



WORKING PAPERS

Col·lecció d'Empresa B16/1

Social Responsibility at Universities

Moisès Rojas Donada
Mercè Bernardo Vilamitjana



**UNIVERSITAT DE
BARCELONA**



Facultat d'Economia i Empresa
Universitat de Barcelona

Social Responsibility at Universities

Abstract: Despite the fact that there has been an increase in the number of reports related to Social Responsibility practices published by universities, the content of these reports is unbalanced and heterogeneous. Social Responsibility reports have a problem with the evaluation and comparison of the university's results achieved in this area. The main goal of this paper is to analyze different universities' reports in order to obtain the information necessary to identify to which extent these reports are comparable to each other.

A content analysis has been carried out by analyzing six different Catalan universities as a case study. Findings show that there are important differences in the structure and the content of these reports. With this information a basic guideline for the structure of these reports is proposed with the aim of improving the capacity to compare these documents and thus, the social responsibility of universities. The results of this study can be used as a tool to attract both students and investors to these universities.

JEL Codes: M14, M1.

Keywords: Social Responsibility, University, Report.

Moisès Rojas Donada
Universitat de Barcelona

Mercè Bernardo Vilamitjana
Universitat de Barcelona

1. Introduction

Social Responsibility practices are gaining importance among corporations, institutions and their stakeholders around the world. Nowadays organizations are not only interested in maximizing their economic profits. They must also have social aims, spreading ethical values to increase the well-being of the society in general (Atakan & Eker, 2007).

Corporate Social Responsibility (CSR) or Social Responsibility Practices (SRP) are related to the economic, legal, philanthropic and ethical expectations that a company can offer to the society (Carroll & Shabana, 2010). It includes the relationships of the organization with all of its stakeholders, and the consequences of the businesses in all of them (Mijatovic & Stokic, 2010).

Dahlsrud (2008) pointed out several dimensions of CSR: stakeholder, social, economic, voluntariness and environmental. Taking these sources together, the most frequently used dimensions of social responsibility are environmental, stakeholder-related and social (Carroll & Shabana, 2010; Dahlsrud, 2008; Lockett, Moon, & Visser, 2006).

Over the last years, several corporations started disclosing details on their social responsibility practices in publicly available reports and this practices has grown rapidly (Roca & Searcy, 2012), specially the information provided in their annual reports (Holcomb, Upchurch, & Okumus, 2007), and most particularly in relation to economic, social and environmental aspects (Gallego-Álvarez & Quina-Custodio, 2016). Initially, the idea of CSR reporting was used by large corporations (Kolk, 2008), but nowadays it has been an increase in the number of such reports done by different kind of companies (Hąbek & Wolniak, 2016). Even though at an international level, different initiatives have emerged to standarize these reports (Wigmore-Alvarez & Ruiz-Lozano, 2014), such as the Global Reporting Initiative (GRI, 2013), The United Nations Global Compact (UNGC, 2013), among others. All in all, the model that many firms are using to disclosure this information is very different between companies and countries (Hąbek & Wolniak, 2015).

Universities have been also aware of the importance of Social Responsibility Practices and it represents a fundamental tool in their management practices. This implies that apart from financial aims, social responsibility is part of the mission of the University (Ahmad, 2012).

The information disclosed by these institutions about their social responsibility practices has also increased in the last few years (Gallego-Álvarez & Quina-Custodio, 2016). But the information disclosed does not follow a standardized guideline (Roca & Searcy, 2012). The reports, which are voluntary, do not always use the same structure and they have an heterogeneous content, so it is difficult to evaluate and compare the results among different institutions. Therefore many institutions focus on some areas of University Social Responsibility (USR) (Comyns, Figge, Hahn, & Barkemeyer, 2013).

The purpose of this study is to explore the indicators disclosed in the USR reports carried out by six Spanish universities in order to find out what kind of information is published in these reports. After identifying the common points, the differences and the weaknesses, a basic guideline for the structure of these reports is proposed. This guideline aims to improve the capacity to compare these reports.

The paper has been structured as follows. Next to this introduction a literature review about USR, reporting and reporting USR is presented, then the methodology that includes a sample description and a content analysis is described; the results of the comparison of the six reports are analyzed and lastly, the conclusions, limitations, practical implications and further research of the study close the paper.

2. Literature Review

The following chapter will be classified into two sections: firstly, a deep analysis of the USR concept, implications and current research in this area; secondly, the reporting concept is studied in detail, including the concept of both reporting in a general way and reporting focused on universities.

2.1. University Social Responsibility (USR)

Social Responsibility Practices have emerged as an important tool to manage different organizations (Wigmore-Alvarez & Ruiz-Lozano, 2014). Universities as other important institutions have been adopted SRP (Garde Sánchez et al., 2013). Therefore, many articles have extended the analysis of corporate social responsibility to universities (Chile & Black, 2015). Some articles analyzed the potential objectives and challenges regarding different aspect of CSR in these institutions, highlighting the university' commitment with the society (Blumesberger, 2015).

On the other hand, some other articles pointed out the criticism of the poor relationship between universities and the local society (Gaete Quezada, 2015). The main reasons are not including in their business and management agenda subjects related to social responsibility issues (Jorge & Peña, 2013).

Other articles focused on the advantages for universities of implementing these SRP. Deus, Castro, Vieira, Leite, & Jabbour (2015) pointed out the economic impact of these actions, thanks to improving their reputation and social image (Jorge & Peña, 2013) or brand recognition (Chile & Black, 2015). Therefore, many studies highlighted the positive effect on their stakeholders (Jones & Bartlett, 2009; Jorge & Peña, 2013). These actions are effective

and efficient; despite the economic restrictions have reduced the investment in USR (Martínez de Carrasquero et al., 2012).

Another important part of the articles analyzes the difference in USR between public and private institutions, concluding that there are no significant differences regarding public and private universities, (Ahmad, 2012; Garde Sánchez et al., 2013).

USR is not being used as a differencing factor in the pursuit of a competitive advantage (Garde Sánchez et al., 2013). On the one hand some, studies suggest that these actions are relevant to university management (Lopatta & Jaeschke, 2014); while, other articles pointed out that the volume of social activity or social information disclosed does not have an impact on the reputation. The impact on the reputation depends on the capacity of communicating these actions or practices (Baraibar Diez & Luna Sotorrío, 2012).

2.2. Reporting

A CSR report is a communication tool that it is intended to provide information, both internally and externally, about the company's approach and its maturity in the implementation of the CSR concept (Hąbek & Wolniak, 2016).

The disclosure of CSR reports or information related to CSR practices has increased considerably in recent years (Gallego-Álvarez & Quina-Custodio, 2016). This happened as a consequence of the interest stakeholders have in receiving voluntarily disclosed information about these practices (El Ghouli et al., 2011). This increase is expected to intensify in the coming years, because the European Union considers CSR a strategy for 2020, given that the set of values it entails is expected to help building a more cohesive society and lead to a more sustainable economy (European Commission, 2011). The voluntary nature of these reports and the lack of a recognized standard to develop them are the main reasons for the differences occurring in the content and quality of sustainability reports (Hąbek & Wolniak, 2016). The general consensus in this research is that even though the number of sustainability reports has increased, their content and structure are heterogeneous (Comyns et al., 2013).

The literature on corporate sustainability reporting is vast (Roca & Searcy, 2012). According to the World Business Council for Sustainable Development (WBCSD) the definition of corporate sustainability reporting is: "public reports by companies to provide internal and external stakeholders with a picture of the corporate position and activities on economic, environmental and social dimensions" (WBCSD, 2002). Trends in sustainability reporting have been an active area of research (Kolk, 2004). These studies focused on large multinational enterprises (Roca & Searcy, 2012).

The Global Reporting Initiative (GRI) is the most widely known set of voluntary guidelines for corporate sustainability reporting, (Skouloudis et al., 2009; Prado-Lorenzo et al., 2009; Roca & Searcy, 2012). The aim of the GRI is to main-stream “disclosure on environmental, social and governance performance” (GRI, 2013). The explicit goal of the GRI undertaking was to harmonize numerous reporting systems used at the time (Willis, 2003; Brown, de Jong, & Levy, 2009). It has been used by an important number of large firms. However, like other guidelines, it has been criticized for its confusion over its scope and the lack of requirement for independent verification on the report (Roca & Searcy, 2012).

KPMG and SustainAbility companies have been analyzing the content of sustainability reports. These studies provided an indication of the wide variety of approaches to corporate sustainability reporting employed around the world (Hąbek & Wolniak, 2015). Furthermore, many published studies have provided a needed insight into corporate sustainability reporting practices, including the content, scope, and structure of the reports (Roca & Searcy, 2012; Comyns et al., 2013).

Despite many articles pointed out that it is necessary to find key performance indicators disclosed in these reports, just a few studies have been able to identify them (Adams & Frost, 2008).

Skouloudis, Evangelinos, & Kourmoussis (2009) conducted an analysis of the use of the indicators suggested by the 2002 version of the GRI in 19 Spanish companies. The results of this study showed that the most common environmental indicators disclosed by these reports were related to energy, water, biodiversity and waste. And the most frequently reported social indicators were related to labor practices such as no discrimination, freedom of association, and forced compulsory labor.

Skouloudis, Jones, Malesios, & Evangelinos (2014) conducted a review of 17 corporate sustainability reports published by Greek companies. They found out that these reports contained discussion of the donations and charitable contributions that the organizations made during the reporting period. Moreover, many institutions include different concepts such as “workplace health and safety policies and measures, employee education and skill management, and the benefits that employees receive from the organization beyond those that are legally mandated” as social indicators. The most commonly disclosed environmental indicators were “energy and water consumption, carbon dioxide emissions, and internal initiatives to improve energy efficiency”.

The relatively low level of research on the disclosure of key indicators in these reports is a significant gap (Daub, 2007; Wigmore-Alvarez & Ruiz-Lozano, 2014). Further research on the indicators included in these reports is therefore needed.

2.3. Reporting Social responsibility practices in universities

The development of a 'universal' reporting framework for higher education has been already analyzed (Lopatta & Jaeschke, 2014). Universities strongly lag behind on sustainability reporting due to missing reporting guidelines (Lopatta & Jaeschke, 2014). They concluded that these reports focus on environmental, economic and educational dimensions with limited scopes on social equality. Furthermore, many studies pointed out that the information reported in these reports is very different and difficult to compare.

The aforementioned studies highlighted the fact that the voluntary nature of USR reports and the lack of a recognized standard to develop these reports are the main reasons for the differences occurring in the content and quality of USR reports (Lopatta & Jaeschke, 2014; Wigmore-Alvarez & Ruiz-Lozano, 2014). For that reason it is very difficult to analyze and compare USR practices between institutions. With this in mind, this study seeks to contribute by examining the information provided in USR reports, analyzing common points, differences and weaknesses to finally propose a basic structure for these reports to make them more comparable.

Taking the abovementioned into account, the following research questions could be posed:

RQ1: What are the indicators currently disclosed in University Social Responsibility Reports?

RQ2: Is it possible to create a guideline with the basic structure for these reports in order to enhance their comparison?

3. Methodology

In order to reach the aim of this paper and answer the questions posed, a qualitative methodology has been applied. In this section both the sample analyzed and the methodology used are described.

3.1. Sample Description

To tackle these questions six reports raised by different Catalan universities were analyzed: Universitat de Barcelona (UB), Universitat Pompeu Fabra (UPF), Universitat Autònoma de Barcelona (UAB), Universitat Politècnica de Catalunya (UPC), Abat Oliba CEU, and Institut d'Estudis Superiors de l'Empresa (IESE) (see table 1 for a basic description). The institutions included in our sample have been catalogued as prestigious universities in different rankings of research publications, teaching quality, etc.

The four public institutions included in this study (UB, UPF, UAB and UPC) have had a good position in the Academic Ranking of World Universities, known as the Shanghai Ranking in 2015. Specifically they have been placed between 201 and 500 in the world and they are in the top ten of leading Spanish universities (Shanghai Ranking, 2015). It was not only the first international ranking launched (Liu & Cheng, 2005) but also it is used as yardstick to measure the research excellence of universities worldwide (Docampo, 2011). It is based on six indicators; 40 % of the total rating is based on data retrieved from the Web of Science (Aguillo, et al., 2010).

Regarding the private institutions, Abat Oliba CEU and IESE were selected. Abat Oliba CEU is the first Catalan private university located in the ranking of Spanish private universities, according to the Institute of Industrial and Financial Analysis (IAIF) of the Complutense University of Madrid (Buesa et al., 2009). IESE is also included because in 2015, it was the top business school in the world according to the financial times ranking of the world's best business schools (Financial Times, 2015).

Table 1. General information of the universities analyzed

University	Type	Foundation Year	Students (2015-16 Academic Year)	Bachelor's degree (2015-16 Academic Year)	Master's degree (2015-16 Academic Year)
UB	Public	1450	65.643	73	144
UPC	Public	1971	32.765	63	62
UAB	Public	1968	29.314	81	143
UPF	Public	1990	17.182	41	53
IESE	Private	1958	2.081	10	29
Abat Oliba CEU	Private	2003	1.150	29	26

Source: IESE (2016), Universitat Autònoma de Barcelona (2016), Universitat Abat Oliba CEU (2016), Universitat de Barcelona (2016), Universitat Politècnica de Catalunya (2016) and Universitat Pompeu Fabra (2016).

3.2. Content analysis

The information about their USR practices was obtained from the web site of each institution. This study has been elaborated taking into account separate USR reports, USR section from its annual reports and information about USR published in their websites. The inclusion criteria for this study have been the following: If the activity, program or action could be classified in one dimension, then it has been allocated to this dimension. But if it could not be

attributed to any dimension then it was excluded.

This information (practices, actions, programs and services) has been classified by theme following the dimensions of corporate responsibility (Dahlsrud, 2008). Therefore this information will be sorted between the next dimensions: the environmental dimension, the stakeholder dimension, social dimension, economic dimension and voluntariness dimension.

The environmental dimension refers to the activities or programs related to the commitment to protect the environment (Dahlsrud, 2008). The stakeholder dimension can be defined as the impact of these SRP on different stakeholders. Universities' stakeholders include students, employees, administration, suppliers, communities, etc. (Benneworth & Jongbloed, 2010). In this study, this dimension will be divided between students and employees because they are the only stakeholders included in these reports.

Regarding the social dimension, it refers to the relationship between university and the society (Dahlsrud, 2008). It will be divided between university- society programs, measures related to equality and other actions. This is the structure followed by the majority of institutions in these reports.

The economic dimension is related to financial aspects of these practices, including description of these practices in terms of a business operation (Dahlsrud, 2008) and the voluntariness dimension is related to actions not prescribed by law, based on ethical values such as solidarity or cooperation (Dahlsrud, 2008; Carroll & Shabana, 2010).

4. Results

In the following part, the main characteristics of these reports are analyzed both in general and then specifically for each institution. Secondly, an identification of the principal dimensions found in these reports is developed. After that, each dimension is analyzed in detail. Lastly, a summary of the results is discussed regarding the common points, weaknesses and other elements included in these reports.

4.1. Types and length of reports

First of all, all institutions provide information about USR in their websites (see table 2). The information published is voluntary and there is not a standardized model to follow, so universities published the information without a homogenous structure.

Four universities included in this study, disclosed a specific report about USR or at least offer

detailed information about it in its annual report (see table 2).

However, this information is voluntary and these reports are very diverse. UB, UPF or UPC offer detailed information about USR practices and they have a large number of pages. While IESE or Abat Oliba CEU offer brief information without providing financial details about it. So, these differences in formats and content increase the difficulty to compare USR practices between universities.

Furthermore, since there is no obligation to present information about USR, some institutions published their last report more than three years ago. Some institutions prepare their information about USR practices following specific standards (such as GRI or Global Compact standards), while other institutions are not following any of these standards.

Table 2. Reports basic information

University	SR information in website	Specific report about USR or detailed information about USR in annual report	Length (pages) dealing with USR	Last year available	Has followed a reporting standard?
UPC	Yes	Yes	8 pages information posted in its website. Report about the Global compact commitment (66 pages)	2013-14 (last information in its website) 2012 (last report)	Global Compact
UAB	Yes	Yes	4 pages	2013-14	No
UB	Yes	Yes	130 pages	2013-14	Global Reporting Initiative (GRI)
UPF	Yes	Yes	18 pages	2014-15	No
Abat Oliba CEU	Yes	No	3 pages	No	No
IESE	Yes	No	1 page	No	No

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

4.2. Indicators highlighted in the reports

In this section a detailed description of these reports is presented for each university.

Universitat Politècnica de Catalunya:

In the web page of this institution the information related to the academic year 2013-14 is presented divided into the following chapters:

1. Gender Equality and people with special needs: The given information is about activities, programs or services related to the fight against gender discrimination or to help students with special needs.
2. Sustainability (energy saving plans and programs): An explanation about the actions in favor of the protection of the environment is developed.
3. Development cooperation in different programs: Different actions related to solidarity, voluntarism and cooperation are pointed out.
4. Quality (Studies graduate employment UPC): Includes different indicators of employability of graduate students.
5. Linguistic Policy: Brief information about the linguistic policy developed by this institution is published.

Furthermore, a report about USR following the Global Compact standards is included in its website. This report is very specific, for example in the sustainability part they quantify the energy consumed and they compare the values with the previous year. However, it is important to point out that this report is from 2012 (see table 2).

Universitat Autònoma de Barcelona:

A special report about USR has not been created, but information about USR is provided in one chapter of the annual report. Furthermore, they add information about USR on its website and is called "Social and Environmental commitment".

In the report published in 2015 about the academic year 2013-14 (see table 2), the information is classified in the following structure:

1. Commitment to the environment: Actions, services and activities executed in order to improve the gender equality and the quality of students with special needs.
2. Student equality and support: information about grants for students.
3. University-Society program: Strategic actions, which contribute to strengthening links with society.
4. Socio-educational programs: Activities for primary and secondary students in or

courses for elderly people.

5. Social programs and volunteering: Actions carried out to help people in difficult situations.
6. Environmental management: different actions taken by this university in order to protect the environment are reported.

In this case, the report offers information about the different programs related to USR. In some cases information about the total number of people who received each program or activity is also provided. But there is no economical information about the amount spent on each program or activity.

Universitat de Barcelona:

UB offers a detailed report of 130 pages. The report is divided into the following chapters:

1. Stakeholder groups: Identification of all the stakeholders.
2. Environmental activities: Waste generated and energy consumed. Dividing it by electricity consumption, natural gas consumption and water consumption.
3. Social responsibility policies and initiatives addressed to the University community: student support, grants and financial aid, policies to address special administrative and services staff (PAS) needs, bodies to manage conflicts and disputes among UB stakeholders groups, equality, time bank initiative.
4. Social responsibility policies and initiatives addressed to general society: learning-service projects, volunteering, The UB Solidarity Foundation.

The UB report is very complete because it has been done following the Global Reporting Initiative standards. It offers detailed information about all the USR activities, programs or initiatives taken by this institution. Moreover, they provide the total amount spent in each activity and the value from the previous year. So it is easy to compare the current situation with the past.

Universitat Pompeu Fabra:

The report of the academic year 2014-15 is divided into the following chapters:

1. Solidarity, cooperation and volunteering: Actions and programs conducted by this institution in this field.
2. Gender Equality: Activities carried out in favor equal treatment between men and women.
3. Environmental Sustainability: Measures and actions taken in order to protect the environment.

4. Inclusion (students with special needs): Activities and services offered to students with special needs.
5. Health and Safety: Actions and programs related to improve the health and the quality of the university community.
6. University and Society: Programs, courses and activities for elderly people.

In this case, the report offers information about the different programs. In some cases information about the total number of people who received each program or activity is also reported. But there is no economical information about the amount invested in each program or activity.

Universitat Abat Oliba CEU:

This university is not publishing any report. The USR practices taken by this institution appeared in its website. The initiatives disclosed are:

1. Information about different kind of grants provided, and which is the aim of these grants.
2. Measures related to the improvement of the infrastructures of the university.
3. Information about the gender equality commitment.
4. Voluntariness actions taken by this institution.

Despite pointing out their commitment in these fields, they do not specify measures or quantify these actions. So, there is not much information about the USR in this university, and furthermore, they don't specify the amount invested.

IESE:

This university is not disclosing any report. Brief information about USR actions is provided in its website. No information regarding the amount invested in this concept or the date is specified.

The different initiatives developed are:

1. Brief explanation of their commitment with the environment protection.
2. Point out some voluntariness projects carried out by this institution.
3. Agreement with external institutions to develop several programs for the society in general.
4. Information about grants for students and different services offered to this stakeholder.

So, this institution has developed actions related to the environmental, voluntarism, society and students dimensions, but they do not give any detail about it.

4.3. Dimensions analyzed

In the following tables the dimensions found out in these reports are analyzed:

First of all, a general classification between dimensions will be done (see table 3).

All reports include some measures related to their students (stakeholder dimension), social and voluntariness dimension. Moreover, almost all of them explain different activities or actions about environmental. These are the principal dimensions detected in these reports.

Table 3. Dimensions *included in the report*

University	Environmental commitment	Stakeholder dimension		Social Dimension	Economic dimension	Voluntariness dimension
		Students	Employees			
UPC	X	X	X	X	X	X
UB	X	X	X	X	X	X
UPF	X	X	X	X	-	X
UAB	X	X	-	X	-	X
IESE	X	X	-	X	-	X
Abat Oliba CEU	-	X	-	X	-	X

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

On the other hand, just a few reports give details about measures related to employees or to the economic dimension (see table 3).

The environmental dimension is one of the most detailed parts in these reports (see table 4). The programs or activities developed in this area are disclosed in these reports. UB and UPC reports are the most complete because apart from explaining the actions taken in this area, they give detailed information about the volume of the energy consumed and the comparison with the values of the previous year is included. However, just UB report includes the specific amounts invested in each kind of energy.

Table 4. *The Environmental dimension*

University	Description of actions	Energy consumed	Comparison	Waste generated	Specify amounts invested
UB	X	X	X	X	X
UPC	X	X	X	-	-
UAB	X	X	-	-	-
UPF	X	-	-	-	-
IESE	X	-	-	-	-
Abat Oliva CEU	-	-	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

To sum up, it is important to understand that almost all institutions report information of this dimension, because they want to demonstrate their commitment with the protection of the environment. Despite giving details about activities or actions executed in this field, it would be necessary to add a quantification of the energy and money saved.

The first stakeholder dimension to explore is the students' dimension (see table 5). All reports include information about grants for students, but just some of them explain the main characteristics of these grants (only the UB gives the specific amount of each kind of grants). So, despite they provide information about students' grants, more detailed information is needed to improve the quality of this area in the reports.

Table 5. *The Students (The Stakeholder dimension 1)*

University	Grants for students	Characteristics of grants	Specify the amounts of each grant	Other programs / activities
UB	X	X	X	X
UPF	X	X	-	X
UPC	X	-	-	X
UAB	X	-	-	X
Abat Oliba CEU	X	X	-	-
IESE	X	-	-	X

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Nevertheless, these reports also explain other programs or activities related to students but

these activities are extremely varied. On the one hand, UB, UPF or IESE offer information about the activities prepared for students outside the academic course like conferences, celebrations, etc.; while UAB or UPC mention academic orientation or physiological services provided to their students.

The second stakeholder dimension to analyze is the employees dimension (see table 6). This dimension refers to the actions, activities or programs developed to the administrative, service, teaching and research staff.

Table 6. The Employees (*The Stakeholder dimension 2*)

University	Mention some measures	Attention to special situations related to them	Labor risk prevention	Work-life balance actions
UB	X	X	-	X
UPF	X	-	X	X
UPC	X	-	X	
UAB	X	-	-	-
Abat Oliba CEU	-	-	-	-
IESE	-	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Corporate sustainability reporting has been frequently criticized as being unbalanced, dealing just with some areas of the USR (Comyns et al., 2013). The present results suggest that these reports disclose low information about actions related to their employees (see table 6). This is one of the most important gaps in these reports, because they provide a lot of information about the environmental, society or the students' dimensions but the measures related to their employees are low. Just some reports describe how they deal with special situations of administrative and service staff. Others provide information about labor risk. And finally, UB and UPF reports announce work-life balance actions taken by these universities such as, publishing information about the percentage of accepted request to deal with personal duties or implementing programs to be more efficient at work, among others.

So, this is one of the weakest parts in these reports. They do not provide enough information about this field. The information disclosed is very heterogeneous and it is very difficult to compare.

Regarding the society dimension, this study classifies this dimension in three categories: University-Society programs, equality and other actions (see table 7).

Table 7. The Society dimension

University	University-Society programs	Equality commitment	Other Actions
UPC	X	X	X
UPF	X	X	X
UB	X	X	-
UAB	X	X	-
IESE	X	-	-
Abat Oliba CEU	-	X	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

University-Society programs include courses and programs that contribute to strengthening links with society. The equality category includes both the actions about gender equality and to help students with special needs. The last category (other actions) includes diverse actions that have an impact on the society, such as the linguistic policy or the promotion of healthy lifestyle.

The first category of the society dimension analyzed is the University -Society programs (see table 8).

Table 8. University –Society Programs (The Society dimension 1st category)

University	University-Society programs	Agreements with other institutions	
		To develop different courses and activities	Evaluated these projects economically
UB	X	X	-
UPC	X	-	-
UAB	X	-	-
UPF	X	-	-
IESE	-	X	-
Abat Oliba CEU	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Public institutions offer university courses for the society, such as programs or courses for

elderly people, language courses, etc. Just two institutions offer information about the agreements that they reached with external institutions to offer different kind of courses or programs (UB and IESE).

Even though, none of them offered economical detailed information about these agreements. So, the engagement of these institutions with the local community is clear because these reports provide information about it.

The second category of the society dimension detected in these reports is the equality (see table 9). This dimension is another significant part in these reports.

The equality dimension could be divided in two fields. Firstly, gender equality and secondly measures related to people with special needs (students and employees).

Table 9. *Equality (The Society dimension 2nd category)*

University	Gender Equality		People with special needs	
	Mention some actions executed	Describe in detail these actions	Mention some actions executed	Describe in detail these actions
UB	X	X	X	X
UPF	X	X	X	X
UAB	X	X	X	-
UPC	X	X	X	-
Abat Oliba CEU	X	-	-	-
IESE	-	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Regarding the gender equality, the actions or projects taken by these institutions are commonly reported. Moreover, most of these institutions describe these actions in detail. The main actions related to this area are the following: to publish and disseminate teaching and research activities carried out to promote the gender perspective by means of the university internet-based channels of communication; to prepare special activities in specific dates such as on March 8th (International Women’s Day), and on November 25th (International Day for the Elimination of Violence against Women), among others.

Regarding the measures or services effectuated to the people with special needs, many universities publish information about these actions. Only UB and UPF include a specific

description of these actions or services.

Some institutions offer other information related to USR (see table 10), but this information is varied, and therefore it is very difficult to compare between universities.

Table 10. *Other Actions with the society in general (The Society dimension 3rd category)*

University	Linguistic policy	Degree of employability of students recently graduated.	Promote Healthy lifestyle
UPC	X	X	X
UPF	-	-	X
UAB	-	-	-
UB	-	-	-
Abat Oliba CEU	-	-	-
IESE	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Actually just one report (UPC) gives detailed information about the linguistic policy followed by the institution. Moreover, it includes an indicator of the percentage of employability of graduate students. This is an indicator of the quality of this university, but furthermore it adds more information about alumni. So, it is a way to analyze not just the current students, it also gives information about alumni.

Finally, only two reports (UPC and UPF) publish information about the activities developed to promote healthy lifestyle.

The voluntariness dimension is also a crucial part in these reports (see table 11). All universities analyzed announce programs carried out about solidarity, cooperation and volunteerism.

Table 11. The *Voluntariness dimension*

University	Solidarity, cooperation and volunteerism	Quantify the actions in this field	Gives general economic information	Gives specific economical information for each program
UB	X	X	X	-
UPF	X	X	X	-
UPC	X	-	-	-
UAB	X	-	-	-
Abat Oliba CEU	X	-	-	-
IESE	X	-	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Although this dimension has been emphasized in these reports, most of them offer abbreviated data about it, such as indicating the name of the program and a basic description of it.

The most complete reports to this dimension are two: UB and UPF reports. They describe the programs with accuracy, offering details about the location, duration of the program, etc. They provide the economic details about the amount invested in this area in general.

The last dimension studied is the economic dimension (see table 12). Only one university (UB) quantifies the amount spent in each program or activity.

Table 12. The *Economic dimension*

University	Quantify the total amount spend in each program, activity or action	Compare the current values with the previous years
UB	X	X
UPF	Some actions or programs	-
UPC	Some actions or programs	-
UAB	-	-
Abat Oliba CEU	-	-
IESE	-	-

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

This information is compared with the values of the previous years. Moreover, they add a

concept in their financial information called social contributions, which include the amount invested in several dimension of USR. According to the UB report, the total amount invested in USR is 33.220.516,04€ and it represents 8,7% of revenues. UPF and UPC reports show information about the amount spent in some activities or programs.

Nevertheless, the general rule is that there is no economic information in most of these reports (see table 12). This is the main reason why it is very difficult to compare the USR practices between universities in terms of their investment.

4.4. Discussion

The dimensions' summary results are listed in table 13. The students', social and the voluntariness dimensions are the most analyzed in these reports. The students' dimension refers to the actions, activities or services related to this stakeholder. Specifically, they offer information about grants for students with economic problems.

Table 13. Dimension Summary Results

Area	% of institutions reporting information
The Stakeholder dimension (the Students)	100,00%
The Social dimension	100,00%
The Voluntariness dimension	100,00%
The Environmental dimension	83,33%
The Stakeholder dimension (the Employees)	50,00%
The Economic dimension	33,33%

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Regarding the social dimension, they indicate the programs or activities offered to the general society and the actions related to the equality (gender equality and students with special needs). In the same level of importance, the voluntariness dimension is situated. The actions developed in this field are disclosed related to solidarity, cooperation and volunteerism.

The environmental commitment is another fundamental part in these reports. They quantify the energy saved, consumed and in some cases they provide the comparison with previous year.

Based on these findings, four important weaknesses in these reports have been detected. First of all, only 50% of the reports analyzed are giving information about the employees

(stakeholders' dimension) (see table 13). It seems that they are not giving much importance to this dimension. The employees' dimension is an important stakeholder for these institutions, but they are not reporting enough information about them.

The second important weakness is related to the economic part of USR. Only a few reports provide information about this dimension (see table 13). Even though some reports offer information about some activities or programs; this is not the general rule. Moreover, the economic information of the previous year is not included, so it makes it very difficult to compare USR of one institution or to compare with others. So, a transparency problem is clearly identified in these reports.

Thirdly, these reports, like other Corporate Social Responsibility reports, are unbalanced, presenting an overly positive view or focusing in some areas of USR (Guenther & Guenther, 2006; Comyns et al., 2013).

Finally, the information disclosed is voluntary and there is no obligation of an external evaluation. This reduces the reliability of these reports.

Taking all the aforementioned results of the given topic into account, a basic structure to be included in these reports is proposed with the aim of improving the capacity to compare them (see table 14)

Table 14. Aspects proposed to include in the reports to improve the comparison of USR

	Year N	Year N-1
1. The Environmental dimension		
Describe and quantify the actions to protect the environment		
Energy consumed		
Energy saved		
Energy wasted		
2.1 The Stakeholder dimension (Students)		
Describe and quantify: Grants for students		
Describe and quantify the number of activities or services offered to students outside the academic course		
2.2 The Stakeholder dimension (Employees)		
Describe and quantify the number of activities or services offered to the employees		
3. The Social dimension		
Describe and quantify the number of courses and programs offered to the society in general		
Describe and quantify the number of actions done related to the gender equality		
Describe and quantify the number of actions done related to the students with special needs		
4. The Economic dimension		
Display information about the total amount spend in each program, activity or action		
Compare the current values with the previous years		
5. The Voluntariness dimension		
Describe and quantify the number of actions regarding this area		

Source: Own elaboration based on the information published on the website of each institution or in its USR report.

Based on the results obtained, a guideline to structure these reports is presented following (see table 14) the dimensions of corporate responsibility (Dahlsrud, 2008). First of all, the environmental dimension could include the description and the quantification of the actions taken to protect the environment. Furthermore, it will have information related to the energy consumed, saved and wasted.

The stakeholder dimension will be divided in two parts. The first part will be related to students. This dimension will offer information about grants for students and about other activities or services offered to the students outside the academic course. The other stakeholder dimension will be the employees. In this area they will offer a description of the activities and services provided to this stakeholder.

Regarding the social dimension, this will include courses and programs offered to the society in general (such as primary and secondary school students or elderly people); describing and quantifying the actions related to the gender equality and to support people with special needs.

The economic dimension will be included in these reports, offering economical information about the amount invested in each program or activity related to USR.

Finally, the voluntariness dimension will describe and quantify the actions linked with solidarity, cooperation and volunteerism.

Moreover, for all dimensions it would be interesting to include the amount of money invested this year and the amount invested the previous year. And the percentage of the total amount spent on each dimension / Revenues.

With this suggested structure the capacity to compare the USR between institutions will be improved and the effort required is not very high as the great majority of information is already provided; only the employees' and economic dimensions are new.

5. Conclusions

After analyzing the USR reports disclosed by six Catalan universities, the following conclusions are reached bearing in mind that these results are exploratory.

First, there are relatively few published articles analyzing USR reports. Previous studies suggest that, generally, universities offered discontinuous information about their USR practices. This study concludes that these reports have a very different structure. Nevertheless, the information published by some institutions have more than one year. Universities analyze USR in a similar way (dealing with the same topics), but since there is no standardized model, the information is unbalanced because it is published using a different structure and content.

On one hand, the environmental, the students' (stakeholder), the social and the voluntariness dimensions are significant parts of these reports. On the other hand, the employees' dimension (stakeholder) and the economic dimension have low attention in these reports.

Despite previous studies suggest that the most frequently used dimensions of social responsibility are environmental, stakeholder-related and social (Carroll & Shabana, 2010; Dahlsrud, 2008; Lockett, et al., 2006), this study shows that one part of this stakeholder dimension (the students) is frequently used, but there is another part (the employees) that has a minor importance in these reports.

Without detailed economical information is very difficult to measure the USR conducted by universities and to compare them. It is necessary to increase the importance of this dimension in order to improve the comparison of these reports.

It is worth mentioning that there are important differences between public and private universities. Public institutions offered extended information in this area, whereas private institutions offer a limited amount of information about their social responsibility practices. Research in this field would be necessary.

The basic guideline for the structure proposed for these reports aims to improve the capacity to compare these documents.

6. Limitations, practical implications and further research

The study has limitations that must be considered when interpreting the results. First of all, this study has been conducted in Catalonia, so data from universities in other countries have to be analyzed so as to know if these results could be extrapolated.

It is important to mention that secondary sources have been used, meaning that although they are objective, it would have been ideal to interview the people in charge of this area at each university to enrich the information.

The basic guideline for the structure of USR reports can be used by universities as a mechanism to increase the capacity of quantifying their actions in this field. The results of this study can be used as a tool to attract both students and investors to these universities, because it could help to improve the strategies that universities are implementing to satisfy their stakeholders.

Further research is proposed in different lines. Regarding the unimportance of economic and employees dimension in these reports further research is necessary. It will be interesting to analyze why this is happening. One possibility could be because of the difficulty in measuring this dimension but it should be analyzed in-depth.

Finally, it will be also important to analyze if it will be necessary to add external evaluation to increase the reliability of these reports. This is also under question for the organizations' reports so the discussion could also consider universities.

References

- Adams, C. A., & Frost, G. R. (2008). Integrating sustainability reporting into management practices. *Accounting Forum*, 32(4), 288–302. <http://doi.org/10.1016/j.accfor.2008.05.002>
- Aguillo, I., Bar-Ilan, J., Levene, M., & Ortega, J. (2010). Comparing university rankings. *Scientometrics*. Retrieved from <http://www.akademai.com/doi/abs/10.1007/s11192-010-0190-z>
- Ahmad, J. (2012). Can a university act as a corporate social responsibility (CSR) driver? An analysis. *Social Responsibility Journal*, 8(1), 77–86. <http://doi.org/10.1108/17471111211196584>
- Atakan, M. G. S., & Eker, T. (2007). Corporate Identity of a Socially Responsible University – A Case from the Turkish Higher Education Sector. *Journal of Business Ethics*, 76(1), 55–68. <http://doi.org/10.1007/s10551-006-9274-3>
- Baraibar Diez, E., & Luna Sotorrió, L. (2012). The influence of transparency of university social responsibility in the creation of reputation. *Regional and Sectoral Economic Studies*, 12(3), 21–31. Retrieved from <http://www.scopus.com/inward/record.url?eid=2-s2.0-84872234210&partnerID=tZOtx3y1>
- Benneworth, P., & Jongbloed, B. W. (2010). Who matters to universities? A stakeholder perspective on humanities, arts and social sciences valorisation. *Higher Education*, 59(5), 567–588. <http://doi.org/10.1007/s10734-009-9265-2>
- Blumesberger, S. (2015, August 20). Corporate Social Responsibility an der Universitätsbibliothek Wien. *Mitteilungen der Vereinigung Österreichischer Bibliothekarinnen & Bibliothekare*. Vereinigung Österreichischer Bibliothekarinnen und Bibliothekare. Retrieved from http://eprints.rclis.org/28119/1/vm_68_2_2015_blumesberger.pdf
- Brown, H. S., de Jong, M., & Levy, D. L. (2009). Building institutions based on information disclosure: lessons from GRI's sustainability reporting. *Journal of Cleaner Production*, 17(6), 571–580. <http://doi.org/10.1016/j.jclepro.2008.12.009>
- Buesa, M., Heijs, J., & Kahwash, O. (2009). La calidad de las universidades en españa. elaboración de un índice multidimensional. Instituto de Análisis Industrial y Financiero IAIF de la Universidad Complutense de Madrid Documento encargado por el Consejo Económico y Social de la Comunidad de Madrid. Retrieved from <http://scholar.google.com/scholar?hl=en&btnG=Search&q=intitle:La+calidad+de+las+universidades+en+españa.+Elaboración+de+un+índice+multidimensional#0>
- Carroll, A. B., & Shabana, K. M. (2010). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12(1), 85–105. <http://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Chile, L. M., & Black, X. M. (2015). University-community engagement: Case study of university social responsibility. *Education, Citizenship and Social Justice*, 10(3), 234–253. <http://doi.org/10.1177/1746197915607278>
- Comyns, B., Figge, F., Hahn, T., & Barkemeyer, R. (2013). Sustainability reporting: The role of

- “Search”, “Experience” and “Credence” information. *Accounting Forum*, 37(3), 231–243.
<http://doi.org/10.1016/j.accfor.2013.04.006>
- Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13.
<http://doi.org/10.1002/csr.132>
- Daub, C.-H. (2007). Assessing the quality of sustainability reporting: an alternative methodological approach. *Journal of Cleaner Production*, 15(1), 75–85.
<http://doi.org/10.1016/j.jclepro.2005.08.013>
- Deus, R. M. de, Castro, R. de, Vieira, K. R. O., Leite, A. E., & Jabbour, C. J. C. (2015). The journey to sustainable universities: insights from a Brazilian experience. *International Journal of Business Excellence*, 8(2), 146. <http://doi.org/10.1504/IJBEX.2015.068205>
- Docampo, D. (2011). Adjusted sum of institutional scores as an indicator of the presence of university systems in the ARWU ranking. *Scientometrics*. Retrieved from <http://www.akademai.com/doi/abs/10.1007/s11192-011-0490-y>
- El Ghoul, S., Guedhami, O., Kwok, C. C. Y., & Mishra, D. R. (2011). Does corporate social responsibility affect the cost of capital? *Journal of Banking & Finance*, 35(9), 2388–2406.
<http://doi.org/10.1016/j.jbankfin.2011.02.007>
- European Commission (2011), *Communication from the Commission to the European parliament, the council, the European economic and social committee and the committee of the regions a renewed EU strategy 2011-14 for corporate social responsibility*, COM (2011) 681 final, European Commission, Brussels, October 25.
- Financial Times. (2015). FT Business Education Executive education rankings 2015. Retrieved from <http://im.ft-static.com/content/images/e36b76b8-1e17-11e6-a7bc-ee846770ec15.pdf>
- Gaete Quezada, R. (2015). Relación de la universidad con la ciudad. Un estudio de caso. *Revista de Ciencias Sociales*, 21(2), 275–287. Retrieved from <http://www.scopus.com/inward/record.url?eid=2-s2.0-84947905673&partnerID=tZOtx3y1>
- Gallego-Álvarez, I., & Quina-Custodio, I. A. (2016). Disclosure of corporate social responsibility information and explanatory factors. *Online Information Review*, 40(2), 218–238.
<http://doi.org/10.1108/OIR-04-2015-0116>
- Garde Sánchez, R., Rodríguez Bolívar, M. P., & López-Hernández, A. M. (2013). Online disclosure of university social responsibility: a comparative study of public and private US universities. *Environmental Education Research*, 19(6), 709–746.
<http://doi.org/10.1080/13504622.2012.749976>
- Garde-Sánchez, R., Pedro Rodríguez-Bolívar, M., & López-Hernández, A. M. (2013). Online disclosure of social responsibility information in the Spanish universities. *Revista de Educacion*, (EXTRA 2013), 177–209. <http://doi.org/10.4438/1988-592X-RE-2013-EXT-246>
- GRI (2013). G4 sustainability reporting guidelines. Reporting principles and standard disclosure. Global Reporting Initiative, Amsterdam, The Netherlands.
- Guenther, & Guenther, E. (2006). Environmental corporate social responsibility of firms in the mining and oil and gas industries: Current status quo of reporting following GRI guidelines.

- Greener Management International*, (53), 7–25.
- Hąbek, P., & Wolniak, R. (2015). Assessing the quality of corporate social responsibility reports: the case of reporting practices in selected European Union member states. *Quality & Quantity*, 399–420. <http://doi.org/10.1007/s11135-014-0155-z>
- Hąbek, P., & Wolniak, R. (2016). Assessing the quality of corporate social responsibility reports: the case of reporting practices in selected European Union member states. *Quality & Quantity*, 50(1), 399–420. <http://doi.org/10.1007/s11135-014-0155-z>
- Holcomb, J. L., Upchurch, R. S., & Okumus, F. (2007). Corporate social responsibility: what are top hotel companies reporting? *International Journal of Contemporary Hospitality Management*, 19(6), 461–475. <http://doi.org/10.1108/09596110710775129>
- IESE Business School. University of Navarra (2016). Responsabilidad Social Corporativa. Retrieved June 1, 2016, from <http://www.iese.edu/es/conoce-iese/gobierno/responsabilidad-social-corporativa/>
- Jones, K., & Bartlett, J. L. (2009). The strategic value of corporate social responsibility: A relationship management framework for public relations practice. *PRism*, 6(1). Retrieved from http://praxis.massey.ac.nz/prism_on-line_journ.html
- Jorge, M. L., & Peña, F. J. A. (2013). Barriers and drivers for the implementation of corporate social responsibility at Spanish Universities. *Prisma Social*, 10, 233–270. Retrieved from https://www.researchgate.net/publication/285942100_Barriers_and_drivers_for_the_implementation_of_corporate_social_responsibility_at_Spanish_Universities
- Kolk, A. (2004). A decade of sustainability reporting: developments and significance. *International Journal of Environment and Sustainable Development*, 3(1), 51. <http://doi.org/10.1504/IJESD.2004.004688>
- Kolk, A. (2008). Sustainability, accountability and corporate governance: exploring multinationals' reporting practices. *Business Strategy and the Environment*, 17(1), 1–15. <http://doi.org/10.1002/bse.511>
- Lange, E. A., & Kerr, S. G. (2013). Accounting and incentives for sustainability in higher education: an interdisciplinary analysis of a needed revolution. *Social Responsibility Journal*, 9(2), 210–219. <http://doi.org/10.1108/SRJ-08-2011-0058>
- Liu, N. C., & Cheng, Y. (2005). The Academic Ranking of World Universities. *Higher Education in Europe*, 30(2), 127–136. <http://doi.org/10.1080/03797720500260116>
- Lockett, A., Moon, J., & Visser, W. (2006). Corporate Social Responsibility in Management Research: Focus, Nature, Salience and Sources of Influence*. *Journal of Management Studies*, 43(1), 115–136. <http://doi.org/10.1111/j.1467-6486.2006.00585.x>
- Lopatta, K., & Jaeschke, R. (2014). Sustainability reporting at German and Austrian universities. *International Journal of Education Economics and Development*, 5(1), 66. <http://doi.org/10.1504/IJEED.2014.059868>
- Martínez de Carrasquero, C., Rojas de Mavárez, L., Guillen Romero, J., & Antúnez, N. (2012). Responsabilidad social universitaria, transferencia y mercadeo tecnológico: Vinculación con el entorno social. *Revista Venezolana de Gerencia*, 17(59), 512–528. Retrieved from

- <http://www.scopus.com/inward/record.url?eid=2-s2.0-84870284624&partnerID=tZOtx3y1>
- Mijatovic, I. S., & Stokic, D. (2010). The Influence of Internal and External Codes on CSR Practice: The Case of Companies Operating in Serbia. *Journal of Business Ethics*, 94(4), 533–552. <http://doi.org/10.1007/s10551-009-0280-0>
- Prado-Lorenzo, J.-M., Gallego-Alvarez, I., & Garcia-Sanchez, I. M. (2009). Stakeholder engagement and corporate social responsibility reporting: the ownership structure effect. *Corporate Social Responsibility and Environmental Management*, 16(2), 94–107. <http://doi.org/10.1002/csr.189>
- Roca, L. C., & Searcy, C. (2012). An analysis of indicators disclosed in corporate sustainability reports. *Journal of Cleaner Production*, 20(1), 103–118. <http://doi.org/10.1016/j.jclepro.2011.08.002>
- ShanghaiRanking Consultancy. (2016). Academic Ranking of World Universities. Shanghai Ranking. Retrieved June 1, 2016, from <http://www.shanghairanking.com>
- Skouloudis, A., Evangelinos, K., & Kourmousis, F. (2009). Development of an evaluation methodology for triple bottom line reports using international standards on reporting. *Environmental Management*, 44(2), 298–311. <http://doi.org/10.1007/s00267-009-9305-9>
- Skouloudis, A., Jones, N., Malesios, C., & Evangelinos, K. (2014). Trends and determinants of corporate non-financial disclosure in Greece. *Journal of Cleaner Production*, 68, 174–188. <http://doi.org/10.1016/j.jclepro.2013.12.048>
- United Nations Global Compact. (2013). Global Compact. Available from <http://www.unglobalcompact.org/>
- Universitat Abat Oliba CEU. (2016). Responsabilidad Social Corporativa. Retrieved June 1, 2016, from <http://www.uaoceu.es/es/conocenos/universidad-y-empresa/rsc/responsabilidad-social-corporativa>
- Universitat de Barcelona. (2016). La responsabilitat a la UB. Retrieved June 1, 2016, from <http://www.ub.edu/responsabilitatsocial/>
- Universitat Politècnica de Catalunya. (2016). La Responsabilidad social en la UPC. Retrieved June 1, 2016, from <https://www.upc.edu/rsu/es>
- Universitat Pompeu Fabra. (2016). Responsabilitat Social Universitària. Retrieved June 1, 2016, from <https://www.upf.edu/rs/>
- Unviersitat Autònoma de Barcelona. (2016). Responsabilitat Social Unversitària. Retrieved June 1, 2016, from <http://www.uab.cat/web/coneix-la-uab-cei/responsabilitat-social-universitaria/presentacio-1345686707122.html>
- Wigmore-Alvarez, A., & Ruiz-Lozano, M. (2014). The United Nations Global Compact Progress Reports as Management Control Instruments for Social Responsibility at Spanish Universities. *SAGE Open*, 4(2). <http://doi.org/10.1177/2158244014532105>
- Willis, A. (2003). The Role of the Global Reporting Initiative's Sustainability Reporting Guidelines in the Social Screening of Investments. *Journal of Business Ethics*, 43(3), 233–237. <http://doi.org/10.1023/A:1022958618391>
- WBCSD (2002). Sustainable Development Reporting: Striking the Balance. World Business

Council for Sustainable Development, Geneva, Switzerland.