide larger trashcans dedicated to recycling to improve waste sorting.
- Address the lack of a solution for take-back systems in contracts; current items are often stored in basements without a clear plan for reuse or disposal.
- Make a framework for handling public procurement and regulations to ensure alignment with sustainability goals.
- Check existing storage spaces, such as basements, for furniture and equipment before purchasing new items.
- Ensure vegetarian options are the default at JTK to promote more sustainable eating habits.
- Offer sustainable coffee options across CBS facilities.
- Explore a deal with DSB for train travel, potentially extending it to European trains, to encourage low-carbon travel options.
- Actively involve relevant professionals in sustainability initiatives to identify and address key challenges, such as minimizing waste from discarded IT equipment.
- Share a weekly sustainability fun fact on Share to engage and inform staff.

### **About the plan:**

- Provide clearer positioning on the educational front, including:
  - How CBS approaches the education pillar.
  - Strategies for effectively integrating sustainability into study boards.
- Highlight the footprint of technology at CBS, including AI and its environmental impact.
- Collect and share data on commuting to better understand and address transportation-related emissions.
- Include concrete guidance on how individuals can reduce their environmental footprint.
- Clarify the aim of the Sustainability Plan:
  - Is it to find new and innovative green ideas?
  - Should price considerations also be a factor?
  - How can funds be used more effectively for sustainability efforts?
  - Is CBS truly committed to taking this seriously?

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