Social Responsibility in Intra-organisational Procedures of Higher Education Institutions with AACSB Accreditation

ANDŻELIKA DZIĘGIEL[a], ANNA WOJCIECHOWSKA[b]

[a] The Faculty of Economic Sciences and Management,
Nicolaus Copernicus University, Toruń, Poland
e-mail: dziegiel@doktorant.umk.pl

[b] The Faculty of Economic Sciences and Management,
Nicolaus Copernicus University, Toruń, Poland
e-mail: aniatrlag@op.pl

Abstract: This paper aims to identify the core elements of social responsibility which have been applied in intra-organisational procedures of higher education institutions with AACSB Accreditation. The concept of corporate social responsibility (CSR) in entrepreneurial strategies means taking into account their social interests and environmental protection, as well as, relationships with different groups of stakeholders. In contemporary business, CSR activities are very important. Therefore, universities, especially those with prestigious accreditations, should also act in accordance with the rules prevailing in the business market. The Association to Advance Collegiate School of Business (AACSB) is a global, non-profit membership organisation of educational institutions, businesses, and other entities. Higher education institutions with certificates represent the highest standard of achievement for business schools all over the world.

For the research and analysis, there have been selected six universities from three countries: the United States, the United Kingdom and New Zealand. According to the international standard ISO 26000 dated as of

2010, social responsibility involves seven core subjects: organisational governance, human rights, labour practices, environment, fair operating practices, customer issues, community involvement and development. All these aspects were researched in intra-organisational procedures of selected higher education institutions with AACSB Accreditation. It is a comprehensive and objective comparison of several educational institutions in the world in terms of their implemented CSR activities. The results of the research show that the institutions under the study established a wide range of procedures for respecting CSR. They took into account transparency, respect to the law, human rights, labour practices and organisational governance. While they pay less attention to the environmental issues, fair operating practices and customer issues.

1. Introduction

Considered as a component of a positive organisational potential (Skrzypczyńska, 2013), corporate social responsibility has become increasingly important in recent years. A number of organisations, corporations, online resources, other publications and procedures in which we are able to recognise various responsibility criteria have increased within last two decades (Bassen, Hölz and Schlange, 2006). Higher education institutions are also involved in this kind of activities, trying to follow procedures in which they can take responsibility for organisation's impact on the internal conditions, the environment and the external community. In the time of constantly emerging schools, institutes and research institutions, it is difficult to find the ones that fulfil their primary role properly and ensure sustainable development of the whole community. The solution for this problem is undoubtedly the Association to Advance Collegiate Schools of Business Accreditation, which focuses on continuous quality improvement in education management through involvement, innovation, ethical behaviour, effort and impact. Institutions belonging to AACSB are aware of sustainability, social responsibility, ethical leadership, respect for human rights, fair operations and care for customers etc. Through its accreditation standards and processes, AACSB recognizes institutions that fulfil their mission and core values, work to advance the interests of global

education management and participate in community life to foster fair operations and protect human rights.

Year by year, there are more and more institutions with AACSB Accreditation. They differ from each other, propose different solutions, have various missions, visions and strategies, focus on different areas and dimensions, understand corporate social responsibility in different ways. In order to create a comparable and comprehensive image of these institutions along with their approach to CSR, which is the aim of the study, the paper recognises the core indicators of social responsibility in intra-organisational procedures of higher education institutions. For this purpose several operational objectives have been taken into consideration: defining the concept of corporate social responsibility, explaining the meaning of the AACSB accreditation, selecting a tool to identify the dimensions of CSR and eventually comparing how business schools make sure that faculties are engaged in issues of sustainability and corporate social responsibility.

The case study is the methodology applied in order to identify the core elements of social responsibility which have been implemented in intra-organisational procedures of higher education institutions with AACSB Accreditation. The case method is a detailed intensive study of a unit, which provides as complete an understanding of this unit as possible. As highlighted by Yin (1984, p. 23), case study is "an empirical inquiry that investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used". The case study enables a researcher to focus on the contextual, deeper analysis of a limited number of events or conditions and their relationships. In order to properly use case study analysis there is a need to collect and present information about a particular example and draw conclusions only about it in that specific context. Research applying this method should not focus on the discovery of a universal and generalizable truth, but they must emphasize deep description and examination.

In order to compare universities properly, according to their applicable procedures for corporate social responsibility, the websites of many of them have been reviewed. A list of the accredited universities has been created, procedures which they established have been examined and their manuals and policies have been browsed. Eventually, six universities based in 3 different countries have been chosen which subjectively

have the most extensive documentation which permits deeper analysis. Bentley University, College of Charleston, Drake University and Santa Clara University have been chosen from the USA, from the United Kingdom – Aston University and from New Zealand – Victoria University of Wellington.

The international standard ISO 26000 dated as of 2010 was used to analyse and compare business schools. This standard includes seven core subjects: organisational governance, human rights, labour practices, environment, fair operating practices, customer issues, community involvement and development. Examples in the tables have been developed to show how organisations understand CSR, what programs they introduce to share knowledge and experiences, how they care about their employees, students, local community, the environment and needs of other stakeholders.

The theoretical part of the paper contains the aspects of corporate social responsibility, AACSB Accreditation and Standard ISO 26000 dated as of 2010. In the case study, six universities have been compared in terms of understanding and application of CSR. What is more, one chosen University is described in details for more profound understanding of what its activities are. The last part presents the results and gives a summary.

2. Social responsibility and AACSB accreditation – the context of the study

The concept of Corporate Social Responsibility (CSR), also known as "corporate citizenship", refers to taking responsibility for the company's impact on the environment and impact on social welfare. The term was developed and defined in late 1950s and 1960s with an expansion of large conglomerate corporations (Mintzberg, 1983, p. 6). Carroll conceptualized it in 1979 and outlined its scope in the following way "the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time" (Mallin, 2010, p. 146). 27 years later, the author of this definition emphasizes that corporate social responsibility has a bright future because following these principles means that businesses may play a significant role among society. In spite of many years of research, in result of a wide-ranging coverage, these first

implemented definitions of CSR are not universally accepted. The final definition has been a result of a vast discussion among academics from various disciplines, i.e. philosophy, sociology, law, economics, business management (Crowther and Capaldi, 2008).

For the purpose of this study, there are presented some selected definitions of CSR based on scientific literature. According to Zhao (2014, p. 4) corporate social responsibility means "a comparatively contemporary one, referring to sustainable development with respect to environmental and social issues". It means that all activities of institutions should be conducted without damage to nature. What is more, CSR applies to company positive activities going beyond what may be required by regulators or environment protecting organisations (Habish, Wegner, Schmidpeter and Jonker (Eds.), 2015, p. 2).

For the sake of comparison, the term was differently defined by Hopkins (2005, p. 214), who stated that: "CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner". A similar idea of CSR was given about 60 years ago by Bowen (1953), who claimed that "CSR expresses a fundamental morality in the way a company behaves toward society". Both definitions are focused on the essence of building positive relationships with a local society, employees and various group of stakeholders.

Nowadays, there are a lot of definitions of CSR, some of them are similar some not. Despite the immense spectrum of approaches to this term, there is made consensus on its main features (Commission of the European Communities, 2002): CSR is behaviour by entities over and above legal requirements, adopted in the voluntary way and stayed in their long-term interests; CSR is indeed linked to the concept of sustainable development, because it integrates the economic, environmental and social dimensions in majority of activities; CSR is the way in which entities are managed, by contrast to an optional addition to core operations.

The standard ISO 26000 is the basis for social responsibility for all organisations. As mentioned earlier, it was created by the International Standard Organisation in 2010. In order to ensure consistency, ISO signed special agreements with four important organisations: the ILO, The Global Compact, The Global Reporting Initiative (GRI) and OECD. Nevertheless, what is worth noticing, there is not a formal accreditation process for the ISO 26000 (Williamson, Strampe-Knippel and Weber, 2014).

According to Kronenberg and Bergier (2010, p. 84) sustainable development in business is associated with CSR activities. Both concepts can be perceived in business activities in a broad and long-term context, mainly for economic reasons, e.g. cost reduction or responding to the pressure from the public opinion. The same approach can be transferred to a strategy of universities.

Business schools mainly have made it their mission to teach students the advantages of social responsibility. They use different methods including community service projects, corporate consulting, interdisciplinary teams etc. In this way, they are working with business to provide graduates with the training, knowledge, talent, and drive to solve global problems in innovative ways (Bisoux, 2008).

An important aspect of CSR for contemporary organisations, including high education institutions, is presented by Dąbrowski (2011) who emphasizes the importance of CSR for strengthening reputation. Reputation based on the activities related to sustainable development may be an important factor for recruitment processes in higher education institutions affecting the number of potential candidates. Therefore, universities implementing CSR activities benefit from a greater prestige and a stronger brand.

In the world, there are three major accreditations awarded to business universities: EQUIS (European Quality Improvement System), AMBA (The Association of MBAs) and AACSB (The Association to Advance Collegiate School of Business). These are the so-called "three crowns", which the best universities would like to acquire.

For the purpose of this study, there will be presented one which is the oldest of them – AACSB. The aspects of social responsibility are noticed in intra-organisational procedures of higher education institutions, especially in universities, which have acquired AACSB accreditation. The Association to Advance Collegiate School of Business is a global, non-profit membership organisation of educational institutions, businesses, and other entities. The process of accreditation is voluntary and non-governmental, and it includes a rigorous external review of a school's ability to provide the highest quality programs. In accordance with the Official Website of AACSB International higher education institutions with certificates represent the highest standards of achievement within business schools all over the world. This is proved by the survey conducted by specialists, which shows that 95% of those surveyed schools reported that AACSB Accreditation is an indicator

that their value is higher than that of non-AACSB-Accredited schools. Therefore "AACSB-accredited schools have the highest quality faculty, relevant and challenging curriculum, and provide educational and career opportunities that are not found at other business schools" (AACSB-Accredited Business Schools, nd).

The AACSB Accreditation Standards were first adopted in 1919 and the latest revision was made effective in 2013. There are two types of accreditation – business and accounting. About 5% of business schools in the world have AACSB accreditation. The accreditation gives new opportunities for promotion and greater recognition in the international education market, as well as, the possibility of establishing broad international cooperation. For students, AACSB accreditation generates additional opportunities to participate in international exchange and learn how to conduct research in collaboration with foreign universities (Romero, 2008, p. 248).

3. The scope of CSR in intra-organisational procedures of AACSB accredited HEIs

Each organisation differs in a way of implementing corporate social responsibility. Institution size, main area of research, society, history, culture etc. have effect on engaging in this field. Some of them focus on a single area, highlight factors with the highest significance, like human rights, while the others integrate CSR in all aspects of their activities. CSR principles as a part of organisations values and strategic planning, for which management, employees and students are involved and committed to are crucial for a successful implementation of this dimension.

The main instruments of social responsibility are: codes of conduct, labels, management standards, reporting and socially responsible investments (European Commission, 2004). The classification of the key elements of CSR is provided by International Standard Organisation. According to the international standard ISO 26000 dated as of 2010, social responsibilities involve seven core subjects: organisational governance, human rights, labour practices, environment, fair operating practices, customer issues, community involvement and development. All these aspects were researched in intra-organisational procedures of selected higher education institutions with AACSB Accreditation.

3.1. Organisational governance

Organisational governance is one of the aspects of the international standard ISO 26000. ISO 26000 provides guidance on how organisations can operate in a socially responsible way. It is not a set of requirements, instead, it helps understand what social responsibility is, may show effective actions and the best practices. This means operating in an ethical, clear and transparent way that helps to create the health and welfare of society. These standards enable comparison of organisations and help to distinguish different activities in which we can recognise social responsibility. Table 1 presents the findings from the analysis of the issues related to organisational governance in the described universities.

All the universities under the study provide information about accountability, transparency, ethical behaviour or respect for the rule of law in all their procedures. But only two universities out of six have their own governance system of a university. Other institutions have procedures and information e.g. about academic debates and issue reports about transparency (accountability), liberties, rights and justice or procurement policy etc. Nevertheless, only four institutions have their own Board of Trustees. This means that the universities with AACSB Accreditation took into account in their policies the bodies which control their transparency. What is more, all universities have special codes i.e. Code of Ethic, Ethical Investment Policy, Student Code of Conduct, Faculty Conduct and Administrators. It can be considered that the analysed universities have a high level of care for ethical behaviour and proper relationships with their stakeholders.

3.2. Human rights

Moral principles and norms describing well-known and universal standards of human behaviour are defined as human rights. They are regularly protected as legal rights in municipal and international law. Among them we can enumerate a lot of issues as non-discrimination, adherence to the civil, political, economic or social rights. The procedures related to human rights identified in the AACSB accredited universities under the study are presented in Table 2.

Table 1. The issues of organisational governance according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Organisational governance		Ethical behaviour	Respect for stakeholders' interests	Respect for the rule of law
	Accountability	Transparency			
Aston University (United Kingdom)	- academic debate and reports about transparency, accountability	- academic debate and issues reports about transparency, accountability	- Ethical Investment Policy	- Ethical Investment Policy	- Police Statement (e.g. promotes justice, respect for the law) - Code of Practice
Bentley University (United States of America)	- special governance university system	- Board of Trustees	- Code of Ethic	- own procedure of human resources management	- own Board of Trustees
College of Charleston (United States of America)	- special policy of business, financial and accounting	- Board of Trustees	- special Guide to Civil and Honorable Conduct, Student Code of Conduct, Faculty Conduct and Administrators	- special policy of managing Human Resources/ Human Relations	- own Board of Trustees
Drake University (United States of America)	- special system of administration	- Board of Trustees and Officers of University	- Code of Student Conduct and Honour Code	- own procedures of human resources management	- own Board of Trustees and Officers of University
Santa Clara University (United States of America)	- established governance university system	- Board of Trustees	- Markkula Center for Applied Ethics at Santa Clara University - Codes of Ethics and Values	- set of principles connected to stakeholders` interests	- Center for Global Law & Policy and International Law Program - Board of Trustees
Victoria University of Wellington (New Zealand)	- Liberties, Rights and Justice Procedures - Procurement Policy	- Civil Procedures - Liberties, Rights and Justice Procedures	- Civil Procedures	- some information in procedures	- Governance Policy Group - Liberties, Rights and Justice Procedures - Legislative Compliance Policy

Source: own study based on procedures of selected higher education institutions.

Table 2. The issues of human rights according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Human rights							
	Due diligence	Human rights risk situations	Avoidance of complicity	Grievance resolution	Discrimination and vulnerable groups	Civil and political rights	Economic, social and cultural rights	Fundamental principles and rights at work
Aston University (United Kingdom)	- procedures of evaluation of staff members and students	- Human Resources Office	- lack of information in procedures	- grievance procedure for support and academic staff	- Procedures for Staff and Students on Discrimination	- Policy on register of staff interests and Declarations of Interests	- some special procedures	- a lot of special procedures
Bentley University (United States of America)	- annual evaluations of faculty members (Student Evaluation of Teaching) and administrative organisation	- Office of Human Resources	- lack of information in procedures	- procedures of grievance resolution e.g. Procedure for Course Grade Dispute	- procedures of Equal Opportunity and Nondiscrimination	- Political Activity (External Relation Policy) - procedures of academic freedom	- procedures of academic freedom	- a lot of special procedures
College of Charleston (United States of America)	- procedures of evaluation of faculty, administrators and students	- Office of Human Resources	- lack of information in procedures	- grievance procedures	- procedures of Prohibition of and Reporting Responsibilities for Discrimination, Harassment and Abuse	- procedure of Political Activity Policy	- lack of information in procedures	- a lot of special procedures

Table 2. continued

University	Human rights							
	Duediligence	Human rights risk situations	Avoidance of complicity	Grievance resolution	Discrimination and vulnerable groups	Civil and political rights	Economic, social and cultural rights	Fundamental principles and rights at work
Drake University (United States of America)	- procedures of performance evaluation and grading, but only for students	- Office of Human Resources	- lack of information in procedures	- special procedures of Policy of Formal Student Grievance	- Policies Related to Behaviour as a Community including information about sexual harrasment, diversity, abuse of alcohol etc.	- special procedure of Political Activity Policy	- lack of information in procedures	- a lot of special procedures
Santa Clara University (United States of America)	-structures of communication to ensure participation, feedback, and timely information - annual reports about activity of university	- Human Resources Office	- lack of information in procedures	- Grievance Committees	- special procedures	- information contained in Policy Manual	- information contained in Policy Manual	- information contained in Policy Manual
Victoria University of Wellington (New Zealand)	- annual reports of the university activity - some procedures	- Human Rights Procedures - Risk Management Policy	- Risk Management Policy	- Academic Grievance Policy	- Discrimination procedures	- Civil Procedures	- lack of information in procedures	- Standards & Codes of Practice

Source: own study based on procedures of selected higher education institutions.

All the universities, which have been analysed, use procedures related to the human rights risk situations, grievances, discrimination and vulnerable groups or fundamental principles and rights at work. Five out of six researched universities have their own Offices of Human Resources Management and one has the procedures for human rights. All educational institutions contain in their own manuals the requirements about annual reports of their activity. Depending on the university, procedures include the evaluation of faculty, staff and students or faculty and students, excluding staff members.

All the examined universities underline in their procedures in a significant way the procedures for equal opportunity, discrimination, harassment and diversity, abuse of alcohol etc. This means that the analysed universities very strongly focus on non-discrimination. Almost all the institutions have procedures for political activity; also some of them use civil procedures or academic freedom. Much less information in terms of procedures has been given on economic, social and cultural rights.

3.3. Labour practices

The next international standard ISO 26000 relates to labour practices. In this context of CSR quality employment, information, consultation and participation in activities, as well as equal opportunities also for people with disabilities have significant influence. Table 3 examines labour practices in the procedures of selected universities with AACSB Accreditation.

The research shows that in all the analysed universities, procedures of employment, relationships between staff members, human development and conditions of work as well as health and safety at work, are very well described. One of the selected universities – College of Charleston – has also special the Employee Code of Conduct. Other have the policy of leaves of absence, compensation policies etc. Nonetheless, in procedures of universities there is a lack of information about social dialogue. Only Santa Clara University has a special program entitled "Open conversations, sharing ideas, comments".

Table 3. The issues of labour practices according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Labour practices				
	Employment and employment relationships	**Conditions of work and social protection**	**Social dialogue**	**Health and safety at work**	**Human development and training in the workplace**
Aston University (United Kingdom)	- Recruitment, Selection Policy and Employment Procedure	- Terms and Conditions of Employment – list of procedures	- lack of information in procedures	- Health & Safety Policy	- Internal Academic Staff Promotions Procedure
Bentley University (United States of America)	- a lot of special procedures	- a lot of special procedures	- lack of information in procedures	- Employee Health & Welfare Benefit Plan	- Faculty Development
College of Charleston (United States of America)	- Employee Code of Conduct	- Employee Code of Conduct	- policy of Human Relations (i.e. procedure of Community Relations)	- Health, Safety and Law Enforcement	- Staff Training Program
Drake University (United States of America)	- a lot of special procedures e.g. travel pay, business insurance	- indirect procedures e.g. policy of leaves of absence, compensation policies	- lack of information in procedures	- procedure of Counseling and Health Services	- Faculty Development Opportunities and Support
Santa Clara University (United States of America)	- Employment Policy	- some procedures exist	- programs for open conversations, sharing ideas, comments	- several procedures - healthcare and insurance benefit program	- procedures and development trainings or programs
Victoria University of Wellington (New Zealand)	- Employment agreements	- Employee assistance programme	- lack of information in procedures	- Health and Safety legislation - Hotwork Procedure (to provide safe environment)	- Centre for Academic Development - Staff Development Policy

Source: own study based on procedures of selected higher education institutions.

3.4. Environmental issues

Institutions which fulfil environmental requirements and standards operate better in the market in medium and long terms. They are more competitive, because they are seen as innovative and modernised with better services and products, as well as cleaner technologies and activities (Commission of the European Communities, 2002). Among presented universities there has been found the least information about environmental issues in procedures. Details about these issues are presented in Table 4.

Exactly half of the examined institutions have environmental policy which includes responsible disposal of resources (e.g. Energy and Water Management Policy, Chemical Hygiene Policy and Plan). Little information has been found about climate change. There is lack of procedures, but there still exists the awareness of this problem. What is more, only one university has in its procedures the biodiversity policy (e.g. 5-year Biodiversity Action Plan).

3.5. Fair operating practices

Implementing fair operating principles is effective in promoting CSR. Institutions want to cooperate in fair community with respect for human, ethical, environmental etc. rights. It promotes dialogue, convergence of approaches and provides support for building strong and responsible relationships between organisations. The chosen universities have also been described in terms of fair operating practices. Details are presented in Table 5.

Most of the institutions do not have special procedures, but on the other hand, we can find information that authorities pay attention to these issues. Each organisation focuses on respect to property rights. They have Patent Policies, some rules about academic work, plagiarism, collusion, cheating and copyright. Anticorruption and responsible political involvement are missing in procedures, however three universities try to compete in a fair way by applying Conduct Policy, establishing special Ethical Centres and not engaging in unethical operations. Two out of these three institutions try it by cooperation with companies which follow social responsibility and promote this action in the value chain.

Table 4. The issues of environment according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Environment			
	Pollution Prevention	**Sustainable resource use**	**Climate change mitigation and adaptation**	**Protection of the environment, biodiversity and restoration of natural habitats**
Aston University (United Kingdom)	- Environmental Policy which includes to prevent all kinds of pollution through reduced waste, reduced emissions	- Environmental Policy which includes responsible disposal of resources - Energy and Water Management Policy	- lack of procedures, but awareness of existing problem	- Biodiversity Policy (e.g. 5-year Biodiversity Action Plan)
Bentley University (United States of America)	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures
College of Charleston (United States of America)	- procedure of Environmental Health and Safety (i.e. chemical hygiene policy and plan)	- procedure of Environmental Health and Safety (i.e. chemical hygiene policy and plan)	- lack of information in procedures	- procedure of Environmental Health and Safety (i.e. chemical hygiene policy and plan)
Drake University (United States of America)	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures
Santa Clara University (United States of America)	- awareness and paying attention to environmental aspects, e.g. by activity of School of Engineering -The Environmental Politics and Policy	- several programs aimed at reducing the consumption of sources of energy -The Environmental Politics and Policy	- awareness and paying attention to environmental aspects, e.g. by activity of School of Engineering	- The Environmental Politics and Policy
Victoria University of Wellington (New Zealand)	- Environmental Policy	- Environmental Policy - Environmentally Sustainable Procurement Guidelines	- lack of information in procedures	- Environmental Policy

Source: own study based on procedures of selected higher education institutions.

Table 5. The issues of fair operating practices according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Fair operating practices				Respect for property rights
	Anti-corruption	Responsible political involvement	Fair competition	Promoting social responsibility in the value chain	
Aston University (United Kingdom)	- lack of information in procedures	- lack of procedures	- not engage in unethical operations	- cooperation with companies which follow social responsibility	- Academic Work, Plagiarism, Collusion and Copyright – some procedures
Bentley University (United States of America)	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- procedure of copyright policy - short information about plagiarism and cheating
College of Charleston (United States of America)	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- procedures of Violation of Federal Copyright Laws - Technology Transfer (Patent) Policy
Drake University (United States of America)	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures	- procedure of plagiarism - copyright policies and rules - policy and rules relating to patents
Santa Clara University (United States of America)	- lack of procedures, but paying attention to the problem	- lack of procedures	- activity of Markkula Center for Applied Ethics	- activity of Markkula Center for Applied Ethics	- Patent Policy
Victoria University of Wellington (New Zealand)	- lack of information in procedures	- lack of information in procedures	- Contract for Services Policy -Conduct Policy	- lack of information in procedures	- Intellectual Property Policy - Academic Policy

Source: own study based on procedures of selected higher education institutions.

3.6. Customer affairs

Consumers and their demands and expectations play an important role in the evolution of CSR. Customers require information and want to take part in business and from year to year their needs are being taken into account more and more. Institutions are sensitive to their demand both to keep existing consumers and to attract new ones. Unfortunately, a customer related field, is one of the least developed areas of CSR in the procedures of studied universities. The analysis of the customer affairs against ISO 26000:2010 in the universities under the study is presented in Table 6.

Mainly, there are missing separate procedures for customer relations, but some of them already existing in organisations may be applied also for an external group of stakeholders. As it was mentioned before, at the universities, there are rules for data protection and privacy, there is an access to essential services (e.g. Equality and Diversity Policy Statement, Employee Health & Welfare Benefit Plan), rules about education and awareness (e.g. Employee Health & Welfare Benefit Plan, Act of Family Educational Rights), consumer service, support and complaint (e.g. Ethical Investment Policy, Human Relations and Ethic Policy or special Complaints Procedures) and protection of consumers' health and safety thanks to established procedures of Employee Health, Safety and Welfare Benefit Plan.

Four organisations developed procedures for fair marketing and contractual practice. Only one of the described universities has the Environmentally Sustainable Procurement Guidelines which refer to sustainable consumption.

3.7. Community involvement and development

The issues of community involvement and development reflected in the procedures of universities under the study are presented in Table 7.

Each university has procedures about active community involvement (e.g. Strategy and Action Program, special Academic Integrity Office, procedure of Community Relations), informs about technology development and gives access to the Technology Use Policy and Scholarships Policy, creating special departments, plans and Global Social Benefit Incubator. Five of the studied universities have rules about

Table 6. The issues of customer affairs according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Customer issues						
	Fair marketing, factual and unbiased information and fair contractual practices	Protection of consumers' health and safety	Sustainable consumption	Consumer service, support, and complaint, and dispute resolution	Consumer data protection and privacy	Access to essential services	Education and awareness
Aston University (United Kingdom)	- lack of information in procedures	- Health & Safety Policy	- lack of information in procedures	- Ethical Investment Policy	- Plagiarism, Collusion and Copyright – some procedures	- Equality and Diversity Policy Statement	- a lot of procedures of education
Bentley University (United States of America)	- procedures of fair contractual practices	- procedures of Employee Health & Welfare Benefit Plan	- lack of information in procedures	- procedures about treatment students and staff of faculty	- data of students and staff of faculty	- procedures of Employee Health & Welfare Benefit Plan	- a lot of procedures of education
College of Charleston (United States of America)	- procedures of Communications, Marketing and Branding	- procedures of Health, Safety and Law Enforcement	- lack of information in procedures	- a lot of information in Human Relations Policy	- special policy about personnel records - procedure of Protection of Human Research Participants	- a lot of information in several procedures	- a lot of procedures of education - special act of Family Educational Rights
Drake University (United States of America)	- special Marketing, Communication and Enrollment Committee	- procedure of Counseling and Health Services	- lack of information in procedures	- special Ethics Complaints Procedures	- special database and procedures in Faculty Responsibilities and Rights	- a lot of information in several procedures	- a lot of procedures of education - special procedure relating to teaching
Santa Clara University (United States of America)	- lack of information in procedures	- Health and Safety Policies	- lack of information in procedures	- Consumer Complaint Process	- Minimum Security Standard	- Minimum Security Standard	- The Global Social Benefit Fellowship
Victoria University of Wellington (New Zealand)	- some special procedures - Procedures for Managing Potential Conflicts of Interest	- Hotwork Procedure (to provide safe environment)	- Environmentally Sustainable Procurement Guidelines	- Human Ethics Policy	- Information Security Policy	- Equity and Diversity Policy	- a lot of procedures of education

Source: own study based on procedures of selected higher education institutions.

Table 7. The issues of community involvement and development according to ISO 26000:2010 in selected intra-organisational procedures of higher education institutions with AACSB Accreditation

University	Community involvement and development						
	Active community involvement	Education and culture	Employment creation and skills development	Technology development and access	Wealth and income creation	Health	Social investment
Aston University (United Kingdom)	- The University's Forward 2020 Strategy contains some action plans - The Sustainable Aston Working Group (concept of sustainability in the three key areas of community, teaching and research)	- Aston's Sustainability Policy (e.g. support for community)	- some collaborative programs have been established	- The University's Forward 2020 Strategy contains some action plans	- e.g. Estates and Capital Developments	- Health & Safety Policy	- e.g. conferences - Social Innovation: Investment, Implementation & Impact
Bentley University (United States of America)	- special Academic Integrity Office	- lack of information about education of community (only students)	- lack of information in procedures	- Department of Academic Technology available only for students and staff of the faculty	- lack of information in procedures	- lack of information in procedures	- lack of information in procedures
College of Charleston (United States of America)	- procedures of Community Relations	- lack of information about education of community (only students)	- lack of information in procedures	- special Information Technology Policy Formation only for students and staff of the faculty	- lack of information in procedures	- procedure of Public Safety	- lack of information in procedures
Drake University (United States of America)	- special procedures of Professional and Career Development for Community	- lack of information about education of community (only students)	- lack of information in procedures	- special Technology Use Policy only for students and staff of the faculty	- lack of information in procedures	- special procedure for Disabled Students and Staff	- lack of information in procedures

Table 7. continued

University	Community involvement and development						
	Active community involvement	Education and culture	Employment creation and skills development	Technology development and access	Wealth and income creation	Health	Social investment
Santa Clara University (United States of America)	- Santa Clara Community Action Program	- Promotion of culture of service - Education & Mentoring	- Santa Clara Community Action Program	- Global Social Benefit Incubator	- Global Social Benefit Institute	- Health & Disabilities Program	- The Global Social Benefit Fellowship
Victoria University of Wellington (New Zealand)	- Global and national engagement – some information	- Scholarships Policy - Council and community involvement procedures	- Scholarships Policy - Council and community involvement procedures	- Scholarships Policy	- lack of information in procedures	- Security Management Guidelines - Human Rights Procedures	- Public Policy (e.g. creation of social value) - Council and community involvement procedures

Source: own study based on procedures of selected higher education institutions.

taking care of community health. A half of the described institutions try to provide education and culture issues by Sustainability Policy, Education & Mentoring, Scholarships Policy and other community involvement procedures. The same three universities emphasize employment creation and skills development through Community Action Programs and special Policies. They want to invest in social programs to enable people to attend in conferences. They do it by implementing The Global Social Benefit Fellowship or other council and community involvement procedures. What is more, two of them want to generate wealth and higher income by Global Social Benefit Institute or other plans.

4. Social responsibility procedures in Santa Clara University

Santa Clara University was founded in 1851 and is one of the most excellent schools at educating students (SCU History, nd). The organisation has transformed generations of people into skilled and principled citizen leaders, contributing profoundly to the intellectual, social, economic-wise and cultural well-being in the whole region, and even the state. Nowadays, the University is an institution which knows how to connect history and tradition with a set of new challenges, remarkable opportunities and high quality solutions.

Santa Clara University contains several schools and colleges. All these units act according to the common set of values and principles, encourage excellence combined with consideration for the good of humanity, create a positive interaction between the University and the community and look for improved future for the whole society. Through research, education, and public events, the University strive for being a value-based institution by bringing together scholars, industry leaders, and public advocates to collaboratively serve the humanity. What is more, they focus on dialogue and point to very important role of ethical issues in critical areas of American life. These activities are composed in a way that makes the University to be perceived as an organisation which involves in social responsibility.

The Santa Clara University governance system emphasizes a style that combines the elements of the participatory democratic model of politics and the hierarchical merit-based model of business. University authorities try to make decisions in a responsible manner and care not only about their own interests, but also about the entire community. It

is the responsibility of all members of the community to work together to achieve the University's goals according to its guiding principles. To enhance transparency in decision making the whole activity has been granted to the Board of Trustees. The entity holds entire legal power and responsibility for operations of the University.

Ethical behaviour is guaranteed by the Markkula Center for Applied Ethics at Santa Clara University. A set of principles in the Codes of Ethics and Values has been created by this unit and according to its framers is "designed to provide clear, positive statements of ethical behaviour reflecting the core values of the community. The Code includes practical strategies for addressing ethical questions and a useful framework for decision-making and handling the day-to-day operations of the municipality" (http://www.scu.edu/ethics/ practicing/focusareas/government_ethics/introduction/codes.html).

A collaborative model of shared governance shows respect for all stakeholders' interests. It is done by the established structure of communication to ensure participation, feedback and timely information or policy committees that bring together representatives from these communities. This system is both efficient and representative.

Human Resources Department ensures that the rights of people are respected, duties are fulfilled and everybody knows what are their rights and privileges. Their mission is to cooperate with the community to build a competent, conscientious and compassionate workforce. Any member of the faculty has a right to submit a grievance to the appropriate grievance committee in any matter relating to his or her status or work at the University. Recruitment, hiring, placement and promotion of employees plus recruitment of students is based on qualifications and performance, not on the basis of skin colour, race, national and ethnic origin, gender, marital status, sexual orientation, disability, religion, veteran's status or age. Everybody is equal and has the same rights.

The University's Guiding Principles are a voice of reason, conscience, and trust in society, enhance academic excellence and passion for learning, promote a culture of service that fosters the development of personal responsibility, as well as, strive for effective communication and responsible decision making. What is more these objectives include civil, political, economic, social and cultural rights along with the fundamental principles.

Terms and procedures of individual's employing activities at the University are described in the Policy Manual. Santa Clara University

has implemented a lot of special programs and services for the comfort and convenience of its employees. These procedures contain working conditions, social protection, benefits, rights and responsibilities etc. The University strives to provide a safe work environment and values the health and well-being of its employees and their families. Under several procedures, the organisation provides a comprehensive health-care and insurance benefit program.

The University is committed to implementing an affirmative action plan and to providing programs that strive to fulfil the ideals of the Statement of Purpose. They welcome any suggestions, opinions and comments from employees, students and local communities. They established an active orientation program to gain new employees and support continuous training and development programs.

In Santa Clara University's Manual Policy there are not clearly mentioned procedures about protecting the environment. Nevertheless, their awareness of and responsibility for nature are notable as we can recognise a lot of symptoms and programs protecting our world and we can find a lot of articles about a need to care about environment.

Santa Clara University's School of Engineering has been involved in sustainable energy studies for a long time. They installed solar panels, started research on electric power, promoted the use of methanol as a fuel supplement for automobiles. Collaboration among departments and partnership with industry and government partners have resulted in new courses about alternative energies, power electronics, new nature friendly technologies and photovoltaic cells. They are committed to manage activities with respect to the sustainable future. Additionally, programs to understand the interactions between human beings and the natural world have been established. Via the Environmental Politics and Policy involving members, they may control pollution, protect green spaces and have access to healthy foods.

Santa Clara University does not have special, separate procedures for fair operating practices. Nevertheless the members of university authorities pay attention to these issues. They realise that operating according to principles must refer not only to the internal activity, but also to external relations. They are aware that anti-corruption, fair competition, respect for property rights and promoting social responsibility are the crucial for the external image of University. What is more the Markkula Center for Applied Ethics is working on corporate and regulatory governance, ethical leadership and anti-corruption regulations.

The Center proposes a national program in local government ethics, which brings public officials together with University staff and other members to analyse real-world ethical issues in public service and to develop innovative tools and programs. Santa Clara University has a positive influence on the Silicon Valley by supporting innovation, fostering development and education in both business and corporate environments.

The University expands the boundaries of knowledge and insight through research, artistic expression, and other forms of scholarship. It shows its own activities and promotes fair operations among community. They create new things, they care about property rights and foster innovations. Patenting an invention is an essential step to promote societal benefits emerging from new knowledge and technologies.

Customer issues area is the least developed. The University focuses mostly on academic and administrative staff and on students, whereas customers may be treated as potential members of this institution. Nevertheless, some procedures refer to whole community, all students, faculty staff, contractors, consultants, temporary employees, guests, volunteers and all other entities or individuals with an access to the organisation. Among them we can find Health and Safety Policy, Ethical Policy, some programs for people etc. The University strives to provide a safe environment to all stakeholders.

Minimum Security Standard applies to all university information resources and to all users. Santa Clara University developed a set of regulations to improve the integrity of programs authorized by the Higher Education. Consumer Complaint Process enables people to report their own observations, comments and offers an access to publications, forums and other sources at the university.

Community involvement and development is visible at Santa Clara University. One of the services dedicated to applying activism, leadership, solidarity and justice to address social issues is a community-based scheme – The Santa Clara Community Action Program (SCCAP). It promotes social awareness, leadership for social justice, compassion plus it creates environment for development, wealth, innovation and investment. Students can volunteer in programs in 4 departments: Empowerment, Education & Mentoring, Homelessness and Health & Disabilities.

Authorities of University promote throughout the University a culture of service – not only to those who are members of Santa Clara but

also to society in general. They work with others and for others to build a more humane, just, faith-filled and sustainable world.

Global Social Benefit Fellowship provides a comprehensive program of mentored, field-based study and action research for juniors. Participants have opportunity to learn something new, gain experience, practice social justice, solutions. As a result, they will be aware of problems and needs of the current world tackling problems as poverty and environmental issues. Moreover, through Global Social Benefit Incubator international entrepreneurs learn from Santa Clara mentors about scaling and sustainability for projects that share technological advances with those in need.

5. Conclusion

Corporate social responsibility has become more popular and important in recent decades. Awareness of CSR elements "will contribute to promote more sustainable investments, more effective development cooperation and technology transfer" (Commission of the European Communities, 2002, p. 8). Higher education institutions are involved in activities promoting CSR and try to follow procedures due to which they can be responsible for organisation's impact on the internal conditions, environment and external community. One of the indicators of this commitment is the AACSB Accreditation awarded to these institutions.

The AACSB Accredited universities under the study differ in a way they understand and implement corporate social responsibility. The analysis of the seven core subjects of the international standard ISO 26000 dated as of 2010 allowed to compare the most important factors in each subjectively chosen university.

Institutions established a wide range of procedures for respecting CSR. They took into account transparency of their activities, respect to the law and tried to follow the introduced rules, basing their actions on implemented guidelines. They have bodies, e.g. Board of Trustees which control their actions and strive for accountability. Furthermore all the universities had special codes i.e. Code of Ethic, Ethical Investment Policy, Code of Conduct and Health & Safety Policy.

There has been found that the majority of information about procedures in the universities relate to labour practices and organisational

governance. According to the evaluation of each field, we can observe some regularity. Universities very strongly strive for non-discrimination, due diligence, try to ensure health and safety at work, good working conditions, employees development and guaranteed ethical behaviour.

There have been determined that the least of all information about procedures in the universities concern environmental issues and fair operating practices. Only a half of the described higher education institutions mention about this problem, have established environmental policy and tried to protect nature. Most of those organisations do not have special procedures about operating practices. They do not inform about anticorruption rules or responsible political involvement and only two of them promote social responsibility in the value chain.

Also, the customer related field is not well-developed. The universities focus mostly on academic and administrative staff along with students, whilst treating customers as potential members of those institutions. Despite the fact that the organisations do not have special and separate procedures for this group of people, there still exist some internal procedures that may be also applied in the customer related area.

This paper maybe a valuable source of knowledge on the use of elements of CSR in higher education institutions with AACSB Accreditation. The elements of CSR described in intra-organisational procedures of selected universities, may provide the foundation for creating in higher education institutions the standards related to taking care of social interests and environmental protection, as well as, relationships with different groups of stakeholders. However, the presented case studies should be extended by further research. The analysis of the next universities could affect on higher degree of credibility and reliability of results. Possibly, the extended analysis of the intra-organisational procedures in other universities, could provide enough evidence to make attempts of some generalisations.

Moreover, the findings presented in the paper maybe useful for universities applying for AACSB accreditation. The examples presented in the paper could enable them to understand the use of CSR in higher education institutions as well as to learn lessons regarding practical solutions in the field of social responsibility.

References

"AACSB-Accredited Business Schools" (nd). Retrieved from http://accredited.aacsb. edu (accessed 26 July 2015).

Bassen, A., Hölz, H.-M., Schlange, J. (2006), *The Influence of Corporate Responsibility on the Cost of Capital: An Empirical Analysis*, Working Paper, Schlange & Co, Universität Hamburg, Deutsche Bank, Hamburg.

"Bentley University Employee Health & Welfare Benefit Plan" (2012). Retrieved from http://www.bentley.edu/offices/sites/www.bentley.edu.offices/files/human-resources/documents/Bentley-Health-and-Welfare-Plan-SPD-2012.pdf (accessed 26 July 2015).

Bisoux, T. (2008), "The Socially Responsible Curriculum", *BizEd*, Vol. 7, Issue 4, pp. 22–26, 28, 30.

Bowen, H.R. (1953), *Social Responsibilities of the Businessman*, Harper&Row, New York.

"College of Charleston - Grievance Procedures" (1993). Retrieved from http://hr.cofc. edu/policies/assets/policies/grievance-12–93.pdf (accessed 26 July 2015).

"College of Charleston Student Handbook", (2014–2015). Retrieved from http://studentaffairs.cofc.edu/honor-system/studenthandbook/documents-pdfs/2014–2015-student-handbook.pdf (accessed 26 July 2015).

Commission of the European Communities (2002), *Corporate Social Responsibility: A Business Contribution to Sustainable Development*, Brussels.

Crowther, D., Capaldi, N. (2008), *The Ashgate Research Companion to Corporate Social Responsibility*, Ashgate, Aldershot.

Dąbrowski, T.J. (2011), "Polityka CSR jako element umacniania reputacji: Przykład banków", *Marketing i Rynek*, No. 2, pp. 3–9.

European Commission (2004), *ABC of the Main Instruments of Corporate Social Responsibility*, Office for Official Publications of the European Communities, Luxembourg.

"Faculty Manual Bentley University" (2014–2015). Retrieved from https://www.bentley.edu/files/Faculty_Manual/Faculty_Manual.pdf (accessed 26 July 2015).

"Faculty Manual Drake University" (2013). Retrieved from http://www.drake.edu/media/departmentsoffices/academicsdivision/documents/Faculty%20Manual%2005–06–2013_Updated%206–25–2015.pdf (accessed 26 July 2015).

Habish, A., Wegner, M., Schmidpeter, R., Jonker, J. (Eds.) (2005), *Corporate Social Responsibility Across Europe*, Springer, Berlin.

Hopkins, M. (2005), "Measurement of Corporate Social Responsibility", *Internal Journal of Management Decision Making*, Vol. 6, No. 3, pp. 213–231.

"Human Resources A to Z of Aston University" (nd). Retrieved from http://www.aston. ac.uk/staff/hr/a-z/ (accessed 06 August 2015).

"ISO 26000:2010: Guidance on Social Responsibility" (2014). Retrieved from http://www.iso.org/iso/catalogue_detail?csnumber=42546 (accessed 26 July 2015).

Kronenberg, J., Bergier, T. (2010), *Challenges of Sustainable Development in Poland*, Sendzimir Fundation, Kraków.

Mallin, Ch.A. (2010), *Corporate Governance*, Oxford University Press Inc., New York.

Mintzberg, H. (1983), "The Case of Corporate Social Responsibility", *Journal of Business Strategy*, Vol. 4, No. 2, pp. 3–15.

"Policy List of College of Charleston" (nd). Retrieved from http://policy.cofc.edu/policy.php (accessed 26 July 2015).

"Policy & Procedures of Aston University" (nd). Retrieved from http://www.aston.ac.uk/staff/hr/policy-procedures/ (accessed 06 August 2015).

"Policy & Procedures of Victoria University of Wellington" (nd). Retrieved from http://www.victoria.ac.nz/about/governance/strategy/policies (accessed 11 August 2015).

Romero, E.J., (2008), "AACSB Accreditation: Addressing Faculty Concerns", *Academy of Management Learning & Education*, Vol. 7, No. 2, pp. 245–255.

"Santa Clara University Faculty Handbook" (2015). Retrieved from http://www.scu.edu/provost/policy/handbook/upload/SCU-Faculty-Handbook-6–05–15.pdf (accessed 04 August 2015).

"SCU History" (nd). Retrieved from https://www.scu.edu/aboutscu/history/ (accessed 14 September 2016).

Skrzypczyńska, K. (2013), "Corporate Social Responsibility as an Indicator of the Company Positive Organisational Potential", in: Stankiewicz, M.J. (Ed.), *Positive Management: Managing the Key Areas of Positive Organisational Potential for Company Success*, Dom Organizatora TNOiK, Toruń, pp. 261–286.

"Staff Policy Manual of Santa Clara University" (nd). Retrieved from http://www.scu.edu/hr/manual/ (accessed 04 August 2015).

Williamson, N., Strampe-Knippel, A., Weber, T. (2014), *Corporate Social Responsibility National Public Policies in the European Union: Compendium 2014*, European Commission, Luxemburg.

Yin, R.K. (1984), *Case Study Research: Design and Methods*, Sage, Newbury Park.

Zhao, J. (2014), *Corporate Social Responsibility in Contemporary China*, Edward Elgar Publishing Limited, United Kingdom.