CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN EDUCATIONAL INSTITUTES: A Theoretical Concept

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Abstract

This essay describes a theoretical study on corporate social responsibility (CSR) carried out in higher education institutions (HEIs), which was done by monitoring and evaluating information already available in the various literature. The main theories and their implications are discussed, along with the research agenda for the future. The theories discuss the impact of CSR on employees' attitudes and behaviors in higher education, students' and stakeholders' perceptions of CSR, the necessity of environmental initiatives in higher education, the role of web technologies in CSR activities, and the development of CSR training programs for both teachers and non-teaching staff. Students should think about corporate social responsibility as a moral value in education and how it relates to different rankings and accreditation using an established framework through various indicators that are used to measure CSR adherence to guidelines, CSR is considered as a part of sustainable development (SD) goals, and embedding ethics. CSR and sustainability in management education can be achieved through a robust framework and by understanding the factors that influence the implementation of CSR by students in higher education.

Key words

Corporate social responsibility, higher education, sustainable development, stakeholder, university social responsibility.

Introduction

To explain corporate social responsibility (CSR) and the prevalent CSR practices in business enterprises, this literature develops an integrated theoretical framework. Theoretically, both corporate and non-corporate entities perform a variety of roles in the implementation of CSR activities. A theory is a conception of how things relate to one another, and the theory of how different CSR initiatives' roles relate to one another and to CSR practices in general. This theoretical essay describes how CSR may be put into practice by adopting practices like sustainable development, human resource development, student perception, stakeholder participation, and society involvement in CSR practices. This essay examines these roles in relation to higher education institutions that are non-corporates in nature.

Foundation of CSR

According to the 2014 Corporate Social Responsibility (CSR) Rules for Companies, "CSR means the projects or programs relating to activities specified in schedule VII of the Act or (ii) projects or programs relating to activities undertaken by the Board as per recommendations of the CSR committee & as per CSR policy of the company." The (corporate social responsibility policy) Rules 2014, also known as the Companies Rules, went into effect on April 1st, 2014, according to a Ministry of Corporate Affairs notice published in the official gazette. On the firm website, it specifically highlights the definition of CSR as well as the following points: CSR Rules, CSR Activities, CSR Committees, CSR Policy, CSR Expenditure, CSR Reporting, and CSR Activities. The more straightforward notion gave rise to the idea of corporate social responsibility (CSR). The concept of Corporate Social Responsibility [CSR] emerged from the simpler idea of Social Responsibility [SR] where firms took on a business view that ensured the accountability of their impact on society. [1]
Meaning of CSR in corporate and non-corporate organizations

CSR is described as “a business organization's continual commitment to act ethically and contribute to economic progress while improving the environment” by the World Business Council for Sustainable Development (WBCSD). According to the European Union (EU), CSR is “the idea that an organization is accountable for its impact on all relevant stakeholders. Corporate social responsibility (CSR) is a type of international policy on corporate self-regulation, corporate ethics, and strategic initiative that seeks to support philanthropic, activist, or charitable societal goals by participating in or promoting volunteer work or morally upstanding behaviors. Occasionally, CSR implementation appears to promote some societal good in addition to adhering to legal requirements. Higher education institutions (HEIs) at both the national and international levels are under pressure to conduct CSR initiatives. CSR facilitates continuous improvement in higher education institutes with external impact and internal capacity, performance and management. CSR contributes in economic development with improving the quality of life of the workforce, their families and the society at large.

One piece of literature claims that the 1976 creation of the Ackerman Model by Robert Ackerman and Robert Bauer placed a strong emphasis on internal policy goals and their connection to CSR. Through four steps of resolving social issues—awareness, planning, implementation, and evaluation—it was used to examine how responsive managers and executives were to societal challenges. A corporation's mission is to produce as much money for the stockholders as possible, according to Milton Friedman, a Nobel Prize winner. A management idea known as "corporate social responsibility" integrates social and environmental concerns into business operations and stakeholder interactions. While Milton Redman's "Environmental Integrity and Community Health Model" is primarily concerned with human health and environmental integrity.

CSR aims to serve society more effectively through enhancing an organization's public relations and image. Google, for instance, invested $1.5 billion on renewable energy, whilst Disney contributed $100 million to children's hospitals. The Coca-Cola Company donates $88.1 million each year to nonprofits that promote environmental education and human rights. The “Grow up Great” early education initiative from PNC Financial Services offers impoverished areas vital resources for school preparedness. The biggest bakery in Mexico, Bimbo, provides its staff with free educational services to help them finish high school as part of its commitment to social welfare, in addition to additional medical care and financial support for healthcare.

CSR is confined to what an organization gives back to and improves the community and environment by sharing the financial and sociological benefits with the society. It also includes fair business practices across the board like treating all employees, stakeholders, and customers ethically and with respect. Organizations can show CSR by taking initiatives in any of the following:

i. Reducing contributors to carbon footprints that is food, consumption, transportation.
ii. Improving labour policies.
iii. Participating in fair trade.
iv. Diversity, equity and inclusion.
v. Charitable global giving.
vi. Community and virtual volunteering.
vii. Corporate policies and governance that benefit the environment.
viii. Socially and environmentally conscious investments through their waste and pollution reduction processes, by contributing educational and social programs, and by earning adequate returns on the employed resources.

It is well quoted and identified that the basic three principles are the essences of CSR. These are: Sustainability, Accountability and Transparency.

![Fig1: The three principles of CSR](image)

CSR can be studied in four categories or approaches and they are: Philanthropic Responsibility, Ethical Responsibility, Environmental Responsibility and Economic Responsibility.
The most popular form of CSR is corporate philanthropy, which excludes political donations and commercial event sponsorship but includes financial gifts and assistance given to non-profit groups and communities in areas like the arts, education, housing, health, and social welfare, among others. According to research, the concept of creating shared value (CSV) is founded on the interdependence of business success and social wellbeing.

**CSR practices in non-corporate organizations**

CSR in Higher Education is an evolving concept as the corporates have started acting through CSR activities for the welfare of the society which also contributes towards socio-economic development of the nation by giving opportunities to cause of education & employment. Corporate Social Responsibility (CSR) concept revolves around the organization, the market and the society. CSR is important in higher education institutions (HEIs) by investing in their strategies and approach for their management activities and their education programs. Few major CSR actions that can be used in education sector are:

i. Environmental sustainability through recycling, waste management, water management, renewable energy, reusable materials, ‘greener’ supply chains and reducing paper use.

ii. Human resource enhancement through capacity building, technical and professional training, adult basic education, and language classes to employees.

iii. Community involvement through raising money for charities, providing volunteers, sponsoring events, employing local workers, supporting local economic growth.

CSR in education refers to a financial investment in people’s futures for sustainable development. Despite the perception that the government should be in charge of ensuring equal access to education, vigorous competition between the private and public sectors is what leads to high-quality education. To combat illiteracy and unemployment caused by a lack of education, education needs innovative, structured, and scaled inputs, and for this reason, both the government and the private sector must work together to contribute to the education sector.

Role of CSR in education is required in developed as well as emerging economies, especially in India especially after the passing of the Companies Act, 2013 that puts CSR under its statute. The corporate CSR projects in Higher Education in Gujarat that have been implemented so far are listed below:

i. Reliance Foundation (Dhirubhai Ambani Scholarship)

ii. Adani (Disha Project – Hazira & Mundra,)

iii. Pidilite Industries (Providing Access to higher Education,)

iv. Wipro (Wipro Care; Courses/ Workshops MA in abecedarian education fellowships,)

v. (Wipro Care; Courses/Workshops MA in elementary education fellowships,)

vi. Asian Paints (Tab – Lab Digital Literacy,)

vii. Housing Development Finance Corporation Ltd. (HDFC) (Capital & Operating Expenditure for Educational Institutes,)

viii. Shrimad Rajchandra Love and Care (Science Colleges Skill Development Centre Scholarships Promoting Education )

ix. Arvind Limited (Scholarships to pursue professional degree Gyanda Project).

**Summary and Review of literatures**

Aminah Abdul Rahman, et.al., suggested that CSR should be one of the main responsibilities of universities because they are essential for both social and economic development, which helps society as a whole. Since CSR is regarded as one of the essential qualities of universities, which are thought of as a pillar of society, universities that adopt it become responsible corporate citizens for stakeholders, communities, and societies. CSR must be developed as a key function of universities with a strategic plan that is firmly rooted in their infrastructure and resources. As CSR has influenced university operations, universities have used the CSR principles to make a connection between their internal operations and the outward impact on local communities and society. The mission of the initiative on responsible management education is to encourage universities, particularly business schools, to adopt CSR in all disciplines of teaching methodologies, curricula, research,
and university's strategies. The author suggests that progress should be made in implementing CSR on an international scale too [2].

Dr. Sampada Gulavani, et.al., described that in order to have an impact on the three factors—economic, social, and environmental—that contribute to sustainability development, CSR is a strategic practice and a fundamental to corporate success (SD). The phrase University Social Obligation (USR) denotes the importance of the university's social responsibility. The mass expansion of higher education, increased accessibility of higher education, internationalization, student access and mobility, decrease in public expenditure, diversification and commercialization of higher education, and the impact of information and communication technologies are the changes and challenges universities face with regard to operations (ICT). Under the new structure of globalization, privatization of educational institutions, and competition in the higher education sector, these have all had an impact on the quality of education, educational autonomy, academic freedom, and its duties towards society. HEIs are feeling importance of corporate image, corporate identity, corporate reputation and mainly CSR as a reputation and an image building and competitive strategy, hence focusing beyond the classroom into their own institutional operations and reflecting back by its behaviors and action to the society through its alumni and daily operations. CSR strategies in a higher education institution helps to obtain a true competitive advantage and a positive reputation. The role of CSR in training students to become a responsible citizen and CSR as a course in higher education is rapidly increasing along by promoting CSR practices in various areas like:

i. CSR based designed courses in HEIs,

ii. CSR on Environment (reduce the consumption, awareness programs about environment, birds, forest conservation, green cities or cleanliness, reduce pollution),

iii. CSR initiative to recycle wasted papers,

iv. CSR at workplace (high standards of recruitment, development and retention of employees via employee volunteerism, health, safety and welfare, sports and wellness programs, employee training and employees communication channels),

v. CSR on community or philanthropy (donation of money, time, services, technology, experts, social and educational supportive activities for women, children and youth belonging to social discrimination and poverty and other resources)

vi. CSR by establishing Research Centre (to conduct scientific research, training and vocational programs, publications and documentation of the social, economic and cultural development of the civil society).

vii. CSR towards stakeholders (collaborations among stakeholders like students, parents, alumni, organizations and government departments).

viii. The different aspects that are considered helpful in implementation of CSR in HEIs are CSR strategy with clear vision and mission, highly motivated staff, management’s involvement in implementing social responsibility action, engagement of faculty, staff, students, alumni and other stakeholders as a part of the institution’s citizenship as an operational priority [3].

Dr. Muhammad Hatim Binsawad explains how CSR variables affect a university's ability to compete with other universities. The results demonstrate that CSR factors, such as market-oriented, society-oriented, and workforce-oriented CSR activities, significantly increase universities' competitiveness. As a result, universities should concentrate on society-oriented CSR in order to maintain and sustain their competitive advantage over other universities. CSR initiatives can help make university environments more competitive, improving the likelihood of building long-term competitiveness. Universities ought to support community development initiatives (such those involving sports and healthcare) and reward students who perform well in class [4].

According to Dr. Zeenat Ismail and colleagues, CSR outlines defined roles and expectations for sustainable firms, but it also specifies the guidance needed for non-corporate institutions like universities, whose goals and obligations are too vague. University Social Responsibility is the formal term used to describe CSR at academic institutions (USR). The study's objectives were to learn how internal stakeholders felt about the author's USR activities and what specific kind of commitment an academic institution could make to strengthen its social impact. Because it is based on a similar conceptual paradigm where firms are expected to manage their influence on people, society, the economy, and the environment, USR can be seen as a derivation of CSR. A university's functions and operations are merged under the USR model and aligned with the requirements of society. This is accomplished by active involvement with its communities in a transparent and ethical manner, with the goal of meeting the expectations of all stakeholders [5].

In their writings, Vladimir Zhechev et al. highlighted that CSR activities, relationships with society, and a sustainable corporate culture are used to evaluate the effectiveness of non-corporate enterprises. In order to inspire and keep a talented academic and administrative staff, HEIs maintain personnel policies that put students at the centre of the educational process. Based on the viewpoints of university representatives on five main elements of corporate social responsibility, the authors sought to study the best practices of CSR in HEIs. The following five factors make up these dimensions: (1) work environment; (2) environmental orientation; (3) business partnership involvement; (4) community participation; and (5) company values. Ranking systems, accreditation processes, student needs, local and international authorities' legislation, professional certification bodies, and many other factors are used to evaluate HEIs that are under the CSR spotlight. Universities work to improve students' preparation by coordinating various business-related initiatives, expanding career horizons, integrating more social groups, undergoing significant institution-wide restructuring, offering massive open online courses (MOOC), and implementing franchised programs. The efforts made by HEIs determine how effective CSR is, and accrediting standards employ these viewpoints to assess performance quality. In terms of employment dedication, work satisfaction, and involvement, academic and administrative personnel play a crucial role in expanding and cultivating socially responsible activities among students and colleagues, with an emphasis on disseminating the results and other important consequences. The authors made the case that HEIs can support CSR environmental practices. HEIs can support,
develop, and put CSR practices into practice, bridging the gap between employer, academic, and community interests. From the perspective of teaching, learning, and research output, the institution operates under CSR (officially known as USR). The literature looks at the many perceptions students have of CSR and investigates whether sociodemographic factors (such gender, age, professional experience, and academic degree) have an impact on those attitudes. The results from collected data suggest that the sociodemographic variables do not present statistically significant differences in the perceptions of the different students under study. The students' perceptions show a variety of qualities that can be categorized in;

i. pro CSR,  
ii. resistant CSR and  
iii. secondary CSR

Supporting humanitarian causes, giving back to the community, and providing beneficial social value are the goals of CSR. Businesses are increasingly embracing CSR as a way to make a difference and enhance their brand image. CSR strategy entails a thorough plan for creating, carrying out, and evaluating CSR activities with a focus on things like programme design, promotion, communication strategies, and evaluation techniques [6].

According to Geethamani, the International Institute for Sustainable Development (IISD) identifies the following six critical components of a comprehensive CSR strategy:

i. CSR Assessment;  
ii. CSR Strategy;  
iii. CSR Commitments;  
iv. Implementation Plan and Actions;  
v. Verification and Evaluation of Results, and  
vi. Refinement

According to IISD, CSR is fundamentally about ensuring that businesses advance larger public goals as an essential component of their daily operations. This can only be ensured with the appropriate communication channels with stakeholders. CSR initiatives must be viewed as a fundamental and substantial part of the whole service or product immolation. The following is how the author describes the advantages of CSR: Corporate social responsibility (CSR) would lessen widespread labour exploitation, bribery, and corruption; businesses would be aware of what is expected of them, levelling the playing field; Many aspects of CSR behaviour are advantageous to businesses (such as reputation, human resources, branding, and making it simpler to locate in new communities); however, some aspects of CSR behaviour are disadvantageous to businesses (such as reputation, human resources, branding, and making it simpler to locate in new communities); it could improve profitability, growth, and sustainability; companies would find it more difficult to compete through lower standards; The author also discusses drawbacks like increased bureaucracy, rising observing expenses, rising operating costs for sustainability and profitability, business CSR that is only concerned with making a profit, and a wide range of reporting requirements [7].

Discussion and Conclusion

In order to comprehend the logical investigation or research of the concept of CSR established by MCA and its beliefs and assumptions in USR, this paper gives a theoretical analysis of CSR. The definition of CSR in corporate and non-corporate organizations, as well as its consequences for the environment and SD in HEIs, are investigated in this study. The literatures that were examined were qualitative in character and drew from both publically available data and the data gathered in the case study organizations. This study explores institutionalization by examining the initial stage, the evolution stage, and the results from a "what and how" perspective at the organizational level. This study focuses in particular on the influence of the internal university setting, institutionalization strategies used by universities (as conceived by pace and stability), the effects of initial CSR drivers on CSR outcomes, and the effects of university research on CSR outcomes (conceptualized as benefits from CSR and quality of the CSR reporting). Six hypotheses are put forth by this study to explain the relationship between variables (degree of stability, pace, exploration research performance, initial CSR driver, and maturity of CSR practices and activities) and the results of interest (CSR benefits and quality of CSR reporting). Through the creation of a set of variables and the adoption of a configurational approach, this study offers a fresh method for examining the institutionalization of CSR from an instrumental standpoint. For policymakers, this report also offers a thorough understanding of CSR institutionalization. The four key lessons show which factors and routes result in favorable outcomes. These findings should be taken into account by policymakers as they develop their CSR agenda.

This work makes a significant contribution to the field of CSR research by offering a fresh method for investigating the institutionalization of CSR from an instrumental viewpoint using a set of variables and a configurational approach. Additionally, this study offers policymakers a thorough understanding of CSR institutionalization. When establishing the CSR agenda, policymakers should take important facts into account. Modern public colleges ought to understand how crucial it is to adapt any educational programme to the requirements of society. If CSR is seen as a source of long-term socioeconomic gain, it has a significant potential to help promote university academic programs. Government, educational, and commercial partnerships will speed up educational reform and, as a result, result in the essential social change. Business schools' curricula must include courses linked to CSR. A centralized CSR and PAN India governing authority must be created. After the consultation, CSR efforts ought to start. The government should support and promote any corporate organization by promoting initiatives related to education. In order to establish standards for the system and encourage firms
to move their CSR priorities from other sectors to education, national governments must offer a mainstream evaluation mechanism. Governments at the national level must create a system-wide evaluation procedure that encourages companies to shift their CSR efforts from other sectors to education. To maximize CSR's contributions to education, NGOs and politicians must use it to address issues with education in developing nations. Higher education institutions must understand that in order to compete, their own behaviour must mirror the principles and norms of the expanding education market.

To maximize CSR's contributions to education, NGOs and policymakers must use it to address problems with education in developing countries. In order to compete in the evolving education industry, higher education institutions must recognize that their own actions should reflect the values and standards. Higher education institutions gain from CSR in terms of the production of a balanced report on the economic environment, social performance, and the impact of its activities. CSR also helps the schools attract skilled labour and the best students. Management needs to be actively involved in promoting and putting social responsibility initiatives into action since this sends a strong message to teachers, staff, students, alumni, and other stakeholders and enhances the institution's reputation.

CSR uses the stakeholder approach to understand student and employee satisfaction in relation to USR perception and to show the various aspects of a university's responsibilities that appeal to its internal stakeholders. USR is a relatively new concept in academia that views universities as integral pillars of the social structure that need to be regulated and held accountable for their activities. Many students also expect their institutions to reflect current world dynamics by embracing diversity and providing equitable opportunities for staff and student growth through university culture, exposure, and preparation for issues in the corporate world. Students are most concerned with a university's capacity for career development and its ability to serve as a bridge between the academic and professional worlds, and many students share these concerns.

If employees feel that students are receiving a high-quality education with equitable chances for all groups and modifications that are commensurate with other socio-cultural contexts, they will be satisfied with their university job profile. Based on the findings, it is stated that higher education has an average degree of CSR policy implementation. The study's findings highlight the need for certain rules to be put in place because they will enable higher education institutions to do more to boost employee happiness by giving them access to a stimulating work environment. Several employees have voiced their opinions about how CSR should be applied in higher education, including the need for more eco-friendly initiatives, the use of personal renewable energy sources, and open communication about green strategy. The research shows that CSR regulations, especially concerns about discriminatory practices, were not sufficiently implemented in hiring new employees. However, the findings imply that workplace medical care, flexible working hours in academia, job safety, and health insurance are all appreciated. All parties involved in higher education, including staff, students, partners, the local community, suppliers, and the state administration, must be able to understand CSR policies. Staff and students must receive training on the significance of the institutions' values and rules of conduct, but they must also be given equal and fair development opportunities. If corporate social responsibility (CSR) is seen as a source of long-term socioeconomic value, it has a significant potential to support the marketing of university academic curriculum. Future research is required to examine how CSR initiatives affect universities' competitiveness. To develop a more valid and reliable measure of the USR concept, future research might be undertaken with a variety of other universities to acquire a cultural perspective on the expectations from academic institutions.

Abbreviations and Acronyms

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<th>Definition</th>
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<td>CSR</td>
<td>Corporate social responsibility</td>
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<td>USR</td>
<td>University Social Responsibility</td>
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<td>WBCSD</td>
<td>World Business Council for Sustainable Development</td>
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<td>EU</td>
<td>European Union</td>
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<td>HEIs</td>
<td>Higher education institutes</td>
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<td>CSV</td>
<td>Creating shared value</td>
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<td>HDFC</td>
<td>Housing Development Finance Corporation Ltd.</td>
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<td>SD</td>
<td>Sustainability development</td>
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<td>ICT</td>
<td>Information and communication technologies</td>
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<td>MOOC</td>
<td>Massive open online course</td>
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<td>IISD</td>
<td>International institute for sustainable development</td>
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References

[1] Ministry of Corporate Affairs Gazette Notification issued by the Central Government of India, New Delhi, the 27th February 2014


