

## GOVERNANCE, MISSION, AND SOCIAL RESPONSIBILITY OF HIGHER EDUCATION INSTITUTIONS: THE CASE OF A HIGHER EDUCATION INSTITUTION IN LISBON

### GOVERNAÇÃO, MISSÃO E RESPONSABILIDADE SOCIAL DAS INSTITUIÇÕES DE ENSINO SUPERIOR: O CASO DE UMA INSTITUIÇÃO DE ENSINO SUPERIOR EM LISBOA

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#### Abstract

Higher Education Institutions (HEIs) not only can but must fulfill a mission that goes beyond the limits of their traditional purpose of production, reproduction, dissemination and conservation of knowledge. The Higher Education Institution located in Lisbon in the Strategic Development Plan 2021-2024 elects as one of its vectors of strategic development - SDV4: Sustainability, Relations with the Environment and Social Responsibility - "commitment to Sustainability, with the relations with Society and with the promotion of a culture and praxis of Social Responsibility". The study analyzes like this higher education institution practices that contribute to SR and the implementation of the Sustainable Development Goals (SDGs), highlighting how the Institution incorporates these practices and objectives in its teaching, research and knowledge extension activities. The descriptive research allowed us, at the end of the article, to outline possible directions for good practices of Social Responsibility for other higher education institutions.

**Keywords:** Governance. HEIs. SDGs. Strategic Plan. Social Responsibility.

#### Resumo

*As Instituições de Ensino Superior (IES) não só podem, como devem cumprir uma missão que ultrapassa os limites do seu propósito tradicional de produção, reprodução, divulgação e conservação do conhecimento. A Instituição de Ensino Superior localizada em Lisboa, no seu Plano de Desenvolvimento Estratégico 2021-2024, elege como um dos seus vetores de desenvolvimento estratégico - VDE4: Sustentabilidade, Relações com o Ambiente e Responsabilidade Social - "compromisso com a Sustentabilidade, com as relações com a Sociedade e com a promoção de uma cultura e prática de Responsabilidade Social". O estudo analisa as práticas desta Instituição de Ensino Superior que contribuem para a Responsabilidade Social e para a implementação dos Objetivos de Desenvolvimento Sustentável (ODS), destacando como a Instituição incorpora estas práticas e objetivos nas suas atividades de ensino, investigação e extensão do conhecimento. A investigação descritiva permitiu, no final do artigo, delinear possíveis rumos para boas práticas de Responsabilidade Social para outras instituições de ensino superior.*

**Palavras-chave:** Governança. Instituições de Ensino Superior. ODS. Plano Estratégico. Responsabilidade Social.



## 1 INTRODUCTION

Globalization, the massification of education, the sustainability of the planet, are aspects that contribute to the evolution of the mission of HEIs. From the traditional conception oriented towards the formation of elites, to teaching and research, the mission of HEIs has been expanding due to the greater number of expectations that society places on the role of Higher Education. HEIs are catalysts for change and engines for political development, economic growth and social transformation.

The Resolution of the Council of Ministers n.º 98/2020, which approved the Portugal 2030 Strategy, the involvement of Higher Education Institutions in thematic agenda 2: digitization, innovation and qualifications as drivers of development is explicitly requested. Given the demands placed on HEIs by society, the concept of University Social Responsibility (USR) emerges, which will be studied further on.

A university institution should encourage members of the academic community to make a commitment to ethical responsibility at both the individual, organizational and societal levels. HEIs should be encouraged to demonstrate this commitment through their training offer, the assessment processes to which they are subject, the research produced and the outreach activities carried out. In this sense, USR, it is not “owned” by the Institution, it is not exclusively oriented towards the institution's interior and it should go beyond simply engaging students in community service, responsible citizenship initiatives that are often implemented as one-off programs or extra-curricular activities (Blessinger,2019), aims to achieve a concerted social transformation, requires openness to pedagogical and scientific innovation, requires an ethical and transparent governance in line with the defined strategy, it implies interdisciplinarity, supports inter-institutional cooperation and networking and promotes organizational and global sustainability.

## 2 THEORETICAL FRAMEWORK

### 2.1 The social balance

In 1953, the publication of Howard Bowen's work “Social Responsibilities of the Businessman”, awakened the importance of the theme of corporate social responsibility

in the United States of America, and since then there has been a growing interest in themes related to ethics and responsibility companies.

As a result of this context, some companies started to disclose information about their practices in social and environmental terms. The struggle for equal rights, the end of racial discrimination, the struggle of women to conquer their space in the labor market and in political life, gave rise to a climate of general contestation and struggle for new values and new attitudes, leading to training and growth of identical social movements in Europe, which little by little led to changes in the conduct of companies, in particular in their relationship practices with employees, customers, suppliers and the environment.

In the early 70s, companies started to prepare and publish reports on activities of a social nature, thus embodying a model and practice that we see today embodied in the well-known Social Balance Sheets. In 1972, the Singer company in France was the first to present the Social Balance Sheet. In Portugal, Law 141/85, of 14 November, required the disclosure of the Social Balance Sheet to companies with a workforce of more than 100 employees.

The Social Balance Sheet is an instrument for demonstrating the company's activities - number of workers, distribution by sex and age, educational qualifications, professional training, remuneration and social charges, health and safety conditions at work, among other aspects - it aims to confer greater transparency and visibility to information that interest the stakeholders - partners, shareholders, employees, suppliers, investors, consumers, etc., thus evidencing the company's social responsibility.

The Social Balance Sheet is simultaneously a means of information, a tool for negotiation or consultation and a tool for planning and management in the social and human resources areas. Provides a set of information on the company's social situation, highlighting the strengths and weaknesses of the social management of human resources, the degree of efficiency of social investments and action programs aimed at the personal fulfillment of workers, their identification with the company and the improvement of their own life (Decree-Law No. 190/96, of 9 October).

With the entry of the new Law (35/2004), the mandatory submission of the Social Balance Sheet for companies with more than 10 workers is imposed.

## 2.2 Social responsibility

Debates about the ethical responsibilities of companies in the second half of the twentieth century, especially in the United States - despite many critics who claimed that companies had the sole and exclusive role of guaranteeing profits, satisfying the needs of their shareholders, with emphasis for Milton Friedman – along with the growing increase in monopolistic companies, it has accentuated the debate about their ethical and social obligations as active agents of civil society. It is in this context that Hobsbawm (1995) considered that "business corporations were under pressure as to their responsibility for some of the world's great problems".

Howard Bowen in 1953, was the pioneer to systematize and disseminate his thinking on Corporate Social Responsibility (CSR) "corporate managers had a moral duty to implement policies, make decisions or follow the lines of action that are desirable around the goals and values of society" (Bowen in Stoner and Freeman, 1984).

The theme of CSR transversal to all non-profit and non-profit organizations has deserved the attention of researchers (Bauman & Skitka, 2012; Lee, Kim, Lee, & Li, 2012; Luning, 2012; Schwartz & Carroll, 2007; Vlachos, Theotokis, & Panagopoulos, 2010; Vogel, 1991), because of their importance and contribution to the resolution of economic, social and political issues (Carroll, 1991; Crane & Matten, 2004).

There is no definition of Social Responsibility (SR), it is a concept where the use of different terms predominates, which can go unnoticed as synonyms. Therefore, the lack of consensus regarding the definition of the SR concept, due to the existence of uncertainties and differences in perspectives in the literature on how the concept should be defined in relation to its meaning, dimensions and scope of action, has contributed to a lack of consensus on its definition.

Some authors argue that these uncertainties about the concept are associated with how SR is related in each specific organizational context, which leads to the appreciation of certain dimensions of the concept over other less relevant ones, according to the specificity of the endogenous and exogenous interests of each organization (Votaw, 1972; Dahlsrud, 2008).

CSR is a complex and dynamic construct (Argandoña and Hoivik, 2009; Carroll, 1999; Cochran, 2007; McWilliams et al., 2006) with distinct representations according to the context (Steurer et al., 2012) and oriented towards the stakeholders (Maon et al.,

2010). Contextual pressures for companies to be socially responsible (Boesso et al., 2013; Garriga & Melé, 2004; Phillips et al., 2003) have led companies to develop social programs and policies that are the visible aspects of CSR (Wood, 1991, 2010).

According to Mendes (2009), it is a concept that is constantly changing as it follows the trends of organizations and the questions that society has and that add substance to the concept. Rego et al. (2006), justify the various stages of the evolution of SR stating that it reflects the expectations of society at a specific time. Although some authors highlight in particular certain dimensions of the SR concept, from the perspective of Dahlsrud (2008) and Keinert (2008), the various dimensions together will adequately characterize the concept.

In chronological terms, it is possible to consider in the literature the use of the concepts of Corporate Social Responsibility (CSR) or Organizational Social Responsibility (OSR) and Environmental Social Responsibility (ESR). CSR is, in most cases, a concept used in the literature aimed at large companies with social concerns regarding employees and their business environment.

The Organization for Economic Cooperation and Development (OECD) moves away from the CSR designation referring to the designation Responsible Business Conduct (RBC), in the perspective of a positive contribution to economic, environmental and social progress, with a view to achieving sustainable and to avoid adverse impacts resulting from its activity.

Authors such as (Ricart, Rodriguez, Sanchez, 2005; Bidart-Novaes; Kreitlon, 2012) underline the wide range of the RBC in terms of aspects related to philanthropy, social, environmental and financial issues. In turn, Porter and Kramer (2006) summarize the issue by stating that the greater the company's involvement in social issues, the greater the opportunity to leverage the company's resources and benefit society.

From the perspective of Carroll (1998), CSR is structured into four levels. The first level, the economic responsibility related to the organization's need for survival based on a financial perspective. The second level is based on respect for legal norms, the third level is related to ethical responsibility, in the sense that the organization, in addition to its economic responsibility, must attend to the interests of society and stakeholders. At the last level, there is discretionary responsibility related to the good of society and philanthropy. In Spitzeck's perspective; Hansen (2010) the CSR levels proposed by Carroll (1998) represent the priority levels for the company's survival.

Regarding the concept of OSR, the International Standard ISO 26000:2011 recognizes the crucial importance of the reciprocal relationship between the organization and the various stakeholders (IP), considering that the defense of the rule of law and human rights is fundamental. promotion of transparent, ethical and socially responsible governance and leadership, resulting in the integration of CSR throughout the organization, with a view to maximizing its contribution to sustainable development.

The concept of ESR, the most current and comprehensive, because in addition to considering not only the commitment of companies to people and human values, it also considers genuine concerns with the environment.

The World Business Council for Sustainable Development (WBCSD) in 2000 defined RS as the continuous commitment of companies to their IP, to exhibit ethical behavior and contribute to their economic development, improving the quality of life of workers and their families, as well as the local community and society at large.

### **2.3 Guiding principles of social responsibility**

United Nations Global Compact 2021–2023, it considers a new strategy to accelerate and scale the global collective impact of business on the environment through ten principles included in the Sustainable Development Goals (SDGs).

United Nations Guiding Principles on Business and Human Rights, the Guiding Principles aim to provide a credible global standard for preventing and addressing the risk of adverse human rights impacts linked to business activity.

United Nations (UN) 2030 Agenda for Sustainable Development, in 2015, the UN approved the 2030 Agenda for Sustainable Development, an opportunity for countries to take another path. The Agenda comprises 17 Sustainable Development Goals and 169 goals, ranging from the elimination of poverty to the fight against climate change, education, equality for women, and protection of the environment.

International Standard for Corporate Social Responsibility ISO 26000, the standard is a guideline, helps organizations of all types, regardless of their activity, size or location, to clarify the notion of social responsibility through concrete actions and to disseminate best practices in social responsibility.

Tripartite Declaration of Principles on Multinational Enterprises and Social Policy (International Labor Organization), is the only instrument of the International Labor

Organization (ILO) that provides direct guidance to companies on inclusive, responsible and sustainable social policies and labor practices.

Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, are government recommendations based on voluntary principles and standards for responsible business conduct and consistent with adopted laws. In this way, the foundations of mutual trust between companies and the societies in which these companies operate are strengthened, helping foreign investors and contributing to sustainable development.

OECD Guidance on Due Diligence for Responsible Business Conduct, is based on the OECD Guidelines for Multinational Companies. These Guidelines are non-binding recommendations addressed to multinational companies by governments on responsible business conduct. Governments encourage the positive contributions companies can make to economic, environmental and social progress, and also recognize that business activities can result in adverse impacts related to workers, human rights, the environment, bribery, consumers and corporate governance. Also recommend that companies undertake risk-based Due Diligence to avoid and address adverse impacts associated with their upstream and downstream activities.

## **2.4 The stakeholders theory**

The stakeholder theory or stakeholder theory focuses on the relationship between the company and society (Carroll, 1993), in which the objective of companies is not only understood as profit maximization but also as a social intervention in the sense to respond to the interests and demands of different stakeholders. This theory, referred to in several studies (Jamali, 2008; McWilliams & Siegel, 2001), explains the relationship between the company and the stakeholders (Freeman, 1984), in relation to the redistribution of profits and power of companies (Freeman, 2002), with a view to balancing the interests of the business and the interests of the interested parties (Campbell, 2007).

This balance leads to sustainability, interpreted as the ability to balance economic goals and social goals (Pirsch, Gupta & Grau, 2007). The attempt to find a balance between business and the social dimension has been investigated by some authors (Freeman, 2002; Freeman & Reed, 1983; Post, Lawrence & Weber, 2002), highlighting the importance of companies in creating wealth, value, or satisfaction, both for

shareholders and for other interested parties in order to ensure the survival and development of the business (Kakabadse et al. 2005; Maon et al., 2009).

Several authors define “stakeholders” as the individual or group that affects or is affected by the decision-making process, policy and company performance (Freeman, 2002; Freeman & Reed, 1983; Post et al., 2002). Clarkson (1995) defines the concept as the person or group of people who have the property right or interest in an organization. Other authors, Öberseder, Schlegelmilch and Murphy (2013) suggest that stakeholders include people, groups, organizations, institutions, society and the environment. Each of the stakeholders prioritizes different interests and requests in order to satisfy their expectations (Clarkson, 1995; Freeman, 1984).

Priority to the interested parties is like a social contract between the community and the company, in which, through some contributions, the company can obtain its legitimacy to operate (Woodward-Clyde, 1999). Legitimacy can be maintained if the company constantly responds to requests from society or stakeholders where it operates. These requests are of a diverse nature, relating to social, ethical and environmental issues (Neu, Warsame, & Pedwell, 1998), through adaptation and active involvement in actions related to CSR.

## **2.5 Institutional theory**

According to (Zucker, 1977), organizations must adapt to the social and cultural expectations imposed by the institutional environment for their success and survival. This theory highlights the context and its importance in determining policies and practices related to CSR (Deegan, 2009; Sánchez-Fernandes, 2014; Scott, 1995). Institutional theory aims to understand CSR and issues related to stakeholders (Jones, 2010; Lee, 2008), organizational legitimacy (Suchman, 1995) and CSR dispersion (Matten & Moon, 2008). DiMaggio and Powell (1983) and Lee (2008) agree that organizations adapt to the institutional environment in order to obtain legitimacy and social conformity. This legitimacy, when achieved, provides, among other benefits, the possibility of obtaining advantages for the installation of its activities and access to resources in the place where the company is installed. Social conformity and legitimacy are achieved in an interconnected and sequential way, that is, the legitimacy for their existence will be all the more significant the greater their social conformity, in order to adapt to society's

values, norms and beliefs. On the contrary, if the organization does not adapt to institutional values and norms, it may run the risk of weakening its legitimacy and compromising its survival (DiMaggio & Powell, 1983).

## **2.6 Legitimacy theory**

Following on from the previous theory, the legitimacy theory emerges to reinforce that legitimacy for the company is an important intangible resource attributed by the community (O'Donovan, 2002), which not only legitimizes its existence but also allows its survival. In the view of Suchman (1995), moral legitimacy is a choice based on behavioral practices of what is considered "right" or "wrong". According to the author, legitimacy is "the generalized perception that the actions of an entity are desirable or appropriate within some socially constructed system of norms, values, beliefs and definitions."

Legitimacy becomes a central aspect for the company (Diez Martin et al., 2010), an important resource for the organization to maintain sustainability and its development (DiMaggio & Powell, 1983; Handelman & Arnold, 1999; O'Donovan, 2002; Scott, 1995) achieved through efforts to align organizational behavior with society's values and norms (Deegan, 2009; O'Donovan, 2002) and consideration of their expectations (Islam & Deegan, 2008). When there is compatibility between company practice and social norms and expectations, the organization achieves legitimacy (Bansal & Clelland, 2004; Claasen & Roloff, 2012; Du & Vieira, 2012), being able to access community resources (Deegan & Jeffry, 2006) and gain community consideration for its operation. The organization is welcome when it behaves in accordance with society's values, that is, when it is in line with the social environment in which it operates. Furthermore, legitimacy based on culture-cognition is related to the compatibility of organizational value with widespread and practiced cultural beliefs (Scott, 2001).

## **2.7 Main models of corporate social responsibility**

Carroll model: although the categorization and construction of CSR models remains controversial, Carroll's (1979, 1991, 1999) proposal is the most consensual in the literature (Carroll and Shabana, 2010; Dahlsrud, 2006; Wartick and Cochran, 1985;

Walter, 2014; Wood, 1991). The model is not revolutionary, but it is simple to apply and addresses the main themes of the CSR debate (Acar, Aupperle & Lowy, 2001; Aupperle et al., 1985).

Wood model: Wood (1991) presents a new model for evaluating corporate social performance based on his predecessors Wartick and Cochran (1985) and Carroll (1979). The author integrated the three-decade research (Wood, 2010) into a single model, constituting one of the most important advances in the construction of a CSR theory, going beyond the identification of different types of responsibility to consider issues related to the principles that they motivate responsible behavior, the response processes and the results of that performance (Jamali, 2008; Jamali & Mirshak, 2007).

Porter and Kramer model: strategy plays a moderating role between stakeholder management and their cooperation as a way to maximize and enhance the importance of CSR in companies and in stakeholder engagement (Minoja, 2012). In the approach of Porter and Kramer (2006), the reasons for companies to adopt a CSR strategy are the moral obligation to society, sustainability, the need to carry out the activity in accordance with legal standards and reputation for strengthening the image and your brand.

However, the authors argue that the long-term sustainability of a CSR strategy is only achieved if all components are incorporated into the company's value proposition. In this way and for this purpose Porter and Kramer (2006) classify CSR as strategic and reactive. In reactive CSR, the organization reacts punctually according to the stimuli it receives from abroad, in particular the social and environmental impacts resulting from its activity and the social responsibility proposal is incorporated into the company's value proposition and consequently aligned with the company's strategy.

In this model, the authors consider that there are three types of impacts;

- .generic impacts on society: encompass issues that are relevant to society, but do not affect the activity or survival of the company

- .impacts on the social value chain: impacts resulting from the company's operation

- .social dimension of the competitive context: impacts that include factors in the external environment that affect the company's activities.

The reactive CSR strategy encompasses the generic impacts on society and the impacts on the social value chain. Is more inclusive in the sense of reconciling the interests of the company and the interests of society, when the values advocated by CSR are added to the business strategy, both parties benefit.

## 2.8 The european perspective of social responsibility

In 2001, the Commission of the European Communities defined in the Green Paper of the Commission of the European Communities, COM (2001) corporate social responsibility as "the voluntary integration of social and environmental concerns by companies in their operations and in their interaction with other interested parties".

The concept of social responsibility in its current definition is plural, in the sense that managers should not only be accountable to shareholders, but rather to all those who relate to the companies, or to whose business they contribute. This plurality also embraces the concept of distribution, as it covers the entire production chain, and companies must incorporate socially responsible practices, a process of incorporation that must occur not only in the final product but throughout the entire production chain.

Secondly, the social responsibility of companies translates into adequate integration into the community in which they operate and with which they establish relationships, providing employment opportunities, and benefiting from the existence of a prosperous and stable community. It is in this context that social responsibility, according to the Green Paper, COM (2011), presupposes the existence of two dimensions, so that it can be put into practice. These dimensions are the inner dimension and the outer dimension.

The internal dimension implies socially responsible practices aimed at employees, mainly involving the areas of Human Resources Management, Occupational Health and Safety, Change Management and Natural Resources Management. In the external dimension, the social responsibility of companies is materialized in the network of relationships with local communities, customers, suppliers, shareholders and investors, in the observance of universally recognized human rights, as well as in the global management of the environment.

Despite the variety of approaches to CSR, its main characteristics meet a general consensus:

- understood as a behavior that companies adopt voluntarily and beyond legal requirements, because they consider it to be in their long-term interest;
- closely associated with the concept of sustainable development: companies must integrate economic, social and environmental impact into their operations;
- it is not an option regarding the company's activity, but the way it is managed.

Therefore, the existence of a social responsibility policy necessarily implies a policy that integrates three pillars: social (People), environmental (Planet) and economic (Profit).

In conclusion, the Green Paper of the Commission of the European Communities, advocates that social responsibility as a whole cannot be dissociated from the concept of sustainable development, because sustainable development only exists when companies integrate the economic, social and environmental impact in their operations

## **2.9 The SRO PT Network – portuguese network for social responsibility of organizations**

The SRO PT Network is part of the Sustainable Development Goals Alliance. Its main priority is to promote the different dimensions of Social Responsibility and contribute in a meaningful and real way to the implementation of policies and practices sustained in the management of organizations, regardless of activity, size or location. It's an open organization, multi-sectorial and multifunctional structure, which integrates organizations committed to the theme of Social Responsibility.

It is a platform for meeting, learning, creating, sharing and disseminating knowledge and practices related to the Social Responsibility of Organizations, working with thematic Work Groups that design and develop products and activities, advisory groups made up of specialists who provide support in a diverse range of areas related to sustainability and social responsibility (task-force) and an observatory responsible for monitoring CSR indicators and validating the good practices of member organizations (collection, analysis and dissemination of social responsibility indicators and practices).

## **2.10 The regulation of social responsibility**

The main SR standards in Portugal are SA 8000 (Social Accountability, SAI), Portuguese Standard NP 4469 (Social Responsibility Management System) and ISO 26000 (International Social Responsibility Standard), ISO 14001 (Preserving, Protecting and Improving the Environment) and AA1000 (relationship of organizations with stakeholders).

The SA 8000 standard is an internationally certified Management System standard that encourages organizations to develop, maintain and apply socially responsible practices. Created in 1989 by Social Accountability International (SAI), the standard is essentially based on international human rights standards, on the laws of the ILO - International Labor Organization and on the UN Convention on the Rights of the Child, with the aim of protecting and empowering employees of organizations. It is applicable to all organizations regardless of their size, industry sector or geographic location and addresses topics such as child and forced labor, health and safety, freedom of association and collective bargaining, discrimination, disciplinary practices, working hours, compensation and the system management. SA 8000 states that the SR requirements allow an organization to "develop, maintain and execute policies and procedures with the objective of managing those issues it can control or influence" and also "demonstrate to interested parties that the policies, procedures and practices conform to the requirements of this standard." (Social Accountability International, 2001).

(NP) 4469:2008 is a standard for Social Responsibility Management Systems published by the Portuguese Institute of Quality (PIQ) and prepared by the Technical Committee 164. "Social Responsibility" is certifiable and was created in accordance with the ISO 26000 standard and is born from the need of each country or region to create responses adapted to its internal reality, identifying the appropriate tools for the definition and implementation of SR. NP 4469 has the same basic principles as the international SR standards, that is, it intends to "encourage and guide organizations towards socially responsible action, in the context of sustainable development challenges" and "is applicable to organizations of all types and dimensions, being able to adapt to different geographic, cultural and social conditions" (NP4469 – Social Responsibility Management System, 2008).

It is relevant to underline the introduction of the standard regarding certification in the Social Responsibility Management System (SRMS) "the implementation and eventual certification in the SGRS in accordance with the requirements of this standard does not, by itself, mean that the organization is socially responsible, but rather that its management has the mechanisms so that it will potentially become more and more". It follows from this that the process of continuous improvement must always be present, so that the revision of the system makes it possible to ensure that the certified organization

falls under the "status" of Socially Responsible Organizations, whose planned model is based on two interconnected cycles of management - strategic and operational.

According to the Standard, the formulation of the SR policy must be based on the following documented procedures: identification of interested parties, identification of significant stakeholders, identification of aspects of social responsibility, identification of significant social responsibility aspects, identification of social responsibility objectives, Identification of social responsibility programs, formulation of the social responsibility policy, social responsibility indicators and management review.

The ISO 26000 Guide for social responsibility is a guide standard of the ISO – International Standards Organization which was carried out within the scope of the Working Group for Social Responsibility between 2005 and 2010, and was published in Portugal in November 2010 by the Portuguese Quality Institute. The standard proposes the following concept for Organizational Social Responsibility (RSO) for each of the topics listed: "Responsibility of an organization for the impacts of its decisions and activities on society and the environment, through ethical and transparent behavior that, contribute to sustainable development, including the health and well-being of society, take into account the expectations of interested parties, complies with applicable law and is consistent with international standards of behavior and is integrated throughout the organization and is practiced in its relationships."

The scope of the ISO 14001 is the environmental practices of companies. Its objective is to identify management deviations in this segment and help reduce or eliminate them through the implementation of environmental management systems. This standard adopts the process approach, which incorporates the PDCA cycle of continuous improvement, integrates risk-based thinking and a lifecycle perspective. It can be adopted by any Organization, public or private, regardless of its size and sector of activity.

Accountability's AA1000 Series of Standards are a set of guidelines of a social nature, whose main focus is the company's commitment to its stakeholders. The fundamental principle is that of inclusion, that is, the consideration of the aspirations and needs of all stakeholders in the organization's processes. This standard based on three pillars - inclusion, relevance and responsiveness - provides guidelines that help organizations structure the way they understand, manage, assess and communicate impacts related to internal and external policies, strategies, products and actions for interested parties.

## 2.11 Social responsibility, strategy and society

The Social Responsibility of Organizations is an option regarding the form of management adopted, translating into an organization's commitment to contributing to sustainability. It is also a path for the continuous improvement of business activity, as well as a contribution to social well-being, translating into a permanent concern with the creation of value through meeting the expectations of the company and its stakeholders (The SRO PT Network, GT ISO 26000, Operationalization of ISO 26000 Recommendations, 2015).

Porter and Kramer (2007), consider that the fact that the main approaches to SR are so divided and disconnected from the company and the strategy, hides numerous opportunities for the company to support society. If the company were to examine its objectives at the SR level, it would conclude that SR can be a source of opportunities, innovation and competitive advantages and not a mere cost, an obstacle or a philanthropic action.

“A strategic approach to CSR is increasingly important for the competitiveness of companies” (“A renewed EU strategy 2011-14 for Corporate Social Responsibility”, COM 681, 2011). As CSR encompasses the commitment and dialogue with stakeholders, it allows us to anticipate, and simultaneously take advantage of, the constant changes in society's expectations and market conditions. On the other hand, contact with stakeholders provides greater solidity in decision-making, improving risk management practices, and entails a stimulus to innovation, driven by the exposure of new perspectives and exchange of experiences. In this way, a socially responsible company improves its reputation and gains greater trust from the public, preventing and reducing possible conflicts with consumers and competition, resulting in the integration of a social responsibility system in the development strategy of any organization it is always rewarding.

If, on the one hand, CSR encompasses commitment and dialogue with stakeholders, it allows us to anticipate, and simultaneously take advantage of, constant changes in society's expectations and market conditions, “a strategic approach to CSR is increasingly important for competitiveness of companies” (“A renewed EU strategy 2011-14 for Corporate Social Responsibility”, COM 681, 2011); on the other hand, contact with stakeholders provides the company with greater solidity in decision-making,

improving risk management practices, fostering innovation, resulting in a benefit to its reputation and gaining greater trust and recognition on the part of the public and society in general.

Neto and Froes (2001) list three levels of company involvement in corporate social responsibility. On the first level, the internal social management, whose scope is the employees and focuses on working conditions, on the second level, the external social management, aimed at the local community, the environment and consumers, on the last level, the social management of citizenship, oriented towards the community in general and the social and citizenship problems.

Montana and Charnov (1998) present a model with three levels of approach. As a social obligation approach, in which economic and legal responsibility predominate, companies must go beyond profit maximization, having in their agenda concerns with social issues, the social reaction approach, in which ethical responsibility stands out, assuming that the company, in addition to the objective of profit and compliance with legal obligations, seeks to satisfy the perceived social needs that directly affect it. The last level corresponds to the social sensitivity approach, in which the company is truly committed to social well-being even in relation to problems that do not directly affect it. This approach, if prevalent, means that the company has a genuinely philanthropic responsibility.

Regardless of the approach, the involvement of companies with the community in which they operate is an asset that they must capitalize on, benefiting, in particular, in terms of strengthening their image, the investments to be made will have to be truly strategic, subject to adequate planning and executed in close cooperation with different agents and local organizations.

## **2.12 Social responsibility and ethics**

Organizational ethics is a central element in the scope of CSR, and the virtues of the character of leaders are related to the level of integration of organizational ethics into the strategy, in order to enhance a responsible ethical management model (Jorge, 2014).

The governance of organizations is seen as a very relevant factor in assuming responsibilities towards interested parts (IPs), and in the integration of CSR throughout the organization, with good corporate governance practices seen as dissuasive factors to

avoid fraud and harmful management situations, minimizing in this way possible negative impacts for shareholders, customers and other IPs. Good organizational governance practices make investment in these organizations more attractive and minimize their risk (Carroll, 1991; Zaleznik, 2004; Maak & Pless, 2006; Melé & Guillén, 2006).

Socially responsible organizations integrate CSR principles into their strategy, maximizing positive impacts and minimizing negative impacts on significant IPs, assuming and practicing principles of good governance and leadership, in order to contribute to sustainable development (Santos, 2005; Kotler & Lee, 2005).

### **3 HIGHER EDUCATION INSTITUTIONS AND SOCIAL RESPONSIBILITY**

#### **3.1 Legislative framework in Portugal**

The higher education market, as it also seeks the public interest, is regulated by the State in various dimensions, from determining the rules for access to setting the number of places for each course by public and private educational establishments. In private higher education, the intervention of the State is more intense, in relation to public higher education, verifying these differences, namely in what concerns the alterations of the courses that confer an academic degree, as well as their creation.

Law No. 1/2003, of 6 January - Legal Regime for the Development and Quality of Higher Education -, aimed to clarify several principles within the scope of the university and polytechnic subsystem. It pointed out measures to rationalize the higher education network and the creation of the Higher Education Advisory Council, which at that time was the inductor of a national debate linked to the process of evaluation, review and consolidation of legislation on higher education (Amaral et al., 2003; Neave & Amaral, 2012).

In this context, the Agency for Assessment and Accreditation of Higher Education (A3ES) is created. With the publication of Law No. 38/2007, of August 16, which approved the new legal regime for the assessment of higher education, and Decree-Law No. 369/2007, of November 5, which established the Agency of Assessment and Accreditation of Higher Education (A3ES), a new model of assessment and accreditation of higher education is adopted. The development of the new higher education assessment and accreditation system, established by the aforementioned legislation, is attributed to

the A3ES, established by the Portuguese State, as an assessment and accreditation agency for ensuring the quality of higher education, in the form and with the statute. of foundation under private law, endowed with legal personality, which is governed by the provisions of the aforementioned Decree-Law No. 369/2007, of 5 November.

From its preamble and also from the articles of the law, it is clear that the A3ES has "the mission of ensuring the quality of higher education, being assigned the responsibility for adopting the assessment and accreditation procedures of higher education institutions and their cycles studies, as well as the insertion of Portugal in the European system of quality assurance in higher education".

### **3.2 Functions of higher education institutions**

Knowledge is seen as one of the most relevant factors for the Social Development of organizations and for organizational competitiveness (De La Cuesta et al., 2010) in which the dissemination of knowledge is processed increasingly faster and for a universe of recipients at a global level, enhancing the management of innovation and the development of new ideas, products and services, drivers of wealth creation.

In this context, HEIs have a privileged space, because their main mission is the creation and transmission of knowledge to various IPs, which can contribute to the introduction of new structures for the development of participatory and responsible citizenship (Vasilescu et al., 2010; Maldonado & Armentia, 2011; Sebes et al., 2013).

The historical importance of the mission of HEIs in society, creating and disseminating knowledge, is recognized, and it is currently in a phase of adapting its mission to a new context. According to Vasilescu et al., (2010), updating the mission of HEIs focuses on the development of content, attitudes and values, which seek excellence in the training of new graduates, whose future performance is intended to be guided by ethical principles, social values and solidarity (Vasilescu et al., 2010; De La Cuesta et al., 2010). On the other hand, it is desirable that the updating of the mission of the HEIs strengthen the connection between them and the business fabric and the community, enhancing the research and innovation processes developed and allowing the transfer of knowledge and technology (Pachón, 2009).

According to the literature (Cid, 2010; De La Cuesta et al., 2010; Sebes et al., 2014; Vallaeys, 2014) the generic functions assigned to HEIs are teaching and

qualification of audiences, research and innovation and the extension and socialization of knowledge to society and other stakeholders.

### 3.3 Social responsibility in higher education institutions

The social responsibility integrated in the HEI strategy leads to transparent and socially responsible governance (Pachón, 2009) characterized by a HEI model that meets the objective of maximizing positive impacts on their IP and minimizing negative impacts through the implementation of a SR policy through SR programs aimed at students, faculty and non-faculty, local community, key partners and the environment (NP 4469.1:2008; Sebes et al., 2014). In this way, SR will promote the integrated management of the entire academic organization and networks of national and international HEIs, promoting the training of professionals with solid scientific and technological training, committed to the values and principles of human, social and ecological sensitivity and with a commitment to human development (Vasilescu et al., 2010; Isquierdo, 2010).

Several authors, Pachón, 2009; Vasilescu et al., 2010; De La Cuesta et al., 2010, approach SR as the ability of HEIs to put into practice a set of principles and values properly aligned and centered on four major processes: management, teaching, research and extension.

HEIs, like any organization, produce externalities as a result of their activities, creating positive and negative impacts on their IP (NP 4469.1:2008; ISO 26000:2011). HEIs have specific impacts, and sometimes additional to those produced by companies, due to the nature of their mission to create and expand knowledge, which can influence public opinion (Pachón, 2009; Jorge et al., 2010).

In the approach of Pachón, 2009; Vallaey, 2014), the impacts produced by HEIs are grouped into:

- Organizational and environmental impacts on professors, non-professors, the IES government, shareholders or guardianship, students, society, partners, suppliers, government and institutional institutions and the environment;
- Educational impacts, HEIs have the possibility of influencing the values and principles of their audiences, acting in their critical sense, being able to promote responsible citizenship;

- Cognitive impacts in the sense that HEIs create impacts in the production of knowledge, influencing their audiences and other IP in the formulation of their epistemological opinion;
- Social impacts, at the level of society and its economic and social development.

#### **4 THE GOVERNANCE OF HEIs AND SOCIAL RESPONSIBILITY**

The concept of governance closely associated with the terminology Corporate Governance originated in the 70s of the 20th century. It gained prominence due to the stock market crash in different parts of the world, and the failure of some organizations, in part due to bad governance practices (Tricker, 2011).

The purpose of the Portuguese Institute of Corporate Governance (IPCG) is to investigate, disseminate and implement the principles of Corporate Governance (article 3 of the IPCG Statutes), namely “(...) to prepare a Corporate Governance Code, which enshrines the principles and inherent and appropriate recommendations for the adoption of best practices in corporate governance, as well as updating and improving the code, throughout its term (...)”. In general terms, governance seeks to generate conditions to optimize the performance of a company, protecting the interests of all the organization's stakeholders. The concept of governance is not well defined, as it potentially embraces a vast number of distinct economic phenomena. As a result, there are different definitions that basically reflect their particular interests in the matter (IPCG, 2014). Still in agreement to the IPCG, good governance practices have four basic principles – equity, transparency, accountability and sustainability.

Governance mechanisms are based on the principles of accountability, transparency and efficiency in the application of resources. These principles were created under the assumption of promoting more participatory controls and protecting shareholders, in the case of for-profit HEIs, or civil society, in the case of non-profit HEIs (Carvalho, 2007).

The HEIs, when performing their functions in the field of teaching, research and extension of knowledge, must comply with the principles of SR, in order to create innovative dynamics that enhance the knowledge of society, also contributing to the development and growth of economy, regional and social development and the cohesion of society (De La Cuesta et al., 2010). Despite the mission and specific functions of HEIs,

these are organizations that have internal structures and processes similar to other organizations, so the relevance and importance in identifying a governance model that actively and strategically promotes its contribution to social development (SD), through the implementation of SR policies with internal and external scope. The HEI government has sought to adjust its management systems to the SR requirements, so there is a gradual trend towards the integration of SR principles in the HEI strategy, accompanied by more transparent and socially responsible governance models (Pachón, 2009). The governance model of HEIs should promote responsibility resulting from the impacts that HEIs have on the various IPs, and it is essential that their governance and leadership present a socially responsible behavior, promoting the principles of greater transparency, better dialogue and involvement with the PI, focused on their needs and expectations, seeks organizational efficiencies and adequate accountability (Armenteros & García, 2010; Barranco, 2010; Maldonado & Armentia, 2011; Vallaeys, 2014).

According to De La Cuesta et al., 2010, socially responsible governance in HEIs should involve the following aspects:

- Implement codes of conduct adjusted to each HEI, promoting socially responsible values, favoring ethical and responsible organizational behavior, characterized by an inclusive conduct and professional and deontological commitment. Promotion of awareness-raising and training actions for the entire university community in this area;
- Promote engagement with the various IPs in order to promote dialogue, constructive debate and their responsible participation as a result of the implementation of SR policies, including the definition of indicators in the various dimensions of SR and their assessment systems;
- Rendering of accounts with total transparency in relation to the commitments assumed;
- Teaching should use content and methodologies linked to the development of skills and competences, in areas such as gender equality, human rights, solidarity, business ethics, sustainability and SD and cooperation for the development of peoples;
- The research carried out in HEIs must be directed towards overcoming the current problems of society, where the area of OSR must be an area in focus so that organizations can improve their role for the SD.

## 5 UNIVERSITY SOCIAL RESPONSIBILITY (USR)

University Social Responsibility (USR) is considered as the capacity of HEIs to disseminate and put into practice a set of general and specific principles and values, supported by four key processes: management, teaching, research and extension (Pachón, 2009; Vasilescu et al., 2010; De La Cuesta et al., 2010). For Vallaey and L. Carrizo (2006), Vallaey et al. (2009), the existence by itself of any HEI generates four types of impacts that should deserve the attention of HEIs, especially because any one can become negative for society and the environment.

1. Organizational - campus, staff and students
2. Training - transmission of knowledge to students
3. Research - resulting from knowledge production and dissemination activities
4. Social - related to all types of direct or indirect relationships established with society

In the approach of Vallaey et al. (2009), to minimize the negative impacts produced - it is recognized that the activities of companies bring with them negative impacts on society of greater or lesser intensity, depending on the economic sector in which they operate. This feeling is attenuated or practically non-existent because it is believed that HEIs are by nature socially responsible. The first step for USR to clearly assume the production of negative impacts starts right from the teaching itself, the knowledge transmitted and the investigations carried out - HEIs should pursue a continuous improvement strategy based on three aspects:

1. What types of negative impacts are produced? (widely participatory institutional self-diagnosis)
2. What to do to minimize negative impacts? (participatory planning of the entire academic community)
3. Establishment of partnerships, networks, social co-responsibility agreements to minimize impacts

Stakeholders (IP) or interest groups is a vast and complex concept that encompasses all those who are potentially affected in the short, medium and long term by HEIs - for example, the President, employees, former employees, students, alumni, families and society - in the most diverse areas of life and their existence. In summary, it is neither a static nor merely a declarative concept, as seems to appear from the majority

of institutional declarations consulted on the websites of the “Mission, Vision and Values” of the HEIs, regardless of their public or private nature.

Those authors emphasize that USR is not a mere unilateral institutional commitment, it is an integral management policy built with the involvement of all IPs in improving the negative impacts produced. Therefore, the idea of USR presupposes the socialization of responsibility and its understanding in terms of mutual co-responsibility with all IPs.

## **6 GREEN BOOK ON SOCIAL RESPONSIBILITY AND HIGHER EDUCATION INSTITUTIONS**

The preparation of the book using the work developed by Vallaeys, Cruz, Sasia (2009) as a theoretical framework, resulted from the networking between thirty higher education institutions that are part of the The Observatory on Social Responsibility and Higher Education Institutions (OSR) in partnership with the Secretariat of State for Science, Technology and Higher Education.

The participatory methodology used was based on a co-creation model, as it sought to involve relevant stakeholders in the construction of a shared vision of social responsibility in the context of HEIs, through a process of hearings of the participating Institutions, as well as sessions of consultation with other interested parties.

According to the Green Paper on Social Responsibility and Higher Education Institutions), the dimensions of a socially responsible performance by HEIs are as follows:

1. **Socially responsible campus:** Integrate social responsibility concerns across the strategy and base matrix of activities developed by HEIs. From the perspective of Vallaeys et al. (2009), socially responsible campus is understood as the socially responsible management of all institutional procedures. In this way, this results in a broader vision of the campus than that traditionally associated with the infrastructure and physical characteristics of the space occupied by HEIs, valuing the involvement of all members of the academic community and integrating the concerns of social responsibility in a transversal way in their performance.
2. **Personal and professional training of students and relationship with alumni.** According to Schwartzman (2006), a higher education institution must take into

account that its mission goes beyond the traditional activity of production, reproduction, dissemination and conservation of knowledge, that is, it must also ensure the activity of providing an education to form socially responsible citizens, who use their knowledge for the benefit of society, contributing to the construction of a better world.

3. Socially responsible management of knowledge production and dissemination. HEIs are managers and producers of knowledge which must also be a contribution to the social understanding of reality. This production and respective dissemination of knowledge should be managed in a socially responsible manner. From the perspective of Vallaeys et al. (2009), the objective of socially responsible management of knowledge production and dissemination should be one of the guidelines of scientific activity through the concertation of academic research lines with external partners, with the objective of greater articulation between the production of knowledge and the local and national development agenda.
4. Social participation in the community. One of the focus of attention in higher education is the importance of the relationship established between HEIs and the surrounding community and society, which is why it is essential that institutions assume an active role in the life of communities. It is in this context that Vallaeys et al. (2009), refer to the attempt to answer the question of how HEIs “can interact effectively with society to promote a more human and sustainable development”.
5. Critical success factors for the development of SR in HEI. In a logic of an integrated governance model for the social responsibility of HEIs, there are cross-cutting aspects in the internal management of the Institutions and in their relationship with the environment, which may act as facilitators or blockers of action. The model is based on three critical axes - the organizational culture of the HEIs, the implemented public policies and collaborative work from the point of view of the community. From these three axes, four critical factors emerge for the implementation of a social responsibility strategy in HEIs - leadership, participation, communication and strategic planning. It is essential to have democratic, transparent and responsible leadership that incorporates social responsibility in the strategic planning of the institution.

## 7 METHODOLOGY

The use of qualitative research methodologies is based on research strategies and methods, such as case studies, ethnography and project studies (Turner, 2010; Aires, 2011). The selection of the most appropriate methodology must consider the objectives to be achieved in order to allow the collection of the expected information (Robson, 2002). Therefore, this study is part of an exploratory study of a qualitative nature, adopting for this purpose the case study.

In this context, due to the author's criteria of convenience, namely, greater accessibility to documentary sources and less time spent, having performed teaching and course coordination functions, and also due to the interest and openness demonstrated by the President of the Institution, particularly regarding the policy of encouraging scientific research, this Institution was chosen to serve as a case study in this study.

The source of privileged information was document analysis, in particular, Statutes, General Regulation, Strategic Development Plan 2021-2024, 2023 Activities Report, Activity plan 2022-2023 and Social Charter.

## 8 CHARACTERIZATION OF INSTITUTION

The Institution is organized into three schools that enjoy pedagogical, cultural and scientific autonomy, two research centers, 21 laboratories, 46 classrooms and a campus with an area of 30,000 square meters. The faculty is made up of 170 professors and 42 employees.

There are 11 study cycles at the undergraduate level, 7 study cycles at the master's level, 18 higher technical professional courses and a set of postgraduate courses and different specialization courses.

### **Strategic development plan 2021-2024**

The Plan is based on five Strategic Development Vectors (SDV) around which actions and activities will be developed over the next four years:

SDV1: Change, Transformation and Innovation

SDV2: Investigate to Apply, related to the increase in R&D activities and respective scientific production

SDV3: Interactions for Internationalization, encompasses a set of actions aimed at strengthening the physical and virtual mobility of teachers and students, in particular in terms of outgoing travel

SDV4: Sustainability, Relations with the Environment and Social Responsibility

SDV5: Institutional Training, Quality and People

**SDV4 – Sustainability, Relations with the Environment and Social Responsibility**

Recognizing the importance of promoting an academic environment based on cultural diversity, inclusion, tolerance and social responsibility, fostering collective awareness of commitment to social well-being in the social, environmental and cultural dimensions, the Institution, through SDV4, assumes its commitment with Sustainability, with the relationships with Society and with the promotion of a culture and praxis of Social Responsibility, aimed for this purpose:

- 1 - Contribute to the promotion and adoption of values associated with the SDGs of the 2030 agenda
- 2 - Reinforce the presence the Institution in the surrounding society
- 3 - Promote a culture and commitment to social responsibility across the academic community

Within the scope of the mission defined in the Internal Quality Assurance System of the Institution, assumes several commitments, in the area of Social Responsibility and in the area of providing services to the community. In this context, the Strategic Development Plan 2021-2024 considered three strategic objectives: resource sustainability, provision of services and connection to the community and social responsibility.

**Social Charter**

According to the Institution's Statutes, particularly Article 7, the Institution guides its activity by the principles of strong interaction with the community and the promotion and support of initiatives connecting with the community. The objective of this document is to systematize, on the one hand, the current reality of the Institution's contribution to the needs of the local community, especially in terms of social interventions and projects, and, on the other hand, to allow a future perspective with the participation of local actors, in order to improve the network of social interventions and projects with a view to improving the quality of life of the community where the Institution is located. The

completed intervention projects are distributed across six areas of intervention: academic community, children and youth, the elderly, people with disabilities, family and community, and local social development.

### **Social Responsibility Office**

As main objectives, the following objectives were defined:

- Promote a culture of responsibility and social awareness in the academic community of ISEC Lisbon;
- Mobilize the Institution community for projects of social and environmental responsibility, involving students, professors and employees;
- Raise awareness of the importance of volunteering and corporate social responsibility;
- Strengthen Institution as a socially responsible entity.

In terms of principles, the following are considered: ethical conduct, diversity, respect for universal human rights, respect for the interests of interested parties, namely, students, teachers, employees and the surrounding community, accountability and transparency.

In terms of the social responsibility policy, the social responsibility dimension is reflected in the Strategic Development Plan 2021-2024, with SDV 4 - Sustainability, Relations with the Environment and Social Responsibility, thus reinforcing Institution commitment to the internal community and society.

### **Commitment to Sustainable Development Goals (SDGs)**

From the perspective of Stephens et al. (2008), HEIs create and produce knowledge, innovate, adapt and contribute to the solutions of social and environmental challenges and will play a key role in integrating the SDGs in their organization/management and, in this way, constitute an important resource in the implementation of sustainable development and in the fulfillment of the SDGs. The 2030 Agenda based on the 17 SDGs proposes a new global model to tackle the main challenges related to social, economic and environmental issues around the world, the UN proposed to its members The SDGs “integrated and indivisible”, balancing the three dimensions of development sustainable: economic, social and environmental. The 17 Global Goals are subdivided into 169 goals, which comprise four main dimensions – social, environmental, economic and institutional.

The Institution intends to actively contribute to achieving the Sustainable Development Goals, therefore, it has aligned the strategic plan for 2021-2024 “Actively contribute to the dissemination of the Values associated with the Sustainability of the Planet and the Sustainable Development Goals recommended by the Agenda 2030 of the United Nations, in a logic of promoting the Well-Being and Prosperity of People and Populations, based on Strategic Alliances that act as local and regional engines of social innovation and solidarity”.

As general commitments across the Sustainable Development Goals (SDGs), strategic goal 1 stands out at the level of VeDE 4 "Actively contribute to the dissemination of values associated with the sustainability of the planet and to the sustainable development goals of the 2030 Agenda in a logic promoting the prosperity and well-being of populations".

## **9 FINAL CONSIDERATIONS AND CONTRIBUTIONS**

The Institution is an open and global educational institution that privileges the sharing of knowledge and assumes the unequivocal will to respond to the problems that are concerns for society as defined by the 2030 Agenda. The great diversity and complexity of society's challenges, characterized by the transversal nature of the different areas of knowledge - and the imperative for the Institution to promote, develop research in the search for solutions, are a challenge and a unique opportunity for the Institution, opening up new ones perspectives in the relationship with society. In this regard, the President of the Institution refers "the greater awareness of social inequalities and the new excluded in contemporary technological and digital societies bring us a renewed collective awareness of the importance of the aspects of Ethics and Solidarity, which in turn grants HEIs an important change not only as entities that transmit Values, but also in the domain of their 3rd and 4th renewed mission in terms of Social Responsibility and in the construction of Social and Community Alliances”.

The Institution clearly assumes its action strategy, distinguishing itself by its distinctive character for innovation, quality and continuous improvement that will allow it to contribute to the region's progress and development. Pursuing its strategy is based on four guiding principles: accelerating digitization processes; the continued commitment to a differentiated training offer with a polytechnic matrix, in close connection with the

community and industry, reinforced by the Know Now Know How (KNKH) network; the implementation of projects that enhance sustainable development and social responsibility, participatory and inclusive; and the matrix commitment to Quality and the continuous improvement of all services provided, together with the commitment to the well-being of the entire community.

This qualitative work as a particular research strategy, in which the data collection technique was document analysis, with the main objective being to expand knowledge on the subject of SR in HEIs, in particular the practices of Institution SR. Communicate and be of interest to promote greater adherence by the academic community to the proposed or proposed actions of SR and Sustainability. In this regard, Gazzoni et al. (2018) argue that SR should start internally and then be disseminated outside the institution. Therefore, and for this, a consensus is required between all levels of the organization on the importance of adopting the SDGs and SR, which should not only be circumscribed in plans and documents, but, above all, should be integrated and operationalized with the functions performed by the academic community.

In conclusion, it is possible to say:

1. SR and its practices are embodied in the organization's strategic plan (in particular O VeDE 4 - Sustainability, Relations with the Environment and social responsibility, in the social charter and in the activities of the social responsibility office from what it is possible to affirm that ISEC Lisbon presents a strategic and integrative vision of SR
2. Resulting from the pandemic situation that started in 2020, the social dimension of SR seems to stand out compared to other dimensions of SR
3. The Institution recognizes the importance of students, employees and society within the scope of the functions assigned to HEIs - knowledge creation (research); the transmission of knowledge (teaching); and interaction with society.
4. It seems that despite the Institution having a strategic development plan, the SR practices are not structured or integrated into a management system.
5. The Institution integrates the sustainability and SDG principles of the 2030 Agenda in the structure and program of the courses' curricular units.
6. Documentary research suggests that the Institution's SR is admittedly strategic (Porter and Kramer, 2006), however it needs to demonstrate more robustly and monitor the actions developed.

7. It is not possible to assess the impacts of USR practices on students, employees and society with a view to proposing a socially responsible governance model that allows for improvements in its internal management with a view to increasing the Institution's trust, reputation and reputation.

The present study brings several contributions to the Governance, Mission and Social Responsibility of Higher Education Institutions. First, it shows the applicability of theories of social responsibility to university education. Second, it shows that the international standard ISO 26 000 – Guidelines on Social Responsibility, of an orientation and non-certifiable nature, guarantees organizations to act in accordance with the principles of RS and Sustainability. In particular, because it is applicable to any organization and therefore, HEIs assume the objective of continuously improving their performance in this area and, thus, developing and consolidating relationships of trust and credibility with their stakeholders. Third, the study specifically contributes to the literature on the alignment of RS practices with the strategy of HEIs, highlighting a socially responsible governance framework, which generates organizational trust and reputation. Fourth, research suggests that Institution SR is recognized as strategic (Porter and Kramer, 2006), but needs to demonstrate this in a more robust way and monitor completed actions. Fifth, the institution has practices and objectives that contribute to the SR and implementation of the Sustainable Development Goals (SDGs) that are incorporated in teaching, research and knowledge extension activities. Further studies may verify and extend the contributions of the present work

## **10 SUGGESTIONS BEST PRACTICES SOCIAL RESPONSABILITY FOR THE OTHER INSTITUTIONS HIGHER EDUCATION**

- 1 - Implementation of ISO 26000 ensures performance in line with the principles of SR and Sustainability. As a guiding and comprehensive standard, it forms a basis for other certifiable standards, such as ISO 9001 - Quality Management Systems.
- 2 - Establishment of a management model based on SR, which presupposes the consideration of three strategic axes - organizational, social and research.
- 3 - From the perspective of Vallaeys (2014), the governance of HEIs, by assuming the principles of SR (ISO 26000:2008), should promote and integrate USR throughout the HEI, encouraging organizational transparency, promoting

communication, dialogue and involvement with the IP, focusing on their needs and expectations, seeking to increase organizational efficiencies and adequate accountability.

- 4 - Monitoring and analysis of the performance of the ISO 26000 Standard criteria and procedures.
- 5 - Assessment of the degree of knowledge of SR values and principles at the level of students and employees.
- 6 - Assessment of the degree of knowledge of SR values and principles at the level of relationship and involvement with the surrounding community.
- 7 - Assessing the impacts of SR practices, in the sense of improving external and internal visibility, with greater recognition of reputation and trust, translated by the increase in student enrollment and IP satisfaction.
- 8 - Clear definition of interested parties and their annual monitoring.
- 9 - Consider in the PDE the adequacy of the Institution's strategy to the expectations of students within the SR.
- 10- Implementation of training actions on the theme and importance of SR aimed at all IP.
- 11- Consider the availability of training offer - courses leading to obtaining a degree, short courses, seminars, etc., in the area of SR.
- 12 - Assessment of the social impacts generated by the intervention of the Institution through the SROI indicator – Social Return on Investment.
- 13 - Strategically assuming the Institution compliance with the SDGs and considering the publication "How to start with the SDGs in Universities: A guide for universities, higher education centers and academia", reflect on the approaches proposed below, resulting from the practices from other institutions, with the purpose of creating a set of processes that meet that objective.
  - 13.1 - For each SDG, create a follow-up form with the following information: objective, who, when, how, resources, execution time and expected benefit.
  - 13.2 - Definition of an action plan for compliance with the SDGs and a map of interconnections between the different SDGs, both at a conceptual level and at the level of planning activities and communicating results.

- 13.3 - Creation of a visual identity for sustainability activities, through a brand to be used in internal and external communications, conveying the Institution's understanding of the future to which it intends to contribute in all its dimensions.
- 13.4 - Annual preparation of the sustainability report with the purpose of evaluating and communicating the Institution's performance in the various dimensions of Sustainability.
- 13.5 - Communicate to the school community and society the commitment to contribute to the fulfillment of the 2030 agenda.
- 13.6 - Consider a page dedicated to SR on the institutional website with the main objective of aggregating and disseminating the work carried out in the areas of SR and Sustainability, thereby reinforcing the Institution commitment to the SDGs considered and assumed in the strategic development plan 2021-2024.

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### **Authors' Contribution**

All authors contributed equally to the development of this article.

### **Data availability**

All datasets relevant to this study's findings are fully available within the article.

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