

EVALUATION OF THE APPLICABILITY OF CSR STANDARDS IN THE PRAXIS OF TERTIARY EDUCATION INSTITUTIONS

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ABSTRACT

The disunity in the definition of corporate social responsibility (CSR) offers much space for many different approaches, methods, and standards of its implementation and evaluation. Some directions are written in the form of recommendations (e.g. OECD directions for multinational enterprises, ISO 26000), others enable the measurement and certification of CSR (e.g. SA 8000, AA 1000). Their clarity and usability is very difficult, mostly for tertiary education institutions. The aim of this paper is to evaluate the most widely used standards of CSR according to their applicability in the tertiary education environment.

KEY WORDS

corporate social responsibility, education, evaluation, ISO, standards.

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Introduction

Nowadays, social responsibility is a broadly discussed topic both in the business sector and among organizations of the public sector. The significance and contribution of socially responsible activities have been already proven by many researchers, e.g. Foote et al. (2010), Sun, Cui (2014), Lee et al. (2013).

Even though the first activities that might be marked as socially responsible were already observed at the beginning of the 20th century, there are no totally consistent definitions stating the content and the meaning of CSR (Lockett 2006; Yang, Rivers 2009). A whole series of standards

and norms were created in an effort to unify this area and suggest to organizations certain guidelines for the integration of this concept into their activities. Some of them are comprehensive and others focus only on some area of social proceedings. The public sector plays an important role in the area of the development of social responsibility and universities are its essential part as they represent an irreplaceable role in society where they take part in the creation and increase of human capital (Madzik, 2015).

Therefore, implementation of social responsibility into the activities of universities

is more than desired. Šubrt et al. (2014) perceive the social responsibility of universities as part of the so-called “third role” of universities. It is perceived in the meaning of the impact of universities’ activities on society in the broadest sense. The CSR topic should be not only discussed but also implemented in managing the organization. Universities, as well as other organizations, may use existing standards of social responsibility when implementing the system. However, clarity and use of these standards are very difficult for many organizations.

The aim of this paper is to perform a comparison of selected standards of social responsibility in relation to their use in implementation at tertiary education institutions.

1. Theoretical framework

Many guidelines on social responsibility have the character of recommendations, meaning that there are no binding rules and the guidelines may not be certified. The character of recommendations has e.g. world recognized guidelines OECD for multinational enterprises. Standards such as SA 8000, AA 1000 are heading in different directions and they enable measurement of the social responsibility of an organization. In this case, organizations may carry out certification similarly to, for example, ČSN EN ISO 9001:2009 or ČSN EN ISO 14001:2005. The creation of these standards is the reaction to the demand of society for standards which would be the prevention of economic and ethical failure of the organization.

Nowadays, among the most frequently used standards in the area of social responsibility of organizations are the UN Global Compact, Convention ILLO (International Labour Organization), Guideline OECD for multinational enterprises, (Organization for Economic Co-operation and

Development), ČSN EN ISO 9001:2009, ČSN EN ISO 1401:2005, ČSN 01 0391, EMAS, Account Ability series 1000 (series AA1000), Guideline GRI, ISO 26000, Global Sullivan Principles and Social Accountability 8000 (SA 8000).

It is possible to carry out a simple division of standards according to their main contribution (Putnová, Seknička 2007):

- standards with a normative framework
 - determining activities which should be carried out. This is, for example, the Guideline OECD for multinational enterprises;
- standards determining a framework of processes – which criteria and possibility of communication to choose when fulfilling the CSR concept. This is, for example, Standard AA 1000, GRI;
- standards of the management system
 - they specify requirements regarding the management system and they determine which criteria to include in the area of management. This is, for example, ISO 14 001, SA 8000, ČSN EN ISO 9001:2009, ČSN 01 0391.

Therefore it can be said that already existing standards may be divided into those which define the general requirements of socially responsible activities and into standards which introduce these requirements and further develop procedures that should be implemented by an organization so it can realize an activity from the given CSR pillar. The authors of the contribution take the side of the terminology that Kunz (2012) uses when dividing standards into the standards of a normative framework and the standards of managing standards. This division corresponds to the already stated division according to Putnová and Seknička (2007). For basic orientation in offered standards it is crucial for an organization to choose a suitable document according to its requirements and expectations.

2. Materials and methods

In the study, the most frequently used norms of social responsibility are evaluated from the viewpoint of their suitability of use in tertiary education institutions. Six international standards (ISO 26000, SA 8000, AA1000, GRI, OECD Guidelines for Multinational Enterprises, Global Compact) and two Czech national standards (The National Programme for conformity assessment of the CSR management system, ČSN 01 0391 – Management system of social responsibility) were chosen for evaluation.

Evaluation partially comes from methodology for analysis of socially responsible behaviour at the Faculty of Education of the Catholic University in Ružomberok (Madzik 2015). For each standard, the following areas are evaluated: 1) completeness of content of the standard – if the standard is focused only on a certain area of social responsibility or if it works with the concept as a whole, 2) applicability for tertiary education – possibility to use these standards within tertiary education and to what limitations, 3) standard structure – clarity, intelligibility, the standard's language, 4) factuality of the standard – if the standard says what to do and what specific activities must be introduced for successful implementation.

The paper does not deal with a detailed description of individual standards with regard to their extent, however, all standards were studied in detail for the reasons of comparison.

3. Results and discussion

ISO 26000 standard represents an implementation manual which supports voluntary commitments of the organization in the area of CSR and it lists seven main principles that should be kept by a socially responsible organization: responsibility,

ethical behaviour, transparency, respecting international standards, respecting participating parties, respecting state law, observance of human rights and seven crucial topics of social responsibility in which a social organization should participate – management and administration of the organization, human rights, practices from the area of labour relations, environment, ethics in business, protection of the consumer, community arrangement and development (ISO ... 2013). The norm ISO 26000 contains a complex concept of social responsibility and it includes all areas of CSR similarly to what is stated by, for example, the Triple bottom line approach. However, for this reason it also contains such areas which are related to the activities of universities only with peripheral importance, e.g. child labour or emissions.

The standard ISO 26000 is processed relatively clearly and logically according to the above-stated chapters. The style of the writing is clear and understandable; it explains the terms used in order to avoid misinterpretation of certain concepts. The standard provides guidance for its implementation – in the form of what the organization should do or can do but not how – it is left to the organization itself to make a decision. ISO 26000 may be used by business schools as guidance for the implementation of CSR beyond integration in educational and research programmes and contribute to a broader understanding of the importance of business schools in achieving a sustainable society (Moratis 2014).

SA8000 is a standard for voluntary compliance with social standards and it is only focused on this area. It also relates to working conditions and labour law, arising from the principles of CSR. It is an international labour standard, whose content is fully consistent with the objectives of the

International Labour Organisation (ILO), the International Declaration of Human Rights and its content fully meets the objectives of the Declaration of the Rights of the Child.

The standard consists of 4 parts of which the crucial one is part IV containing 9 fundamental requirements of CSR (SAI 2014): child labour, forced labour, health and safety, freedom of association and the right to collective bargaining, discrimination, labour discipline, working hours, remuneration and management system.

In the period from 1 January 2016 to 30 June 2017, there is a transition period, in which the certification of both the SA8000: 2008 and SA8000: 2014 is possible. From 30 June 2017 the certification will be available only for the SA8000: 2014. It holds that by this date all certificates on SA8000: 2008 must be transferred to the SA8000: 2014 (SAI 2014).

The standard supposes the knowledge of the terms and CSR concept. In the area of tertiary education it is used after adjustments (Table 1).

Standard AA 1000 Account Ability / Assurance Standard is a series of three standards that provide guidance on how to become a socially responsible and ethical organization or how to improve the current status through the creation of strategy, appropriate monitoring and data management, (social, environmental and ethical accounting), audits and reporting. All three standards are mutually independent, they may be used individually or as a complement of other standards and they are universally applied for all types of organizations (Account Ability 2008).

The main goal is the verification of credibility and quality of reports about the CSR organization in economic, social and environmental areas and also ethical responsibility (Empress 2015).

Therefore, they contain a comprehensive social responsibility concept and they capture all areas of CSR. They help evaluate the quality of reports on social responsibility. The standards proceed logically. Unlike ISO 26000, they suppose that organizations have already decided to develop an accountable and strategic approach to sustainability, and so that they are familiar with the term social responsibility and its basic principles (Table 1).

OECD Guideline (Organization for Economic Co-operation and Development) for multinational enterprises – the aim of the Guideline is not to make differences between how multinational and domestic companies are treated but the Guideline reflects good practice for all of them. Therefore, it is expected that both multinational and domestic enterprises will conduct in the same manner in all areas affected by the Guideline, which are related to both types of enterprises. When talking about the type of the organization, the Guideline is suitable primarily for multinational organizations; however, it does not exclude domestic organizations, small and medium enterprises and hence universities. Of course, adjustments in certain areas were necessary. The guideline deals with areas such as transparency and publishing information, human rights, employment and labour relations, environment, combating bribery, extortion, consumer interests, science and technology, competition and taxation. Therefore, it can be assumed that the content is complex. These areas are described on many pages in the context of “what to do”. There is no recommendation of how it should be done (Guideline OECD 2013).

Global Reporting Initiative (GRI) is one of the most used tools for social responsibility in large European organizations (the second place for UN Global Compact). (GRI 2013).

The GRI reporting framework should serve as a generally accepted framework for reporting in economic, environmental and social areas and so it includes synonyms for other phrases (e.g. so-called Triple bottom line, corporate responsibility reporting, etc.). Therefore, it is complex in terms of content. It is designed so that it can be used in organizations of any size, sector and location areas. The GRI reporting framework contains both general and sector-focused documents, on which it was agreed by a broad spectrum of stakeholders from all over the world. Reporting can have various forms, including website or printed publications - either alone, or presented as part of the annual reports and financial statements. Regarding usage for universities, a small modification adjusting the standard for the given tertiary education environment would be suitable (RG: Guidelines for sustainability reporting).

It works on three application levels (C – beginners, B – intermediate, A – advanced user). The sign (+) at the given application level means external verification of the report. This can be done either by an external body or it must be required directly from GRI (RG: Guidelines... 2016; Kuldová 2010).

Commonly published data in the GRI report include: 1) Strategy and profile (strategy and analysis, organization profile, message parameters, management, commitment, engagement, managerial approach and performance indicators), 2) Economic indicators, 3) Environmental indicators, 4) Social indicators (labour practices and decent working conditions, human rights, society, product liability). In terms of the binding character of the standard they can be classified as recommendation standards.

UN Global Compact helps all types of organizations to implement: 1. principled rules of business – 10 principles of corporate responsibility, 2. strengthening society – to go beyond the borders of their society, it is not possible to prosper if it collapses around, 3. changes in the management of society – the aim is to increase employees' motivation, 4. reporting on development – the main objective is to improve the measurement of sustainability impacts, 5. local events – bring world principles and outcomes at the local level (Guide to Corporate Sustainability 2015). UN Global Compact is the coordinator of companies that have decided to unite their socially responsible activities with other entities on the market using 10 general principles of social responsibility:

Human Rights – 1) Businesses should support and respect the protection of internationally proclaimed human rights; 2) Make sure that they are not complicit in human rights abuses;

Labour – 3) Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; 4) The elimination of all forms of forced and compulsory labour; 5) The effective abolition of child labour; 6) The elimination of discrimination in respect of employment and occupation;

Environment – 7) Businesses should support a precautionary approach to environmental challenges; 8) Undertake initiatives to promote greater environmental responsibility; 9) Encourage the development and diffusion of environmentally-friendly technologies;

Anti-Corruption – 10) Businesses should work against corruption in all its forms, including extortion and bribery (Guide to Corporate Sustainability 2015).

Thus, it is comprehensive from the point of view of the content.

Since 2015 there exists in the Czech Republic the national network Global Compact Czech Republic, which spreads the principles of international initiatives in the Czech environment. The host organization of the Czech National Network is the Association of Corporate Responsibility.

The National Programme for conformity assessment of CSR management system (hereinafter referred to as the National Programme) was created based on the requirements of the business community by the Council for Quality in 2011. This National Programme proceeds from the international standard ISO 26000 and as well as this standard it works with seven principles that organizations must apply. Similarly to the ISO 26000 standard, the National Programme also first explains the basic terms and definitions; however, unlike the ISO 26000 standard it is much shorter. In the part with recommendations, in contrast to the stated standard, it does not work with seven principles anymore and it works with the principle of the Triple bottom line. The National Programme can only be used in order to help with the implementation of social responsibility into the activities of organization, but it is also possible to perform certification on its basis (Table 1) (Czech Society for Quality 2015). This National Programme is applicable for all types and sizes of business organizations and the public sector (National Quality Policy 2011). It respects the fundamental principles of responsibility, voluntariness, interest and meeting the needs of stakeholders, transparency, ethical behaviour, rules of international standards and conduct, human rights and mutually beneficial activities (Qualiform 2015).

When creating the National Programme the following standards were taken into

consideration: ISO 9001, ISO 14001, OHSAS 18001.

Czech Technical Standard ČSN 01 0391

– The management system of social responsibility of organizations. This technical standard, published on 1 October 2014, states the requirements of the management system of social responsibility and it can be also used by employers from the public and private sectors. The standard can be used for certification. Requirements on the management system and on improvements are incorporated in the standard and with the range in all three fundamental pillars of CSR, thus in the economic, environmental and social pillars. The social responsibility management system is based on the general system of standards classification for other management systems. The standard is divided into 13 areas (ČSN 2013). The actual factual content of the standard deals with the social responsibility management system, management responsibility, aspects of social responsibility in the economic area, aspects of social responsibility in the environmental area, aspects of social responsibility in the social area, resource management, external and internal communication, measurement, analysis and improvement – internal audit.

Other related ČSN are: ČSN EN ISO 9001 (01 0321) Quality Management Systems, ČSN EN ISO 9004 (01 03224) Managing sustainable success of an organization, ČSN EN ISO 19011 (01 0330) Guidelines for management systems auditing (ČSN 2013). ČSN 01 0391 focuses on all areas of CSR, and thus it is a complex standard suitable for all types of organizations and represents a technical standard for certification based on the National Programme (Table 1).

Table 1. Comparison of social responsibility norms according to stated criteria

Evaluated factors	Standards							
	ISO 26000:2011	SA 8000:2008	AA 1000:2008	OECD Guidelines for Multinational Enterprises	Global Reporting Initiative (GRI)/2008	Global compact	The National Programme for conformity assessment of CSR management system	ČSN 010391 – Management system of social responsibility
1. Completeness of content	Complex	Standard focused only on area of social standards, labour conditions and labour law	Complex– focused on reporting (verification of credibility and quality of CSR reports)	Complex	Complex– focused exclusively on reporting	General, complex	Complex	Complex
2. Applicability for tertiary education	Suitable after modification	Suitable after modification	Suitable after modification	Suitable after modification	Suitable after modification	Suitable after modification	Suitable after modification	Suitable after modification
3. Standard's structure	Clear, logically proceeding, detailed	Clear, logically proceeding, parts explained in details	Logically proceeding, it is necessary to know CSR terms and principles	Many pages, general recommendations	Clear, logically proceeding, indicators explained in details	Clear, guiding, recommending, explaining principles and terms	Proceeds from ISO 26000, works with 7 principles, in the area of recommendation it comes from Triple bottom line; worse organized, less detailed	Proceeds from the National Programme for conformity assessment of CSR management system

Source: own elaboration.

Conclusions

All the evaluated standards are, after certain modifications, suitable for implementation within universities in the Czech Republic. The least suitable one appears to be the OECD standard, which is mainly focused on multinational organizations. From the perspective of the content, not all standards are complex, and thus they do not include all areas of CSR. Narrowly focused is the standard SA 8000:2008, more specific are both AA 1000:2008 and GRI, which are mainly designed for correct reporting in the area of CSR, verification of credibility and quality of these reports. SA 8000:2008, AA 1000:2008 and ČSN 01 039 standards can be certified; others have the form of recommendation or offer the possibility of external verification. Then, looking at clarity, deficiencies were found in OECD, which is quite extensive with general recommendations, and a small deficiency was also found in the National Programme. All analyzed standards describe the areas to which organizations should pay attention; however, none of them provides so-called "know how" – how it should be done. The standards, except SA 8000:2008, AA 1000:2008 and ČSN 01 0391, are relatively free in implementation. This fact results from the following observation. Low freedom in implementation was observed in those standards which were designed for certification, in contrast to the standards of a recommendatory character, which provide sufficient freedom in implementation.

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