

The Impact of Implementing University Social Responsibility in Lebanese Universities

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Abstract This research paper examined the USR characteristics and their impact on UP in the higher education sector, considering the mediating role of market awareness. In this thesis, data was collected by using questionnaires distributed to over 300 participants in Lebanon. The data was gathered then analyzed using statistical software (SPSS20) to test the significance and the type of relationship between the independent variables USR and the dependent variable UO, considering the role of market awareness: university recall, university recognition, and university loyalty. The outcomes of the thesis revealed that the independent variable CSR has a direct positive significant relationship with CS.

Keywords University Social Responsibility, Corporate Social Performance, University Reputation, Higher education Performance, Students Satisfaction

1. Introduction

Background

Although a challenge to measure the impact of USR Initiatives implementation on university performance, Universities' investments in University Social Responsibility (USR) activities implementation have grown significantly as a business strategy for value creation (McWilliams et al., 2006). The difficulty of measurement is partially explained by the vague and varying definition of the concept of USR, and despite expansive research on the subject, there are strong proponents as well as opponents to companies' CSR engagement. Some schools claim that USR engagement is a misuse of resources and that company resources should be used for value-adding activities for shareholders only, while others argue that companies have obligations to a wider group of stakeholders and therefore should take on social responsibility.

The interest in CSR implementation is growing among companies, but the motives behind are varying. However, the engagement can to a large extent be explained by increasing pressure from stakeholders (McWilliams et al., 2006). The pressure is not only expressed by customers, but also by employees, suppliers, community groups, non-governmental organizations as well as governments. The interest in CSR implementation has been seen to be growing particularly in multi-national, multi-divisional companies that are exposed to differing business norms and

standards, regulatory frameworks, and stakeholder demand for CSR across the nations they are operating in (ibid). A recent development within the field is a new EU regulation on mandatory CSR reporting among large companies, which was introduced in 2014 and puts further pressure on companies to engage in socially responsible activities (European Commission, 2015). According to this regulation, all EU companies with more than 500 employees are required to report *"information on policies, risks, and outcomes as regards environmental matters, social and employee aspects, respect for human rights, anti-corruption and bribery issues, and diversity in their board of directors."*

Aim of the Research

This thesis aims to investigate the potential impact of CSR initiatives implementation on universities' performance in North Lebanon. Building on previous theoretical research, as well as examining previous studies, a full picture of the subject is provided, which is used to analyze the results from the event study. Universities seem to invest moderate amounts of money and effort into socially responsible activities, implying that there are moderate performance benefits to gain. The purpose of this study is, therefore, by filling the gap in existing research, to give both universities and academics a better insight into CSR implementation efforts and how they may add value to their universities. Hence, the results will be valuable for both parties, as well as for other stakeholders who benefit from Universities' CSR implementation work. This study aims to empirically examine the institutionalization of CSR implementation in universities, as well as to investigate the impact of CSR implementation on North Lebanon Universities Performance in Lebanon.

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Received: Feb. 22, 2022; Accepted: Mar. 10, 2022; Published: Mar. 30, 2022

Published online at <http://journal.sapub.org/mm>

Problem Statement

Nowadays, social challenges lead universities to play a critical role in society, being their actions essential in its development (UNESCO, 1998). In this context, it is necessary to rethink the Higher Education Institutions' (HEI) role and its objectives (GUNI, 2017). Therefore, University Social Responsibility (USR) represents a topic worthy of study, and its existence is justified by its public nature and its intrinsic responsibilities to society (Neave 2000).

Consequently, HEI management must be oriented toward fulfilling these social, environmental, and economic responsibilities (Velandia & Girotto 2015). For this reason, the ability of universities to meet the needs of stakeholders has great importance when seeking social responsibility. To achieve this commitment, academic authorities must get engaged and be able to identify how to assist their responsibilities.

This work aims to find the actions that universities implement to achieve USR. In this way, hypotheses related to actions that lead universities to USR and their stakeholders, barriers, and their place in the strategic plan are exposed. As a method to test these hypotheses, Delphi has been applied to identify these actions. This method consists of doing several iterations of questionnaires to experts on the topic, being each questionnaire modified according to the feedback provided by experts in previous iterations. The objective of this method is to gain consistent consensus about a specific issue (Linstone & Turoff 1975). The success of Delphi relies on the knowledge and experience of consulted experts and the design of the questionnaire.

Based on the defined purpose, the following question arises:

Is it true that USR implementation has no direct impact on the Universities' Performance?

Research Objectives

The concept of Corporate Social Responsibility (CSR) has been studied for several decades and it has become an important approach for organizations (Mustafa, Othman & Perumal, 2012). Researchers have defined CSR as a concept that "requires the firms to commit to balancing and improving environmental and social impacts without damaging economic performance" (Nejati et al., 2011, p.441). This is supported by other researchers who have concluded that CSR reflects an organization's concerns regarding social and environmental issues (Ahmad, 2012; Gholipour et al., 2011; Heslin & Ochoa, 2008) and that, organizations should include CSR in their business strategies and operations (Vasilescu et al., 2010).

Whereas the research objectives are:

RO1 – To investigate how USR implementation adds value to Universities in Lebanon.

RO2 – To study the benefits of USR implementation on Universities in Lebanon

RO3 – To study the impact of USR implementation on Lebanese Universities.

Significance of the Study

Universities today face a new environment and challenges that necessitate independence from governmental and state support. The changing environment in which universities function and the challenges that higher education has been facing were identified by Barblan et al. (2007), Felt (2003), and Eckstein (2003), and are as follows: mass expansion; a decrease in governmental/public expenditure and support for universities; diversification of financial resources; internationalization; commercialization and an increase in the entrepreneurial character of institutions; changes brought by information and communication technology (ICT) development; and the adaptation of curricula to accommodate and capitalize on labor market requirements (cited by Vukasovic, 2008). These issues will impact the quality of education, university autonomy, academic freedom, the changing focus of academics, and a university's responsibilities toward society (Felt 2003; Vasilescu, et al., 2010). These studies highlight that universities are moving toward corporatization, which calls for them to be good corporate citizens (Nagy and Robb, 2008). The best approach for universities to become good corporate citizens for their stakeholders, communities, and societies is by adapting the concept of social responsibility. This paper aims to discuss how universities can develop further and achieve sustainability and competitiveness by applying social responsibility concepts.

University Social Responsibility (USR) encompasses many different areas including the following: the need to strengthen civil commitment and active citizenship; to provide services to the community through community engagement and outreach; to promote economic and national development; to promote ethical approaches to issues; to develop a sense of civil citizenship by encouraging the students and the academic and administrative staff to provide social services to their local community; to promote ecological or environmental commitment for local and global sustainable development; to develop local and global human resources; to expand human knowledge through quality research and education for the nation and humanity (Vasilescu et al., 2010; Shawyun, 2011). Reiser (2008) defines the USR concept as "a policy of ethical quality of the performance of the university community (students, faculty, and administrative employees) via the responsible management of the educational, cognitive, labor and environmental impacts produced by the university, in an interactive dialogue with society to promote a sustainable human development." According to Mendez (2012), USR provides an approach to science, technology, and research in which contributions to the economically disadvantaged are given value and attention.

2. Literature Review and Theoretical Framework

Four-Part Model

One of the most common and highly cited models detailing approaches to CSR is Carroll's four-part model (Carroll 2008). Carroll and Shabna (2010) regard CSR as a four-stage conceptualization framework that includes economic responsibilities, legal responsibilities, ethical responsibilities, and discretionary responsibilities. These four categories are shown as a pyramid, in which the economic responsibilities are the foundation for all other types of CSR and discretionary responsibilities are at the top. In his 1991 article, Carroll changes discretionary to philanthropy. These models appear below. At the base of the pyramid are the economic responsibilities of business. The economic responsibilities of corporations are fundamental for the growth and general welfare of society and this should be exercised with an awareness of changing social and ethical values. Economic activities include job creation, technology development, and the production of goods and services for business purposes. The next category is legal responsibilities. The corporation is legally responsible to abide by the law and act within local and international regulations. Although the legal responsibilities protect ethical norms and values such as fair operation and human rights, it is reactive and weak when the ethical standards change (Carroll, 2008). Hence, according to Carroll and Shabna (2010), these two categories are compulsory responsibilities for corporations. The third category is ethical responsibilities which are expected of corporations but not legally binding. Here, the corporation must recognize the ethical-moral norms in terms of what is accepted and rejected by society. Carroll and Shabna (2010) claim that both ethical and legal responsibilities are dynamic processes and that the ethical aspects of the business will eventually turn to legal responsibilities when there is a strong consensus in society (Carroll, 1991). Discretionary responsibilities are the apex of the CSR pyramid. These responsibilities are accepted by the corporation voluntarily and may refer to sponsoring human welfare and goodwill as has been discussed earlier.

Corporate Social Performance (CSP)

Recently we have seen several theoretical models on Corporate Social Performance (CSP). These models link with the implementation and impacts of CSR. Orlitzky et al. (2003) suggest that one of the most influential and comprehensive conceptualizations of CSP is Wood's model (see Wood, 2010), in which numerous preceding efforts to model CSP blend Preston and Post (1975) and; Wartick and Couchran (1985) as well as Carroll (2008). Wood (1991) developed the model based on the basic principles of CSR but emphasizes achieving results and outcomes from social initiatives. She distinguished the principles across three categories: social responsibility, the process of social responsiveness, and the outcome of social behavior. Thus, in

an attempt to gain a better understanding, she suggests that the principles must be combined into one context rather than studying each principle separately. It is an integrative model.

Social Responsiveness

Moving on to social responsiveness, it is shown in three approaches related to three CSR principles. First, an environmental assessment allows a corporation to respond or adapt to a business environment. Second, stakeholder management represents the CSR involvement and commitment to forming balanced and mutual relationships with a stakeholder. Finally, the third, issues management is about monitoring internal and external organizational processes for a corporation's response to social issues. The outcome of social behavior is evaluated in terms of social impact, social programs, and social policies. CSR is directed and related to the social behavior of corporations to perform outcomes and guides decision-making procedures.

Stakeholder Theory

Stakeholder theory has gained attention in the management literature after the landmark book "Strategic Management: A Stakeholder Approach" was introduced by Freeman in 1984. According to Freeman (1984), a stakeholder approach to management offers inventive ways for executives to manage their companies effectively. The word stakeholder was initially cast as "those groups without whose support the organization would cease to exist" (Freeman, 1984, p.31). Distinct from the traditional view held by economists, a stakeholder view of the firm suggests that "there is a multiplicity of groups having a stake in the operation of the firm, and all of them merit consideration in managerial decision making" (Lea, 1999, p.153). Freeman (1984) argues that managers are not only responsible or accountable to the shareholders of the firm but also other people and organizations. Later Freeman and Liedtka (1991) argued that the CSR concept was no longer suitable and introduced an improved view on CSR. According to this new idea, organizations should be responsible to all stakeholders who can affect their operations. Later, Freeman (1984) stated that stakeholder theory helps corporations analyze a business's ethical conduct.

Legitimacy Theory

The Legitimacy theory state that CSR is a response to many environmental pressures on organizations which include economic, political, and social pressures. Therefore, for organizations to survive and develop, it is important to be socially responsible including the distribution of economic, social, or political benefits to the groups from whom they obtain power (Johansen & Nielsen, 2012). Organizations may embrace CSR to obtain power and legitimacy (Deegan, 2002; Milne & Patten, 2002) as well as to develop organizational reputations (Carroll & Shabana, 2010). In the tertiary education sector context, universities are expected to behave in a manner that meets the social expectations and demands of communities and stakeholders (Nejati et al., 2011).

Legitimacy theory is based upon the concept of a “social contract” between the organization and the society in which the organization has consented to operate with the society in return, organizations agree to perform socially responsible actions as desired by society (Guthrie & Parker, 1989). To expand, if a society is not satisfied with organizations due to unacceptable business conduct, society may withdraw the contract to discontinue its operation (Moir, 2001). For example, if a consumer concludes that a product contains an illegal ingredient that can harm health, such consumer may reduce the demand for the products of the business. In line with this, legitimacy theory is considered a mechanism “tool” which is important for an organization’s survival. However, Deegan (2000, p.254) claimed that a “social contract is not easy to define but is used to represent the multitude of implicit and explicit expectations that society has about how the organization should conduct its operations.”

University Social Responsibility

The concept of corporate social responsibility is not a new one as noted by several academic researchers in the literature; the British Institute of Management noted that the use of CSR has been on the corporate scene in the UK as far back as 1947, Crowther(2000), who argues that CSR has been in existence in Britain since the Industrial Revolution of the 18th century, Maltby (2012), who argues that it has been practiced proactively by several British manufacturing companies; especially Sheffield steelmakers during the beginning of the 20th century and Norris and O’Dwyer (2016) who summed it all up when they argued that ‘the concept has received much attention in the past but this has tended to wax and wane; what we are now witnessing is only a resurgence of interest in the field of corporate social responsibility. Academic researchers, in an attempt to understand the factors that have helped to heighten recent interests in the field of corporate social responsibility as we presently understand it; have postulated several theories which they have used to support their arguments and formalize the results of their studies.

CSR in Higher Education

In more recent years the concept of CSR has entered universities as higher education institutions and has gained much attention from academics and practitioners. This is all on the back of universities feeling the need to address issues in society (Ahmad, 2012; Amiri et al., 2015; Alzoyoud & Bani-Hani, 2015; Brown & Cloke, 2009; Dima et al., 2013; Esfijani, Hussain & Chang, 2013; Jabbour, 2010; Mehta, 2011; Nadeem & Kakakhel, 2011; Nejati et al., 2011; Othman & Othman, 2014; Reed, 2004; Sawasdikosol, 2009). As argued by Ahmad (2012), CSR is no longer only a focus for private corporations but has also captured the attention of higher education institutions. In an international study, Christensen, Pierce, Hartman, Hoffman & Carrier (2007) revealed that deans and directors from 50 global MBA programs included CSR topics at their institutions suggesting that CSR has not only become a focus for management but also a curriculum focus. Higher education

institutions are also promoting CSR activities for the benefit of numerous internal and external stakeholders: staff, students, academics as well as communities (Ahmad, 2012).

It has been revealed that universities and other higher education institutions (colleges, polytechnics) can cause substantial environmental effects (Jabbour, 2010). The impact they can have on the environment and communities is mostly a result of their size; they may even be considered to operate as small towns. Alshuwaikhat and Abubakar (2008) suggest many of them are considering CSR as a result of their large size, dramatic movement of people and vehicles, high consumption of resources, and expansion of complex activities. The societies, within which they operate, therefore, expect universities to act responsibly towards communities and their stakeholders. Such acts provide universities with a license to function. (As such, to strengthen the social pact allowing 30 universities and other higher education institutions to continue to operate (Newson & Deegan, 2002), they need to be socially responsible (Nejati et al., 2011).

In mapping, the terrain of CSR studies in the corporate context, the intersection of CSR, and the role of the universities and other higher education institutions are mostly unexplored on an international scale (Mehta, 2011). According to some scholars, the understanding of CSR specifically as it relates to universities and other higher education institutions is limited and more effort needs to be made to understand CSR in a global context. Developing countries in particular deserve some attention (Gomez, 2014; Mehta, 2011; Nejati et al., 2011; Parsons, 2014).

Definition of University Social Responsibility (CSR)

Most universities in today’s world are aware of the ecological impact and have taken necessary measures to align these impacts with social responsibility and sustainability goals. The decrease in ozone harming substances and decrease in utilization of petroleum products, focusing on systems fueled by recyclable natural resources, and increase in the general awareness regarding environmental issues with societal implications among staff and students are the top of the list priorities for universities today (Hosny et al., 2015). Research has brought to light the activities universities undertake in the guise of CSR which range from human rights, reasonable work practices, stakeholder issues, and community contribution in the top few universities. But such CSR initiative is lacking social impact and advancement at its core. CSR activities of the universities in developed nations have implications that cannot be addressed in third-world countries specifically when it comes to community impact (Rus et al., 2014). This calls to the fact that a singular definition of CSR is unable to address the social disparities in developed and underdeveloped countries. The contrast between social issues is unique (Boyle, 2007). This leads to the starting point that raises the question of how the act of social responsibility in the university can be produced. A basic approach points out that central administration must be designed with a clear mission and goals regarding social

responsibility which acts as a change agent influencing all individuals and organizations encountering it. The introduction of social responsibility practices in an educational setting parallel to customary practices might not prove to be as fruitful as the above-mentioned approach (Groen & Hyland-Russell, 2012). As universities are the key influencer of youth in the context of social responsibility and sustainability, their impact has far-reaching effects on the communities in these interactions (Söderbaum, 2009).

The most used definition of USR revolves around the organization's ability to dispersion and utilization processes in four aspects: awareness of social issues, information sources of social issues, requisite training, and community cooperation. This distinguishes the universities according to their capabilities to act in a socially responsible manner (Hopson et al., 2016). The implication is that all decisions made by universities in teaching, research, and development have moral grounds and dependability of the universities on outside communities and key stakeholders. Hence universities must be fully equipped for in tasks outlined to oversee individual, social and ecological aspects of social responsibility (Cross, 1998). This is evident from the USR initiative in the universities in developed countries. For example, in the United States, most universities have established USR programs and offices that offer courses in the curriculum and provide facilitation for relevant activities. These activities span areas such as water management, energy, transportation, food acquisition, recycling, etc. The idea of sustainability has worked quite admirably for years (Vázquez et al., 2013). Table 1 illustrates the conception and implications of university social responsibility initiatives

according to various authors.

The table below indicates the general conceptualization of USR activities that are undertaken in the contemporary scenario across the globe. Five categorizations are demarcated that encompass most of the activities and programs held at higher education institutions. USR can be identified as a vital element for progress in the educational sector for both internal and external stakeholders. Universities are the ideal place for learning on the social level and also developmental level (Brusca et al., 2018). Research in the past has shown that universities are capable of producing critical effects on the environment they work in (Kuenssberg, 2011). Their impact on the economy and society is pivotal since many individuals are taught and trained in these establishments utilizing resources and complex exercises. This calls attention to the necessity of forging and overseeing the administrative aspect in a moral and socially responsible way (Rioux et al., 2017). Most USR definitions originate from individuals from the academic world. USR can be characterized as an administration hypothesis that expects universities to think in a socially centered manner from their fundamental capacities (Boni & Gasper, 2012). The social responsibility of universities is not just to instruct responsible experts and subjects; however, it adds to the financial, legal, and social advancement, and advances social equity. In this sense, the act of USR advances genuine interdisciplinary work between educators, scientists, politicians, students, and outer stakeholders (e.g., neighborhood communities) in light of moral uplifting, education, training, and management (Domanski et al., 2017).

Table (1). Conception of USR

Conception Of USR	USR Implications	Representative Authors
Curriculum	The ethical behavior of the universities through the transformation of their curricula and their pedagogical model seeks to respond to the needs of the community through comprehensive civic and professional training.	Vasilescu et al. (2010) Stubbs and Schapper (2011), Bryant et al. (2012), Othman and Othman (2014)
Political	Set of personal, social, and institutional principles and values, based on which the policies that influence the management and establishment of university culture are established. Observing a gradual change in the individual and overall behavior of the entire university community towards a civic commitment.	Esfijani et al. (2012), Reybold (2008), Kimberly A. Kline (2008)
College extension	The missional axis through which the university fulfills its duty to train integral ethical professionals. It allows generating actions of interaction with its environment to respond to social and cultural demands.	Tetřevová and Sabolová (2010), Latif (2018) López et al., (2015b)
Sustainable development	Related to the UNESCO policy of training integral professionals who can forge a sustainable future. The USR is conceptualized to encourage responsible consumption models that permeate from the interior of the university to society. It includes the promotion of sustainability from research.	Geboers et al. (2013), Tetřevová and Sabolová (2010)
Training for civic education	Inserted in the pedagogical models to motivate socially responsible behaviors, based on principles of quality, relevance, and equity. Where communication and management of information are the pillars to ensure success in decision-making.	Leveson and Joiner (2014), Baumgartner and Winter (2014), Bryant et al. (2012)

3. Conceptual Framework

Vasilescu et al. (2010) define USR from the perspective of citizenship, as "the need to strengthen the commitment to citizenship and active citizenship; it is about volunteering, about an ethical approach, developing a sense of civic citizenship by encouraging students, academic staff to provide social services to their local communities or to promote ecological, environmental commitment to local and global sustainable development. (Reiser, 2008) and (Lo et al., 2017) define USR by focusing on its impact on university management. Reveals that the college's ethical policy is the performance of the university community (students, faculty, and administrative employees) in an interactive dialogue with the community to promote sustainable human development. (Giuffré & Ratto, 2014) said USR is "the University's ability to disseminate and implement a set of general principles and specific values, using 4 main processes: Management, Teaching, Research, and Community Service, service and knowledge transfer following ethical principles, good governance, respect for the environment, social engagement and promotion of values". HEI's social involvement has become one of the fundamental pillars of the university. Therefore, social service is considered a core mission, which is equivalent to teaching and research (Shek et al., 2017). (Berman, 1990) in Figure 1 (see appendix) presents a diagram explaining the dimension of 'educating for social responsibility, and how to educate young people for the development of social awareness, understanding of social/ecological interdependence, to become an important part of their society. Their basic social skills and participatory understanding need to be developed; opportunities for social contributions need to be provided and explore real-world issues that concert students need to encourage. (Vallaey, 2014) distinguishes the impact of tertiary institutions including (1) the impact of organizations that affect the environment and university community including students, staff, and academics; (2) the impact of education relating to educating people and shaping ethics and values; (3). cognitive impacts related to building and producing knowledge, consolidating the relationship between the technological and social context of science and society; and (4) social impacts related to influencing society through encouraging progress, building social capital, and preparing students for the real world. These four impacts allow Vallaey to outline four areas of university social responsibility management, as shown in Figure 2 (see appendix B). Through its primary functions (research, teaching, and community service), HEI must increase its interdisciplinary focus and foster critical thinking and effective citizenship. Universities are important institutions in society that have a role in developing citizens who can contribute politically, socially, culturally, and economically to a just and progressive society.

To undertake a more comprehensive review of the literature, there is a need to conceptualize the term university

social responsibility (USR) and its theoretical implications. In a business context, there are several definitions of the term corporate social responsibility (CSR). One of the definitions most commonly employed in the literature was developed by the European Union in its Green Paper on 'Promoting a European Framework for CSR' approved in 2001 (Vasilescu et al., 2010; Garde et al., 2013). This Green Paper states that CSR could be defined as a 'concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their stakeholders voluntarily. Being socially responsible means not only fulfilling legal expectations but also going beyond compliance and investing "more" into human capital, the environment, and the relations with stakeholders (Commission of the European Communities, 2001, p. 6). After reading this definition, it was assumed that the main characteristics of CSR are as follows: the main dimensions of the CSR concept are associated with social and environmental issues; CSR should be embedded into business strategy; the implementation of CSR practices are understood as a voluntary initiative, and the application of CSR involves the need to identify the expectations and needs of different stakeholders both internal and external. On this basis, stakeholders require that businesses should behave responsibly by increasing their accountability and transparency practices (Vasilescu et al., 2010).

In the university context, many definitions have been developed to conceptualize USR. As an example, the Latin American University Builds Country Project in 2001 defined social responsibility (USR) 'as the capacity of the university to disseminate and implement a body of principles and general and specific values, using four key processes—management, teaching, research, and community engagement—to respond to the needs of the university community, and in this framing, their "country" as a whole' (Garde et al., 2013, p. 710). Reiser (2008; cited by Vasilescu et al., 2010, p. 4178) defined the USR concept as a policy of ethical quality of the performance of the university community (students, faculty, and administrative employees) via the responsible management of the educational, cognitive, labor and environmental impacts produced by the university, in an interactive dialogue with society to promote sustainable human development. De la Cuesta et al. (2010, p. 236) noted that USR is understood as 'to offer educational services and knowledge transfer following principles of ethics, good governance, respect for the environment, social commitment and promotion of citizen values under the premise of being accountable to society in regards to the commitments with their stakeholders'. Larran and Andrades (2013, p. 280) pointed out that USR could be defined as 'the voluntary commitment of universities to incorporate social, labor, ethical, and social concerns into their different main functions (teaching, research, management, and environmental factors) derived from the externalities that arise from their activities, for which they must take into account the social demands of their stakeholders'.

Following the principles derived from stakeholder theory,

universities have to develop and implement their mainstream functions to meet the expectations and needs of different stakeholders (Reverte, 2009; Garde et al., 2016). In the current context, characterized by changes to the basic functions that universities perform, these institutions are required to be more connected with society and interact with more numerous and more varied stakeholders (Brennan, 2008). This involves the need to maintain a close relationship between universities and stakeholders as a result of the external impact that they generate (economic, social, and environmental externalities) as well as by the internal activities that they provide, such as teaching, research, and knowledge transfer (Benneworth and Jongbloed, 2010).

Brand Awareness

The image was the public perception of the company or its product. The type of image could be identified, that was: (1) corporate image, which was the society's view toward the whole company, (2) product image, the society's view of a product, and (3) brand image, against a product brand, (Glavic et al., 2012). Company Image was people's perception of the image of an organization and these perceptions were created through the senses: sight, hearing, smell, feeling of feelings, and feelings experienced through the use of products, customer services, the commercial environment, and corporate communications (Jahanshahi et al., 2012). Divide the four categories of image (image): product class image, brand image, user image, and corporate image. The corporate image was categorized as product reputation, customer relationship, employee role, ethical reputation, and others (Kang, 2014).

Measurement dimension of corporate image, that was: (1) dynamic that organization or company had to be dynamic became pioneer, attract attention, active and goal-oriented. (2) the cooperative that an organization might be able to cooperate (friendly, liked, made people happy, and had good relations with others). (4) the character was a good organization, might have a good character, for example, had good ethics, good reputation and honorable, (5) successful was a good financial performance and had a sense of confidence, (6) withdrawn the organization might be able to hold back (Kaplan and Norton, 2004).

Performance

The performance was a description of the achievement level of activity implementation, program, policy in realizing the goals, objectives, mission, and vision of the organization contained in the formulation of the strategic scheme (strategic planning) of an organization. Some experts suggested that the most commonly used company performance measures in empirical research were financial performance, operational performance, and market-based performance (Lee and Roh, 2012).

The performance was usually assessed using accounting-based data measurement or financial data. The disadvantages of all accounting-based data measurements were focused on past performance, (Leichsenring, 2016). Data from previous years very little could indicate the future

potential of a company. The increasing use of the balanced scorecard concept suggested that nonfinancial performance was also an important aspect of company performance measurement (Hon et al., 2016). This non-financial performance was also known as an operational performance in which aspects were able to measure performance when available information was linked to existing opportunities but had not yet been realized financially. Overall market-based performance would be affected when the market knew information about the company's operations that were not included in the financial performance results.

USR is also an evolving concept that has changed over time due to changes in stakeholders' expectations of firms (Carroll, 1999; Wood, 1991). Substantial development in research on USR can be traced back to the 1980s (Guthrie & Parker, 1989; Wartick & Cochran, 1985) and since then, there is an ongoing debate on issues of USR in the literature (Gonzalez-Rodriguez et al., 2012). Still, the majority of studies on USR tend to focus on the private sector and there are relatively fewer studies that explore USR in the University (Ezekiel et al., 2013; Lahaye et al., 2012; Nejati, et al., 2011).

Although many studies have been made on the relationship between USR and organizational performance, none has investigated the impact of USR initiatives on Universities' performance in Lebanon. Hence, a case approach by using the USR Dimensions (ethical, legal, economical, and discretionary) and use them in comparison with Universities' performance variables (Number of Students, Reputation, Financial Performance, etc).

Development of Hypotheses

Some companies in Pakistan implemented CSR could improve the company brand image (Yongming and Yini, 2016). Corporate social responsibility positively affected the brand image of the institution. Corporate social responsibility positively affected the brand image (Obeidat, 2016; Menezes et al., 2017; Shafi, 2014; Martin, 2016; Vallaeys, 2013).

So, the first hypothesis proposed:

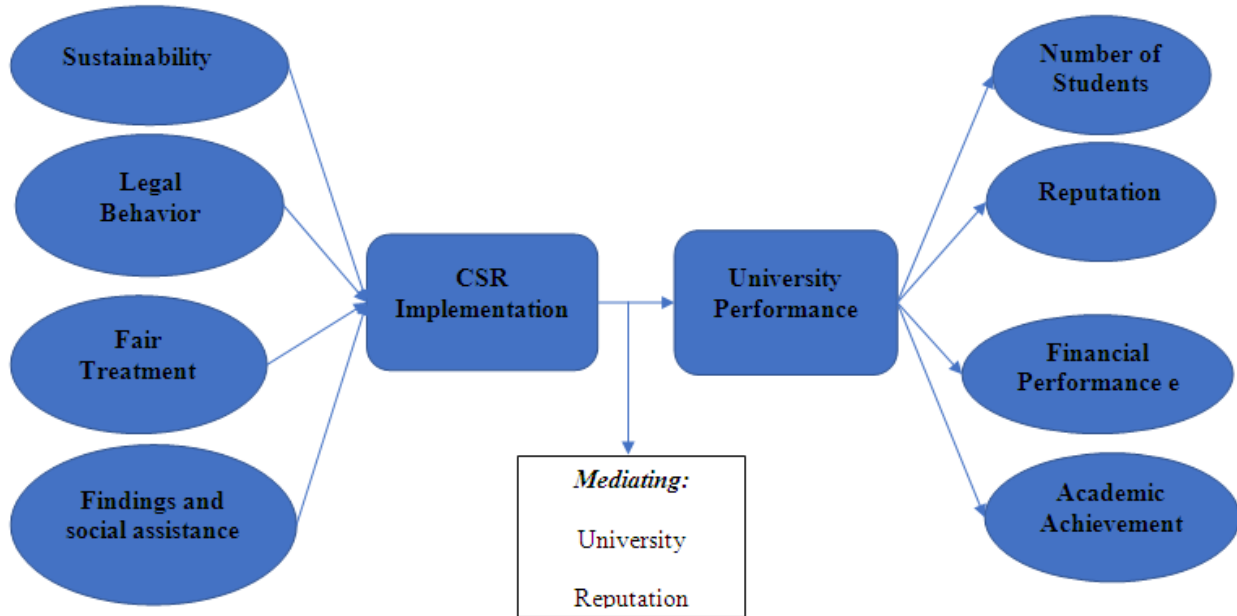
Corporate social responsibility has a positive and significant impact on company performance. Corporate social responsibility positively influences profitability. Universities can win the goodwill of stakeholders through corporate social responsibility.

Corporate social responsibility was positively related to firm value, if customer awareness was high, while customer awareness was low, then CSR was negatively related to firm value. Corporate social responsibility had a business commitment to enhancing economic development, quality of family life, and the broader community to enhance the reputation of the university and its competitive advantage (Obeidat, 2016; Menezes et al., 2017; Shafi, 2014; Martin, 2016; Vallaeys, 2013). So, the second hypothesis proposed:

The effect of corporate image on corporate performance, results were positive and significant. There was a positive relationship between corporate image and benefits for the

company. Image companies were able to moderate the influence of CSR on customer satisfaction and loyalty

(Obeidat, 2016; Menezes et al., 2017; Shafi, 2014; Martin, 2016; Vallaeys, 2013). So, the third hypothesis proposed:



The above model is suggested to conduct this study, starting with the impact of CSR dimensions on University Performance. USR (University Social Responsibility) dimensions are evaluated through their famous Economic, legal Ethical, and philanthropic dimensions. Whereas, University Performance number of students, reputation, financial performance as well as academic achievement. The mediating variable to be studied later on is the customer perception of the USR in the university represented by students, their parents, and the society (environment of the university) in general.

Based on what was given above, the research hypotheses are the following:

H1: CSR implementation in universities positively impacts University Performance.

H2: The relationship between CSR implementation and University Performance is mediated by University Reputation.

4. Methodology

This study collected data from 300 university principals and students in the Northern parts of Lebanon. A convenience sampling. A random sample of customers with purchasing experience was recruited from 20 universities across North Lebanon. The subjects were selected based on experience in their university. To enhance data reliability, a question concerning their experience in their university was used. The questionnaire was adapted from past literature. To increase content validity, the questionnaire was sent to scholars and experts for examination and adjustment.

The exogenous latent variable is brand loyalty using the indicator of Chaudhuri and Holbrook (2001) for 4 questions

measured by questions utilizing a 5-point Likert scale ranging from (1) that is completely disagree to (5) that is completely agree. The endogenous variables are measured by questions using a 5-point Likert scale ranging from (1) that is completely disagree to (5) that is completely agree as Brand Loyalty using the indicator of Kahn (1990) who divided the elements of engagement into 3 elements including Vigor, Absorption, and Dedication using a 5-point Likert scale. Vigor includes 5 questions, Absorption includes 5 questions, Dedication includes 4 questions. This will be by using the indicator of Chaudhuri (1998) including 5 questions.

5. Data Analysis

Reliability Analysis

Cronbach Alpha is a statistical metric based on "tau-equivalent reliability" that is used to indicate worse dependability. The Alpha test is a measure of the expected correlation between tests in the same design in reliability testing (Kumar, 2018). Table (2) shows the reliability analysis for the whole items of the questionnaire.

Table (2). Reliability for the Whole Questionnaire

Reliability Statistics	
Cronbach's Alpha	N of Items
.791	28

Source: SPSS (20) Outputs

The reliability analysis for the whole questionnaire shows a reliability value that equals.890, indicating a high-reliability value for the whole items of the questionnaire. The findings of Cronbach Alpha for each

variable are shown in table (3) for each variable.

Table (3). Reliability Analysis

Variables	Number of Items	Cronbach Alpha
CSR-related Variables	10	.794
University Performance-related variables	10	.786
University reputation	8	.784

Source: SPSS (20) Outputs

The Cronbach Alpha results for each item are shown in table (3). The variables' internal consistency assessment indicates a high level of dependability. CSR-related Variables have a value of (0.794), University Performance-related variables (0.786), and University reputation (0.784). This demonstrates that all variables have a high level of dependability.

Validity Analysis

To investigate the sample adequacy for the selected variables, the researcher used the Kaiser-Meyer-Olkin Measure (KMO) and Bartlett's validity test. This test is also used to determine whether or not the questionnaire questions should be considered. The KMO variation test must be in the range of .000 to 1.0, and each variable must have a value greater than 0.6 to be considered trustworthy (Kuangr, 2018). According to table (4), all measured variables in this research showed a value higher than 0.6. This means that all studied variables are valid to proceed with the consequent analysis.

Table (4). KMO and Bartlett's Test

Factor	KMO	P-value
CSR-related Variables	0.756	.000
University Performance-related variables	0.794	.000
University reputation	0.821	.000

Source: SPSS (20) Outputs

Pearson R Correlation

In statistics, correlation or dependency refers to any statistical link between two random variables or bivariate data, whether causal or not. Correlation can refer to any statistical relationship, although it most usually refers to the degree to which two variables are linearly connected. (Saunders et al., 2019).

Table (5) revealed that all of the independent variables investigated are very closely related to the dependent variable, financial reporting quality, all of which have a value greater than 0 and closer to one. This indicates that all independent variables (IA standards, IA independent, Professional competence, top management supply) have a strong positive correlation with the dependent variable (financial reporting quality), in addition, there was no significant indicator of multi-collinearity as VIF is less than 2.5 (Kumar, 2018).

Hypotheses are assessed as follows, based on the literature review section. Hypotheses H1 for university performance and H2 for the role of the mediating variable university reputation, H3 for professional competence, and H4 for top management support, the following results were deduced:

Table (5). Correlations Analysis and Variance Inflation Factors

Variables	CSR-related Variables	Market Awareness	University Performance-related variables	VIEW
CSR-related Variables	1			1.22
Market Awareness	.692**	1		1.84
University Performance-related variables	.752**	.723**	1	1.68

Source: SPSS (20) Outputs

Table (6). Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.288	.086		3.357	.001
	University Social Responsibility	.117	.059	.088	1.967	.042

Source: SPSS (20) Outputs

Table (6) depicts that internal auditing standards has a positive significant relationship with financial reporting quality (Beta = .088; t = 1.967; p = .042 < 0.05). This indicates that both variables move in the same direction, which means that the higher the USR initiatives, the higher is the university's performance. Therefore, hypothesis (H1) is supported. The results show that USR plays an important

role in improving universities' performance. This result was supported by the findings of Mautz and Sharf (2013), Moeller (2015), Lamminmak, (2019), and Boynton (2012). These positive results indicate that USR factors are the basis of university performance, driven by the Lebanese economic crisis. It means that the university would apply all the dimensions of CSR to enhance their work.

Table (7). Coefficient Analysis (University Recall, USR * UP)

Coef						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.044	.063		.690	.492
	Corporate Social Responsibility	.429	.029	.382	15.001	.000
	Clan Culture	1.455	.029	1.275	50.085	.000
a. Dependent Variable: UP						

Source: SPSS (20) Outputs

The research hypothesis (H1) is assessed in the table above. Hypothesis H1 related to the direct relationship between USR and UP, taking into consideration the mediating variable clan, is showing a positive significant impact between both the dependent and independent variable coefficients. The results of this relationship depict that for USR ($\beta = .429$; $t = 15.001$; $p\text{-value} = .000$), and for the mediating variable clan culture ($\beta = 1.455$; $t = 50.085$; $p\text{-value} = .000$).

For a primary assessment of the effect of the mediating variable university recall, a comparison between the value of

beta (β) before and after adding the mediating variable to the regression equation is considered. The direct regression test conducted in the first regression model under the section related to the impact of USR on UP (see table), was equal to $\beta = .751$ for the impact of the independent variable USR on UP. On the other hand, the value of beta for the impact of USR on UP has decreased to $\beta = .429$ after adding clan culture as a mediating variable. This shows that one could assume that clan culture as a mediating variable mediates the relationship between USR and UP. This is going to be later on concluded through the slope analysis.

Table (8). Coefficients Analysis (University Recognition, USR * UP)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.370	.106		3.504	.001
	USR	.215	.036	.013	9.415	.003
	University recognition	.852	.035	.951	29.781	.000
a. Dependent Variable: UP						

Source: SPSS (20) Outputs

The research hypothesis (H2) is assessed in the table above. Hypothesis H3 related to the direct relationship between USR and UP, taking into consideration the mediating variable adhocracy culture, is showing a positive significant relationship between both the dependent and independent variables. The results of this relationship depict that for USR ($\beta = .215$; $t = 9.415$; $p\text{-value} = .003$), and for the mediating variable adhocracy culture ($\beta = .852$; $t = 29.781$; $p\text{-value} = .000$).

For a primary assessment of the effect of the mediating variable University Recognition, a comparison between the value of beta (β) before and after adding the mediating

variable to the regression equation is considered. The direct regression test conducted in the first regression model under the section related to the impact of USR on UP (see table), was equal to $\beta = .751$ for the impact of the independent variable USR on UP. On the other hand, the value of beta for the impact of USR on UP has decreased to $\beta = .215$ after adding the adhocracy culture as a mediating variable. This shows that one could assume that University Recognition as a mediating variable mediates the relationship between USR and UP. This is going to be later on concluded through the slope analysis.

Table (9). Coefficients Analysis (University Loyalty, USR * UP)

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.089		.071	.943
	University Loyalty	.908	.026	.908	34.860	.000
	USR	.104	.029	.093	3.561	.000
a. Dependent Variable: UP						

Source: SPSS (20) Outputs

The research hypothesis (H3) is assessed in the table above. Hypothesis H3 related to the direct relationship between USR and UP, taking into consideration the mediating variable market culture, is showing a positive significant relationship between both the dependent and independent variables. The results of this relationship depict that for USR ($\beta = .104$; $t = 3.561$; $p\text{-value} = .000$), and for the mediating variable market culture ($\beta = .908$; $t = 3.561$; $p\text{-value} = .000$).

For a primary assessment of the effect of the mediating variable market culture, a comparison between the value of beta (β) before and after adding the mediating variable to the regression equation is considered. The direct regression test conducted in the first regression model under the section related to the impact of USR on UP (see table), was equal to $\beta = .751$ for the impact of the independent variable USR on UP. On the other hand, the value of beta for the impact of USR on UP has decreased to $\beta = .104$ after adding the market culture as a mediating variable. This shows that one could assume that market culture as a mediating variable mediates the relationship between USR and UP. This is going to be later on concluded through the slope analysis.

Sobel Test Analysis: Testing the Indirect Effect

A variable may be considered a mediator to the extent to which it carries the influence of a given independent variable (IV) to a given dependent variable (DV). Mediation can be said to occur when (1) the IV significantly affects the mediator, (2) the IV significantly affects the DV in the absence of the mediator, (3) the mediator has a significant unique effect on the DV, and (4) the effect of the IV on the DV shrinks upon the addition of the mediator to the model. These criteria can be used to informally judge whether or not mediation is occurring, but MacKinnon & Dwyer (1993) and MacKinnon, Warsi, & Dwyer (1995) have popularized statistically based methods by which mediation may be formally assessed.

Table (10). Sobel Test

Mediating Variable	Test Statistics	Std. Error	P-value
University Recall	3.6785	0.02303	.000
University Recognition	3.4528	0.02041	.000
University Loyalty	3.1248	0.02147	.000

Source: SPSS20

In statistics, the Sobel test is a method of testing the significance of a mediation effect. The test is based on the work of Michael E. Sobel, a statistics professor at Columbia University in New York, NY, and is an application of the delta method. In mediation, the relationship between the independent variable and the dependent variable is hypothesized to be an indirect effect that exists due to the influence of a third variable (the mediator). As a result, when the mediator is included in a regression analysis model with the independent variable, the effect of the independent variable is reduced and the effect of the mediator remains significant. The Sobel test is a specialized t-test that provides

a method to determine whether the reduction in the effect of the independent variable, after including the mediator in the model, is significant and therefore whether the mediation effect is statistically significant.

6. Conclusions and Recommendations

Summary of Findings

This thesis examined the USR characteristics and their impact on UP in the higher education sector, considering the mediating role of market awareness. In this thesis, data was collected by using questionnaires distributed to over 300 participants in Lebanon. The data was gathered then analyzed using statistical software (SPSS20) to test the significance and the type of relationship between the independent variables USR and the dependent variable UO, considering the role of market awareness: university recall, university recognition, and university loyalty.

The outcomes of the thesis revealed that the independent variable CSR has a direct positive significant relationship with CS.

First, the findings of this research also add that the mediating variable clan culture has a positive relationship with decreasing the direct effect of CSR on CS in Lebanese universities. The findings revealed that clan culture is one of the factors to consider for CS, as university recall objectives imply a chance for reaching corporate sustainability, thus this mediates the impact of CSR on CS in the Lebanese academic system.

Second, the findings of this research also add that the mediating variable adhocracy culture has a positive relationship with decreasing the direct effect of USR on UP in the higher education sector. The findings revealed that adhocracy culture is implemented in higher education, but not to the level that it helps in increasing its mediating effect on the UP of the factors, as objectives imply a decreasing effect on UP. Thus, this mediates the impact of USR on CS in the Lebanese academic system.

Third, the findings of this research also add that the mediating variable market culture has a positive relationship with decreasing the direct effect of USR on UP in higher education. The findings revealed that market culture is implemented in the academic sector, but not to the level that it helps in increasing its mediating effect on the CS of the factors, as market culture objectives imply a decreasing effect on corporate sustainability. Thus, this mediates the impact of USR on UP in the higher education section in Lebanon.

Research Contributions

There were two sorts of implications discussed in this research: theoretical and practical. Knowing about corrupt conduct is probably more significant than the amount of the breach in terms of practical contribution. As a result, even a little misleading market awareness to cover corporate sustainability conduct might be regarded significant since it could be seen as an indicator of management's lack of

integrity in applying USR. Therefore, this thesis' practical importance is in its assistance for sustainable universities movements in Lebanon.

The research also contributes to the research in the field of USR application for UP in higher education literature, since it tested some specific characteristics rather than their major roles, where very little previous research examined that. The USSR is known for the conduction of ethical conductive measures to increase the chance for a more sustainable universities management in the middle east, but also the main role of USR and organizational culture is promoting successful academic sustainability effectiveness, thus affecting the social responsibility of universities. This has been studied by only a few previous research (Babatunde et al., 2019).

For the theoretical contribution, this research has set detailed research of the USR policies for Lebanese universities to understand the legal status, responsibilities, and achievements of these authorities. Therefore, besides the academic literature review, the researcher the challenges and opportunities in increasing the occurrence of a sustainable academic system. The findings of this research may assist universities and even the public sector and other financial institutions to improve their legal position and ethical different programs by considering the mediating role of organizational culture.

Research Limitations

Despite the unique contributions this research offered to USR knowledge and practice, it was plagued by difficulties, particularly in the area of access to university personnel. The first limitation is that given accessibility issues, this study only includes a small number of participants, as not all universities have their data/annual to be gathered. When it comes to generalization, this might have an impact on the research quality. Furthermore, because this study solely looks at the state of Lebanese universities, the findings cannot be applied to other types of businesses or universities outside of Lebanon.

Moreover, this research does not take into consideration all the characteristics of USR and organizational culture, as per all theoretical models; it only shed the light on four of them for organizational culture. Moreover, this research does not take into account the “behind the scene” influences that affect the characteristics of the USR, organizational culture, and UP which will also affect the USR implementation processes. An example of that is the degree of control that organizational culture can exercise could also affect the USR performance and restrict its responsibilities.

Suggestions for Future Research

Future research should look at auditing approaches that might aid universities in assessing and responding to recent USR issues. The use of red flags in analyzing the potential for USR might be one beneficial area. The efficacy of red flags in assessing risks deriving from asset theft and financial reporting unethical and unsustainable behavior has been studied previously, but no research has looked specifically at

the effectiveness of these in assessing USR-related concerns.

Finally, this study should be treated as an exploratory one: there is no prior research analyzing the relationship between organizational culture and USR in services in particular. Therefore, the hypotheses are derived from rather distant areas of research. Our results serve as a first explicit insight into how UP may contribute to socially responsible behavior in service organizations, but no generalizations are appropriate at this stage.

Appendix A



Figure 1

Appendix B

Principles of CSR
<ul style="list-style-type: none"> • Institutional : legitimacy • Organisational : public responsibility • Individual : managerial discretion
Process of Social Responsiveness
<ul style="list-style-type: none"> • Environment assessment • Stakeholder management • Issue management
Outcome of Social Behaviour
<ul style="list-style-type: none"> • Social impact • Social programmes • Social policies

Figure 2

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