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Corporate Social Responsibility: A Framework of Strategies for the Sustainability of Higher Education Institutions (HEIs)

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Abstract

Corporate Social Responsibility (CSR) programs and practices are being adopted in different industries. CSR activities are also embraced in higher education institutions (HEIs). Universities need the three pillars of sustainability (economy, community, and environment) to achieve global sustainability goals. This study measured the level of implementation of CSR programs and practices of HEIs in Metro Manila; identified the important factors that affect its implementation; and came up with a shared framework of strategies for the sustainability of HEIs. A self-administered questionnaire was sent to 585 respondents from three non-sectarian universities in Metro Manila. Carroll's Pyramid of Corporate Social Responsibility was used to identify different CSR responsibilities. Economic Responsibility, Legal Responsibility, Ethical Responsibility, and Philanthropic Responsibility were used to identify CSR programs and practices. The results showed that there is a significant difference in the level of implementation as well as the duration of implementation of CSR programs and practices among the respondent universities. The researcher came up with a shared CSR framework for the sustainability of higher education institutions.

Keywords: corporate social responsibility, strategies, higher education institution sustainability, CSR framework

Corporate Social Responsibility (CSR) is an important tool that helps businesses fulfill their social responsibilities. It aligns business activities with the demands of society, market, and investors. It also helps businesses address social, environmental and governance issues (Shoji, 2016). CSR is a voluntary integration of social and environmental concerns into the business operations of companies and their relationships with their interest groups. The European Commission (2001) states that even though a company contributes to the welfare of the society, their main objective remains generating income for the owners and shareholders.

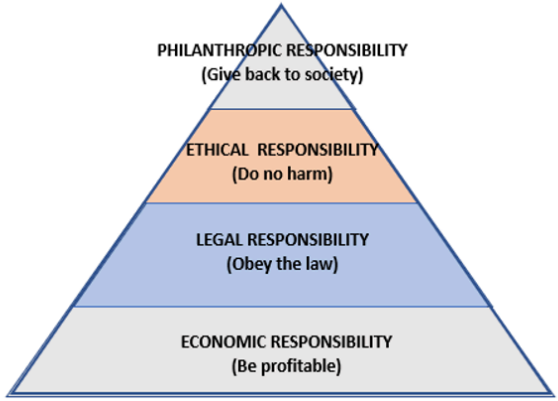
Evidently, humanity is facing social, economic, and environmental problems caused by numerous factors. Different institutions take part in providing the solution to these global problems currently being faced by humanity. The Global Solution Networks (2018) believes that educational institutions have a greater impact in producing a just and humane society. Specifically, Higher Education Institutions (HEIs) can educate their stakeholders by stressing the importance of corporate social responsibility (Global Solution Networks, 2018).

CSR has been adopted by universities in different countries by incorporating its principles and activities in the curriculum. This enables HEIs to do activities aligned with the institutional goals. Mang'unyi and Chege (2014) concludes that the education sector is facing different challenges in implementing CSR. Likewise, improvement of CSR in the organizational, educational, knowledge, and social scopes are needed (Monge, Audet & Martínez, 2017).

Carroll's CSR Pyramid Model is one of the most considered and well-known models. The CSR pyramid has been originally defined with four interrelated but conceptually different responsibilities: economic, legal, ethical, and philanthropic (Carroll, 2016).

This study evaluates the effectiveness of CSR programs and practices of HEI's with respect to the Carroll's Pyramid Theory.

Figure1
Carroll's Pyramid Theory (Carroll, 1991)



CSR is being practiced by HEIs in different countries but still many of these institutions are not able to transfer the value to students and to most of their stakeholders. There is a gap between different studies in the availability of mutual framework that can be used by HEIs CSR to further help in the sustainability strategies of their educational services. Many of these HEIs focus on philanthropic responsibility which is purely voluntary and cause misinterpretations from stakeholders. Visser (2011) determines that post-wealth generosity has tainted the value of philanthropic activities.

This study evaluated the effectiveness of CSR programs and practices of HEIs in respect to Carroll Pyramid Theory. It aimed to measure the level, the duration and the continuing

implementation of CSR programs and practices and came up with a shared CSR framework for HEIs.

Statement of the Problem

This study aimed to evaluate the effectiveness of CSR programs and practices and the extent of its implementation by HEIs for developing a Corporate Social Responsibility (CSR) framework in Higher Education Institutions (HEIs) towards the organizations' sustainability.

Specifically, the study tried to answer the following questions:

1. What is the level of implementation of CSR programs and practices of Higher Education Institutions (HEIs) in Metro Manila under the following:
    a. Economic responsibility ⋅ (Be profitable). To have enough resources to continue its business operations;
    b. Legal responsibility ⋅ (Obey the law). Be a good law-abiding citizen and act in compliance with legal obligations;
    c. Ethical responsibility ⋅ (Do what is right and fair; do no harm). Perform and achieve goals with moral philosophy of rights, justice and value of usefulness:
        i. Social aspect;
        ii. Technological and environmental aspect; and
    d. Philanthropic responsibility ⋅ (Give back to society; be a good corporate citizen). Voluntary participation done by institutions to reflect good citizenship

2. What is the duration of implementation of the following CSR programs and practices in subject higher education institutions in terms of:
    a. Economic responsibility;

b. Legal responsibility;
c. Ethical responsibility;
    i. Social aspect
    ii. Technological and environmental aspect; and
d. Philanthropic responsibility?

3. What is the extent of the continuous implementation of these CSR programs and practices as affected by the following factors:
    a. Budgetary provision and funds availability
    b. Relevance and consistency with university vision, mission and values statement
    c. Support from internal stakeholders
    d. Support from external stakeholders
    e. Enrollment growth
    f. Revenue growth
    g. Availability and use of mechanisms to engage stakeholders and
    h. Availability and use of mechanisms and structures to manage the implementation of CSR programs and practices?

Hypotheses

H_0a: There is no significant difference in the level of implementation of Corporate Social Responsibility (CSR) programs and practices among the HEIs in terms of economic responsibility, legal responsibility, ethical responsibility in social aspect, ethical responsibility in technological and environmental aspect, and philanthropic responsibility.

H_0b: There is no significant difference in the duration of implementation of CSR programs and practices among the HEIs

in terms of economic responsibility, legal responsibility, ethical responsibility in social aspect, ethical responsibility in technological and environmental aspect, and philanthropic responsibility.
H_0c: There is no significant difference in the continuing implementation of CSR programs and practices of the different HEIs in Metro Manila.

Literature Review

Carroll's Pyramid of Social Responsibility Theory

In 1979, Carroll's pyramid of social responsibility introduced four (4) categories of corporate responsibilities. These four categories of responsibilities were in chronological order: economic, legal, ethical, and philanthropic. However, this 1979 model focused on economic and legal responsibilities and were considered independent with each other. In 1991, Carroll considered ethical and philanthropic responsibilities and presented the model in a pyramid. In 1998, Carroll disregarded the CSR pyramid and included corporate citizenship with the four categories but revived the original philosophy in 2000. In 2004, Carroll revived the 1991 theory with the inclusion of stakeholder's theory to meet the expectations of the global stakeholder (Carroll, 2016).

Carroll (2016) defined the four categories of corporate responsibilities. Economic responsibility is needed to sustain business profitability to survive and to have enough resources for a continuing business operation. Legal responsibility, on the other hand is about following the rules and regulations mandated by the government. This is a minimum ethical requirement that should be followed by business entities. Businesses should perform under the law, abide by the law in their business operations and comply with their legal obligations. Because the society's view of codified ethics is consisting of laws and regulations defined by legislators.

Ethical responsibilities are the norms and practices expected by the society beyond the law. There are ethical practices, standards, policies, and moral rights expected by the society to be done by business leaders though not written by law. Although legal responsibilities are based on ethical standards, there are other ethical and moral norms adopted by the society. To be a good corporate citizen, businesses are expected to carry out this moral norm. The society also expects them to perform and achieve goals without violating ethics and go beyond mere compliance with legal obligations. This category guides the institution's decision and practices with moral philosophy of rights, justice, and value of usefulness. Philanthropic responsibility generally is about giving back to the society through monetary resources, products, and service donations, in activities that help develop the community and the society. Philanthropic responsibility differs from ethical responsibilities as this is not required and expected by the society, but it is voluntarily done by institutions to reflect good citizenship not only because of the noble and self-sacrificing reason but to uplift the company's image and reputation (Carroll, 2016).

There are other theories of corporate social responsibility being used by other businesses such as the Strategic Management Theory and the Corporate Citizenship Framework (Ferrell; Fraedrich & Ferrell, 2015). Strategic Management is the decision-making plan of a corporation in determining objectives, policies, and plans in achieving its goals. Strategies include profitability, social commitment, and relationship between its stakeholders. This includes actions on the strategies formulated and driven by the top management. The action depends on the values inculcated with the leaders (Ramos-Monge, Llinas, & Barrena-Martinez; 2017). Informing stakeholders about CSR activities will benefit the social environment (Husted and Allen, 2011).

On the other hand, Corporate Citizenship Framework emphasizes organizational values such as a principle of caring for others. The principle of a 'moral leader' is considered which is also indicated in Carroll's Principle of Corporate Citizenship. Moral leadership is one important concept of corporate citizenship but must be built in four concepts to be considered effective (i.e., economic, legal, ethical, and philanthropic). Similarly, the seven habits of moral leaders should also be regarded for effectiveness (Ferrell, Fraedrich, & Ferrell, 2015).

Among these theories, the researcher analyzed that Carroll's Pyramid Theory of Corporate Social Responsibility is the most appropriate for the sustainability of higher education institutions. This theory identified the different responsibilities (economic, legal, ethical, and philanthropic) to consider having competitive advantage and sustainable business. Also, based on the analyses made, the corporate citizenship and strategic management theories are already considered in this theory. Therefore, the researcher considered Carroll's Pyramid Theory as an appropriate model for this study.

Implementation of CSR

Social Responsibility has impacted Higher Education Institutions (HEI) of Europe. They carry out social responsibility on HEIs that is not limited to teaching and research. It also involves community service and partnership with other important stakeholders such as students and other potential students (Stanislavská, Kvasnička, Kuralová & Margarisová, 2014).

Parsons (2014) stresses that practice of social responsibility varies from different countries. In European Union, social responsibility in higher education involves partnership with the government using research and its impact in the community. In United Kingdom where labor force is important, social responsibility produced skillful and knowledgeable graduates that contributed on the country's economic success. For South Africa, social responsibility is viewed as a community service that resulted in social awareness and economic development. As for

Ibero-America (Spain, Latin America, and Portugal), the context of CSR policy is to construct an ideal space that is socially responsible. In India, access to higher education and emphasis on what the students must learn to fulfill lives and lead by example is prioritized. Finally, in the United States, funds were provided to pursue an innovative higher education for students.

There is limited literature on social responsibility in higher education in Africa, Asia, and Middle East. There has been a confusion in the concept of social responsibility on higher education being a commercial establishment on knowledge, cultural space, and a producer of diploma. Social responsibility in universities has been commercialized because it is being used to market their services, where students are encouraged to become entrepreneurs (Flores *et al.*, 2015).

Learning institutions characterized by the process of continuous improvement has seven dimensions. These include inquiry and dialogue, team learning, continuous learning, embedded system, system connection, empowerment, and strategic leadership (Rusa, Chirică, RaĠiua, & Baban, 2014). With these desire from higher education institutions, the concept of social responsibility has been adopted to "effectively teach students to be democratic citizens, creative, attentive, and builders of a democratic society". Although they can implement social responsibility, less is known for the perception of students and CSR of universities (Rusa *et al.*, 2014).

Challenges of CSR implementation

Defining Corporate Social Responsibility (CSR) is both complex and complicated. "Adaptable solutions such as society and economic system, different location, ecology, authority of person involved, concerns and interest or political agenda make it more complex" (Sheehy, 2015).

Howard Bowen introduced CSR in 1960. It evolved and reached the managerial context and was eventually adopted by other institutions. Development of university social responsibility (USR) is comparable to the development of CSR where USR focuses on the capability of education to influence the society (Shawyun, 2011). University CSR, however, should be improved in the following areas: organizational scope, the educational scope, the knowledge scope, and the social scope (Monge, Audet & Martínez, 2017).

Business scholars adopted Carroll CSR four responsibilities of the pyramid theory. However, it only focuses on the philanthropic and ethical and not as much on legal and economic aspects. It lacks explanation, so it might fail to address the social responsibility and environmental concerns (Carroll, 1979).

A study of Shen, *et al.* (2015) identified 12 barriers in the textile industry. They are ranked as follows: (1) finances, (2) customer awareness, (3) regulations and standards, (4) top management commitment, (5) social audit, (6) stakeholder awareness, (7 training, (8) regulations and standards, (9) knowledge, (10 concern for reputation, (11) company culture, and (12) diversity. Financial constraint is considered the main barrier since it needs investment in implementing new strategies and tactics. Lixin, *et al.* (2015) remark that most managers are not willing to spend the required investment because they are not convinced with the CSR advantage (Shen, Lixin & Govindan, Kannan & Shankar, Madan 2015).

The University Social Responsibility Network (USRN) was established in 2015 by Hong Kong Polytechnic University. The network believes that it has an obligation to address the challenges and find solutions to make a sustainable environment (Plungpongpan, Tiangsoongnern, & Speece, 2014). USRN is widely known with members from different parts of the world. The obstacles seen by the network are “financial sustainability, leadership factor, and inevitable challenges in the leadership network development process, maintaining shared vision and

relationship building among the network members" (Shek, Yuen – Tsang & Ng, 2017).

The transitions of higher education to the corporate world are being developed to correspond to the cultural needs and changing socio-economic needs. Universities in Russia focused on forming values, culture, and life reference points of their graduates. Universities' social responsibility to the region is included in the system of their activity and their relations with state authorities belonging to the sub–federal entities (Shelomentseva, Kozlovaa, Doroshenkoa & Kiselevab, 2016).

Environmental Concerns Through Technological Advancement

Corporate Social Responsibility's (CSR) areas are public environment, relations with investors, market environment, area of employment and environmental protection. This indicates the emphasis on the significance of operations in business, which affect the environment or the ecological management of CSR (Oleszko-Kurzyna, 2014).

Like the three rings of sustainability, there are three dimensions of CSR - environmental health, economic development, and social justice (UN, 2017). The public sectors in European countries are obliged to be the CSR role model of concept implementation. This concept has external and internal factors. The external factor refers to the environment of business while the internal factor pertains to the public sector as socially responsible entities. In a Poland study on environmental aspects of social responsibility of public sectors, their practices are different from other organizations that are based on other countries (Hawrysz & Foltys, 2015).

The implementation of green technology by companies is a way to promote solutions that are environment friendly. This

provides comfort to consumers while helping reduce the negative impacts on the environment. Green innovation like Eco–technologies and Ecological Engineering takes into consideration the knowledge of ecosystem that adapts into human needs (Sarkar, 2013).

Institutional Sustainability

There are several tools in sustainability such as indexes, conceptual frameworks, ranking tools, environmental management, reporting guidelines and lifecycle assessments, etc. (Ramos and Pires, 2013). The focus of these tools are sustainability assessment and initiatives as described in literatures within the higher education context. Some of these are the ecological footprint assessing campus operations (Lambrechts and Van Liedekerke, 2014); using the existing instruments on higher education such as Global Reporting Initiative 2011 (Yadava & Sinha, 2015).; and developing higher education framework using specified instruments such as the Assessment Instrument for Sustainability in Higher Education (AISHE) (Brandli, 2015).

Scientists and researchers in the past decade evaluated programs of higher education in the sustainability field. It involved environmental problems like air and soil pollution, loss of biodiversity, and so on. One of the challenges encountered is the problem of translating these theories into practical applications to their immediate surroundings. The UNESCO (1977) Chair on Knowledge Transfer for Sustainable Development addressed the issue in developing an educational framework through Information and Computer Technologies (ICTs) in Netherlands. One solution is connecting Education for Sustainable Development (ESD). This includes e–Learning and two research projects done regarding universities in an Erasmus European Union Program (The Lived Experience of Climate Change) and Social Entrepreneurship at Tangaza University College (Nairobi, Kenya), a two-year Diploma Program developed with expertise of e–learning (Salgado & Rikers, 2017).

Hashemite University (HU), a state university in Jordan, supported the implementation of USR. The university has personnel capable of implementing effective USR with goals of community service values, importance of a stable society, and quest for knowledge. These goals can be achieved by HU through the provision of access to all social programs, delocalization of education process, collaboration of the industry and university, community engagement, and institutional management (Alzyoud & Bani – Hani, 2015).

Asian regions are also adopting the concept of university CSR through Association of Southeast Asian Nations (ASEAN) University Network (AUN) which proposed a conceptual framework about USR and Social Responsibility (Johnson, 2017). The current research improved the framework by adding sub–social, cognitive, organizational, philanthropic, economic, ethic, environmental, and educational dimensions (SCOPE) (Chen, Nasongkha, & Donaldson, 2015).

Methods

Participants of the Study, Population, Sample Size Determination, and Sample Size

The respondents of the study were graduating students and tenured teaching and non-teaching personnel of selected higher education institutions (HEIs) in Metro Manila. The population of the target respondents from the participating HEIs is approximately 1,600. Stratified random sampling was used because there is a common criterion used in qualifying the respondents. The study considers the status of the respondents which were permanent employees and graduating students. From these subgroups the respondents were randomly selected (Datta, 2018).

In this study, the researcher desired to have a higher confidence level which resulted to increase in sample size. The survey questionnaire was randomly given to the target respondents. The respondent HEIs have their own policy in conducting a survey. HEI-1 allowed the researcher to send the questionnaires through their official email. The questionnaire for HEI-2 were disseminated to the respondents by their Research Department. And HEI-3 asked the researcher to disseminate the questionnaires through the school deans, department heads and Student Affairs Office. The response rate was 30 percent of collective number of graduating students, tenured teaching personnel, and non-teaching personnel. HEIs implementing CSR programs and practices from 2010 or earlier participated in this study.

Sample size was determined with the use of Raosoft Sample size calculator which is an online open-source calculator. With a 5% margin of error, 95% confidence level, and 50% response distribution the minimum recommended size was 310 (Raosoft, 2014). There were 215 respondents from HEI-1, 206 respondents from HE1-2 and 164 respondents from HEI-3. A total of 585 respondents from three (3) HEIs participated in the study.

Research Instrument

To measure the level of implementation and duration of implementation of CSR programs and activities in Higher Education Institutions (HEIs), the researcher used quantitative method of data analysis with the use of questionnaire as the main instrument. This method was chosen since it is measurable with high reliability and accuracy when used to test hypothesis. Also, the instrument interprets the question 'what is' and it also reflects the status of respondents of the study. Close-ended questions were used, and the respondents answered the questions from the given choices for easy tabulation and quantification.

The instrument used for data collection consisted of three parts: The first part described the objectives of the study and

sought informed consent from the respondents; the second part asked about the demographic profile of the respondents in terms of gender, education, faculty classification, and number of years in the institution; and the third part consisted of survey items related to CSR programs and activities of the institution for economic, legal, ethical, and philanthropic responsibilities in line with Carroll's pyramid theory (1991).

The scaler measurement used in the instrument for problem one (1), the level of implementation of CSR programs and practices: with 1 = Not meeting expectation., 2 = Building performance, 3 = Solid Performance, 4 = Strong Performance and 5 = Leading performance. For problem number two (2), the scaler measurement used for the duration of implementation of CSR programs and practices: 1 = less than 1 year, 2 = more than 1 year but less than 2 years, 3 = more than 2 years but less than 3 years, 4 = more than 3 years but less than 4 years, 5 = when the CSR programs and practices is being implemented for more than 4 years.

Validation and Reliability Test of the Research Instrument

The research instrument was assessed by CSR experts from business sector and educational institutions. The reliability of the instrument was tested using Cronbach's Alpha. Also, the validity of the instrument was tested through exploratory analysis. The respondents in this validity analysis were composed of students and faculty members from other higher education institution (Taber, 2018).

The raters perceive that the instrument is a reliable tool to measure CSR implementation. The observations of the experts on the questionnaire indicates that respondents perceived the questionnaire, and its items are highly valid, allowing 8-10 percent margin of error.

The validity of the tool was tested to assess if it has higher explained variance or predictability with its corresponding domain. Since this is a pilot test, factor analysis was used. The analysis shows the items under each domain that measure the level of implementation of CSR were valid and good. The duration of implementation of CSR has the highest explained variance indicating that items under each domain were valid and good measurements of duration of implementation of CSR (EV > 50%). For Continuing Implementation, items A to H explained 44.56 percent to continuing implementation and an indication that items A to H were items fit to explain continuing implementation.

Data Gathering Procedure

The respondents were asked to sign the informed consent form in compliance to the data privacy law. To maintain the anonymity, a control number was assigned for each participant. The names and other personal information on the given instrument are purely optional and left on the discretion of the respondents. The participants were expected to answer the research instrument objectively and truthfully.

Data Analysis

Mean and standard deviation were used to determine the extent of implementation and duration of implementation of CSR programs and practices of Higher Education Institutions (HEIs) in Metro Manila. The mean was the central tendency measurement used to get the average of the overall respondents given that the data is a scale. The standard deviation was used to determine the dispersion or distance of the scores or values of the respondents from the mean. This was also an indication if there were outliers in the data and if the distribution of the data was normal. On the other hand, frequency and percentage were also used to tabulate the responses and distribution of the respondents.

The Analysis of Variance (ANOVA) was used to determine whether there was any statistically significant difference between

the means of the three universities on the level of CSR implementation, duration of CSR implementation and continuation of CSR implementation. To further explain the result given by ANOVA, Post Hoc Analysis through Tukey HSD Test was utilized. Tukey was used to examine the means of each variable (set) and to compare the mean values by pairs (Kim, 2014).

Results

Table 2
Summary of result on the Level of CSR Implementation and Duration of CSR Implementation

	Mean	SD	P-value	Interpretation	Post-hoc
Level of implementation of CSR					
Economic Responsibilities (ER)	3.59	0.63			
Legal Responsibilities (LR)	3.72	0.80			
Ethical Responsibilities					
Social Aspect (SA)	3.47	0.78	0.00	Significant	PR, LR > ER, SA > TEA
Technological and Environmental Aspects (TEA)	2.89	1.00			
Philanthropic Responsibilities (PR)	3.78	0.78			
Duration of implementation of CSR					
Economic Responsibilities (ER)	3.50	0.85			
Legal Responsibilities (LR)	3.73	1.04			
Ethical Responsibilities					
Social Aspect (SA)	3.43	0.86	0.00	Significant	PR, LR > ER, SA > TEA
Technological and Environmental	3.15	1.03			

Aspects (TEA)		
Philanthropic Responsibilities (PR)	3.61	1.02

RQ1: Level of Implementation of CSR Programs and Practices of HEIs

The result shows that the level of implementation of CSR on Economic Responsibility is at strong performance with mean value of 3.59. The respondents perceived that enhancement of the institution's reputation and goodwill, increase in long-run profitability, promotion of an environment of academic integrity to strengthen public trust in their effectiveness, open communication between business and society's representatives, alignment of HEI programs with the national development goals, undertaking continuous faculty and HEI management development programs, strengthen research and development functions of the university, modernization and improvement of physical plant (e.g. building maintenance, housekeeping, updated security systems etc.; active participation and promotion of sports activities, undertaking programs to attract students and increase enrollment and establishing relevant student's development programs) were at strong performance with mean values within 3.50 to 4.49.

For legal responsibilities, the respondents perceived that their institutions were at strong performance in CSR implementation with mean response of 3.72. The respondents perceived that compliance with environmental programs (no smoking policy, waste management of reduce, reuse and recycle or the 3Rs, tree planting etc.), supporting government programs and projects, compliance with labor regulations and practices, compliance with health and safety standards, promoting social justice-peace programs of the country, compliance with educational regulatory requirements, CSR as consideration in the company; promptly observing tax payment duties to the government and implement a code of good governance, implementing policies on non-discrimination and openness of opportunities to all stakeholders, were all at strong performance. Based on the result, compliance with the environmental laws got

the highest mean. It is therefore evident that HEIs are responsible in terms of environmental sustainability. It is evident to the respondents that their institutions are following what the law requires of them. Also, the result is above scaler average, but then, it is not in the leading performance which means that there are still some activities that are not being followed by the institution. Perhaps, these HEIs are just following the minimum requirements being required by law to continue their business operations. Since they are educational institutions, stakeholders are expecting more than the minimum requirements from them.

For the ethical responsibility as to social aspect, the respondents perceived that their HEIs were at strong performance when it comes to ethical responsibility on social respect with a mean of 3.50. The respondents perceived that producing principled and competent graduates; respond to the demands of quality education through effective instruction and academic programs; promoting ethical relationships with both internal and external stakeholders; adept statements of vision, mission and values; adopting and implementing a code of ethical conduct as part of its manual of operations; consulting stakeholders on matters that concerns them; practicing what is required and fair to all stakeholders; and avoiding doing harm to all stakeholders were all at strong performance.

On the other hand, extent of concerns and stakeholders' views represented in the company's decision-making process were only on the average of the scaler measurement. The respondents perceived that their concerns, opinions, and contributions are not appreciated by the management. Even if the use of informal dialogue, open forum, surveys or through representatives so they can be heard by the management, they felt that they were not being considered to participate. This also shows that respondents perceived their contribution to the CSR programs and practices were not considered specially during planning and decision making of the higher management in their HEIs.

For the ethical responsibilities as to technological and environmental aspects, the result demonstrates that respondents perceived their CSR programs and practices on technological and environmental aspect were at solid performance with mean value of 2.89. The respondents perceived that the use of rain water collection system for water efficiency; use of recycled water from Sewer Treatment Plant (STP) for irrigation or other non-potable water; use of condensate water from cooling tower (air conditioning system), other on-site sources of non-potable water (e.g. deep well); use of low-flow fixtures for water efficiency (e.g. dual flush toilet); use of sensors for lighting, water fixtures and mechanical system for energy efficiency; use of photovoltaic panels for renewable energy source; use of efficient lighting and other electrical fixtures (e.g. LED lights, with Energy Star appliances); and having Material Recovery Facility (MRF) for recovery and recycling of materials to minimize wastes were at solid performance. The result shows that most respondents perceived their HEIs are either not yet or just starting to have these CSR programs and practices under ethical responsibilities on technology and environmental aspects. The perceptions of respondents show that HEIs lack innovation on their technological advancement to answer the global problem of climate change. Technological solutions in mitigating environmental problems would require high capitalization which becomes an issue to many businesses. Investing in natural capital with technological interventions needs higher level of cost but nevertheless, these technological advancements will help not only the HEIs in their suitability but also in global sustainability.

For philanthropic responsibilities, the respondents perceived that the extent of implementation were at strong performance with mean value of 3.78. The respondents perceived that their HEIs voluntarily provide scholarship programs for financially-incapable; work with communities on a variety of interesting projects, provide voluntary training and development opportunities to academic and non-academic personnel (facilitating computer training, module making etc.); provide voluntary medical benefits to its employees over and above what

are mandated by law and controlled obligations; provide voluntary fringe benefits to the employees (bonuses, car incentives, housing incentives etc.); undertake external relations activities (community development, government relations and international operations); adopt charities; provide voluntary community activities; and involvement in arts and cultural activities were at strong performance with mean values of 3.50 to 4.49. Many respondents thought that CSR is doing community outreach program, so working with communities on a variety of interesting projects got the highest mean score of 4.01. This finding on the extent of implementation of philanthropic responsibility programs and practices also supported the stakeholders' perception that CSR is *"kawang-gawa"* or charity. There are thoughts that CSR is only a voluntary act of HEIs to give back to community whenever there is excess income. Many of the respondents perceived that CSR is limited to philanthropic responsibility.

RQ2: Duration of Implementation of CSR Programs and Practices in HEIs

The duration of implementation of the following CSR programs and practices in terms of economic responsibility are more than 3 to 4 years with mean value of 3.50. The respondents perceive that enhancement of institution reputation and goodwill; promotion of an environment of academic integrity to strengthen public trust in their effectiveness; open communication between business and society's representatives; alignment of HEI programs with the national development goals; undertaking continuous faculty and/ HEI management development programs; strengthen research and development functions of the university; modernization and improvement of physical plant (e.g. building maintenance, housekeeping, updated security systems etc.); active participation and promotion of sports activities; and extent of good CSR to help company's profitability were being implemented for more than 3 to 4 years. This result is consistent with the respondents' perception on level of implementation of

CSR on economic responsibilities where they perceive that the institution is implementing CSR on strong level of performance.

Among the CSR programs and practices on economic responsibilities, strengthen research and development functions of the university got the mean of 3.70. This shows that respondents perceive that their HEIs' program to become a "research university" is almost 4 years in implementation. The result also attests that HEIs are answering the call of the Commission on Higher Education (CHED) to strengthen the university research and development functions for the advancement of education in the Philippines. On the other hand, their perception on periodical increase of tuition fee without sacrificing the quality of education; increase in long-run profitability; and establishment of relevant student's development programs were implemented at an average of more than 2 to 3 years. This might be an effect of the K-12 implementation in the Philippines.

For legal responsibility, the result shows that the duration of implementation is more than 3 to 4 years with mean value of 3.73. The respondents perceived that compliance to environmental programs (no smoking policy, 3Rs, tree planting etc.); labor regulations and practices; health and safety standards; and educational regulatory requirements were implemented for more than 3 to 4 years with mean values within 3.50 to 4.49.

For ethical responsibility as to social aspect, the result shows that the duration of implementation is more than 3-4 years with mean value of 3.69. The respondents perceived that producing principled and competent graduates, responding to the demands of quality education through effective instruction and academic programs, promoting ethical relationships with both internal and external stakeholders, adept statements of vision, mission and values, adopting and implementing a code of ethical conduct as part of its manual of operations, consulting stakeholders on matters that concerns them, practicing what is required and fair to all stakeholders and avoid doing harm to all

stakeholders are being implemented for an average of more than 3 to 4 years. The result also shows that the respondents perceived that the extent of their concerns and views to be represented in the company's decision-making process was being implemented at an average of more than 2 to 3 years. Some respondents did not experience being involved even in an informal dialogue, open forum, via survey or even through their representatives. Possibly, some of the respondents experienced involvement only when they became permanent employees or when they became regular faculty members. As students, perhaps they felt the involvement only after they become officers of student council or representative of their school organizations.

For the ethical responsibility associated with the technological and environmental aspect, the duration is more than 2-3 years with mean value of 3.15. The respondents perceived that the use of rain water collection system for water efficiency, use of recycled water from Sewer Treatment Plant (STP) for irrigation or other non-potable water, use of condensate water from cooling tower (air conditioning system), Other on-site sources of non-potable water (e.g. deep well), use of low-flow fixtures for water efficiency (e.g. dual flush toilet), use of sensors for lighting, water fixtures and mechanical system for energy efficiency, use of photovoltaic panels for renewable energy source, use of efficient lighting and other electrical fixtures (e.g. LED lights, with Energy Star appliances) and using Material Recovery Facility (MRF) for recovery and recycling of materials to minimize wastes were being implemented at an average of more than 2 to 3 years. Overall, they perceived that technological and environmental aspects of ethical responsibility were being implemented at an average of more than 2 – 3 years.

It is evident that ethical responsibilities on technological and environmental aspect both on the level of implementation and duration of implementation falls in the middle of the scalar measurement. The use of photovoltaic panels as an alternative

source of electricity even got the lowest mean of 2.99. Technology is widely used to have an on-site renewable energy source, but still, not used by most of the HEIs in Metro Manila. Perhaps because it is not mandated by law to provide alternative source of energy. Although the provision of sewer treatment plant (STP) and material recovery facility (MRF) is already mandated by the government through Republic Act 9003 in 2001 and the Green Building Code of the Philippines in 2015, HEIs might have recently complied.

For the philanthropic responsibility, the duration of implementation is more than 3 to 4 years with mean value of 3.61. The respondents perceive that voluntarily providing scholarship programs for financially-incapable or working with communities on a variety of interesting projects; voluntary training and development opportunities to academic and non-academic personnel (facilitating computer training, module making etc.); voluntary medical benefits to its employees over and above what are mandated by law and controlled obligations; voluntary fringe benefits to the employees (bonuses, car incentives, housing incentives etc.);and voluntary community involvement activities undertaking external relations activities(community development, government relations and international operations); adopting charities, and involvement in arts and cultural activities were being implemented in the institution for more than 3 to 4 years. The results also concur that CSR programs and practices on philanthropic responsibility are strongly implemented in the university.

RQ3: The Extent of Continuous Implementation of CSR Programs and Practices in HEIs

Table 3
Relevant Factors in The CSR Continuing Implementation

		Mean	SD	Interpretation
Continuing implementation				
A.	Budgetary provision and funds availability	4.12	0.85	Relevant
B.	Relevance and consistency with university vision, mission, and value statement	4.15	0.77	Relevant
C.	Support from internal stakeholders	4.04	0.89	Relevant
D.	Support from external stakeholders	3.93	0.87	Relevant
E.	Enrollment growth	4.13	0.76	Relevant
F.	Revenue growth	4.12	0.79	Relevant
G.	Availability and use of mechanisms to engage stakeholders	4.01	0.82	Relevant
H.	Availability and use of mechanisms and structures to manage the implementation of CSR programs and practices	4.05	0.82	Relevant

The respondents perceive that all the above factors are relevant in the continuing implementation of HEIs' CSR programs and practices. The relevance and consistency of CSR programs and practices is a big factor in continuous implementation with mean value of 4.15. The budgetary provision and funds availability, support from internal and external stakeholders, enrollment, and revenue growths; availability and use of mechanisms to engage stakeholders and manage the implementation of CSR programs and practices were relevant to the continuing implementation of CSR programs and practices. The results show that relevance and consistency with university vision, mission, and value statement are important to them. On the other hand, they have minimum concern on support from external stakeholders, although they still find this relevant in the pursuit of CSR. Perhaps, this is because not all internal stakeholders were involved in the CSR practices outside the school campus like community outreach and community

immersion programs. Direct involvement in CSR programs and practices is needed to achieve greater productivity.

Hypotheses

Table 4

Comparison of HEIs level of Implementation, Duration of Implementation and Extent of Continuous Implementation

Level of implementation of CSR	HEI-1 N = 206		HEI-2 N =215		HEI-3 N = 164		P-value	Int.	Post-hoc
	Mean	SD	Mean	SD	Mean	SD			
• Economic Responsibilities	3.53	0.57	3.73	0.62	3.47	0.69	0.00	S	HEI-2 > HEI-1, HEI-3
• Legal Responsibilities	3.71	0.81	3.77	0.74	3.64	0.86	0.31	NS	HEI-1 = HEI-2 = HEI-3
• Ethical Responsibilities									
Social Aspect	3.51	0.72	3.60	0.79	3.24	0.81	0.00	S	HEI-3< HEI-1, HEI-2
Technological and Environmental Aspects	3.52	0.78	2.55	0.78	2.55	1.11	0.00	S	HEI-1 > HEI-2, HEI-3
• Philanthropic Responsibilities	3.76	0.67	3.75	0.83	3.84	0.84	0.45	NS	HEI-1 = HEI-2 = HEI-3
Duration of implementation of CSR									
• Economic Responsibilities	3.54	0.80	3.45	0.83	3.53	0.95	0.54	NS	HEI-1 = HEI-2 =HEI-3
• Legal Responsibilities	3.67	0.87	3.66	1.08	3.89	1.17	0.06	NS	HEI-1 = HEI-2 = HEI-3
• Ethical Responsibilities									

Social Aspect	3.42	0.80	3.43	0.90	3.43	0.90	0.99	NS	HEI-1 = HEI-2 = HEI-3
Technological and Environmental Aspects	3.66	0.82	3.03	0.89	2.68	1.15	0.00	S	HEI-1 > HEI-2 > HEI-3
• Philanthropic Responsibilities	3.70	0.83	3.52	1.06	3.62	1.18	0.20	NS	HEI-1 = HEI-2 = HEI-3
Continuing implementation									
A. Budgetary provision and funds availability	3.92	0.97	4.09	0.69	4.43	0.78	0.00	S	HEI-3> HEI-2 > HEI-1
B. Relevance and consistency with university vision, mission and value statement	3.97	0.84	4.14	0.64	4.38	0.78	0.00	S	HEI-3> HEI-2 > HEI-1
C. Support from internal stakeholders	3.84	0.96	4.08	0.80	4.23	0.86	0.00	S	HEI-1 < HEI-2, HEI-3
D. Support from external stakeholders	3.87	0.87	3.72	0.80	4.27	0.84	0.00	S	HEI-3> HEI-1, HEI-2
E. Enrollment growth	4.05	0.82	4.13	0.66	4.24	0.81	0.07	NS	HEI-1 = HEI-2 = HEI-3
F. Revenue growth	4.03	0.90	4.18	0.68	4.18	0.75	0.09	NS	HEI-1 = HEI-2 = HEI-3
G. Availability and use of mechanisms to engage stakeholders	3.94	0.85	3.93	0.81	4.19	0.76	0.00	S	HEI-3> HEI-1, HEI-2
H. Availability and use of mechanisms and structures to manage the implementation of CSR programs and practices	4.02	0.87	3.93	0.79	4.24	0.77	0.00	S	HEI-3> HEI-1, HEI-2

*P<=0.05 Significant | P>0.05 Not Significant

H0a: There is no significant difference in the level of implementation of Corporate Social Responsibility (CSR) programs and practices among the HEIs in terms of economic responsibility, legal responsibility, ethical responsibility in social aspect, ethical responsibility in technological and environmental aspect, and philanthropic responsibility.

Hypothesis H_0a is rejected in the level of CSR implementation in economic responsibility, legal responsibility, ethical responsibility – social aspect, and ethical responsibility – technological and environmental responsibility. But, H_0a is accepted in the level of CSR implementation in philanthropic responsibility.

There is a significant difference in the level of implementation of CSR programs and practices on Economic Responsibility among the HEIs. ANOVA result shows that respondents perceived that HEI–2 has a higher level of CSR implementation on Economic Responsibility as compared to the other HEIs. Post-Hoc Test shows that there is a significant deference between HEI-1 and HEI-2 with p-value of 0.013, HEI-1 and HEI-3 with p-value of <0.001, and HEI–2 and HEI-3 with p-value of <0.001; HEI-2 has a higher level of CSR implementation in legal responsibility. While there is a significant difference in the level of CSR implementation in legal responsibility, Post-Hoc test shows that there is no significant deference between HEI-1 and HEI-2. But there is a significant difference between HEI–1 and HEI-3 with p-value 0.003, and HEI–2 and HEI-3 with p-value of <0.001; HEI-2 has a higher level of CSR implementation of ethical responsibility in social aspect. Post-Hoc test shows that there is a significant deference between HEI-1 and HEI-2 with p-value of <0.001, HEI-1 and HEI-3 with p-value of <0.001, and HEI–2 and HEI-3 with p-value of <0.001. There is also a significant difference in the level of CSR implementation of ethical responsibility in technological and environmental aspect, ANOVA result shows that HEI-1 has a greater level of CSR implementation in this aspect. Post-Hoc test

shows that there is a significant deference between HEI-1 and HEI-2 with p-value of < 0.001, HEI-1 and HEI-3 with p-value of <0.001, and HEI–2 and HEI-3 with p-value of 0.037.

H0b: There is no significant difference in the duration of implementation of CSR programs and practices among the HEIs in terms of economic responsibility, legal responsibility, ethical responsibility in social aspect, ethical responsibility in technological and environmental aspect, and philanthropic responsibility.

Hypothesis H_0b is rejected in the duration of CSR implementation in legal responsibility, ethical responsibility – social aspect, ethical responsibility – technological and environmental responsibility and philanthropic responsibility. But, H_0b is accepted in the duration of CSR implementation in economic responsibility.

There is a significant difference in the duration of implementation of CSR programs and practices on legal responsibility among the HEIs. ANOVA result shows that respondents perceived that HEI–3 has a longer duration of CSR implementation on Economic Responsibility as compared to the other HEIs. Post-Hoc Test shows that there is no significant deference between HEI-1 and HEI-2 and HEI-3 and HEI-2. But there is a significant difference between HEI-1 and HEI-3 with p-value of <0.001. ANOVA result also shows that HEI-2 has a longer duration of CSR implementation of ethical responsibility in social aspect. Post-Hoc test shows that there is a significant deference between HEI-1 and HEI-2 with p-value of 0.001, and HEI–2 and HEI-3 with p-value of 0.005, but there is no significant difference between HEI-1 and HEI-3. There is also a significant difference in the duration of CSR implementation of ethical responsibility in technological and environmental aspect, ANOVA result shows that HEI-1 has a longer duration of CSR implementation in this aspect. Post-Hoc test shows that there is a

significant deference between HEI-1 and HEI-2 with p-value of < 0.001, HEI-1 and HEI-3 with p-value of <0.001, and HEI–2 and HEI-3 with p-value of <0.001.

H0c: There is no significant difference in the continuing implementation of CSR programs and practices of the different HEIs in Metro Manila.

Hypothesis H_0c is rejected. ANOVA result shows that there is a significant difference in the continuation of CSR implementation among the HEIs in Metro Manila. Post-Hoc test shows that in item A, there is a significant difference between HEI-1 and HEI-3 with p-value of <0.001, and HEI-2 and HEI-3 with p-value 0f <0.001. In item B, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of <0.001 and HEI-2 and HEI-3 with p-value of 0.009. In item C, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-2 with p-value of 0.017. In item D, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of 0.024 and between HEI-2 and HEI-3 with p-value of <0.001. In Item E, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of <0.001 and between HEI-2 and HEI-3 with p-value of 0.002. In item F, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of 0.006. In item G, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of <0.001 and between HEI-2 and HEI-3 with p-value of 0.002. And for the last item H, Post-Hoc test shows that there is a significant difference between HEI-1 and HEI-3 with p-value of 0.033 and between HEI-2 and HEI-3 with p-value of 0.003.

Discussion

This research sought to come up with a shared CSR framework to help strengthen the current CSR programs and practices of HEIs for a sustainable future. CSR covers areas for environment, supply chains, human rights, and the economic responsibility of every company. It also supports the long-term

sustainability through corporate management, continuous innovation to adopt to changes in the society, going beyond compliance and the elements of sustainability (Ushijima, 2016).

Creating a shared CSR framework of strategies for the sustainability of HEIs will help each university to see the area of focus for its future endeavors. A framework will help an organization to have a system where it will be easier for them to be strategic in addressing large scale problem such as sustainability.

Proposed CSR Framework Description

A shared CSR framework of strategies for the sustainability of HEIs is formulated to develop a long-term strategic view. The findings show that there is less attention given to CSR programs and practices on ethical responsibility, especially on technological and environmental aspects. This study also shows that CSR programs and practices need to go beyond compliance of social, technological, and environmental requisites for a sustainable future. Therefore, to give additional emphasis on the problems relating to human rights and environment, in this framework, the researcher divides CSR on ethical responsibility into two: social aspect and the technological and environmental aspects.

The system level of this framework is the HEIs' Vision, Mission, and Core Value Statement. In this framework there should be an equal level of implementation of the different CSR responsibilities that needs to be reflected on the HEI policy on CSR implementation. This framework also shows two aspects of ethical responsibility: the social, and the technological and environmental aspect. This will help HEIs to look at technological advancement that will benefit the environment for sustainable future. It is essential to balance the elements of sustainability, particularly on economy, the society, and environment.

In this framework there are arrows which show two-way action between the CSR implementation and stakeholder engagement. It directs that all stakeholders are responsible in creating a socially, culturally, environmentally, and economically sustainable future.

This framework clearly describes that corporate social responsibility (CSR) is a business tool, a bold and profound concept that is beyond corporate philanthropy and regulatory compliance. CSR is integrated to HEIs' main business operations to address social problems.

Framework Structure

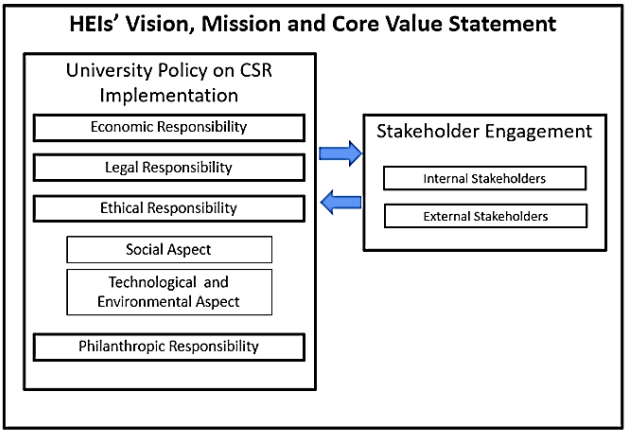
Figure 2 shows the graphical presentation of the CSR Framework of strategies for the sustainability of higher education institutions (HEIs) resulted from this study.

1. **System Level -** The outer box indicates that HEIs' mission, vision, and core value statements is at the system level. This will identify the scope of the system. It emphasizes that everything inside the framework is going towards HEIs success.

2. **University Policy on CSR Implementation -** The box on the left represents the policy making on CSR implementation. A policy for a long-term strategic view is needed for a sustainable future. This will provide a guided implementation of CSR programs and practices. It is shown in this framework that CSR programs and practices are equally implemented without regard to different responsibilities as defined in Carroll's CSR Pyramid, but with emphasis on ethical responsibility that was divided into social aspect and technological and environmental aspects.

3. **Stakeholder Engagement –** The box deliberately shows that implementation of CSR is for all stakeholders. Therefore, it needs stakeholder engagement and participation to fulfill HEIs policy on CSR implementation.

Figure 2
Proposed CSR Framework of Strategies for the Sustainability of HEIs



Mechanics in Policy Writing

The following are the mechanics in writing the policy:

1. Set-up strategic goal with integration of sustainable development through CSR programs and practices;
2. Make a self-assessment checklist; and
3. Make a clear implementation process.

Policy Implementation Process

The following are the mechanics in implementing the policy:

1. Disseminate the CSR programs and practices through management, teaching, research and development and social engagement;
2. Involve stakeholders and update learning outcomes; and
3. Revisit university vision, mission and value statements annually and make modification as needed.

Conclusion

Rigorous literature reviews as well as fact finding technique particularly through survey questionnaires helped this research to identify the important factors that constitute CSR programs and practices of higher education institutions (HEIs) in Metro Manila. The use of statistical tool, ANOVA and post-hoc test helped to identify the significant difference of HEIs in the level of CSR implementation, the duration of CSR implementation when grouped into economic responsibilities, legal responsibilities, social aspect of ethical responsibilities, technological and environmental aspects or ethical responsibilities, and philanthropic responsibilities. The result of the study helped in designing the shared framework of strategies for the sustainability of higher education institution (HEIs).

The study shows that there is no significant difference in the level of CSR implementation in philanthropic responsibility. Therefore, the researcher concludes that HEIs in Metro Manila have different level of CSR programs and practices but they are all performing philanthropy and charitable activities to help others.

The study also shows that there is no significant difference in the duration of CSR implementation in terms of economic responsibility. HEIs in Metro Manila started their CSR programs and practices on a different timeline but the economic responsibility is as important as to any type of organization in order to sustain its operations.

The researcher also concludes that with the rejection of H0c, the study proves that HEIs in Metro Manila have different perception in the importance of CSR programs and practices. Many factors were considered but lack of CSR awareness and participation from stakeholders is another aspect.

Results show that HEIs in Metro Manila have their ways of doing CSR. Some stakeholders were involved in HEI's CSR programs and practices and some are not. Students learning about CSR is dependent on the university and the college program

that they are enrolled in. The researcher concludes that a shared CSR framework will help HEIs to have a tool that will guide in CSR participation value formation of all stakeholders.

Recommendations

The current study succeeded in designing a shared framework of strategies for the sustainability of HEIs, the researcher recommends further research to test and validate the effectiveness of the proposed framework.

Since the current study is limited to private non-sectarian higher education institutions (HEIs) in Metro Manila, the researcher recommends for future study to look at sectarian higher education institutions' CSR programs and practices to know if there will be a significant difference in the implementation of CSR programs and practices between sectarian and non-sectarian HEIs. Finally, the researcher also recommends for future study to consider CSR programs and practices being implemented by State Universities in the Philippines.

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