

## **Do Spanish Public Universities Use Corporate Social Responsibility as a Strategic and Differentiating Factor?**

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### **Abstract**

*Both the proliferation of strategic plans as a documental guideline for university action and the increasing need to explain these plans to different university stakeholders are symptoms of a growing concern nowadays on the part of Spanish universities to meet the expectations of their stakeholders. Hence, the objective of this study is to measure the degree of social commitment of Andalusian public universities, which represent a valid surrogate of the situation on a national level in Spain, through a detailed analysis of their strategic plans. We will not only try to specifically detect the strengths and weaknesses of these strategic plans from the aforementioned perspective, but also try to analyze whether or not CSR has been considered to be a strategic issue and a differentiating factor. The main finding of the study focuses on the low degree of social commitment showed by Andalusian public universities.*

**Keywords:** differentiation, institutional imitation, corporate social responsibility, strategic planning, universities.

### **1. Introduction**

From a global point of view, in recent years, there have been increasing concerns about the role and the impact of externalities that companies cause in their social and environmental context, and this has led to an increasing presence of the subject of corporate social responsibility (CSR) in literature.

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Nevertheless, at least from a scientific or research point of view, these concerns have been less evident in relation to the public sector (Ball & Grubnic, 2007; Ball & Bebbington, 2008) and, specifically, the higher education (HE) context (e.g. Arlow, 1991; Van Weenen, 2000; Matten & Moon, 2004; Christensen, Peirce, Hartman, Hoffman, & Carrie, 2007; Lamsa, Vehkaperä, Puttonen, & Personen., 2007; Ferrer-Balas *et al.*, 2008). Universities are public services and, given their social function, they should include CSR parameters in all of their activities, such as teaching, research, transfer, and management. Indeed, it is reasonable infer that the future success of CSR will depend on the attitude of future generations, as these generations will influence relations between business and society, as citizens, customers, or managers. In this regard, universities play a fundamental role due both to the impact of the incorporation of CSR into the design of their study and research programs, and its incorporation into universities' mission, vision, and corporate strategy (Muijen, 2004).

In the specific case of Spain, in the context of the 2015 University Strategy, the Spanish government has drawn up two white papers in order to stimulate debate about the concepts of university governance and funding. These documents state that universities should not only teach and research, but should also be socially responsible institutions that can help students find jobs, encourage ethical values, contribute to economic and social development, etc. Since the mid-1990s many Spanish universities have carried out initiatives to improve their strategic planning (Tobarra, 2004), the objective of the present study is to measure the degree of the social commitment of Andalusian public universities through a detailed analysis of their strategic plans, since these universities are a representative sample of Spanish public universities. Specifically, we will not only analyze the contents of the strategic plans from the perspective of CSR but also propose different measures to assess the degree of university social commitment on a strategic level and determine if CSR is a strategic and a differentiating factor. In order to achieve our objective, the article is structured in the following way: firstly, we will justify the hypothesis and the objectives of our paper, then define the scope of our study and the methodology applied in the empirical study, and then finish with an analysis and discussion of the results and the main conclusions of the study.

## ***2. Objectives and justification of the study***

In recent years, it is evident that CSR has become a major factor in business and can be defined as the obligation that companies have to carry out actions that improve society as a whole (Davis & Blomstrom, 1975). In this sense, Vogel (2005) and Carroll and Shabana (2010) stated that there is a positive relation between CSR displayed by companies and their profitability and value. Furthermore, Porter and Kramer (2006) emphasized the need for CSR to be included in business strategies if companies are to achieve both profits for their shareholders and benefits for society. This leads us to conclude that both social pressures and the need to improve the companies' reputation and legitimacy, along with the possible competitive advantages derived from the implementation of CSR policies, have meant that this concept has become a strategic factor in the planning of major companies. The application of CSR at universities does not start and finish with the publication of an annual report. It also implies considering this issue in terms of the basic functions of universities (teaching, research, management, social involvement) in a triple dimension (social, economic, and environmental). Additionally, it implies the need for greater transparency, greater dialogue with different stakeholders, and more consideration of their different expectations, as well as including CSR in universities' management, their governing bodies, and their strategic planning.

There are many HE institutions on an international level that have begun to include strategic planning in their management systems for different reasons, such as improving their management techniques, increasing the satisfaction of their stakeholders, increasing efficiency and reducing costs, defining their objectives, etc. (Kvavik & Voloudakis, 2002). Nevertheless, there have been few academic articles aimed at studying strategic planning at universities (e.g. Scott & Wagner, 2003; Worley, Clatha, Weston, Aguirre, & Grabot, 2005; Okunoye, Frolic, & Crable, 2008). A key factor in the analysis of the evolution of strategic planning at universities is the social environment of the institution (Shattock, 2000). Indeed, if we accept that strategic planning in any organization is much simpler when the future is clearly predictable and is much more complex when the future is more uncertain and variable, it is evident that strategic planning at universities depends, to a large extent, on the social environment and characteristics of each university.

The current situation at universities is characterized by a greater dynamism and complexity given the influence exerted by demographic, social, and economic changes.

Therefore, in order to assure their survival, universities must be able to adapt to their social environment and the following factors are of fundamental importance to ensure the success of strategic planning at universities (Shattock, 2000): competitiveness, opportunism, generation of income and reduction of costs, relevance, excellence, and reputation. All of the aforementioned factors could lead us to pose the hypothesis that, given the current characteristics of their social environment, universities may have begun to consider CSR as a strategic and differentiating factor as has occurred in the business world. In this sense, if we focus on those studies which refer to research applied to CSR in this field, we can state that, even if there are theoretical arguments about this issue, (e.g. Nuñez & Alonso, 2008; Casani & Pérez, 2009), there are few empirical studies and, in this respect, the study published by Serap and Eker (2007) has been the most noteworthy. The main contribution of this article is that CSR is one of the key aspects which must be included in the strategy of universities as a differentiating factor and as a competitive advantage for universities (Baker & Balmer, 1997; Melewar & Akel, 2005).

### 3. Scope and methodology of the study

#### 3.1. Scope

The scope of the study is very broad and, therefore, for research purposes, we have had to limit the study to a more specific context (in our case, the public Andalusian university system), which allows us to carry out a more detailed and more profound analysis of the situation whilst also allowing us to extrapolate the conclusions reached to the whole of the Spanish university system. The Spanish university system is mainly public<sup>1</sup>. According to the data published by the Spanish Conference of University Rectors (Hernandez, 2008) more than 90% of students are enrolled at public universities. Therefore, our study focuses on public universities. Spanish public universities, although regulated by a common framework and coordinated on a national level, are administered within 17 different university systems (one for each autonomous community into which Spain is divided). The specific structure of each autonomous community is quite diverse, although a common feature is the lack of student mobility and the preference for studying near to home (Martin & Lacomba, 2008). In this study, we have decided to select one of these 17 different university systems in order to be able to analyze a specific group of universities whose geographical, financial, and legal context is as homogeneous as possible. In terms of the overall panorama of universities in the Spanish education system, the choice of Andalusia as a case study has several advantages.

Firstly, it offers the highest number of degrees in Spain and accounts for 18% of the total of degrees offered to Spanish students (table 1); Secondly, Andalusian universities offer a large number of degrees in different knowledge areas. The distribution of degrees in terms of academic specialty is similar to that in the rest of Spain; Finally, HE in Andalusia is composed of 10 public universities and is thus the autonomous community with the highest number of universities. Furthermore, Andalusian public universities through their own teaching centers or associated centers cater to 226,687 undergraduate students and 20,123 postgraduate students (9,389 PhD students and 10,734 students enrolled in other postgraduate study programs). Observing this data from a relative point of view, Andalusian universities account for 20% of the total of university undergraduates in Spain, 12% of postgraduate students, and almost 18% of university staff (see table 2).

**Table 1. Percentage distribution of the training program (degrees) offered by Spanish education system (2006-2007) divided by autonomous community and areas of knowledge.**

	Humanities	Social Sciences	Sciences	Health Sciences	Technical Sciences	(%) of Total Public Universities.
Andalusia	15,11%	40,00%	10,67%	7,11%	27,11%	18,17%
<b>Spain</b>	<b>14,98%</b>	<b>37,83%</b>	<b>9,57%</b>	<b>6,54%</b>	<b>31,09%</b>	<b>100,00%</b>

Source: Martín and Lacomba (2008)

**Table 2. Andalusian university system's structure: Staff, students and degrees.**

	Full-time university staff	Full-time administration staff	Undergraduate students	Postgraduate students	Total of degrees	Post-degree courses
Andalusia	14.337	8.518	226.687	20.123	450	1309
<b>Spain</b>	<b>81.876</b>	<b>47.937</b>	<b>1.132.645</b>	<b>167.624</b>	<b>2.505</b>	<b>7.916</b>
%	<b>17,5%</b>	<b>17,7%</b>	<b>20%</b>	<b>12%</b>	<b>17,9%</b>	<b>16,5%</b>

Source: Hernández Armenteros (2008)

<sup>1</sup> In Spain there are currently a total of 48 public universities, 47 of which involve traditional attendance by students and one of which is a distance-learning institution, in addition to 23 private universities.

### 3.2. Methodology

In order to achieve the objective proposed, we have carried out a content analysis of the strategic plans currently in force at the ten public universities in Andalusia. Content analysis is used to measure CSR disclosures and it is a very common technique in studies where the objective is to analyze the quantity and the quality of the information supplied by companies, mainly in a voluntary manner, on a general level or through a social or environmental approach (e.g. Ernst & Ernst, 1978; Gray, Kouhy, & Lavers, 1995a, 1995b; Adams, Hill, & Roberts, 1998; Llana, Moneva, & Hernandez, 2007).

According to Hackston and Milne (1996, p.84) content analysis is a method of codifying the text (or content) of a piece of writing into various groups (or categories) depending on selected criteria. Following coding, quantitative scales are derived to permit further analysis. Krippendorff (1980, p. 21) states that content analysis is a research technique for making replicable and valid inferences from data according to their context. Although the application of this method has been widely adopted in previous CSR studies, for the subject of our research, it has several problems, for which we have tried to provide answers or a reasonable solution.

The first problem is the relative importance of each section. In order to measure the quantity of information in many studies, an index is used. This index is usually the sum of a series of dichotomic variables which take the value one when certain information is present in the material studied, and zero in the opposite case. On other occasions, certain information in the index is weighted using criteria either established by the researcher or based on the importance given to it by specific groups of stakeholders. According to Marston and Shrivies (1996), when the amount of information included in the index is high enough, the differences between weighting and not weighting should not be very significant, whilst Bravo, Abad, and Trombetta (2009) rejects this statement, because they believe that it must be differences between weighting and not weighting. In order to try to partially solve this limitation, we will use different indexes, weighted and non-weighted, to reduce the sensitivity of the results when we use these indexes.

Another much more important problem is related to the selection of items which we will use as a referential framework to calculate the index of reporting in each unit studied or, in our case, the level of social commitment inserted in each strategic plan. In the case of voluntary disclosure research about financial information, the selection criteria are quite heterogeneous. In some cases, the information used has been from previous studies (McNally, Eng, & Hasseldine, 1982). In other cases, using an annual report, a list of items is established which may be the best practice, or the maximum quantity to be published (Malone, Fries, & Jones, 1993). Or a list of items is established from opinions and previous discussions with special groups of users of accounting information (Firth, 1979, 1980). In the case of social and environmental information, most studies used, as referential framework, the most widely accepted model, which is the one developed by the Global Reporting Initiative G3 (Gray *et al.*, 1995a, 1995b; Llana *et al.*, 2007). In the case of universities, applying, as a reference, the informational items mentioned in previous studies, has its limitations because scarce previous references, both in the public sector, in general (Ball & Grubnic, 2007; Ball & Bebbington, 2008), and in universities, in particular (Santos *et al.*, 2007). Furthermore, using a legislative framework as a reference in the HE context is problematic, even if we refer to pronouncements applicable to the public sector.

In fact, the Supplement for Public Agencies published by the Global Reporting Initiative (GRI, 2005), or those from Asociación Española de Contabilidad y Administración de Empresas<sup>2</sup> (AECA, 2004), Chartered Institute of Public Finance and Accountancy (CIPFA, 2007), International Federation of Accountants (IFAC, 2001) or the Audit Commission (2007) are difficult to apply to universities. Therefore, in the face of these difficulties and the attention authors, such as Ball and Bebbington (2008) and Ball and Grubnic (2007), have drawn to the need to consider the “informational demands of stakeholders” when creating a set of informational items about CSR, we selected items using a proposal for a sustainability report for Andalusian public universities (Larran & Lopez, 2009)<sup>3</sup>. In particular we used an empirical study of the different expectations mentioned by stakeholders (Larran, Lopez, & Calzado, 2010a).

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<sup>2</sup> Spanish Association for Accountancy and Business Administration

<sup>3</sup> This proposal was carried out previously by those responsible for a broader project in which this article is included

Based on this proposed report, we selected a series of items in order to analyze whether or not they are included in the different strategic plans, where items are classified in terms of the stakeholders at whom they are aimed or who are most directly affected by their utilization and their results: governance, students, staff, society, environment, companies and continuous improvement.

The content of each one of these sections can be extracted from the analysis of the results which we will present in the next section of this study.

Another additional problem derived from the application of content analysis is the possible subjectivity and difficulty, in some cases, of assigning determined content to the different informative items previously defined. In our case, this analysis was carried out by two different researchers in order to avoid or reduce any possible subjectivity, and a third researcher was used to coordinate the solution of the discrepancies or different interpretations in terms of assigning elements of strategic plans to the different items.

Therefore, we have taken the following steps:

1. Firstly, we analyze the mission and vision statement of each university in its strategic plan, specifying all the references related to CSR or sustainability, along with the values expressed in each one of them.
2. For each university, we focus on the strategic actions that are related to the development of CSR policies, in line with the items extracted from the proposed sustainability report for Andalusian public universities, divided into those related to governance, staff, students, society, environment, companies and continuous improvement. In this section, we analyze the possible presence of each one of the items previously selected, along with the number of strategic actions involved in each one of them. As well, we explain in due course, the number of strategic actions that has been adjusted in order to assess the items' level of viability, their temporary or permanent nature, the allocation of a budget, and a person responsible for putting them into practice, as well as some indicators proposed for their measurement and continuous assessment.
3. We calculate a first index of the global social commitment in which we measure the presence of different items with a dichotomic variable. For all of the universities, this index would have a value of one if all of the contents considered (a total of 93) were present in all of the universities in Andalusia. Therefore, this is calculated dividing the number of times that each item is repeated (which we will henceforth refer to as strategies) in all Andalusian universities, from among the total of strategies which we have analyzed multiplied by 10.
4. In the second index of social commitment, we weight the number of strategic actions that are considered in each strategic plan for each one of the strategies considered. Therefore, for all Andalusian universities, this index is calculated dividing the total of strategic actions considered by the result of multiplying by 10 each strategy present in Andalusian universities by the average number of strategic actions presents. This index has two versions. Given the fact that certain strategies are not present at any Andalusian university, we weight it with zero in the first case, and with the global average of strategic actions per strategy for all Andalusian universities.
5. The third index of social commitment considers the previous issue, although the presence of each strategic action will only have a value of one if its corresponding strategic plan includes: a time schedule; the budget allocated; indicators for its continuous assessment; and those responsible for putting it into practice (for each one of these requisites is weighted with 0.25). Therefore, individually a strategic action will have a value of one if it fulfills four requirements; 0.75 if it fulfills three; 0.5 if it fulfills two; 0.25 if it fulfills only one and 0 if it does not fulfill any. These criteria are based on assessing the probabilities of successfully putting into practice certain strategies, since, in the case that all four requirements are fulfilled, it will be more probably the achievement of the objectives of each strategic plan. As previously, we use two different versions of the index in order to incorporate, in a different way, the strategies that do not exist in all Andalusian universities as in the previous index.
6. The fourth index relates the numerator of the third indicator to the denominator of the second one for each one of the versions, so that it considers the intensification of the strategies but penalizes the lack of viability in the strategic actions.

The comparison of the seven indexes proposed will allow us to analyze the sensitivity of the assessment of social commitment and the different ways of measuring it (see the formulation of the different indexes in table 3).

Specifically, the differences between the first and second index are the consequence of weighting or not weighting the strategies and the consideration of an ideal situation (the presence of all of the strategies) or using as a frame of reference the overall situation of all Andalusian universities. The use of the third index provides us with variations on the measure of social commitment if we focus on the viability of the strategic actions. The fourth index weights but penalizes the lack of viability of the strategic actions.

**Table 3: Formulation of social commitment indexes**

$I_1 = \frac{\sum_{j=1}^{18} \sum_{i=1}^{10} E_{ij} A_{ij}}{10 \times 93}$	
Where:	<p>i Refers to universities.</p> <p>j Refers to different strategies</p> <p><math>E_j</math> Number of times to repeat the same strategy in all Andalusian universities</p> <p><math>A_j</math> Number of strategic actions attached to a strategy j for all Andalusian universities</p> <p><math>E_{ij} = 0, 1</math></p>
	$= \sum_{i=1}^{10} E_{ij}$ $= \sum_{i=1}^{10} A_{ij}$
When $\frac{A_j}{E_j} = \frac{0}{0}$	<p>Zero value is assigned to this ratio</p> $I_{21} = \frac{\sum_{j=1}^{18} A_j}{10 \times \sum_{j=1}^{18} (\frac{A_j}{E_j})} = \frac{\sum_{j=1}^{18} \sum_{i=1}^{10} A_{ij}}{10 \sum_{j=1}^{18} (\frac{\sum_{i=1}^{10} A_{ij}}{\sum_{i=1}^{10} E_{ij}})}$
When $\frac{A_j}{E_j} = \frac{0}{0}$	<p>Value is assigned</p> $I_{22} = \frac{\sum_{j=1}^{18} A_j}{10 \times \sum_{j=1}^{18} (\frac{A_j}{E_j})} = \frac{\sum_{j=1}^{18} \sum_{i=1}^{10} A_{ij}}{10 \sum_{j=1}^{18} (\frac{\sum_{i=1}^{10} A_{ij}}{\sum_{i=1}^{10} E_{ij}})}$
When $\frac{AP_j}{E_j} = \frac{0}{0}$	<p>Zero value is assigned to this ratio</p> $I_{31} = \frac{\sum_{j=1}^{18} AP_j}{10 \times \sum_{j=1}^{18} (\frac{AP_j}{E_j})} = \frac{\sum_{j=1}^{18} \sum_{i=1}^{10} AP_{ij}}{10 \sum_{j=1}^{18} (\frac{\sum_{i=1}^{10} AP_{ij}}{\sum_{i=1}^{10} E_{ij}})}$
Where:	<p><math>AP_j</math> Number of strategic actions attached to a strategy j for all Andalusian universities weighted or adjusted if it is contemplated, time schedule, responsible person budgets and indicators</p>
	$= \sum_{i=1}^{10} AP_{ij}$

When $\frac{A_j}{B_j} = \frac{A_u}{B_u}$ Value is assigned	$I_{22} = \frac{\sum_{j=1}^{20} AP_j}{10 \times \sum_{j=1}^{20} \left(\frac{AP_j}{B_j}\right)} = \frac{\sum_{j=1}^{20} \sum_{u=1}^{10} AP_{ju}}{10 \sum_{j=1}^{20} \left(\frac{\sum_{u=1}^{10} AP_{ju}}{\sum_{u=1}^{10} B_{ju}}\right)}$ $\frac{\sum_{j=1}^{20} \sum_{u=1}^{10} AP_{ju}}{\sum_{j=1}^{20} \sum_{u=1}^{10} B_{ju}}$
When $\frac{A_j}{B_j} = \frac{A_u}{B_u}$ Zero value is assigned to this ratio	$I_{21} = \frac{\sum_{j=1}^{20} \sum_{u=1}^{10} AP_{ju}}{10 \sum_{j=1}^{20} \left(\frac{\sum_{u=1}^{10} A_{ju}}{\sum_{u=1}^{10} B_{ju}}\right)}$
When $\frac{A_j}{B_j} = \frac{A_u}{B_u}$ Value is assigned	$I_{22} = \frac{\sum_{j=1}^{20} \sum_{u=1}^{10} AP_{ju}}{10 \sum_{j=1}^{20} \left(\frac{\sum_{u=1}^{10} A_{ju}}{\sum_{u=1}^{10} B_{ju}}\right)}$ $\frac{\sum_{j=1}^{20} \sum_{u=1}^{10} A_{ju}}{\sum_{j=1}^{20} \sum_{u=1}^{10} B_{ju}}$

Source: Own elaboration

#### 4. Results

##### 4.1. The mission and the vision

As previously stated, all Andalusian public universities have a strategic plan and, in some cases, this has been revised from the initial version. For the purpose of our study, we have taken the strategic plans in force in 2010, with the time schedules shown in table 4. As can be observed, many universities will have to renew and update their strategic commitment in the short term and, therefore, the results of this study may be of great relevance to Andalusian public universities. Specifically, one university has finished their strategic plan in 2009, four in 2010 and two in 2011.

**Table 4: Time schedule of the strategic plans of Andalusian public universities**

Andalusian public universities	Time schedule	First version/Revised version
University of Almeria	2004-2010	First
University of Cadiz	2005-2010	First
University of Cordoba	2006-2015	First
University of Granada	2006-2010	First
International University of Andalusia	2007-2009	First
University of Jaen	2003-2010	Revised
University of Huelva	2008-2011	Revised
University of Malaga	2009-2012	Revised
Pablo de Olavide University	2009-2011	Revised
University of Seville	2008-2013	First

Source: Own elaboration

Regarding the mission and vision statement in the strategic plans of Andalusian public universities, there are only two universities that have expressly considered the concepts of CSR and sustainability in their mission statements, whilst seven universities have included sustainability in their vision and three universities have included CSR in their vision statement. Values such as equality, diversity, multiculturalism, solidarity, cooperation, commitment, transparency, and flexibility have been included in most of the strategic plans. On the other hand, seven universities consider CSR to be a strategy or an independent objective.

Hence, it can be inferred that Andalusian universities show an intermediate level of social commitment based on mission and vision statement, which it will be compared through their strategic actions and strategies. On the other hand, it is observed that there is no evidence of a clearly differentiated profile or strategy among these universities. This observation may be a manifestation of what Jongbloed, Enders, and Salerno (2008) referred to as “mission confusion” or “vision confusion” at universities, given that; in general, universities are taking on similar ideals while suboptimally allocating their scarce human and physical capital. In general, we have not observed any different profiles at universities in terms of areas where there is a greater potential for research, problems related to society, degree of teaching-research, technology transfer, etc. This may be due to a clearly identifiable institutional imitation in the definition and development of strategic plans at Andalusian public universities.

## **4.2. Analysis of different strategies**

### **4.2.1. Governance**

In relation to the strategies assigned to governance (table 5), we should remark that, in eight of the ten universities, there are actions related to codes of good governance and although only in one case is there a reference to encouraging the development of the functions of the Social Council as an organization that connects universities to society. In the other cases, there is some reference to the creation of catalogues of competences detailing the responsibilities of university managers and their updating and adaptation in line with current legislation. However, there are no strategies for deep changes in the system of internal governance of universities. At present, the establishment and development of codes of conduct would not seem to be a major concern for Andalusian universities as this only appears at five universities with few strategic actions. Regarding an improvement in dialogue with different stakeholders, this is present in all of the strategic plans with plenty of actions centered on the importance of creating more or less stable structures which allow us to discover the social, educational, and research needs of society. A similar situation occurs in the case of communication strategies, both external and internal levels, but with a greater number of strategic actions. This may be due to the response of universities, according to the opinion of Andalusian university managers, since they think there exists important defects in current systems of information, as well as that it is necessary to improve both external and internal communication at universities (Larran, Lopez, & Andrades, 2010b).

In this sense, an almost unanimous factor at all universities was a certain fear of publishing a report with indicators and which could be verified, due to the low level of confidence in current information systems at each university where there is a general lack of integration and structure on this issue at present. The lack of opportune information and communication, due to the decentralization in the sources of information existing in universities (Roturier and De Almeida, 2000), and the fact that the key information is often unavailable or dispersed in several departments was also mentioned in the study carried out by Velasquez *et al.* (2005). Strategies linked to support for international and national declarations in social and environmental matters, as well as cooperation with development, among other issues, were practically inexistent.

A fundamental element of CSR is based on access to information that the organization provides about its social behavior, which is influenced by social expectations. An essential instrument for transparency is communication of the aspects linked to CSR through a report aimed at stakeholders that reflects their commitment and participation. Therefore, in the measurement of university social commitment, we must quantify the presence of commitments to accountability in strategic planning. In the case of Andalusia, this kind of action is not common although it is present in many universities specifically, in eight. These strategic actions are demonstrated mainly in the commitment to publish sustainability reports and, in some cases, in the publication of assessment reports on the degree of fulfillment of strategic plan commitments. These findings, and the information in terms of transparency, are coherent with the results derived from interviews with Andalusian university managers, since they stated that they perceived more costs than benefits in the reporting of information and, in general accountability to society (Larran *et al.*, 2010b).

**Table 5: Governance strategies**

Strategies	Presence	Number of actions	Number of actions weighted
Codes of good governance	8	14	8.75
Codes of conduct	5	8	4.75
Improvement in dialogue with stakeholders	10	89	35.75
Improvement in channels of communication	10	142	63.25
Support for international declarations	3	3	1.25
Support for CRUE declarations	0	0	0
Accountability	8	22	9.5
<b>GOVERNANCE</b>	<b>44</b>	<b>278</b>	<b>123.25</b>

Source: Own elaboration

#### 4.2.2. Students

Regarding strategies related to improvements in training, both improvements in processes and improvements in contents, these are present at all Andalusian public universities through a wide range of strategic actions. This concern is also evident in the strategies focused on work placements, employability, training in foreign languages, encouraging mobility, scholarships, and overall tutoring. We could consider this concern to be an intermediate one when it refers to training in skills, training in values, improving assistance for the disabled, multiculturalism, educational psychology service, and measuring the level of satisfaction of students. In general, and specifically for this fundamental stakeholder at Andalusian universities, in light of these results, there is considerable scope for improvement in updating strategic plans if universities want to advance in their degree of social commitment (table 6).

**Table 6: Students' strategies**

Strategies	Presence	Number of actions	Number of actions weighted.
Overall tutoring	9	28	12,25
Employment prospects/Employability	10	51	20
Training in skills	6	14	4.75
Training in values: CSR and Ethics	6	13	5.5
Self-employment	9	29	12.25
Training in foreign languages	10	40	13.75
Improvements in disability assistance	5	10	3.25
Multiculturalism	5	7	1.5
Removal of architectural barriers	7	7	3.5
Educational psychology service	4	4	1.75
Scholarships for students	9	24	9.5
Mobility	10	56	22.5
Satisfaction of students	6	13	4
Improvements in training (processes)	10	127	59.5
Improvements in teaching (contents, study plans)	10	94	42.25
<b>STUDENTS</b>	<b>116</b>	<b>517</b>	<b>216.25</b>

Source: Own elaboration

#### 4.2.3. Staff

Regarding university employees, for both administration and services staff, and research and teaching staff, the presence and intensity of the different strategies is quite varied. Specifically, there are strategies, such as general training, promotion policies, and incentives for mobility, and research that appear at almost all universities. Furthermore, we should point out that, although the degree of presence is high, it is not observed at all universities and there is room for improvement in terms of equal opportunities or improvements in labor health. Finally, we highlight those strategies which are missing from strategic plans such as those related to training in CSR, policies aimed at improving the reconciliation of work and family life, the inclusion of CSR criteria in contracting, improving the working environment, and policies aimed at reducing the number of temporary internships (table 7).

**Table 7: Staff strategies**

Strategies	Presence	Number of actions	Number of actions weighted
Training teachers in CSR	3	4	1.75
General training for teachers	10	69	26.75
Training administration and services staff in CSR	3	4	1.75
General training for administration and services staff	9	46	23
Policies aimed at equal opportunities/professional careers	7	16	5
Policies for promotion/career plans for teaching and research staff	10	74	33
Policies for promotion/career plans for administration and services staff	9	44	19.75
Policies for the reconciliation of work and family life	3	7	1.5
CSR criteria for hiring staff	2	3	0.75
Social action	7	17	7.5
Improvement in the working environment	4	10	3.5
Improvement in labor health	7	21	10.75
Policies for hiring scholars	1	1	0.5
Staff mobility	10	44	15.25
Improvement and incentives for research	10	101	45.5
<b>STAFF</b>	<b>95</b>	<b>461</b>	<b>196.25</b>

Source: Own elaboration

#### 4.2.4. Society

Regarding the social projection of the university, long-life learning is concentrated on classes for older people; furthermore, there is plenty of evidence of university cultural activities aimed at society, along with cooperation projects at all of the universities studied. Sport, voluntary work, and social participation also play a major role at universities, along with a commitment to measuring the degree of satisfaction that society feels toward the work of universities. There are fewer strategies aimed at defining policies for donations, subsidies, and intercultural programs, incentives for research into CSR, and measures to introduce sustainability criteria for university research (table 8).

**Table 8: Society strategies**

Strategies	Presence	Number of actions	Number of actions weighted
Cultural influence	10	83	29.25
Sport	8	46	13.5
Donations to associations, etc.	3	4	1
Participation in NGOs	4	6	2
Donations to different organizations in the university community	0	0	0
Voluntary and social work programs	9	21	10.75
Migration and intercultural programs	6	6	2.25
Incentives for research on CSR	6	10	5.25
Measures to introduce sustainability criteria in research	1	3	1.5
Measures for cooperation and development	10	41	21.25
Measures to support classes for older people	10	28	8.75
Activities for people over 25	2	3	0.5
Satisfaction of society	7	12	5
<b>SOCIETY</b>	<b>76</b>	<b>263</b>	<b>101</b>

Source: Own elaboration

#### 4.2.5. Environment

Although there is more detailed information about environmental issues than in other areas, it is clear that, except for the environmental awareness activities, which are present at nine universities, measures to reduce the use of private vehicles, which are present at six universities, and improvement of environmental management systems, which is present at five universities, the rest of the strategies are practically inexistent (see table 9).

Therefore, this dimension of the CSR is one of the major challenges for universities in terms of their CSR. This is coherent with the opinion of Andalusian university managers (in terms of their perception of the lack of pressure from society on this issue (Ferrer-Balas *et al.* 2008; Larran *et al.*, 2010b). Specifically, Andalusian university managers think that the main concern and pressure from society is related to improving teaching and research, along with the efficiency of universities, rather than socially responsible criteria.

**Table 9: Environment strategies**

Strategies	Presence	Number of actions	Number of actions weighted
Long-term environmental policies	1	1	0.25
University support for Spanish Conference of University Rectors	1	1	0.5
Environmental management systems	5	5	2.25
Creation of energy audits	3	3	1
Measures to reduce consumption of energy	4	5	2.5
Measures to produce alternative energy	3	3	1.5
Measures to design efficient energy	2	2	1
Installment of systems to save electric energy	0	0	0
Plans to redesign buildings (energy)	2	2	1
Measures to reduce consumption of water	1	2	0
Audits for consumption of water	1	1	0
Polices on water supply	0	0	0
Quantity and use of re-used water	2	3	0.5
Protocol to prevent contamination of waste water	0	0	0
Plans to redesign buildings (water)	2	2	1
Total quantity of residues generated depending on types and destinations	1	1	0
Quantity of products recycled – detailed list	2	3	0.5
Protocol for waste management residues	1	2	1
Information about the tons of rubbish from university canteens	0	0	0
Noise map for each building	0	0	0
Measures to reduce noise	0	0	0
Emission of greenhouse gases	0	0	0
Information on other significant emissions	0	0	0
Measures to reduce the use of private vehicles	6	11	3
Activities for environmental awareness	9	26	11.25
Activities to encourage environmental research	1	2	1
Activities to encourage the conservation and maintenance of protected spaces	1	1	0
<b>ENVIRONMENTAL</b>	<b>48</b>	<b>76</b>	<b>28.25</b>

Source: Own elaboration

#### 4.2.6. Companies

In the sphere of companies, there is unanimous concern that Andalusian public universities provide scientific, humanistic and/or technological information to companies, as well as establish mechanisms to transfer results and to cooperate in business development and innovation, and this type of strategy is present at all universities. Nevertheless, it is noteworthy that the rest of the strategies are practically inexistent, as can be seen in the results of the previous table. Therefore, in this field, we think that Andalusian public universities should improve their social commitment by means of the presence of a greater number of measures related to companies (table 10).

**Table 10: Companies' strategies**

Strategies	Presence	Number of actions	Number of actions weighted
University-business chairs/ technology parks/ technology transfer	10	62	24.75
CSR criteria in the contracting and selection of suppliers	1	2	1
Special criteria and conditions for companies offering employment prospects	0	0	0
Information on the percentage of goods bought which are socially responsible (social brand reputation)	0	0	0
Information on the percentage of contracts paid in the terms agreed	0	0	0
Policies to promote human rights	0	0	0
Outreach activities offer scientific, humanistic and/or technological information	10	63	29
Measures to facilitate outsourcing procedures	1	1	0.5
<b>COMPANIES</b>	<b>22</b>	<b>128</b>	<b>55.25</b>

Source: Own elaboration

#### 4.2.7. Continuous improvement

In this section, just as we can observe the concern to improve infrastructures and the procedures for management and research we can also observe possibilities for improvement in dealing with complaints, along with all issues related to dealing with discrimination and privacy (table 11).

**Table 11: Continuous improvement strategies**

Strategies	Presence	Number of actions	Number of actions weighted
Statistics for complaints and suggestions by categories	5	7	2,25
Information on the total of number of incidents of discrimination and the measures adopted	1	1	0
Percentage of people trained in human rights	0	0	0
Information on the number of complaints regarding privacy and data protection	6	7	4,5
Continuous improvement in management	10	255	110,25
Continuous improvement in degrees/accreditation	10	37	19
Continuous improvement in infrastructures	10	222	108
Continuous improvement in service	10	72	37,75
<b>CONTINUOUS IMPROVEMENT</b>	<b>52</b>	<b>601</b>	<b>281,75</b>

Source: Own elaboration

## 5. Discussion

In summary, we have quantified and organized the strategies in three groups: those which are present in at least five universities, those which are present in the strategic plans of between five and seven universities, and those which are found at eight or more universities. An analysis of the results leads us to conclude that those strategies which are generally applied represent 32% of the total, whilst those with a low level of implementation make up 49% (table 12). Therefore there is still a long way to go for Andalusian public universities to adopt strategic planning adapted to CSR.

**Table 12: Organization of strategies in terms of their level of application**

Degree of inclusion of strategies	Number of strategies	Percentage
Low (fewer than 5 Universities)	46	49%
Medium (between 5 and 7 Universities)	17	18%
High (more than 7 Universities)	30	32%
Total	93	100%

Source: Own elaboration.

Furthermore, although in the partial results we have made a specific reference to this issue, we should also point out the risk of strategic plans not fulfilling the objectives for which they were theoretically designed, since of the 2,324 strategic actions found in the sum total of the strategic plans at Andalusian public universities only:

- 366 have a budget allocated (16%);
- 1413 have somebody responsible for putting them into practice (61%);
- 647 have an estimated time schedule (28%);
- 1249 consider possible indicators for assessment (54%).

Regarding the assessment of the overall commitment of the strategic plans (table 13), in the first index, we observe a commitment lower than 50% when we weight each sub-section, and slightly higher than 50% when we give the same weight to the different partial sub-sections, as there are many strategies used as a reference which are missing from strategic plans, as we have seen previously. This lower commitment is clearly shown in environmental issues, regardless of the index. According to the first index, the stakeholders who receive most attention are students, staff, society, and companies in that order. When we pondered each strategy in terms of its presence in different strategic actions (I22), the index increases slightly and are over 64%, showing a greater commitment to continuous improvement and students, and also revealing, once more, a low level of environmental commitment. Nevertheless, when we did not start with an ideal situation, and we eliminated from the frame of reference those strategies which were not present in any strategic plan (I21), we observed a notable increase in the index.

This increase represents additional proof, as with the definition of mission and vision, of the institutional imitation that has occurred in terms of strategic planning at different Andalusian universities. Similar conclusions are reached by adjusting the actions depending on their viability (weighting to consider if they take into account different actions such as time schedule, indicators, budget people responsible for the plan), as we observed when analyzing the third index if we compare them to those that consider actions without weighting or adjusting. The low values shown in the fourth index in its two versions (below zero, 4 in any case) not only reflect the low level of social commitment of universities but also the low degree of concretion of these actions. Based on the first index, we can state that CSR is not a relevant strategic factor and, therefore, we initially we can reject our hypothesis. Indeed, the rejection of this hypothesis is supported by other factors such as the low level of importance currently given to CSR at universities. Furthermore, in order to confirm the results of this test of the hypothesis, we believe that there are certain studies (Ferrer-Balas *et al.*, 2008; Larran *et al.*, 2010b) which demonstrate the lack of pressure from society, which is an important barrier for the implementation of CSR strategies.

Another issue to be taken into account regarding the development of strategic planning at universities is related to what is reflected in the literature review – i.e. whether or not universities aim to differentiate themselves and thus generate a competitive position through a combination of high quality education and CSR (Serap & Eker, 2007). In this sense, Stensaker and Norgard (2001) argued that, based on a study by the University of Tromso (Norway) over the period 1969-1999, due to external political pressure, increased professionalization within a societal sector, or organizational uncertainty, organizations will become increasingly similar. In other words, organizational adaptation is a change toward standardization within a given organizational sector (e.g. higher education). Moreover, Di Maggio and Power (1983) refer to this standardization as a form of isomorphism, or “structural homogeneity”. Therefore, we can conclude that strategic planning on Andalusian universities show greater uniformity than differentiation in their definition and development. Indeed, in our case, when we used indexes where the frame of reference is what occurs at other universities, the result was near to one, which is a sign of institutional imitation and shows a behavioral pattern that tends towards standardization in the strategies of Andalusian public universities. Furthermore, we can identify the low level of social commitment shown through the fourth index, and this shows that CSR is not seen as a differentiating factor at universities by means of their strategic plans. We can only observe a certain degree of differentiation in terms of environmental questions, due to the influence exerted on this issue by two universities (University of Seville and the International University of Andalusia).

**Table 13: Overall assessment of the social commitment of the strategic plans of Andalusian public universities**

Social commitment indexes	I1	I21	I31	I41	I22	I32	I42
Governance	0.629	0.921	0.910	0.408	0.787	0.782	0.349
Students	0.773	0.893	0.907	0.374	0.893	0.907	0.374
Staff	0.633	0.816	0.834	0.347	0.816	0.834	0.347
Social	0.585	0.751	0.756	0.289	0.655	0.649	0.252
Environmental	0.178	0.293	0.336	0.109	0.113	0.081	0.042
Companies	0.275	0.826	0.804	0.356	0.355	0.351	0.153
Continuous improvement	0.650	0.967	0.982	0.453	0.893	0.851	0.419
<b>Overall weighted index</b>	<b>0.487</b>	<b>0.821</b>	<b>0.847</b>	<b>0.354</b>	<b>0.645</b>	<b>0.617</b>	<b>0.278</b>
<b>Average overall index</b>	<b>0.532</b>	<b>0.781</b>	<b>0.790</b>	<b>0.334</b>	<b>0.645</b>	<b>0.636</b>	<b>0.277</b>

Source: Own elaboration.

## 6. Conclusions

The present study was inspired by the growing interest in increasing the social commitment of universities, along with the need to include socially responsible criteria in the different dimensions and functions of universities, both on an operative and a strategic level, and it seeks not only to make a modest contribution to current research on CSR at universities, but also this paper may be useful for those universities interested in improving the social commitment of their institutions.

The contribution that could be made by this study is not only related to the definition of different indicators to measure the social commitment on a strategic level for its application to universities, but also to detect those strategies that public universities need to either intensify or include if they want to increase their degree of social commitment.

Two possible limitations of the study could be the fact that it uses as a reference the data from a single region, although this data is representative of what happens at other public universities in Spain and universities may carry out actions and strategies which are not defined in their strategic plans. Nevertheless, this last possibility would only confirm the theory that strategic planning is not really a management tool but rather the consequence of pressure by regional government through their research contract programs and their university funding systems as is the case in Andalusia.

The low presence of actions identified in this study, along with the scarce differentiation between the various strategic plans, regardless of the size of the universities that make up the sample (institutional imitation), merely tends to confirm this hypothesis.

Although in each section of the study we can obtain references for the specific strategies that require greater attention, among the main findings of the study, we can highlight the low degree of social commitment, regardless of the index used, and the fact that the environmental perspective is the most neglected factor in strategic plans at Andalusian public universities.

The results obtained lead us to propose not only to broaden the scope of the study to all Spanish public universities, but also to analyze the differences between autonomous communities and the possible explanations for these differences, along with considering the sensitivity of using different measures of social commitment when establishing comparisons between universities and autonomous communities.

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