

# CORPORATE SOCIAL RESPONSIBILITY: ITS ROLES IN THE SUSTAINABLE ENGAGEMENT INITIATIVES OF PRIVATE HIGHER EDUCATION INSTITUTIONS IN REGION II

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## Abstract

Corporate Social Responsibility of private universities is a commitment to ethical conduct for economic development contribution as well as improving the quality of academic, spiritual, and material life for related members. Through implementing CSR strategies, higher education institutions are now using this approach as a part of their competitive strategy. However, systematic evidence on best practices and priorities to articulate CSR within formal private academic institutions in the country is still scarce which prompted the researcher is motivated to undertake this study. Thus, there is a need to investigate the CSR initiatives being implemented by the Private Higher Education Institutions and its impact on the institutions' sustainability to be able to develop interventions to address the scarce corporate social responsibility performance of Private Higher Education Institutions. This study employed Descriptive-survey design since the purpose of this study is to determine the Corporate Social Responsibility programs being implemented by the Private Higher Education Institutions and its role on sustainability. This study made use of a validated survey-questionnaire on the corporate social responsibility implemented by private higher education institutions. This research was carried out in Region 02, which is mainly composed of forty-seven (47) Private Higher Education Institutions. The CSR Focal Persons were purposefully chosen as study respondents because they are the ones who plan, integrate, and implement their respective institutions' corporate social responsibility. As a result, 47 CSR focal persons were asked to participate as research participants in the conduct of this study. Only 42 focal persons, however, responded and returned the questionnaire. Results revealed that the Private Higher Education Institutions in Region II are quite established and have been educating students for a significant period offering varied programs, but are not too keen in accrediting the institution which might be because it is not a mandatory requirement for colleges/universities. They are mostly practicing CSR initiatives through donations and charitable deeds, grounded with moral principles and extends it with the community, exhibits commitment in abiding regulations and standards of the government and responsible in sharing its resources in order to uplift the economic wellbeing of the society through corporate social responsibility. The corporate social responsibility practices of the private higher education institutions in region 2 has roles on the culture of the college/university, when it comes to financial aspect, there has been observed to be Moderately Important of the corporate social responsibility, also it has Greatly Important on social aspect and Corporate Social Responsibility of the private higher education institutions notably contributes in the ability of the PHEIs to be at par with international educational standards. The Private higher education in region 2 finds that there is a pressing problem encountered in the execution of their institutional corporate social responsibility initiatives, especially in terms of evaluating how the initiatives are yielding outcome on the institution.

**Keywords:** corporate social responsibility, sustainability, higher education.

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## **1. INTRODUCTION**

Corporate social responsibility (CSR) is defined through the ethical relationship and transparency of the company with all its stakeholders that has a relationship as well as with the establishment of corporate goals that are compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social problems (Filho et al. 2010). While CSR points out a way for companies to contribute to the well-being of the society, it also gives the opportunity to create a true competitive advantage and positive reputation for the business world (Smith 2007, Porter and Kramer 2006).

Education of organizational responsibility within formal academic programs represents nowadays a priority, both in Latin-American and European countries. It is oriented to the training of professionals qualified to respond efficiently to the new social and environmental needs of modern economies (Vázquez et al., 2011, 2011). When analyzing the causes of this situation, at least three reasons are worth mentioning. Firstly, the consolidation of the concept of Corporate Social Responsibility (CSR) in the business world has increased the demand for professionals qualified in competences for responsible management. Secondly, beyond the area of private firms, interest in CSR has become known also for governments, supranational organisms, social organizations, and other institutional actors. In this sense, the idea that sustainable development (at the three economic, social and environmental levels) depends largely on the responsible behavior of both organizations and citizens is more and more consolidated. And thirdly, all of this have led universities to ask themselves about their own responsibility (what had derived in a concept of University Social Responsibility) thus gaining awareness of their role in the education and training of professionals provided with the competences (knowledge, abilities and attitudes) and values needed for sustainable development.

Thus, there is a growing interest in social responsibility organizations; organizations are now not only expected to be responsible to their shareholders, but to society in general. Universities, as the centers of knowledge generation and sharing, play a very important role in solving world's problems by ensuring a sustainable tomorrow. However, it is questionable whether universities are concerned about corporate social responsibility performance. Most universities tend to focus only on teaching social responsibility in terms of corporate social responsibility initiatives and do not go beyond this by attempting to improve their communities (Atakan and Eker 2007).

Under the new circumstances such as the globalization, privatization of the education institutions and competition in higher education industry, many higher education institutions are adapting a more business-like approach in order to compete and survive in the changing face of the industry (Weymans 2010, Gumport 2000, Goia and Thomas 1996). And during the adaptation of this business-like approach, some institutions are discovering the importance of corporate image, corporate identity, corporate reputation and mainly CSR as a reputation and an advantage building strategy (Atakan and Eker 2007, Stensaker 2007, Porter and Kramer 2006, Melewar and Akel 2005).

Part of the internationalization of education institutions is to remain sustainable. The definition of sustainability is broad, and the world is a huge, diverse places. For sustainability to remain a relevant, helpful tool, it is necessary that it adapt to the local situation. In 2010, the Academic Advisory Committee for the Office of Sustainability put out a working definition of sustainability for education institutions. Sustainability is the process of living within the boundaries of available physical, environmental and social resources in ways that allow the living systems in which humans are immersed to exist in perpetuity.

Organizations such universities ought to be socially responsible to their host communities, so that they can win their goodwill (Alshuwaikhat and Abubakar, 2008; Haden, Oyler and Humphreys, 2009; Hoffman and Woody, 2008). Similar to corporations, the question of what motivates universities to commit to their social responsibilities exists. However, in the lack of any specific law obliging universities to consider social responsibilities as their core policies and any incentive for considering social practices for universities' performance measurement, the social practices of universities seem to be more voluntarily-based and still unexplored.

In order to compete in the changing education industry and also, to fulfill their mission in a world in perpetual transformation, higher education institutions must recognize that their own actions should reflect the values and norms which they claim to embody. This means deepening their commitment to corporate social responsibility at the operational level as well as the academic level, mostly by curricular activities.

CSR of private universities is a commitment to ethical conduct for economic development contribution as well as improving the quality of academic, spiritual, and material life for related members. The definition of CSR is both complex and complicated. It is complex because of the nature and context of the problems. CSR is a form of business self-regulation (Sheehy 2015). Previously, this term was understood as an internal policy of an organization or a business ethics strategy, but this is no longer accurate because of the development of many international laws and

regulations. A whole range of organizations has used their ability to take this term out of being just an initiative or ideal of some individuals or even a specific business line. The CSR was later regarded as a self-regulating enterprise, which was acknowledged as true in the last years, but later the term evolved. A new light when it is not only voluntary decisions under the level of an individual organization but also a core policy of any organization even at the regional level.

Although issues of CSR have always been a part of the educational mission of higher education institutions, through implementing CSR strategies, higher education institutions are now using this approach as a part of their competitive strategy. Hence, by developing such strategies higher education institutions are also discovering the opportunity to move the focus beyond the classroom into their own institutional operations. This will not only be beneficial to the institution itself, but also, will be beneficial to the society in general. However, systematic evidence on best practices and priorities to articulate CSR within formal private academic institutions in the country is still scarce which prompted the researcher is motivated to undertake this study. Thus, there is a need to investigate the CSR initiatives being implemented by the Private Higher Education Institutions and its impact on the institutions' sustainability to be able to develop interventions to address the scarce corporate social responsibility performance of Private Higher Education Institutions.

Hence, the study aimed to determine the Corporate Social Responsibility (CSR) initiatives of Private Higher Education Institutions (PHEIs) along philanthropic responsibility, ethical responsibility, legal responsibility, and economic responsibility. The study also sought to present the role of the Corporate Social Responsibility (CSR) initiatives on the sustainability of the Private Higher Education Institutions along Educational Performance, Social Performance, Financial Performance, and Globalization/Internationalization

## **2. RESEARCH METHODOLOGY**

This study employed Descriptive-survey design as a descriptive survey which attempts to establish the range and distribution of some social characteristics, such as education or training, occupation, and location, and to discover how these characteristics may be related to certain behavior patterns or attitudes (Creswell, 2003). This design was appropriate since the purpose of this study was to determine the Corporate Social Responsibility programs being implemented by the Private Higher Education Institutions and its impact on sustainability. The comparative method was used to ascertain the differences between the variables included in this study.

This research was carried out in Region 02, which is mainly composed of forty-seven (47) Private Higher Education Institutions. Region 02 is well-known for its Private Higher Education Institutions, which are accredited for providing invaluable service in providing quality education to their students. Furthermore, the region is known for its sustainable CSR best practices, which PHEIs can use as a model.

The CSR Focal Persons were purposefully chosen as study respondents because they are the ones who plan, integrate, and implement their respective institutions' corporate social responsibility. Because each PHEI has one focal person or CSR coordinator, total enumeration was used as sampling procedure. Therefore, all of the focal persons were expected to participate in this study as research participants. The rationale for using purposeful sampling was to collect information about the topic by selecting people who can provide the most detailed and accurate information to help answer the research questions (Creswell, 2009). As a result, 47 CSR focal persons were asked to participate as research participants in the conduct of this study. Only 42 focal persons, however, responded and returned the questionnaire.

This study made use of a validated survey-questionnaire on the corporate social responsibility implemented by private higher education institutions based on the related literature and studies reviewed by the researcher. It was composed of questions on the Corporate Social Responsibility. The instrument underwent a validation process: Expert Pooling, Refinement and Final Critiquing. Five experts were consulted for initial validation. Their comments and suggestions were incorporated in the instrument for the field test. A pilot test of the research instrument was conducted as a preliminary test of the final version of the questionnaire.

The questionnaire consisted three parts: First part involved questions about the Corporate Social Responsibility (CSR) initiatives of the PHEIs in terms of Philanthropic, ethical, legal and economic responsibilities. The second part pertains to the questions that revealed the roles of CSR initiatives on the sustainability of the PHEIs along educational performance, social performance and financial performance and internationalization. The third part relates to the questions that revealed the problems encountered by the PHEIs in implementing their CSR initiatives.

### 3. RESULTS AND DISCUSSION

A. Profile of the Private Higher Education Institutions in Region II is Classified as to Years of Operation, Accreditation Status and Number of Academic Programs offered

*Table 1 Demographic Profile of the Private Higher Education Institutions in Region II*

Years of Operation	f	%
10 - 19 Years	5	11.90
20 - 29 Years	10	23.80
30 - 49 Years	5	11.90
50 Years and Above	22	52.40
Accreditation Status		
None	37	88.10
Level 1	2	4.76
Level 2	2	4.76
Level 3	1	2.38
Number of Academic Programs		
1 - 5 Programs	18	42.86
6 - 10 Programs	9	21.43
10 Programs and Above	15	35.71

As revealed in Table 1, in terms of years of operation, most of private HEIs in Region II, 22 or 52.40 percent have been in operation for 50 years and above, 10 or 23.80 percent have been operating for 20-29 years, and 5 or 11.9 percent have been operating for 30-49 years and 10-19 years respectively.

In terms of accreditation status, result shows that 37 or 88.10 percent of the private HEIs are not yet accredited, 2 or 4.76 percent have a level 1 accreditation, 2 or 4.76 percent each have level 2 accreditation and only 1 or 2.38 percent holds level 3 accreditation.

As to programs offered by the private HEIs, 18 or 42.86 percent offer 1-5 programs, 15 or 35.71 percent offer 10 programs and above and 9 or 21.43 percent offers 6-10 programs.

**B. Corporate Social Responsibility (CSR) Initiatives of Private Higher Education Institutions (PHEIs)**

*Table 2. Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Philanthropic Initiatives*

<b>Philanthropic</b>	<b>M</b>	<b>D.I.</b>
1. Donating funds, goods, or services to another organization and to the community for a cause.	3.7 1	Highly Evident
2. Funding social or environmental programs supporting the environmental campaign of the community.	2.9 3	Moderately Evident
3. Actively promoting goodwill or welfare, contributions to the arts or education programs.	3.3 1	Highly Evident
4. Provision of training for out-of-school youths for business and management skills.	2.7 1	Moderately Evident
5. Making donations for community improvements.	3.0 7	Moderately Evident
6. Participating in community improvement programs initiated by companies.	3.4 0	Highly Evident
7. Participating in community improvement in partnership with a third-party.	3.2 1	Moderately Evident
8. Establishing a charitable trust or organization to give back to the institution's stakeholders	2.7 6	Moderately Evident
<b>Grand Mean</b>	<b>3.1 4</b>	<b>Moderately Evident</b>

The preceding table illustrates the Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Philanthropic Initiatives. Result suggests that the private higher education institutions in region 2 are unmistakably demonstrating philanthropic initiatives through corporate social responsibility, as the grand mean is 3.14 and corresponding interpretation of moderately evident. It is worth noting that the indicator "Donating funds, goods, or services to another organization and to the community for a cause", gained a remarkable mean of 3.71 and interpretation of highly evident. This brings to the conclusion that the PHEIs in region 2 are mostly practicing CSR initiatives through donations and charitable deeds. This forwards that the educational institutions in the region are prompt in responding to the needs of the community, determined through needs assessment and maybe even through disaster aids, which are characterized as both short-term and long-term response to address social problems which has positive effect vice versa.

Ismail & Shujaat (2019), posits that investors and society expect businesses to be responsible to stakeholders and open about their social initiatives. Along with traditional financial statements, corporate social responsibility (CSR) reports have been made public with the expectation that organizations will act as good citizens, fulfill social obligations, and solve social issues in order to gain recognition from the general

public through active engagement with stakeholders. In this regard, higher education institutions (HEIs) are in charge of having a big impact on a lot of the people who will be future leaders. This effect includes the need and capability to maintain its long-term performance better than its rivals and extends beyond teaching and research. As a result, higher education institutions acknowledge CSR as an integral part of institutions' missions rather than as a distinct factor.

*Table 3. Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Ethical Initiatives*

<b>Ethical</b>	<b>M</b>	<b>D.I.</b>
1. Employees are performing in a manner consistent with expectations of societal mores and ethical norms within the community.	3.60	Highly Evident
2. Employees and students alike are partaking to activities, standards, policies, and practices that are expected by society even though they are not codified into law.	3.62	Highly Evident
3. The stakeholders recognize and respect new or evolving ethical/moral norms adopted by the community.	3.48	Highly Evident
4. The institution prevents ethical norms from being compromised in order to achieve business goals and serve as model for students to follow.	3.43	Highly Evident
5. Employees are doing what is expected morally or ethically as a good corporate citizen.	3.55	Highly Evident
6. The employees recognizes that business integrity and ethical behavior go beyond mere compliance with laws and regulations.	3.50	Highly Evident
7. The employees are being responsive to the full range of norms, standards, values, principles, and expectations that reflect and honor what students, parents, employees, owners and the community regard as consistent with respect to the protection of stakeholders' moral rights.	3.57	Highly Evident
<b>Grand Mean</b>	<b>3.53</b>	<b>Highly Evident</b>

The table above shows the Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Ethical Initiatives. Result implies that the private colleges/universities in region 2 are inclined with ethical initiatives as the grand mean is 3.53 and a corresponding interpretation of highly evident. This means that the PHEIs are grounded with moral principles and extends it with the community. More so, the indicator "Employees and students alike are partaking to activities, standards, policies, and practices that are expected by society even though they are not codified into law" gained the highest mean of 3.62 and interpretation of highly evident. Therefore, the university/college community has superior culture, and holds good values. This may be because the PHEIs exercises great core values which both students and employees are imbibed with, which allow the institution create distinction among its competitors.

According to Dahan & Senol (2012), the standards by which institutions are evaluated are changing as higher education becomes more competitive. The criteria for evaluating a higher education institution may change over time, but the fundamentals of success in a cutthroat market, including having a solid reputation and standing out from the competitors, never change. Most colleges typically do not go above and beyond this by seeking to better their communities; instead they prefer to focus exclusively on teaching social responsibility in terms of corporate social responsibility activities. Higher education institutions must understand that their own behaviors should represent the principles and standards that they profess to uphold in order to compete in the evolving education sector and to accomplish their mission in a world that is always changing. This implies extending their commitment to CSR at the operational level as well as the academic one, usually by curricular activities.

*Table 4. Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Legal Initiatives*

<b>Legal</b>	<b>M</b>	<b>D.I.</b>
1. The institution complies with various state and local regulations.	3.74	Highly Evident
2. The institution fulfills all its legal obligations to societal stakeholders.	3.74	Highly Evident
3. The administrators spearhead the provision of goods and services that at least meet minimal legal requirements to assist the students, parents, employees, and the people within the community.	3.67	Highly Evident
4. The owners include laws and regulations and in effect reflect society's view of "codified ethics" on the policies and guidelines of the institution.	3.57	Highly Evident
5. The employees and owners are performing in a manner consistent with expectations of government and law as well as expected by the society.	3.88	Highly Evident
6. The employees and students are conducting themselves as law-abiding corporate citizens.	3.74	Highly Evident
<b>Grand Mean</b>	<b>3.72</b>	<b>Highly Evident</b>

Table 4 shows the Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Legal Initiatives. As can be gleaned, the grand mean is 3.72 with a counterpart interpretation of highly evident. This denotes that the private higher education institutions in region 2 are undeniably exhibiting commitment in abiding regulations and standards of the government. More so, the indicator "The employees and owners are performing in a manner consistent with expectations of government and law as well as expected by the society" obtained the highest mean of 3.88 and corresponding interpretation of highly evident, thereby denoting that the private higher education institutions in region 2 operates in accordance with the rules and regulations and laws. Definitely, this is because the higher education providers

wanted to convey that they are law abiding institutions and build stronger link with stakeholders as well as strengthen its image.

According to Carroll (2016), because laws and regulations are society's formulation of the fundamental principles upon which business is to operate in a civil society, society is communicating to business that it is required to observe laws and comply with regulations. If one considers CSR in developing nations, for instance, the existence or absence of a legal and regulatory framework has a huge impact on whether people must invest there or not. This is because such a legal infrastructure is necessary to provide the groundwork for reputable company growth.

*Table 5. Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Economic Initiatives*

<b>Economic</b>	<b>M</b>	<b>D.I.</b>
1. The institution is being profitable and able to provide incentives to owners or shareholders to invest and have enough resources to continue in operation.	3.31	Highly Evident
2. The institution heads modify the institution's processes to use recycled products, which could benefit the school by potentially minimizing costs and also benefit society by consuming fewer resources.	3.21	Moderately Evident
3. Finding and implementing the most efficient practices for minimizing wasted capital for environmental protection within the community.	3.00	Moderately Evident
4. Provision of activities to earn profit to provide funds for the donations given to the beneficiaries.	3.07	Moderately Evident
5. The institution finds and implements the most efficient practices for minimizing wasted capital for the improvement of the community where the stakeholders reside.	3.26	Highly Evident
6. Value creation from the services the institution make, which societies benefits from them by increasing their lives welfare.	3.62	Highly Evident
7. Paying taxes to the governments, who in their turn collects them and give them back to the societies through public services.	3.52	Highly Evident
<b>Grand Mean</b>	<b>3.29</b>	<b>Highly Evident</b>

The table above presents the Mean on the CSR Initiatives of Private Higher Education Institutions in Region II along Economic Initiatives. As can be observed, the grand mean is 3.29 with a corresponding interpretation of highly evident. With this figure, it can be discerned that the private higher education institutions in region 2 are rather responsible in sharing its resources in order to uplift the economic wellbeing of the society through corporate social responsibility. Additionally, the indicator "Value creation from the services the institution make, which societies benefits from them by increasing their lives welfare." is perceived the highest indicator with a mean of 3.62

and interpretation of highly evident. This implies that the PHEIs focuses on providing quality education and producing quality graduates, who soon renders good service to the society for its betterment.

Kappo et. Al (2020), states that universities have the power to build the strongest of nation. Similarly, it can also be the cause of one’s downfall. Therefore, one of the most effective tools for advancing the CSR agenda is thought to be education, which links sustainable development plan for national betterment with economic, societal, and environmental goals. Nuclear weapons or long-range missiles are not necessary to further destroy any country. It only requires lowering the quality education. Hence, to build strong one, educational institutions has to build great foundation through quality education.

C. Significant Difference on the CSR Initiatives of Private Higher Education Institutions (PHEIs) when grouped by Profile

*Table 6. Test of Difference on the CSR Initiatives of Private Higher Education Institutions (PHEIs) when grouped by Years of Operation*

<i>Kruskal – Wallis H Test based on Years of Operation</i>				
<b>Philanthropic</b>	<b>M</b>	<b>SD</b>	<b>Kruskal-Wallis H</b>	<b>p-value</b>
10 - 19 Years	2.85	0.49	1.821	.610
20 - 29 Years	3.27	0.31		
30 - 49 Years	3.18	0.40		
50 Years and Above	3.14	0.56		
<b>Ethical</b>			2.209	.530
10 - 19 Years	3.40	0.55		
20 - 29 Years	3.57	0.41		
30 - 49 Years	3.34	0.31		
50 Years and Above	3.59	0.45		
<b>Legal</b>			2.283	.410
10 - 19 Years	3.93	0.15		
20 - 29 Years	3.65	0.36		
30 - 49 Years	3.50	0.47		
50 Years and Above	3.76	0.35		
<b>Economic</b>			2.197	.532
10 - 19 Years	3.17	0.74		
20 - 29 Years	3.26	0.56		
30 - 49 Years	3.23	0.24		
50 Years and Above	3.34	0.43		

The Kruskal-Wallis Test was used to determine whether there are any statistically significant differences on the 4 areas of Corporate Social Responsibility (CSR) in terms of years of operation. The result suggests that the private higher education institutions in region 2 are all inclined and committed in their own corporate social responsibilities which are all centered in philanthropic, ethical, legal and economic initiatives despite their variance in years of operation. Therefore, there is no significant difference on their CSR Initiatives being implemented by the HEIs in Region II. Hence, the PHEIs recognize the importance and favorable impact of CSR initiatives to the college/university and helps in their growth and sustainability.

HEIs strive to attain sustainability through community engagement. In fact, according to Gigauri (2022), Higher Education Institutions increasingly include sustainable development concepts in their programs to teach their students about sustainability. HEIs are expected to integrate sustainability-related dimensions into education and research, as well as campus operations and community engagement. Universities have the ability to transform education towards sustainable development through innovative teaching and educational methods. Professional development in the teaching tools will provide academics with the necessary guidelines to teach sustainability subjects effectively. Students can become change agents and contribute to sustainable development. Consequently, they need to be informed about the relationship between economic and environmental goals. Therefore, education for sustainability enables universities to educate citizens aware of current challenges the world is facing and be knowledgeable about needed solutions.

*Table 7. Test of Difference on the CSR Initiatives of Private Higher Education Institutions (PHEIs) when grouped by Accreditation Status*

<i>Kruskal – Wallis H Test based on Accreditation Status</i>					
<b>Philanthropic</b>		<b>M</b>	<b>SD</b>	<b>Kruskal-Wallis H</b>	<b>p-value</b>
	None	3.10	0.47	5.871	.118
	Level 1	3.63	0.18		
	Level 2	3.63	0.53		
<b>Ethical</b>					
	None	3.50	0.43	9.152	.027 1 vs 2 & 3
	Level 1	4.00	0.00		
	Level 2	4.00	0.00		
<b>Legal</b>					
	None	3.72	0.36	6.473	.091
	Level 1	4.00	0.00		
	Level 2	3.84	0.23		

<b>Economic</b>					
	None	3.26	0.48	7.358	.061
	Level 1	3.43	0.00		
	Level 2	3.86	0.21		

A non-parametric test of significance was used to determine whether there are any statistically significant differences on the 4 areas of Corporate Social Responsibility (CSR) in terms of accreditation status. This result conveys that despite the difference in the accreditations status of the private higher education institutions in regions 2, they generally have analogous observation towards the corporate social responsibilities centered in the 4 areas. Therefore, the PHEIs are all practicing such initiative for the growth of the college/university.

It can be noted that there exists a significant difference between the group 1 which are the HEIs with no accreditation status and those who have been accredited as Level 1 and 2 in terms of ethical initiatives. This may be attributed to the fact that institutions that are being visited by accrediting bodies can embrace CSR initiatives which include being environmentally friendly and eco-conscious; promoting equality, diversity, and inclusion in the workplace; treating employees with respect; giving back to the community; and ensuring business decisions are ethical.

According to da Silva (2022) University social responsibility, aims to address the economic effects that are reflected in society. It enhances the perception of financiers, sponsors, banks, and relationships with the press, clients, competitors, and the community. These methods are typically employed as a tactic to gain reputation, competitive advantage, and market expansion and are illustrated in information reports.

*Table 8. Test of Difference on the CSR Initiatives of Private Higher Education Institutions (PHEIs) when grouped by Academic Programs*

<i>Kruskal – Wallis H Test based on No. of Academic Programs</i>					
<b>Philanthropic</b>		<b>M</b>	<b>SD</b>	<b>Kruskal-Wallis H</b>	<b>p-value</b>
	1 - 5 Programs	3.15	0.53	.614	.736
	6 - 10 Programs	3.07	0.37		
	10 Programs and Above	3.18	0.51		
<b>Ethical</b>					
	1 - 5 Programs	3.65	0.38	2.994	.224
	6 - 10 Programs	3.25	0.43		
	10 Programs and Above	3.56	0.45		

<b>Legal</b>					
	1 - 5 Programs	3.76	0.33	.859	.651
	6 - 10 Programs	3.70	0.40		
	10 Programs and Above	3.69	0.39		
<b>Economic</b>					
	1 - 5 Programs	3.33	0.40	1.000	.607
	6 - 10 Programs	3.19	0.55		
	10 Programs and Above	3.30	0.53		

The table above presents whether there are any statistically significant differences on the 4 areas of Corporate Social Responsibility (CSR) in terms of the number of programs offered. The outcome infers that the private higher education, regardless of their accreditation status, understands the favorable impact of corporate social responsibility in the institution not only in sustainability but most especially in producing socially responsible graduates who understands and strive to improve the status of the society.

When social responsibility is practiced at universities, it calls for engagement from the outside community, influences it, and has an impact that goes beyond teaching. Instead, it enhances learning, is utilized in research, and influences techniques that are used to benefit the local community. The expansion of universities' formative activities into community service raises the bar for their performance, exemplifies their commitment to social responsibility, and forces students to act more maturely and like responsible citizens. They aim to address the issue of education by instructing individuals with information capable of transforming a basic higher education into professionals equipped with ethical, just, and sustainable competencies. On the one hand, they do this because they use it strategically (Eidt 2021).

D. Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions

E.

*Table 9. Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Educational Performance*

	<b>Educational</b>	<b>M</b>	<b>Interpretation</b>
1.	Changing awareness of civil society	3.62	Greatly Important
2.	Sustainability education and CSR Practices	3.48	Greatly Important
3.	Improved students and graduates' perceptions of CSR practice	3.57	Greatly Important
4.	Ethics within the institution	3.83	Greatly Important
5.	Boosts morale, loyalty, productivity and job satisfaction.	3.48	Greatly Important

6. Development of integrity and ethical values in organizations and their relationships with stakeholders	3.57	Greatly Important
7. Employees are imbued with crucial ethical stand, in which members are accountable for fulfilling their public duty.	3.57	Greatly Important
8. Encourage the initiative to incorporate the coordination between universities or schools, an essential element from the point of view of the impact on society and their efficiency in managing limited resources.	3.50	Greatly Important
9. Improved academic mobility	3.79	Greatly Important
10. Laws have been drafted that promote socially responsible behavior by employees and students.	3.60	Greatly Important
<b>Grand Mean</b>	<b>3.60</b>	<b>Greatly Important</b>

Table 9 illustrates the Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Educational Performance. Result shows that the grand mean is 3.60 and a corresponding interpretation of Greatly Important. Thus, it can be discerned from this data that the corporate social responsibility practices of the private higher education institutions in region 2 has a great importance on the culture of the college/university. Also, the indicator "Ethics within the institution" gained the highest mean of 3.83 and corresponding interpretation of Greatly Important, thus, the corporate social responsibility practices of the college/universities are of great help in building good ethics and social responsibility in the internal environment of the school. This may be because, through the awareness of the students and employees towards the CSR practices of the school, the internal players adapts and put them into practice in their daily lives.

According to Saunders, Marcolin & Cherneski (2022), through infusing social responsibility values in students by means of teaching, research, and service, there is empirical evidence that schools are able to amplify Self-transcendence personal values and ethical idealism which is a positive driver for social accountability. The demand for students who are social responsibility-focused has increased as capital swings toward sustainable prospects and businesses acknowledge the constraints of a sole concentration on shareholders (to the exclusion of broader stakeholders). Any teaching strategies that change the emphasis from shareholders to stakeholders are likely to change how students view their obligation to others. Hence, the way universities build students' social responsibility holds the key in instilling such value to learners.

*Table 10. Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Financial Performance*

<b>Financial</b>	<b>M</b>	<b>Interpretation</b>
1. Profitability ratio that measures what percentage of revenue earned has increased.	2.88	Moderately Important
2. The book value of the PHEI has increased upon implementing the CSR	2.76	Moderately Important
3. Administrative cost of the institution has decreased.	2.71	Moderately Important
4. Achieved efficient financial budgeting	3.02	Moderately Important
5. Increased earnings, growth rate and revenue	2.81	Moderately Important
6. Standardized financial budgets	2.95	Moderately Important
7. Efficiently measured resources planned against consumes/expenses	3.05	Moderately Important
8. Reduction of management costs.	3.17	Moderately Important
9. Getting access to more funds through more willing sponsors.	3.00	Moderately Important
<b>Grand Mean</b>	<b>2.93</b>	<b>Moderately Important</b>

Seen on table 10 is the Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Financial Performance. As can be observed, the grand mean is 2.93 and an interpretation of Moderately Important. This forwards that when it comes to financial aspect, there has been observed to be a moderate importance of the corporate social responsibility of the institution. More so, the indicator "Administrative cost of the institution has decreased." Obtained the lowest mean of 2.71 and interpretation of Moderately Important. Therefore, the respondents perceive that CSR practices create not much of positive effect towards the firm's finances. This may be because it is hard to link the effect of CSR to the financial sustainability of the university. More so, respondents may have perceived that the CSR initiatives cost more than the project brings back.

According to Xu (2022), modern businesses face a significant social responsibility burden, and there is a complicated and dynamic interaction between social responsibility and financial management. Corporate social responsibility is not just pure altruism; it is an ideal decision that balances self-interest and altruism and can result in consistent financial rewards. This choice must be made in light of the formidable challenge that is global corporate social responsibility. If businesses practice social responsibility, their economic interests will necessarily be compromised in the short run. However, if they adopt a long-term perspective, businesses can eventually amass more top-notch social resources and a favorable operating environment, hence lowering certain hidden and overt costs. Enterprises actively take on social duties as the key actors in social construction, which is crucial to fostering the social construction's orderly growth.

*Table 11. Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Social Performance*

<b>Social</b>	<b>M</b>	<b>Interpretation</b>
1. Social entrepreneurship	3.50	Greatly Important
2. Strengthened linkages and alliances with partner industry.	3.67	Greatly Important
3. Improved institution image, school identity and stakeholder loyalty.	3.60	Greatly Important
4. High community impact.	3.62	Greatly Important
5. Encapsulated the initiatives by which a company takes responsibility for its effect on social and environmental well-being	3.33	Greatly Important
6. Socially responsible employees, students and graduates.	3.50	Greatly Important
<b>Grand Mean</b>	<b>3.54</b>	<b>Greatly Important</b>

Table 11 shows the Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Social Performance. Result suggests that the Corporate Social Responsibility of the private higher education institutions shows a discernible impact on the society, provided that the grand mean is 3.54 and interpretation of Greatly Important. Furthermore, the indicator “Strengthened linkages and alliances with partner industry” appeared to have gained the highest mean of 3.67 and interpretation of Greatly Important. This means that through the CSR initiatives of the colleges/universities, they are able to create external relationship that are perceive to be beneficial for the institution, this may be because through CSR, the entity is able to improve its image in the society, and in turn, they create strategic alliances.

Lin & Tan (2015), states that strong government influence and ownership concentration have an impact on CSR decisions made by listed corporations. The findings their study show that corporate governance structures—internal and external—shape strategic decisions that may have unforeseen effects. It also implies that businesses engage in CSR not just out of altruism but also strategically, and that having political ties is extremely valuable for businesses operating in nations with inadequate property rights protection and a lack of institutions that support the market. We link these two lines of research and contend that businesses in developing nations might advance their political objectives by making significant philanthropic donations.

*Table 12. Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Internationalization*

<b>Internationalization</b>	<b>M</b>	<b>Interpretation</b>
1. Encourages cooperation among State Universities and Colleges and Private Higher Education Institutions to advance knowledge frontiers and promote social and cultural diversity.	3.29	Greatly Important
2. Introduces the concept of internationalization not only in CSR practices but also with the inclusion of products of cross-border education.	3.10	Moderately Important
3. Articulates the Philippine Higher Education Institution Internationalization Policy on Corporate Social Responsibility	3.26	Greatly Important
4. Encourages the integration of international and intercultural dimensions to the PHEIs' CSR Initiatives to meet the globalization needs of the institution	3.31	Greatly Important
5. Serve as gateway in benchmarking internationalized best CSR practices of State Universities and Colleges	3.19	Moderately Important
6. Serve as basis for improving programs, policies and standards in implementing a globalized Corporate Social Responsibility initiatives	3.38	Greatly Important
<b>Grand Mean</b>	<b>3.25</b>	<b>Greatly Important</b>

The figure above shows the Mean on the Role of the Corporate Social Responsibility on the Sustainability of the Private Higher Education Institutions along Internationalization. As can be seen above, the grand mean is 3.25 equating to an interpretation of Greatly Important. This denotes that the Corporate Social Responsibility of the private higher education institutions notably contributes in the ability of the PHEIs to be at par with international educational standards. Even more so, the indicator "Serve as basis for improving programs, policies and standards in implementing globalized Corporate Social Responsibility initiatives" gained the highest mean of 3.38 and interpretation of Greatly Important. This forwards that the CSR practices of the PHEIs in region 2 greatly contributes in standardizing institutional programs, policies and standards. This may be because the private colleges/universities benchmark their CSR practices with the best practices and initiatives of big universities who can be considered epitome in such social responsibility.

In the study of Adu et. Al (2021), strategies and initiatives of HEIs around the world, social responsibility and participation are obviously a component of the service or "third mission" of universities. The article makes the case that the concept of internationalization should be used to bring social responsibility and internationalization agendas closer together. Because it promotes thinking both locally and globally about social and intercultural engagement, approaching internationalization as a contribution to an institution's social responsibility has the potential to strategically align various institutional agendas, increase opportunities, and improve impact. Institutions must

first think about where they fit in the world, how global they are, and how they may help build more sustainable human communities. This is a crucial and difficult task, but it can be accomplished if greater effort is put into making sure that faculty and staff are involved locally and internationally in learning, research, and service activities that benefit communities as well as the school and its students.

**E. Significant Difference on the Role of CSR Initiatives of Private Higher Education Institutions (PHEIs) When Grouped by Profile**

*Table 13. Test of Difference on the Role of CSR Initiatives of Private Higher Education Institutions (PHEIs) When Grouped by Years of Operation*

<i>Kruskal – Wallis H Test based on Years of Operation</i>					
<b>Educational</b>		<b>M</b>	<b>SD</b>	<b>Kruskal – Wallis H</b>	<b>p-value</b>
	10 - 19 Years	3.42	0.44	1.589	.662
	20 - 29 Years	3.64	0.33		
	30 - 49 Years	3.64	0.29		
	50 Years and Above	3.61	0.33		
<b>Financial</b>					
	10 - 19 Years	2.80	0.58	1.029	.794
	20 - 29 Years	2.97	0.51		
	30 - 49 Years	2.87	0.24		
	50 Years and Above	2.95	0.48		
<b>Social</b>					
	10 - 19 Years	3.47	0.36	2.772	.428
	20 - 29 Years	3.53	0.34		
	30 - 49 Years	3.30	0.27		
	50 Years and Above	3.61	0.36		
<b>Internationalization</b>					
	10 - 19 Years	3.37	0.50	1.839	.606
	20 - 29 Years	3.28	0.50		
	30 - 49 Years	3.13	0.18		
	50 Years and Above	3.24	0.44		

The table above presents the result on the test used to determine whether there are any statistically significant differences on the roles of 4 areas of Corporate Social Responsibility (CSR) to education institutions when grouped according to years of operation. Result indicates that despite the disparity in the length of existence of the private higher education institutions in region 2, they have discerned that corporate social responsibility has positive impact on the educational, financial, and social and internationalization aspect of the private colleges/universities.

Aversano et. Al (2022) state that organizations are now integrating social, environmental, and ethical responsibilities into their strategy and operations to produce value for all of their stakeholders as a result of societal and political pressures. This wave does not spare universities. They qualify as small cities because of their size, the significant number of students and staff they employ, and the volume of institutional activities they engage in that have an impact on the ecosystem both directly and indirectly. As a result, in addition to their three traditional objectives of teaching, research, and technology transfer, universities now have a fourth mission: to work in partnership with civil society, business, and the government to ensure that society is moving toward sustainable development.

*Table 14. Test of Difference on the Impact of CSR Initiatives of Private Higher Education Institutions (PHEIs) When Grouped by Accreditation Status*

<i>Kruskal – Wallis H Test based on Accreditation Status</i>					
<b>Educational</b>		<b>M</b>	<b>SD</b>	<b>Kruskal – Wallis H</b>	<b>p-value</b>
	None	3.60	0.34	2.952	.399
	Level 1	3.90	0.14		
	Level 2	3.55	0.21		
<b>Financial</b>					
	None	2.91	0.46	1.426	.699
	Level 1	3.22	0.16		
	Level 2	3.11	0.95		
<b>Social</b>					
	None	3.51	0.33	4.401	.221
	Level 1	4.00	0.00		
	Level 2	3.75	0.35		
<b>Internationalization</b>					
	None	3.28	0.44	2.129	.546
	Level 1	3.17	0.23		
	Level 2	2.92	0.59		

The table above shows the result on the significant difference on the role of 4 areas of Corporate Social Responsibility (CSR) to education institutions when grouped according to accreditation status. The result confirms that notwithstanding the accreditation status of the private higher education institutions, they observed that the institutional corporate social responsibility practices are beneficial on the educational, financial, social and internationalization facets of the colleges/universities.

According to Aledo & Martinez (2022), the implementation of corporate social responsibility (CSR) could constitute a strategy for generating emotional appeal. Since there is growing competition in the higher education sector it makes it necessary for the universities to develop new strategies to compete to recruit more students, hiring the most relevant and productive faculty members, partnering with sought-after corporations, and producing and sharing relevant knowledge. The demand for innovative teaching and learning methods is growing, the labor market is constantly changing, public funding is decreasing, rankings are increasing national and international competition, there is a greater need for transparency, and internal and external stakeholders are scrutinizing the institutions to demand better outcomes. These are just a few of the new challenges that higher education institutions (HEIs) must deal with. In an effort to achieve a competitive edge, several institutions have begun applying marketing ideas and practices that have proven successful in the corporate world as a response to these worldwide shifts. In this regard, emotional marketing is a brand-new paradigmatic strategy where controlling the emotional bond between a business and its customers (or other market participants) serves as the main feature that encourages interchange.

*Table 15. Test of Difference on the Roles of CSR Initiatives of Private Higher Education Institutions (PHEIs) When Grouped by Academic Programs*

<i>Kruskal – Wallis H Test based on No. of Academic Programs</i>					
<b>Educational</b>		<b>M</b>	<b>SD</b>	<b>Kruskal – Wallis H</b>	<b>p-value</b>
	1 - 5 Programs	3.76	0.25	6.497	.039 1 vs 2
	6 - 10 Programs	3.41	0.38		
	10 Programs and Above	3.53	0.32		
<b>Financial</b>					
	1 - 5 Programs	2.89	0.46	.065	.998
	6 - 10 Programs	2.98	0.48		
	10 Programs and Above	2.94	0.50		
<b>Social</b>					
	1 - 5 Programs	3.53	0.32	.154	.926
	6 - 10 Programs	3.54	0.36		
	10 Programs and Above	3.54	0.40		
<b>Internationalization</b>					
	1 - 5 Programs	3.30	0.39	.615	.735
	6 - 10 Programs	3.33	0.38		
	10 Programs and Above	3.16	0.51		

The foregoing table presents the result of the test of difference conducted for the role of the 4 areas of Corporate Social Responsibility (CSR) to education institutions when grouped according to number of academic programs offered.

The test result revealed that the private higher education institutions have no significant difference when it comes to their observation on the Role of CSR to 3 areas; *Financial, Social, and Internationalization*.

On the other hand, there has been a significant difference identified in terms of the role of CSR on educational aspect whereas, there has been varied assessment on the role of CSR observed by HEIs when grouped by number of programs offered particularly the assessment of colleges/universities offering 1-5 programs as compared to colleges/universities offering 6-10 programs. This may be because of the schools/universities' disparity in size, provided under the assumption that colleges/universities who offers more programs might be larger than those which offers smaller number of programs, consequently, the smaller the firm, the higher the perception on the impact of CSR towards educational because they are able to observe better in a smaller community.

In the study with the tittle Walking and Talking Corporate Social Responsibility: Implications of Firm Size and Organizational Cost endeavored by Wickert & Scherer (2016), which addresses two interrelated research gaps in the Corporate Social Responsibility (CSR) literature. The first results from a lack of understanding of different patterns of CSR engagement with respect to CSR talk (impression management and the creation of symbolic images and documentation) and CSR walk (substantive implementation of CSR policies, structures and procedures). Related to this, the second gap concerns limited knowledge about the influence of firm size on CSR engagement. The study created a conceptual model that uses organizational cost and business size to explain variations between CSR talk and walk. This enables the authors to theorize the causes of what was referred to as the large firm implementation gap (large organizations typically focus on communicating CSR symbolically but less so on implementing it into their fundamental structures and procedures) and vice versa, the small firm communication gap (less active communication and more emphasis on implementation).

F. Problems Encountered by Private Higher Education Institutions (PHEIs) in Implementing Their Corporate Social Responsibility (CSR) Programs

*Table 16. Mean on the Problems Encountered by Private Higher Education Institutions in Implementing their Corporate Social Responsibility Programs*

<b>Problems Encountered</b>	<b>M</b>	<b>Interpretation</b>
1. Shrinking government resources, coupled with a distrust of regulations, has led to the exploration of voluntary and non-regulatory initiatives instead.	2.64	Pressing Problem
2. There is a growing demand for corporate disclosure from stakeholders, including customers, suppliers, employees, communities, investors, and activist organizations.	2.81	Pressing Problem
3. Growing investor pressure where investors are changing the way they assess companies' performance and are making decisions based on criteria that include ethical concerns.	2.45	Pressing Problem
4. Employees are increasingly looking beyond paychecks and benefits, and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees, companies are being forced to improve working conditions.	2.50	Pressing Problem
5. There is a lack of interest of the local community, students and employees in participating and contributing to CSR initiatives of HEIs.	2.55	Pressing Problem
6. The lack of capacity building of the local nongovernmental organizations as there is serious dearth of trained and efficient organizations that can effectively contribute to the ongoing CSR initiatives initiated by companies.	2.71	Pressing Problem
7. There exists lack of transparency on the part of the CSR Focal Persons as they do not make adequate efforts to disclose information on their programs, audit issues, impact assessment and utilization of funds.	2.36	Barely a Problem
8. Lack of availability of well-organized focal persons in remote and rural areas that can assess and identify real needs of the community and work along with sponsors to ensure successful implementation of CSR initiatives.	2.74	Pressing Problem
9. Stakeholders usually possess a narrow outlook towards the CSR initiatives of companies, often defining CSR initiatives more donor-driven than local in approach	2.57	Pressing Problem
10. There are no clear cut statutory guidelines or policy directives to give a definitive direction to CSR initiatives of companies.	2.38	Pressing Problem
11. The scale of CSR initiatives of companies should depend upon their business size and profile. In other words, the bigger the company, the bigger is its CSR program.	2.48	Pressing Problem
12. There is a lack of consensus amongst HEIs regarding CSR projects. This lack of consensus often results in duplication of activities by corporate houses in areas of their intervention.	2.43	Pressing Problem
13. Government regulations are not supporting the CSR initiatives of HEIs	2.45	Pressing Problem
14. The lack of resources, including finances, human capital, knowledge, and expertise.	2.76	Pressing Problem
15. The lack of strategic vision is often attributed to the lack of top management commitment.	3.00	Pressing Problem
16. Lack of measurement systems that serve as a useful tool for the evaluation and control of CSR performances, and as a basis for rewards	3.05	Pressing Problem
<b>Grand Mean</b>	<b>2.62</b>	<b>Pressing Problem</b>

Preceding table shows the Mean on the Problems Encountered by Private Higher Education Institutions in implementing their Corporate Social Responsibility Programs. As can be observed; the grand mean is 2.61 which equates to the interpretation of pressing problem. This implies that the private higher educations in region 2 finds that there is a pressing problem encountered in the execution of their institutional corporate

social responsibility initiatives. It is noteworthy that the indicator "Lack of measurement systems which serve as a useful tool for the evaluation and control of CSR performances, and as a basis for rewards", was vouched with the highest mean of 3.05 and a corresponding interpretation of pressing problem. Therefore, the institutions find that the most problematic aspect in the implementation of CSR initiatives is on part of evaluating how the initiatives are yielding outcome on the institution. This may be because the institution lacks research initiative which may help in assessing the usefulness and the effects of the CSR initiatives.

Mellahi, K (2013), asserts that it is difficult to evaluate CSR performance using conventional metrics like return on investment. Effective CSR measures must take into account the influence on the economy, society, and environment. And this is where things become complicated since, as of now, there is no efficient way to gather and contrast all the pertinent data. Furthermore, Barnett, Henriques & Husted (2020), backed that despite several requests to reverse course, the CSR literature has been unable to evaluate the efficacy of CSR programs due to adherence to existing analytical methodologies. The CSR literature can evaluate impact by reorienting as proposed - (re)turning to management's foundations in organization design and small data. This will give businesses the knowledge they need to choose and create CSR programs that will actually achieve their noble goals.

#### **4. CONCLUSIONS AND FUTURE WORKS**

Based on the objectives and findings of the study, the following are drawn:

1. The colleges/universities in the region have been functioning for 50 years and beyond; the majorities are still not yet accredited and usually offers a dominant fraction of 1-5 numbers of programs.
2. The CSR initiative of the Private Higher Education Institutions in Region II which is moderately evident is the philanthropic responsibility while the ethical, legal and economic responsibilities are highly evident among the PHEIs.
3. There is no significant difference on the CSR Initiatives of Private Higher Education Institutions when grouped by years of operation, accreditation status, and number of programs offered. However, significant results were present in the CSR Initiatives in terms of Ethical Responsibility when respondents are grouped by accreditation status.
4. There is a greatly important role of the CSR Initiatives on the sustainability of the Private Higher Education Institutions in Region II along educational performance, social performance and internationalization. However, a moderately important role of the CSR Initiatives is found on the financial performance of the Higher Education Institutions.

5. There is no significant difference on the Role of CSR Initiatives of Private Higher Education Institutions (PHEIs) when grouped by profile. However, there are significant results on the educational performance when the respondents are grouped by number of academic programs.

6. Private higher educations in region 2 finds that there is a pressing problem encountered in the execution of their institutional corporate social responsibility initiatives, especially in terms of evaluating how the initiatives are yielding outcome on the institution

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