Corporate Social Responsibility (CSR) A Theoretical Literature on CSR Practices in Higher Education Institutes (HEIs)

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Abstract:- This paper explains the theoretical research done on CSR practices in HEIs by observing and analyzing already present information in the various literatures. The major few functions of CSR and its concepts that plays vital role in CSR and its implications in higher education is expressed to understand the agenda for future research, CSR's influence on employees' attitudes and behaviors in higher education, students' and stakeholder's perceptions for CSR, need to have environment initiatives as a part of CSR in higher education, role of web technologies in CSR activities, to develop training programs about CSR for teaching and non-teaching staff. This study emphasizes that students should consider CSR as a moral value in education as CSR is now a days also linked with various ranking and accreditation through a developed framework and its indicators to measure CSR adherence to various guidelines. CSR is considered as a part of sustainable development (SD) goals embedded with ethics. CSR, and sustainability in educational sector can be achieved through powerful framework and by analyzing the factors that influence implementation of CSR by students in higher education.

Keywords:- *Corporate Social Responsibility, Higher Education, Sustainable Development, Stakeholder, University Social Responsibility.*

I. INTRODUCTION

This literature constructs a theoretical framework for CSR and its practices prevailing in corporate sectors and non-corporate sectors. It is theoretically believed that there are many functions that contributes in implementation of CSR practices in corporate and non-corporate organizations. A theory can be defined as a conception of the relationship between things and the theory of various functions in CSR initiatives are broadly inter connected with each other and linked with various functions pertaining to CSR practices in educational institutes. This theoretical paper elaborates how CSR can be implemented through adoption of these functions like; sustainable development, human resource development, student's perception, stakeholder's participation and society involvement in CSR practices. This paper studies these functions with regard to CSR in non-organization that is higher education institutions (HEIs).

A. Origin of CSR

"As per the Companies Rules, Corporate Social Responsibility (CSR) Rules, 2014 (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". As per the Gazette notification of the Ministry of Corporate Affairs, the 'CSR rules 2014', also known as the 'companies rules', came into force with effect from 01 April 2014. It highlights definition of CSR and other following points in details like CSR rules, activities, committees, policies, expenditures, reporting and up to date information on companies' website. The rules also details the principles applicable to implement CSR in the corporate offices. The concept of CSR originated from social responsibility (SR) where corporate organizations were accountable to the community for the impact of its various business [1].

B. Definition

CSR is described as "a business organization's ongoing commitment to act ethically and to contribute to the economic development while benefiting the environment", by the World Business Council for Sustainable Development (WBCSD). The European Union (EU) explains CSR as a concept in which the enterprises are responsible for its impact on overall stakeholders. CSR is a form of national policy on corporate self-regulations, corporate ethics and, strategic initiatives along with an aim to contribute to societal goals of a philanthropic through social charity, engage and support social programs and, to volunteer in ethical practices. Sometimes the execution of CSR goes beyond compliance with regulatory requirements and appears to further some social good. The national and International HEIs have pressures to implement CSR activities as it facilitates continuous assessment to improve the performance of students in academic structure in addition to learning and development in educational organizations. The external impact, internal capacity, performance and management should also contribute to CSR activities. CSR development helps in economic development by enhancing the quality life of families and the society.

This study also highlights important models developed by few authors. One such model is about Ackerman Model that was developed by Robert Ackerman and Robert Bauer in 1976 has emphasized on the internal policy goals and their relation to the CSR. This model was used to analyse the

responsiveness of the managers and executives towards the society issues through four stages in solving social issues and they are awareness, planning, implementation and evaluation. Milton Friedman, a noble prize winner, quotes that the responsibility of a corporation is to make as much money for the stockholders as possible and CSR is a management concept that incorporates social and environmental issues into company operations and relationships with stakeholders. Milton Redman's model explained that the ecological integrity and society health focuses more on environmental integrity and human health. Redman's model is especially used in US corporates.

This study covers few initiatives as examples to understand the CSR executed by big corporates because CSR envisages to serve society in a better way by improving the organizational image and relations with all stake holders. For example Google put $1.5 billion towards renewable energy, while Disney put $100 million into children's hospitals, Coca-Cola company contributes $88.1 million annually to environmental educational and humanitarian organizations, PNC financial services' 'Grow Up Great' program on childhood education provides scholarship and resources to underserved communities and, Bimbo, the largest bakery in Mexico, offers free educational services to help employees complete high school as a part of social welfare needs along with supplementary medical care and financial assistance in 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. The fair business practices like treating all employees, stakeholders, and customers ethically and with respect are also a part of CSR activity. Organizations can show CSR by taking initiatives in any of the following:

- Reducing contributors to carbon footprints that is food, consumption, transportation.
- Improving labour policies.
- Participating in fair trade.
- Diversity, equity and inclusion.
- Charitable global giving.
- Community and virtual volunteering.
- Corporate policies and governance that benefit the environment.
- Investments benefiting social and environment by setting up process to reduce waste and pollution, 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

CSR can be studied in four categories or approaches and they are: Philanthropic Responsibility, Ethical Responsibility, Environmental Responsibility and Economic Responsibility.

Fig2: The four approaches of CSR

Figure2 represents the four common approach for CSR and that is corporate philanthropy which includes monetary donations and aid given to non-profit organizations and communities such as the arts, education, housing, health, social welfare, and the environment, excluding political contributions and commercial event sponsorship. It is studied that creating shared value (CSV) is based on the idea that corporate success and social welfare are interdependent.

II. CSR IN HIGHER EDUCATION

CSR in tertiary education (post-secondary or three-tiered higher level) and in elementary education, is an evolving concept as the non-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 and employment. CSR concept revolves around the organization, the market and the society. CSR is important in higher education 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:

- Environmental sustainability through renewable energy, greener supply chains, recycling process, waste management, reducing excessive paper use and, water management.
- Human resource enhancement through appropriate recruitment, talent acquisition process, capacity building by developing and enhancing the skills, technical and professional training, basic education to the adults and, language classes to employees.
- Community and society engagement by raising money for charities, volunteering events for social upliftments, organizing and sponsoring programs, contracting local people as workers and, supporting local economic growth through various platforms of social medias.

CSR in education is considered as an investment in the future of human being. Sustainability development as a part of CSR in educational sector emphasis the provision of equal education to all students by creating a healthy competitive environment between public and private sector. The objective of CSR should be to eradicate illiteracy because of unemployment due to lack of innovative, structured and scaled education. In order to achieve this objective the public and private sectors with the help of government should contribute enormously in raising the level of education.

CSR is required in education for the developed and underdeveloped nations in order to raise their economic status. This requirement is essential in India after the introduction of Company 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:

- Reliance Foundation (Dhirubhai Ambani Scholarship)
- Adani (Disha Project – Hazira & Mundra,)
- Pidilite Industries (Providing Access to higher Education,)
- Wipro (Wipro Care; Courses/ Workshops MA in abecedarian education fellowships,)
- (Wipro Care; Courses/Workshops MA in elementary education fellowships,)
- Asian Paints (Tab – Lab Digital Literacy,)
- Housing Development Finance Corporation Ltd. (HDFC) (Capital & Operating Expenditure for Educational Institutes,)
- Shrimad Rajchandra Love and Care (Science Colleges Skill Development Centre Scholarships Promoting Education) and,
- Arvind Limited (Scholarships to pursue professional degree Gyanda Project).

III. SUMMARY AND REVIEW OF LITERATURES

Aminah Abdul Rahman, Pavel Castka and Tyron Love, in their literature quoted that the higher education colleges and universities play an important role in the development of major three indicators of social development, they are cultural, social and political aspects, thus the authors considered that CSR should be included as one of the core functions of the educational organizations. As quoted earlier, CSR contributes importantly in social and economic development as they are considered strong pillars of educational fraternity and, thus benefits directly and indirectly the whole communities. The universities adopting CSR becomes responsible corporate citizens for stakeholders, communities, and societies. CSR is considered as an intrinsic characteristics of the universities and CSR being a core function of universities has to be developed with gradual process and to be rooted deeply in infrastructure and resources of the non-corporate sectors. Universities have used the principles of CSR as a linkage between their internal operations and the external impact on local communities and society. The university operations are essentially influenced by CSR activities. The study emphasizes the implications of CSR principles in educational organizations and is responsible to encourage education initiatives especially by the business schools of the universities, 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, Dr. Nitin Nayak and, Dr. Madhumita Nayak, described in their paper that organizational success can be impacted by three elements of strategic CSR practices, they are economic, social and environment and these elements also contributes in SD. The term CSR is defined as another term called University Social Responsibility (USR) with respect to non-corporate institutions. The universities face many changes and challenges during the execution of CSR operations in terms of; 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 (ICT). These all have affected the quality education, educational autonomy, academic freedom and its responsibilities towards society under the new structure of globalization and, privatization of the higher educational institutions. It is also important for HEIs to include CSR objectives in their mission and vision like to build a corporate image, reputation and identity like corporate organizations and to achieve these objectives CSR initiatives will definitely contribute in building up the organizational reputation, an image building and competitive strategy, hence to think beyond the classroom operations, proper behavior towards the society and to develop events for the alumni of the tertiary education institutes. CSR strategies in HEIs contributes to achieve actual competitive environment and a social reputation. The main objective of university is to train and educate students in becoming a true citizen by imparting CSR as a course in the curriculum and increasing the promotion of CSR practices in various areas like:

- CSR based designed courses in HEIs,
- CSR on Environment (reduce the consumption, awareness programmes about environment, birds, forest conservation, green cities or cleanliness, reduce pollution),
- CSR initiative to recycle wasted papers,
- CSR at workplace (proper scrutiny, selection, recruitment, staff development programs, staff training, communication improvement programs, control attrition rate, to focus on

retention rate, volunteer participation of employee in CSR activities like health, safety, welfare, sports and wellness programmes),
- CSR on community or philanthropy (donation of money, time, services, technology, experts, media supports in spreading education and technological developments for females, kids, students and adults belonging to social discrimination and poverty and other resources)
- CSR through the establishment of Research Centre (for conducting scientific research, training, vocational programs, publications, documentation of the social, economic and cultural development of the civil society).
- CSR towards stakeholders (joint programs in association with all stakeholders like students, staff, employees, alumni, parents, public and private departments).
- The main feature that is helpful in implementation of CSR in HEIs are CSR strategy with clear aim, vision and mission, involvement of the management, staff, clear social responsibility action, appointment of highly motivated faculty, staff, students, alumni and other stakeholders [3].

Dr. Muhammad Hatim Binsawad elucidates that the CSR factors depends on inter competitive nature of the universities. The findings show that the CSR factors is meant by market-oriented, society-oriented and workforce-oriented CSR activities. These CSR events leave ideal positive impact on the inter competitive nature of the universities and in order to maintain and sustain their competitive ideologies with other universities. These inter competitive environments of universities pertaining to CSR functions gives a chance of developing long-term competitiveness too. The universities with CSR activities helps to assist with various institutional development projects (such as sports and health care) for the benefit of the society and students fraternity and, adds to the overall performance of the students in their academic rewards [4].

Dr. Zeenat Ismail and Dr. Neshmia Shujaat, stated in their research work that CSR depicts clear role and expectations from sustainable corporations, however, directions required for CSR activities in non-corporate institutions such as universities, whose purpose and responsibilities are too ambiguous. In academic establishments, CSR is known as University Social Responsibility (USR). The literature of the authors focused to know the perception of the internal stakeholders with respect to USR functions and its initiatives in order to contribute to social well-being and upliftment. Like CSR, USR is also based on similar conceptual model wherein educational institutions like the corporates, are also expected leave an impact on the society, people, economy and environment. The difference in USR and CSR concept is that, in USR the university functions are aligned and integrated with the requirements of students and all stakeholders of the 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].

Vladimir Zhechev, Radka Nacheva and David Riha, mentioned in their literature that non corporate organizations have their performance assessed by CSR initiatives, relationship with society and sustainable corporate culture. HEIs prioritize in placing the student's satisfaction as the main objective of the educational process and to frame guidelines for the employees that can motivate them and to retain a quality academic and administrative staff. The authors aimed to investigate the good practices of CSR in HEIs based on the opinions of the representatives of the university on five different dimensions of USR. These dimensions are:
- workplace or office atmosphere;
- environmental directions;
- enterprise or conglomerate contracts;
- society engagement;
- corporate ethics and values.

The author shares in their study that mostly HEIs are assessed by the ranking system, accreditation procedures, student council's feedback, local, external and international stakeholders, academic professional bodies, state and central government regulations, professional certification bodies and likewise many others. These regulatory bodies assess universities for their USR functions implemented to run the activities equivalent to CSR. These functions are mainly achieved by organizing student events, seminars, webinars, guest lectures, exhibitions, project participations, career related programs, merging with other social groups, colleges, institutions and universities, new academic initiatives with businesses, transformation, restructuring and development of institutional premises, massive open online course (MOOC), voluntary and non-voluntary programs. The efficiency of USR activities depends over the endeavors of the educational institutes. HEIs and these perspectives are used in accreditation standards to evaluate quality performance. Teaching and non-teaching employees play a critical part in growing and inculcating social responsibilities among fraternity of professors, students and colleagues in terms of job dedication, work satisfaction, and involvement, with a focus on distributing the results and other vital outcomes. The authors shared that educational sector should reinforce USR environmental practices in colleges and university campuses. If the HEIs implement, foster and develop CSR practices, it will definitely bring together society in academics to work in the interest of the environment. USR activities can also be achieved through various university functions from the contributions received from the point of view of teaching, learning and research output. The literature also examines three different types of student's perceptions pertaining to CSR, they are;
- Corporate social responsibility and exposure to business ethics courses,
- Academic status and students' perception of CSR,
- Gender and CSR

It also examines if sociodemographic variables (such as, gender, age, professional experience and academic degree), influence the students' perceptions of CSR. The authors, based on the results of their study, suggests that the sociodemographic variables do not contribute statistically

vital differences in the perceptions of the different students and the three different types of students' perceptions regarding CSR show that students who have favourable perceptions termed as "pro CSR" present the highest average, while it is followed by "secondary CSR" and "resistant CSR" obtain the lowest mean. Thus students' perception show a variety of qualities categorized as;

- Pro CSR
- Resistant CSR and
- Secondary CSR

The study describes that the purpose of CSR is to give back to the society, participate in humanitarian causes, and give constructive social value. In today's era businesses are increasingly moving on to CSR to make a unique identity and to make a positive brand about the company. CSR strategic initiatives involves comprehensive plan to design, implement and, analyse CSR functions that focus on areas such as branding, promotions, design, proper communications and transparent evaluation process [6].

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

- Assessment;
- Strategy;
- Commitments;
- Execution Plan and Actions;
- Verification and Evaluation of Results, and
- Refinement or Improvement.

IISD quoted that CSR emphasizes that a corporate or non-corporate sector should include service to society as an integral part of their daily routine work and the same can be achieved by applying proper communication channels with all the stakeholders. The author agrees that CSR is considered as a core element for overall community service or product promotion. The benefits of CSR or USR in educational sector are described by the author as follows:

- Reduction of unnecessary human resource exploitation;
- Bribery, dishonesty and corruption;
- Establishments know what level they are expected to deliver;
- Beneficial to organization branding, reputation and employee resources;
- Improve profitability, growth and sustainability;
- Not difficult for companies to compete with lower standards of firms;
- Maximum benefit to the society;

The author also shares the disadvantages like;

- Involvement of influenced decisions of the bureaucracy,
- High expenses for scrutiny and observance;
- Rise in operation costs for continuity of profitability and sustainability;
- Mostly the objective of social responsibility of an establishment is to make a profit;
- Difference in reporting criteria [7].

IV. CONCLUSION

This paper presents theoretical study of CSR and to understand the logical exploration or research of the definition of CSR laid by MCA and its beliefs and assumptions in USR. This research defines how CSR is considered in corporate and non-corporate organizations and its implications are explored in HEIs with regard to environment and SD.

CSR is a growing phenomenon in the world of corporate and non-corporate sectors. The business whether it is an enterprise or an education, cannot escape from the implications of CSR as it is considered as a mandatory component of educational business. The role of CSR in education institutes has increased because it creates people with ethics and social responsibilities. The literatures that are reviewed to conduct this theoretical study displays a clear necessity of CSR functions in the HEIs. CSR concept is examined and studied by the authors and the analytical results shows that much more strong indicators are required to measure the CSR activities in non-corporate sectors. The study highlights that the socio demographics mainly the age, gender, and religion, also influence the perception of students regarding CSR in HEIs, however there is not much significant difference found in the statistical results. The student's perception about CSR is also influenced by their academic year level. This study clearly emphasizes the importance of CSR in establishments and thus these establishments should start taking active participation in the growing CSR initiatives through various functions and activities especially focusing on student and stakeholder's involvement for a green and vibrant environment campus. Modern public universities should recognize the critical importance of modifying any educational Programme to meet the needs of society. CSR practices have a high capacity to attract students, promote the university, to improve the academic curricula and implementation of academic calendar. There is requirement of more collaborative initiations related to CSR practices between the government and educational institutions that may certainly bring a great reform in the HEIs as a result it will also bring crucial changes in the society and community. Even CSR-related subjects must be mandatorily be included in the curricula of business schools along with development of a centralized CSR and PAN India regulating body. The government should encourage the organizations with scholarships, education aids, rewards and awards for taking appropriate measures in adoption of CSR practices. The ministry of education and government of India should develop proper indicators to measure the CSR practices being adopted by various universities, accordingly to which these universities should be put into the right ranking framework. Government should develop a concrete system to evaluate the CSR functions. NGOs and politicians must use CSR to address education challenges in underdeveloped nations in order to maximize CSR's contributions to education. HEIs should maintain the ideal and standards of growing education competition.

There is a need for NGOs and policymakers to use CSR to solve education issues in underdeveloped nations in order to optimize its contributions to education. HEIs should represent the educational values and norms in order to produce responsible social human beings and to help in maintaining balanced socio economic environment. The education management should involve all stakeholders to actively support and implement social responsibility actions through active participation of faculty, staff, students, alumni and other stake holders by reflecting the institution's image and brand.

USR is a new concept in lieu with or instead of CSR and it has the ability to act as a connection between the academic and professional world by reflecting diversity and equal opportunities for staff and student growth through university exposure and culture.

Employees are contented with their university job profile if they believe that students are receiving a high-quality education with equitable opportunities for all groups and adjustments that are consistent with other socio-cultural situations. A few staff have shared their thoughts on how CSR should be implemented in higher education, including more green projects, the use of own renewable energy sources, and clear green strategy communication. The findings highlights that somehow CSR rules were not efficiently executed in the recruitment process, admission process, professional training and internships, however, the study values the implications of remote learning, flexible working hours in academics, work safety, health insurance, and medical care in the workplace. It is suggested to design CSR policies in non-corporate sectors that can be easily understood by all stakeholders including employees, students, local community, suppliers, administration and, students. All stakeholders should be trained on the protocols, policies, mission, vision, values, code of conduct of the institutions and should be provided with equal and fair opportunities for development. There is a need to do future work to investigate the impact of CSR activities on universities' competitiveness. In future further research can be conducted to examine the concrete indicators for measurement of CSR practices. More relevant study can also be conducted on role of stakeholders in executing CSR practices. A clear research is required to understand the actual implication of USR and the factors impacting its proper implementation in universities. A comparative study can also be conducted to understand which factor helps more in the implication of CSR practices. Future research can help us to understand valid and reliable indicators to measure USR in the academic institutions.

V. ABBREVIATIONS AND ACRONMYNS

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

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