

Corporate social responsibility disclosure: the case of the Portuguese higher education institutions

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Abstract

Now that Higher education institutions (HEI) are also called to social responsibility (SR) arena, as all society actors need to participate in the challenge for achieving sustainable development, and despite they are becoming more active in this area, sustainability disclosure is yet at an embryonic phase in a world that breathes environmental sustainability (ES) and corporate social responsibility (CSR) already for a while. This thesis aims to analyse how the paradigm of SR has been internalised by Portuguese HEI, through the analysis of the online disclosure on their institutional websites, as well as to understand the motivation behind this disclosure, in the light of legitimacy or stakeholder theories. Content analyses is the methodology here proposed to analyse HEIs' websites. The collect data taken from 33 public institutions was subject to a univariate, bivariate and multivariate analysis, the last one through a multiple regression using the step-wise method. The findings obtained show that Portuguese public HEI seem to be engaged in integrating CSR in their strategic management and other contents disclosed in the institutional websites. However, it is verified a low national average of disclosures. Despite universities are using online disclosure through their websites, improving their provision of CSR information, is still necessary greater awareness among HEIs of the importance of this type of information.

Keywords

Higher education institutions, online social responsibility disclosure, Stakeholders, Corporate social responsibility, Sustainable development.

I. INTRODUCTION

CSR disclosure is being studied for a long while now, mainly with regards to private companies existing extensive literature available on it. As per HEI's CSR disclosure, there's also several studies done on the subject, having as a sample worldwide HEIs'. In what concerns Portuguese HEI, where this subject is still relatively underdeveloped, seems to exist a gap of research when comparing with the existent literature. This study aims to help to reduce this gap by investigating the level of CSR disclosure by the Portuguese public HEI through their institutional websites, to understand which CSR dimensions are being internalised, as well as to identify the motivation behind this disclosure, if it is used as a differentiation factor in the pursuit of positional or competitive advantage, considering stakeholders' influence and needs, or if it is used to achieve public legitimization. In this study, it is proposed to analyse and compare all Portuguese public HEI's, to figured out how they implemented social responsibility

concept in their mission and core business 'education and learning, research and developments and knowledge transference'. For this evaluation it will be considered items related to the environmental, social, and economic dimension, as well as to educational and organizational governance dimensions

A. Stakeholder theory and legitimacy theory

Among the several theories addressed to explain CSR disclosure, two main ones have been used for this purpose: the legitimacy theory and the stakeholder theory. These two theories are based on the notion that exists an implicit «social contract» between the organization and society, sharing both the view that “organizations seek legitimization from those various reference groups within society that have unequal power and influence over the organization” (Waller and Lanis, 2009, p. 110). Yet, these two theories “are in many ways complementary rather than opposed” (Sassen & Azizi, 2018, p. 108). Though, several authors appear to agree that legitimacy theory presents itself as the best way to explain why companies disclose CSR information (Mahmud, 2019). Organisations try to influence positively the image their stakeholders have from them, projecting an identity socially responsible by disclosing CSR information, obtaining this way legitimacy for their activities (Vilar, 2012, p. 37). Facing the question that legitimization wouldn't make sense in the case of universities, for as long as they meet the norms and standards supported by society and their stakeholder's group, Nejati et al. (2011) argued that by showing initiatives on CSR practices, the university's role in the society is evolving, being then rational to universities to practice CSR.

Being students now perceived as clients, as HEI are gradually becoming more self-autonomous, there's place for competition between public and private sector for the capture of their clients (Idowu, 2008). Among the available communication channels, the internet reveals itself as a powerful tool to disclose CSR information, allowing the dissemination of a large volume of information, less expensively and in a timelier fashion, immediately available (Branco & Rodrigues, 2006). Additionally, by channelling the information stakeholder-oriented enables a higher level of interaction with different stakeholders' groups. However, considering the described features that HEI websites can offer, yet remains the lack of information regarding CSR disclosure of the higher education. It is important to understand the extension of the information disclosed and what are the drivers for this disclosure.

B. Sustainability in Portuguese HEI

The approach to Sustainable Development (SD) appeared in 1972 in the agenda of the Conference of the United Nations on SD, as a need to bring up to light the social and environmental areas as they were not taken into equal account relatively to the economic area (Aleixo et al., 2016) and gained emphasis worldwide in 1987 after the publication of the Brundtland Report titled “Our Common Future”. Later in 1990 is signed the Talloirs Declaration, the first official statement made by university top management of a commitment to environmental sustainability in higher education, recognizing the importance of HEI in promoting the SD (“Association of University Leaders for a Sustainable Future website”, n.d.). Other statements have been written after, regarding HEI importance on the subject, “intended to provide guidelines and framework for the incorporation of sustainability throughout the system of HEI” (Aleixo et al., 2016, p. 160). In Portugal, CSR journey started late 1990s, gaining importance in the beginning of the twenty-first century, driven by important events related to CSR, such as the Lisbon Summit occurred in March 2000 and the publication of the European Commission’s Green Paper on Promoting a European Framework on CSR in 2001 (Branco & Delgado, 2016).

C. Sustainability assessment and reporting: guidelines and standards

In order to enable a sustainability assessment and reporting, several guidelines, standards, tools to assess, report and manage sustainability practices and outcomes, have been created to help entities reporting CSR information (Gamage & Sciuilli, 2017). These include ISO 26000 and ISO 14000 series, Global Reporting Initiative (GRI) standards, Social Accountability International SA8000 and AccountAbility’s AA1000 series, among others. GRI Standards created in 1997 by Global Reporting Initiative it is an international standard that provide organizations with a global common language to communicate their impacts in the economic, environmental, and social dimensions, through sustainability reporting, using GRI’s performance indicators (“Global Reporting Initiative Standards”, 2021). Globally considered as the most used referential in what concerns organizations’ sustainability reporting, GRI seeks to adapt to its users and stakeholders needs by considering the specifics of the different organizations and the importance that each of the performance indicators has in the context of the activities carried out. Also, the importance it attaches to an integrated sustainability report and to the link between the economic, environmental and social perspectives, making the practice of sustainability reporting a standard (Pinheiro, 2020). Nevertheless, these standards do not include indicators specific to the academic sector. Efforts are being employed to overcome this gap, justifying the need for more research and studies on this area.

II. METHODOLOGY

Content analysis was the technique chosen to perform the proposed evaluation on each HEI’s website in the sample, using a binary dichotomous system (0/1) to reflect the absence

or presence of CSR information disclosure on the item in question. The disclosure score indexes are constructed using the following expression, that delivers the level of online disclosure for a specific HEI:

$$SROD_j = \sum_{i=1}^{m_j} \frac{d_i}{N} \quad (1)$$

Where: $SROD_i$ is the Social Responsibility Online Disclosure score index of institution j expressed in %; j refers to a specific HEI; N is the maximum number of relevant items that an HEI may disclose; i is the disclosure item; d_i is equal to 1 if the indicator i is disclosed, and 0 otherwise. When the disclosure score index is equal to 0, it means that institution i does not disclose any item. When index values equals to $i = 1, \dots, m_j$, it mean that a level of disclosure is provided, and m_j is the maximum number of indicators disclosed by an institution j .

A. Variable description and hypothesis development

This study will focus on the HEI-related variables already studied, namely size, affiliation, age, CSR certifications, which according to stakeholder theory and legitimacy theory, can influence the CSR information online disclosure (Sanchez et al., 2021) plus HEIs’ subsystem, foundational nature and amount of revenues. The mentioned variables have been applied and justified in previous studies on the subject, in several industry sectors and universities, except for the variables «CSR certifications» and «subsystem, foundational nature and amount of revenues» since it was not found any mention of it in the reviewed literature.

Institution size: HEI as other organizations are pressured to disclose CSR information, and the larger the institution the greater number of stakeholders and the greater the pressure to disclose CSR information. Previous studies showed that the “institution size has been one of the most used variables to explain the disclosure of information, as it was found that size is significant in explaining the total extent of disclosure” Aleixo et al. (2016). Likewise, being larger universities guarantee them a higher level of available resources to treat and disclose such information.

Institution affiliation: according to Branco and Delgado (2016) believe, the introduction of mandatory CSR courses in the undergraduate and master’s degrees in management at the national level, for those where they do not yet exist is a must, as by the nature of these courses it is important to educate future managers to understand and implement CSR practices. The existence of CSR-related departments is also a plus, since having dedicated personal will allow a greater quality of provided CSR information and facilitates its dissemination not only in the disclosure channels but also within their academic community, engaging all stakeholders.

Institution age: the variable age has also been considered in other studies as a factor of influence in information disclosure. The older the institution is, since foundation date, the more likely is to have “gained more experience in the development of information of all kinds and types of policies and their subsequent disclosure”. As they exist for longer,

they were probably “subject to greater scrutiny by their stakeholders”, to who they must respond regarding “needs and CSR demands”, which in accordance with “stakeholder theory an organisation’s existence depends on its ability to integrate stakeholders’ expectations into its business strategy, because stakeholders provide resources that are essential to the organisation’s successful functioning and survival” (Sanchez et al., 2021).

Institution standards certification: when an institution is certified or follows standards related to environmental and CSR principles such as ISO14000, GRI or ISO26000, among others, they must demonstrate their commitment on implementing good environmental, social, ethical, and safety practices, thus by inherence and principle of conformity, they will disclose more detailed information regarding their CSR activities.

HEI subsystem: the characteristics of the two subsystems by which the Portuguese HEIs are organized might reflect a difference on these institutions’ CSR disclosure, such as the aspects and categories of each social responsibility dimensions most adopted by the universities and by the polytechnic’s institutes. This study proposes to evaluate this possibility.

Foundational nature: institution’s funding system applicable to HEI might determine differences in the implementation of SD practices and CSR disclosure. An institution that has their funding based on performance criteria will disclose more detailed information regarding their CSR activities, since this funding system will provide an incentive for HEI to improve their quality management and accountability. It is the case of public HEIs with foundational nature, their public funding is subjected to performance evaluation.

Amount of revenues: HEI’s CSR disclosure can be costly (da Silva Monteiro & Aibar-Guzmán, 2010; Sanchez et al., 2021; Sánchez et al., 2013) in the other hand it can also attract more students and private subsidies, being a differentiation factor that becomes a competitive advantage. Thus, institution financial resources and economic support can depend on their size expressed by the number of faculties or schools that compose a university or college, respectively, or by the number of students, more precisely, by the average number of students per faculty or school.

In Table I is shown the set of CSR disclosure indicators for each of the dependent variable’s previously mentioned, in a total of 135 indicators of CSR disclosure to be collected for each HEI in the study.

B. Empirical Model and Model Validation

For this study the following hypotheses were developed in accordance with current literature on the topic:

- H1: The size of the HEI influences online CSR disclosure;
H2: The existence of schools and faculties related to the field of CSR within the Institution influences online CSR disclosure;
H3: HEI foundation date influences online CSR disclosure;
H4: CSR certifications influences online CSR disclosure;
H5: Subsystem of the HEI influences online CSR disclosure;
H6: Foundational nature of the HEI influences online CSR disclosure;

H7: The amount of revenues influences on online CSR disclosure.

TABLE I: Main variables.

Model		
Notation	Variable	Hypothesis
OGOD	Organizational governance information online disclosure	—
ECOD	Economic information online disclosure	—
ENOD	Environmental information online disclosure	—
LHOD	Labour practices & Human rights information online disclosure	—
CIOD	Community involvement information online disclosure	—
SOD	Social information online disclosure	—
EOD	Educational information online disclosure	—
Size	Institution size, measured through logarithm of total number of students	H1
Affiliation	Dummy variable which takes the value 1 if the institution has some schools/faculties related with CSR field of studies, and 0 otherwise	H2
Age	Logarithm of number of years since the foundation year	H3
Certification	Dummy variable which takes the value 1 if the institution is certified, and 0 otherwise	H4
HEI subsystem	Dummy variable which takes the value 1 if the institution is a university, and 0 otherwise	H5
Foundational Nature	Dummy variable which takes the value 1 if the institution is a public foundational university [with private law regime], and 0 otherwise	H6
Amount of revenues	Financial resources and support, measured through logarithm of total financial resources per total number of students	H7

A regression model suitable to the data to be treated was used. This statistical technique allows us to quantify and infer the relationship between an independent variable and dependent variables, in this case, to identify what factors have a significant influence on the CSR information online disclosure level. The adopted approach in the empirical analysis, follows the proposed general regression:

$$\begin{aligned}
SROD_i = & \alpha_0 + \beta_{1.0} \cdot Size_i + \beta_{2.0} \cdot Affiliation_i \\
& + \beta_{3.0} \cdot Age_i + \beta_{4.0} \cdot Certification \\
& + \beta_{5.0} \cdot Subsystem_i \\
& + \beta_{6.0} \cdot Foundational\ nature_i \\
& + \beta_{7.0} \cdot Amount\ of\ revenues + \varepsilon_i
\end{aligned} \tag{2}$$

Where: $SROD_i$ is the online CSR disclosure index obtained after the content analysis of the Portuguese HEIs’ website

(the dependent variables in every model referring to each institution); α_0 the intercept; $\beta_{j.i}$ are the coefficients of the explanatory (independent) variables for each evaluation model proposed, for each institution; ϵ_i is the experimental error (residual).

First regression will be done for the total disclosure (SRODi), followed by partial regressions, one for each dimension; $OGOD_i$, $ENOD_i$, $LHOD_i$, EOD_i , $CIOD_i$, SOD_i and $EDOD_i$ that compose $SROD_i$ (dependent variables in every model referring to each institution). This allows us to understand how HEI's behave on each dimension, and which is the more balanced one in all aspects.

C. Data Collection

There was an attempt to encompass the dimensions, categories and aspects considered in the three main standards for social responsibility, namely the ISO 26000, GRI and SA 8000. Thus, SROD terminology refers to social responsibility (CSR) online information disclosure in the following dimensions: (1) Organizational governance (OGOD); (2) Environment (ENOD); (3) Labour practices and human rights (LHOD); (4) Economic (EOD); (5) Community involvement (CIOD); (6) Social (SOD); and (7) Educational (EDOD).

In the absence of a common agreed index, a disclosure index was designed. As a result of the literature review it was first identified a list with several items for measuring sustainability of HEI, after that were checked the items more frequently cited by different authors in previous studies, and then select the most appropriate to the context of the current study. The selected items were then grouped in categories in accordance with the dimensions chosen from the standards and assessment tools mentioned before, producing the disclosure indicators list shown in Table IV, for data collection on the institution's website. The data was collected between August and September 2021, through the Portuguese public HEIs' websites and PDF documents online available such as Strategic Plans, Activities Plans, Activities Reports, Quality manuals, Sustainability Reports, Financial Reports and Social Balance, among others.

D. Sample Description

The target group of this study considers all Portuguese HEI in the public network as of the year 2021, comprising 13 of 14 Portuguese universities plus 15 colleges, 5 schools not integrated in any college, and 15 schools integrated in universities. It was excluded one university since it is a institution of distance education, with specifics that do not make it comparable with others who minister mostly onsite classes. The full list and respective URLs are presented in Tables II and III.

Based on the SROD scores obtained for each HEI in this study sample, two charts were constructed. The chart on Figure 1 considers the four highest scores in percentage, all scores are above the national average (33.60%) being the three highest ones attributed to universities ($U1 = 60.00\%$, $U2 = 59.26\%$ and $U3 = 49.63\%$) and the fourth to a college ($C1 = 47.41\%$). Oppositely, the chart on Figure 2 considers the

four lowest scores in percentage obtained for the institutions in the sample. All scores are below the national average (33.60%) being the lowest one attributed to a college ($C15 = 10.37\%$) followed by three schools ($S5 = 17.78\%$, $S4 = 20.00\%$ and $S3 = 20.00\%$).

TABLE II: Portuguese Public Universities

University	URL
Açores	www.uac.pt
Algarve	www.ualg.pt
Aveiro	www.ua.pt
Beira Interior	www.ubi.pt
Coimbra	www.uc.pt
Evora	www.uevora.pt
Instituto Superior de Ciências do Trabalho e da Empresa	www.iscte-iul.pt
Lisboa	www.ulisboa.pt
Madeira	www.uma.pt
Minho	www.uminho.pt
Nova de Lisboa	www.unl.pt
Porto	www.up.pt
Trás-os-Montes e Alto Douro	www.utad.pt

TABLE III: Portuguese Public Colleges

Colleges	URL
Escola Náutica Infante D. Henrique	www.enautica.pt
Escola Superior de Enfermagem de Coimbra	www.esenfco.pt
Escola Superior de Enfermagem de Lisboa	www.esel.pt
Escola Superior de Enfermagem do Porto	www.esenfpt.pt
Escola Superior de Hotelaria e Turismo do Estoril	www.eshte.pt
Instituto Politécnico de Beja	www.ipbeja.pt
Instituto Politécnico de Bragança	www.ipb.pt
Instituto Politécnico do Cávado e do Ave	www.ipca.pt
Instituto Politécnico de Castelo Branco	www.ipcb.pt
Instituto Politécnico de Coimbra	www.isec.pt
Instituto Politécnico da Guarda	www.ipg.pt
Instituto Politécnico de Leiria	www.iplei.pt
Instituto Politécnico de Lisboa	www.ipl.pt
Instituto Politécnico de Portalegre	www.ipportalegre.pt
Instituto Politécnico do Porto	www.ipp.pt
Instituto Politécnico de Santarém	www.ipsantarem.pt
Instituto Politécnico de Setúbal	www.ips.pt
Instituto Politécnico de Tomar	www.ipt.pt
Instituto Politécnico de Viana do Castelo	www.ipv.pt
Instituto Politécnico de Viseu	www.ipv.pt

On chart of Figure 3 it can be observed that the HEIs with higher SROD scores, in general tend to disclose more on Social (SOD), followed by Organizational Governance (OGOD), Economic (EOD) and by Environment (ENOD). The least reported are Educational (EDOD) and Labour Practices and Human Rights (LHOD).

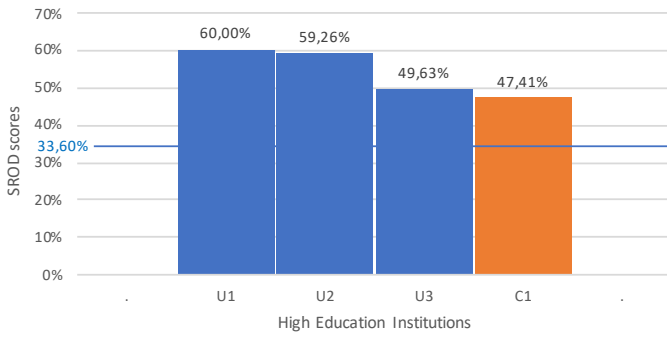


Fig. 1: Highest SROD scores

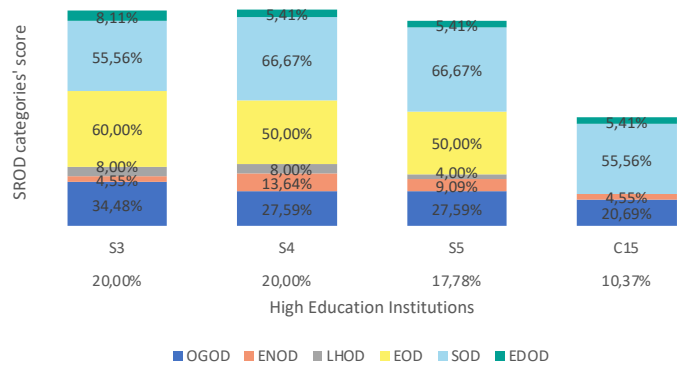


Fig. 4: Categories' scores for HEI with lowest SROD

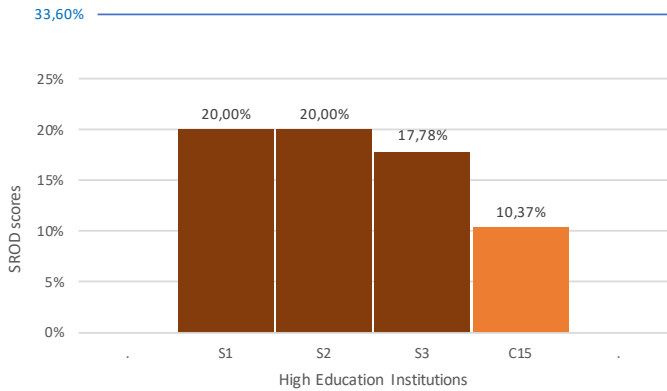


Fig. 2: Lowest SROD scores

On Figure 5 it can be seen the national average for each of SROD dimensions, expressing the leading of the dimensions SOD (75.42%), EOD (58.79%) and OGOD (55.07%).

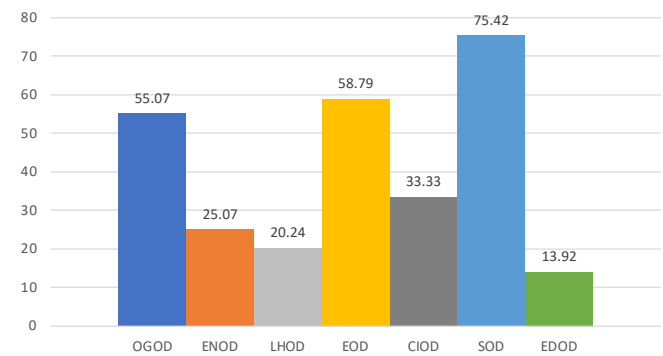


Fig. 5: SROD categories' national average (%).

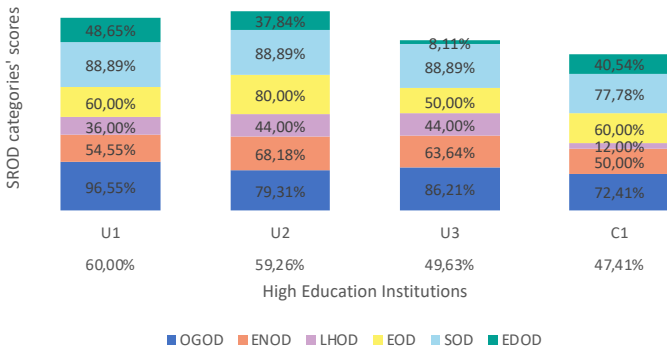


Fig. 3: Categories' scores for HEI with highest SROD

As per HEIs with lower scores of SROD shown on the graph of Figure 4, in general they tend to disclose more on Social (SOD), and on Economic (EOD), followed by Organizational Governance (OGOD). Environment (ENOD), Labour Practices and Human Rights (LHOD), and Educational (EDOD) are almost inexistent. Comparing the two charts of the previous figures, it can be observed that SROD dimensions follow the same order, unless OGOD and EOD that switch between the second and third place. The dimensions' disclosures on Figure 3 are more balanced than on the ones on Figure 4, with EOD having the same score for both situations except for charts of the edges. These results confirm Aleixo et al. (2016) study, that the websites of the Portuguese HEIs communicate mainly the economic and socio/cultural practices, though the dimensions these authors considered were: (i) environmental, (ii) economic, (iii) socio/cultural, and (iv) institutional/political.

III. REGRESSION ANALYSIS: RESULTS AND DISCUSSION

It was performed a multiple regression with variables selection stepwise in order to obtain a model that better predicts the CSR online disclosure index (SROD) as a function of the independent variables (Size, Affiliation, Age, Certification, HEI subsystem, Foundational Nature and Amount of Revenues). The results obtained show a Cronbach's Alpha value of 0.759, thus presenting a high degree of internal consistency.

The method assumptions were analysed, namely the normal distribution, homoscedasticity, and independence of the errors. All assumptions were considered as acceptable, the normal distribution and homoscedasticity of the errors was validated through the Residuals Statistics (residuals statistics < 0.001) and the independence of the errors was validated through the statistics Durbin-Watson ($d = 1.974$). The variable inflation factor (VIF) and the Tolerance were used to diagnose the absence of multicollinearity among the independent variables. There were no collinearity problems (Tolerance > 0.1 and the VIF of the predictor variables is between 1.0 and 1.1). For all analyses, it was considered a probability of error type $I(\alpha)$ of 0.10. The multiple regression allowed to identify as predictor variables: Subsystem ($\beta = 0.432$; $t(28) = 3.897$; $p < 0.001$); Certification ($\beta = 0.413$; $t(28) = 3.794$; $p < 0.001$); Size ($\beta = 0.403$; $t(28) = 3.667$; $p < 0.001$); Affiliation ($\beta = 0.271$; $t(28) = 2.453$; $p < 0.001$). The model is significant and explains 63.80% of the variability of SROD ($F(4, 28) = 15.078$; $p < 0.001$; Adjusted $R^2 = 0.638$):

$$\begin{aligned} \text{SROD} = & -35.789 + 15.828 \cdot \text{Certification} \\ & + 9.760 \cdot \text{Subsystem} + 8.176 \cdot \text{Size} \\ & + 6.965 \cdot \text{Affiliation} \end{aligned} \quad (3)$$

The results obtained through the proposed regression analysis for this study sample data confirmed some of the formulated hypothesis, namely, H1, H2, H4 and H5, as the sign obtained were consistent with those expected. Also, these results are consistent with some previous studies' findings. Hypothesis H3 and H6 were not confirmed as the results revealed no statistically significant differences between the level of social responsibility online disclosure in the sample HEIs with older foundation date or of foundational nature, these variables had no significant explanatory power, thus were not included by the model. Hypothesis H7 was not confirmed, as no significant relationship was found between social responsibility online disclosure and HEI's amount of revenues.

IV. CONCLUSIONS

The evidence collected on this study confirms that Portuguese HEI are engaged in integrating CSR values and goals in their strategic management and other contents disclosed in the institutional websites (Farinha et al., 2019). However, most of CSR practices are disclosed in institutions' annual reports, some through small references without emphasis. When looking at the obtained results and the low volume of information disclosed in the websites, i.e., a national average of 33%, and the inexistence of policies oriented to the full concept of social responsibility, leads us to conclude that HEI 'legitimize' the existence of CSR disclosures. As done in other countries (De Filippo et al., 2019), a revision of

the Portuguese HEI legal regime, integrating the RS as a transversal principle of action of the HEIs, would encourage HEIs for a socially responsible performance. HEI shall move from punctual actions to a sustainability strategy, integrating social, economic, environment and educational dimensions. Findings also indicate the need to identify HEIs' stakeholders, relationship with HEI and information needs. The engagement and communication with stakeholders don't seem to be understood by HEIs as a main core of social responsibility, important to influence policy for disclosing CSR information.

Being the website a powerful tool to disclose CSR information and to channel the expectations and information demands of different stakeholders, to engage and interact with them in HEIs management of SR subjects, this opportunity is overlooked by HEIs, which also influences students' choice of HEI. It should be identified what are the barriers that are preventing HEIs' CSR online disclosure. Enquires related to CSR practices should be made to assess stakeholders' awareness of institutions' CSR initiatives, expectations and opinion, helping HEI to improve their actuation on all CSR dimensions.

This study should be extended to the Portuguese Private HEI in order to compare behaviours regarding the online CSR disclosure. Since private HEI need to compete for capturing students and private donations, it is important to understand if and how they differ from Public HEI.

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TABLE IV: Disclosure Items List.

Dimension and Categories and items of disclosure	Source
Organizational Governance	OGOD
Accountability	
Transparency	Nejati et al. (2011)
Providing facts and figures	
Expression of the vision and strategy of the university in CSR subjects	
Information on the profile of stakeholders	
Centralized or decentralized disclosure of SR information by universities	Sanchez et al. (2021)
Statement of integrity	
Code of conduct	
Bribery and corruption	Gamage and Sciulli (2017)
Press news	
Organisation chart	Gallego-Álvarez et al. (2011)
Composition of commissions and committees	

Dimension and Categories and items of disclosure	Source
Data of economic indicators	
Data of social indicators	Sanchez et al. (2021)
Data on environmental indicators	
Promoting SR	
Providing sufficient information for current and prospective students	Branco and Rodrigues (2006 & 2008)
Certification in social responsibility standards (GRI, ISO 26000, SA8000, AA1100, others)	<i>Proposed</i>
Environment	ENOD
Environmental policies or institution concern for the environment	Branco and Rodrigues (2006 & 2008)
Conservation of natural resources and recycling activities	
Energy	Sanchez et al. (2021)
Preserving environment	
Offering specific academic programs	Nejati et al. (2011)
Buildings and grounds	
Purchasing management	Sanchez et al. (2021)
Waste management and recycling	
Water management	Gamage and Sciulli (2017)
Transportation	Gallego-Álvarez et al. (2011)
Food	
Emissions, effluents and waste	Pasinato and Brião (2014)
Labour Practices and Human Rights	LHOD
Employee health and safety	
Employment of minorities or women	
Employee training	Branco and Rodrigues (2006 & 2008)
Employee assistance/benefits	
Employee remuneration	
Employee profiles	
Diversity and opportunity	Nejati et al. (2011) Gamage and Sciulli (2017)
Strategy and management	
Non discrimination	
Freedom of association and collective bargaining	Gamage and Sciulli (2017)
Child labour	
Forced and compulsory labour	
Disciplinary practices	

Dimension and Categories and items of disclosure	Source
Economic	EOD
Students aid and tuition Payments to suppliers Internal auditing External auditing Providers of capital (sponsored, non for profit, auxiliary enterprises, private gifts, grants, and contracts) Public sector (state appropriations funds)	Sanchez et al. (2021)
Community involvement	CIOD
Support for education Sponsoring sporting or recreational projects	Branco and Rodrigues (2006 & 2008)
Providing grants for community projects Providing fund and support to generate and preserve affordable housing	Nejati et al. (2011)
Social	SOD
Continuing education with summer programs Opportunity to search jobs in the university or outside Campus service/Student life (club-organizations, sport and recreation, student affairs, housing and dining, student's organizations and activities, shopping and others) Campus safety services Campus health services Scholarship Equal opportunity where the value of diversity is recognized, and equal opportunity is afforded for all Diversity and equity services for students Disability resources (disabled, aged)	Sanchez et al. (2021)
Educational	EDOD
Existence of courses, seminars and conferences related to CSR Research centers linked to CSR Volunteer services	Sanchez et al. (2021)
Grants Publications and products Programs and centers Service learning Community activity and service Sustainable development monitoring in curricula Administrative support	Gamage and Sciulli (2017)

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