

The Corporate Social Responsibility Practices of Selected Higher Educational Institutions in Bohol, Philippines

Precillano E. Echavia^{1*}, Teresa H. Inot^{2*}, Ace P. Uy^{3*}

¹ Holy Name University, CBA Faculty, Tagbilaran City, Bohol, Philippines

² University of San Jose-Recoletos, Graduate School Faculty, Cebu City, Philippines

³ Holy Name University, SHS Faculty, Tagbilaran City, Philippines

*Corresponding Author: profking6104@gmail.com, terryhmf@gmail.com, auy@hnu.edu.ph

Accepted: 15 June 2021 | Published: 1 July 2021

Abstract: *Corporate Social Responsibility can be viewed as an application of the four corporate social responsibilities; economic, legal, ethical and philanthropic, as well as the transparent management of an organization. There has been a rise in the awareness and pressures concerning Corporate Social Responsibility (CSR) in colleges and universities. This study assessed the extent to which CSR practices of selected higher educational institutions (HEIs) in Bohol, Philippines are manifested in terms of the knowledge, perception and attitude of employees. It is also directed to determine whether or not a significant relationship existed in the assessments made by the respondents when grouped according to employment category and school affiliation. The results of the study revealed that the extent to which CSR practices of the chosen schools in terms of the knowledge, perception and attitudes of employees composed of academic administrators, faculty and rank and file were manifested to a very great extent, in the same manner as to how the selected HEIs addressed the implementation of economic, legal, ethical and social responsibilities. Moreover, there were also significant differences being observed in the assessments made when respondents were grouped according to employment category and school affiliation. These institutions differ in their implementation of CSR programs designed to enhance their image and reputation, and boost the trust and support of the public. The study recommended to the administration and management of the selected higher educational institutions that the proposed Integrated Solid Waste Management Program be adopted and must be committed towards environmental quality and sound ecological operations.*

Keywords: Corporate Social Responsibility, Higher Educational Institutions, Economic, Legal, Ethical and Philanthropic responsibilities, Integrated Solid Waste Management

1. Introduction

Changing times made influences on business organizations. Among the business concepts, Corporate Social Responsibility (CSR) can be construed as a critical strategic instrument that redefined the way businesses operate in a globalized setting. Thus, the concept of Corporate Social Responsibility is promoted by large multi-national and transnational corporations, being on all agendas in the business world. It also became a prominent issue for the Higher Educational Institutions (HEIs) and recently, attention is paid to the role higher education can and should play in promoting the development of civic values and responsibility (Colby et al., 2010).

In the Philippines, higher educational institutions have been urged by the Commission on Higher Education (CHED), the National Government and the Local Government Units (LGUs) to play an important role in meeting the economic, legal, ethical and environmental challenges by integrating the Corporate Social Responsibility (CSR) concept in their curricula.

The Corporate Social Responsibility Act (House Bill 6137) mandates corporations, local or domestic to take responsibilities for the impact of all aspects of their business operations to their customers and other stakeholders, communities and the natural environment. Higher Educational Institutions both public (state universities and colleges) and those privately-owned are not exempted from taking the responsibility as well as in the implementation of their CSR activities. The Commission on Higher Education requires that higher educational institutions must perform the trifocal function of instruction, research and community extension where Corporate Social Responsibility takes place (Higher Education Act of 1994).

Most studies involving CSR focused on non-academic institutions. It should be pointed out, that Higher Educational Institutions (HEIs) as business operations also have to fulfill CSR as a valuable and necessary strategy to the competitive academic environment of today. This study is, thus, conducted to determine how employees of an academic community understand CSR and make assessments as to the implementation of practices. This present study will also fill the gap by looking into the level of awareness and the extent of manifestations as to how these selected higher institutions address and implement CSR practices based on the knowledge, perception and attitude of their employees.

2. Literature Review

A. CSR theory and Stakeholder theory

This study is anchored on two interrelated theories on business ethics, the Stakeholder Theory and Corporate Social Responsibility Theory. Many researchers believe that some ideas of stakeholder theory can be helpful for CSR theory and vice-versa. Before proceeding to these ideas, it is necessary to clarify how corporate social responsibility theory and stakeholder theory relate to each other. CSR theory has its roots in stakeholder theory (Carroll, 1991 as mentioned in Lee, 2013). According to this proposition, the long-term value of the company rests as much as on the knowledge, abilities and commitment of its employees as on its relationship with investors, customers and other stakeholders.

The importance of considering other needs regarding other stakeholders is portrayed in the study of Fitzpatrick (2013). He mentioned that the stakeholder theory has become increasingly more relevant being a stakeholder, or any interested party that may affect or be affected by the organization including shareholders, suppliers, customers, governments and other groups. This phenomenon of Corporate Social Responsibility (CSR) emerged from this theory and as a result, the relevance of CSR has grown, representing not only a business opportunity but also a reflection of the expectation of different stakeholders, thus, demonstrating a strong connection to the company's success, competitiveness and strategy. It is apparent that stakeholders play an important part in an organization's strategic management, therefore, having in mind that this is a dynamic process, the organization is likely to adopt different strategies with different stakeholders (Sanchez et al., 2016).

According to Fitzpatrick (2013, p.86), "the number of corporate social responsibility related to shareholder proposals has significantly increased in recent years along with the number of monetary volumes of socially-responsible investments funds." CSR is an increasingly

unescapable phenomenon of some Western countries' economic and political Freeman (2017) mentioned that whenever business ethics is given emphasis either in terms of scholarship or the discipline taught in business schools or the organizational norms applied in many companies, both CSR and stakeholder theory come as two major concepts. However, there has been little clarity so far in what relation corporate social responsibility and stakeholder theory stand to each other. Some scholars assumed that once concept is a subset of the other (Garriga and Mele 2004 as cited in Freeman, 2017). Others saw these concepts as somewhat conflicting and competing views on the field while others still built their arguments on the complementarity of corporate social responsibility theory and the stakeholder theory (Russo and Perinni, 2012)

The main similarity between the two concepts is that both stakeholder theory and CSR theory stress the importance of incorporating societal interests into business operations. Businesses are always imbedded in society. They are never as separate as the defenders of neo- classical theory. The two concepts differ in that; stakeholder theory posits the key responsibilities of the business overall, which is being represented by the communities where business operates. On the other hand, corporate social responsibility theory prioritizes one aspect of the business- its orientation toward the society at large like its orientation over the other business responsibilities (Brown and Forster, 2013).

B.CSR in Higher Educational Institutions

Nowadays, colleges and universities globally are driven to commit to responsible and sustainable community extension programs. In higher educational institutions (HEIs) community extension is also known as corporate social responsibility. While the concept of CSR may have started in the industry, higher educational institutions have adopted the "business-like" approach in order to remain robust in a highly competitive environment (Dahan and Senol, 2012). As HEIs adopt corporate social responsibility strategies, they also discover its worth in building corporate image, identity and reputation- these are concepts that are considered valuable if the higher educational institutions are to remain robust amidst internationalization.

In the United Kingdom, an initiative called Higher Education Partnership for Sustainability (HEPS) was implemented at the start of the new millennium involving 18 universities and colleges funded by the UK Higher Education Funding Councils in England, Scotland, Wales, and Northern Ireland. It was aimed at establishing a pioneering partnership group of higher educational institutions leading the sustainable development agenda that inspired and encouraged other sectors to do likewise.

In a study conducted by Medallon (2014) on CSR programs of four private universities in the Philippines, he cited that community extension was integrated in the curriculum to hone and develop among their students the sense of volunteerism and responsibility. The study also showed mechanisms such as involvement of all students and staff in community extension or CSR activities, strong partnership with the community, establishment of community service department and production of action researches among others have been institutionalized in order to ensure effective implementation of extension programs.

Globalization has inevitably embraced higher education industry and the higher educational institutions started to experience significant shifts in recent years. Less than a generation ago, academic institutions were allowed to act in a self-contained manner and thrive in an environment of predictable funding and student enrollment with little overt competition among

the higher educational institutions (Dill 2002, Goia and Thomas 1996). Additionally, under the highlights of globalization, higher educational institutions had to consider the competition in order to attract high-quality students and academic staff not only within national borders but also in international level (Melewar and Akel 2005).

C. The Four Social Responsibilities

Zheng (2011 as mentioned in Muya, 2014) studied Corporate Social Responsibility in four dimensions; economic, legal, ethical and philanthropic responsibilities and found out that CSR has significant effect on employee work and behaviors. The study further revealed that job satisfaction and organizational commitment mediates CSR perception and employee's behavior.

Economic

Studies revealed that economically- oriented work addressing corporate social responsibility acknowledged the well-known incapacity of markets to ensure efficient pricing and provision of goods and services. Influential businesses and society studies, included the social issues in management as cited in the study of Freeman (1991) and mentioned in Kitzmueller, et al., (2014) Since then, most scholars now agree that social justifications for CSR may exist, however, not in all cases.

Reeves (2014) identified reasons why companies embrace Corporate Social Responsibility programs. First, is innovation. The more the companies get deeper into CSR, the more they become innovative in activities they will undertake and projects to be implemented. To make the projects more effective, companies also find ways to continuously develop other related projects for the improvement of the communities they serve. Second, is cost savings. Companies now are starting to engage in sustainability projects of CSR for them to be able to save cost. This is practically being done by prominent Philippine companies like the Ayala Corporation, SM Group of Companies and some car manufacturing companies like Toyota and Mitsubishi. Third, is brand differentiation. According to Reeves (2014), every company has its own identity, trademark and branding as a strategy for its effective marketing and companies are using CSR for their branding Fourth, is long-term thinking. Most of the goals of companies are long term to ensure their future and sustainability. Finally, the fifth is customer engagement. For a company to have an effective CSR program, they need to have a 100% customer engagement to ensure success of its implementation.

Legal

Corporate Social Responsibility is a subject that has links with many areas of law, including international law, corporate law, contract law, procedural law, criminal law, labor and environmental law as well as corporate governance. All these areas contribute importantly to the development of Corporate Social Responsibility and ultimately to respond to the challenges that this world faces. In view of the global challenges, international law is particularly indispensable. It is the backbone of the vision as stated by the Earth Charter as quoted "*we must recognize that... we are one Earth community with a common destiny*" The charter is a modern declaration of fundamental principles for building a just, sustainable and peaceful global society in the 21st century. It includes all principal values covered among others the Universal Declaration of Human Rights, International Human Rights and Environmental Treaties as cited by Lambooy (2014).

Nolan (2013) investigates the interplay between the on hand legal norms for companies to avoid complicity of human rights violation and on the other hand, quasi-legal norms and

programs that assist companies in achieving such goal. She pointed out the steady evolution of a global social expectation that companies should respect international Human Rights Standards; but she finds fault at the side of the government that did not enforce legislation concerning employment safety norms. She mentioned that after the collapse of the Rana Plaza in Dhaka, Bangladesh in 2013 causing the death of more than a thousand textile workers, the global press primarily focused on the role of global companies in preventing and remedying the problems of workers' safety in Bangladesh supply chain company.

In the study of Robinsons (2014) on the Judicial Review under the Organization of Economic Cooperation and Development (OECD) guidelines for Multinational Enterprises argued that the nature of obligation of the OECD members states to implement a National Contact Points (NCP) is very relevant at this point so obligations can be enforced. He asserts that no review mechanisms exist, neither domestically or internationally. The point that Robinson makes is that states should institute effective and efficient access to administrative and independent judicial and non-judicial procedures including members and redress for environmental and human rights harm.

Ethical

In Grigore's study (2011), she mentioned that the period 1950s to the present may be considered the modern era in which the concept of CSR gained considerable acceptance and broadening of meaning. During this time, the emphasis has moved from little more than a general awareness of social and moral concerns to a period in which specific issues such as product safety, honesty in advertising, employee rights, affirmative action, environmental sustainability, ethical behavior and global corporate social responsibility have been emphasized.

A firm's embrace of a set of business ethics and responsibilities is an affirmation that it promotes the dignity of employees, that it acts justly with shareholders, customers and competitors, and that it plays a role for the protection and well-being of the community and the environment (Roa 2011)

Ethical theories are linked with ethical needs that create a stronger bond between businesses and society (Bondy, Moon, and Matten 2012). Kotler and Lee (2015) cited that CSR must focus on ethical and moral issues that impact the corporate decision making and behavior.

Philanthropic

The positive relation of positive companies with their clients urge them to grant more energy and resources for responsible programs. The corporate responsibility initiatives also have a positive impact in attracting investors. Corporate philanthropy can appear when it is justified and relies on economic reason. Porter and Kramer (2012) offer some premises for such argument. The authors claimed that a commercial activity can gain a competitive advantage through philanthropic activities when these activities are oriented towards causes where there is a "convergence of interests" between the economic earnings and its social benefits.

Companies use philanthropy to increase their competitive advantage through combinations of external markets and internal orientations of competences. Through market orientation, the companies design their philanthropic activities to match the external demands and to meet the requests of the stakeholders

Corporate Social Responsibility has become one of the important yardsticks of business success. Organizations continuously strive for the effective and creative implementation of their practices and activities. In the academic context, this concept takes place in a form of community service or community extension (Luansing 2014).

3. Methodology

This study utilized a descriptive research method. It employed an information and data gathering scheme to come up with sufficient discussion on the expected output. The method provided a picture of the Corporate Social Responsibility practices of selected higher educational institutions in Bohol, Philippines, as viewed by the employees of concerned institutions. For this particular study, the researcher has chosen three higher educational institutions; one private university, one private college and the state university. In compliance with the data privacy act in the Philippines (RA 10173), these schools were labeled as School A, School B and School C.

Simple random sampling was employed and the respondents were taken from one classification of internal stakeholders, the employees of the selected higher educational institutions (HEIs). They were grouped into two; the school and academic administrators composed of academic heads and heads of offices comprised the first group while the other one was composed of the rank and file and members of the faculty. A total of one hundred fifty (150) respondents (fifty per HEI) were chosen to participate in the conduct of the study.

Primary data needed for this study were collected using a researcher-made questionnaire with some items adapted from the UN Global Compact Principles supplemented with unstructured interviews for some respondents for purposes of clarifying their responses with respect to some aspects in the research instrument. To determine the validity of the research instrument, a pre-test or dry run was administered wherein ten (10) respondents participated and their responses were collected, analyzed and interpreted with the use of Cronbach's Alpha. The following formula was used to arrive at the reliability index as basis in assessing internal consistency of a set of scale or test items as a group.

$$\alpha = \frac{N * \bar{c}}{\bar{v} + (N - 1) * \bar{c}}$$

where;

α = Cronbach's alpha

N = number of items

\bar{c} = average inter-item covariance

\bar{v} = average variance

The resultant Cronbach's Alpha was 0.937 which indicated a high level of internal consistency and the questionnaire was finalized for administration. Weighted mean was used to measure perceived scores of respondent's ratings on the extent of manifestation of the CSR practices of selected institutions. This formula was applied;

$$\mu = (\Sigma fX/N)$$

Where: μ = Weighted Mean
 Σ = summation
 f = frequency of responses under each scale
 X = weight assigned to each scale
 N = number of respondents

To determine whether a significant difference existed in the assessments of respondents when grouped according to employment category, paired T- test was employed. On the other hand, to determine any significant difference in the assessment of respondents when grouped as to school affiliation, Analysis of Variance (ANOVA) was utilized and the study made use Statistical Package for Social Sciences (SPSS).

For purposes of arriving at a definite interpretation of the scales provided in the research instrument, the following hypothetical mean range with corresponding interpretation was used;

Table 1: Qualitative Description of Extent of Manifestation

Range	Interpretation
1.00-1.75	No Manifestation
1.76-2.50	Less Extent
2.51-3.25	Great Extent
3.26-4.00	Very Great Extent

The qualitative description as reflected in Table 1 can be explained as follows;
 No manifestation (NM) - This means that the practice is not manifested at all.
 Less Extent (LE) - The practice is manifested in few cases only.
 Great Extent (GE) - The practice is manifested in majority of the cases.
 Very Great Extent (VGE) - The practice is manifested in all cases.

4. Results and Discussions

This section focuses on the results of the assessments made by the two groups of respondents in the selected higher educational institutions in Bohol, Philippines relative to their knowledge, perception and attitude on CSR practices of their organizations as well as how these HEIs addressed the implementation of economic, legal, ethical and philanthropic responsibilities. A discussion on whether a significant difference is observed on the assessments of the respondents with respect to the indicators being considered as to the implementation of CSR practices is also presented

A. Employees' Knowledge on CSR Practices (Legend; μ = mean; D- description)

**Table 2: Extent of Manifestation on Employees' Knowledge of CSR Practices
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
Adoption of charities/ non-profit organizations	2.92	GE	2.96	GE	3.12	GE	3.44	VGE	2.76	GE	3.16	GE	3.06	Great Extent
Arts and Cultural Activities	3.52	VGE	3.36	VGE	2.96	GE	3.76	VGE	3.28	VGE	3.44	VGE	3.39	Very Great Extent
Charitable contributions and donations	3.16	GE	2.80	GE	3.16	GE	3.56	VGE	3.68	VGE	3.28	VGE	3.27	Very Great Extent
Financial assistance to employees	2.52	GE	2.64	GE	3.08	GE	3.36	VGE	3.48	VGE	3.16	GE	3.04	Great Extent
Funding community projects	3.04	GE	2.76	GE	3.12	GE	3.48	VGE	2.96	GE	3.04	GE	3.07	Great Extent
Funding Educational projects	3.24	GE	2.84	GE	3.00	GE	3.40	VGE	3.16	GE	3.28	VGE	3.15	Great Extent
Funding for employee training & development	3.36	VGE	3.08	GE	3.68	VGE	3.72	VGE	3.20	GE	3.08	GE	3.35	Very Great Extent
Funding environmental projects	2.94	GE	2.44	LE	2.92	GE	3.28	VGE	2.88	GE	2.76	GE	2.87	Great Extent
Funding sports projects	3.48	VGE	2.62	GE	3.24	GE	3.72	VGE	3.08	GE	3.04	GE	3.20	Great Extent
Provides healthcare benefits to employees	3.08	GE	2.72	GE	3.56	VGE	3.28	VGE	3.32	VGE	3.32	VGE	3.27	Very Great Extent
FACTOR MEAN	3.13	GE	2.82	GE	3.18	GE	3.54	VGE	3.18	GE	3.16	GE	3.17	Great Extent

As shown in Table 2, knowledge on CSR practices obtained a weighted mean of 3.17 interpreted to a great extent, an indication that the practice is manifested in majority of the cases. Indicators with remarkable weighted mean are:

- Arts and cultural activities 3.39 Very great extent
- Funding employee training & development 3.35 Very great extent
- Provision of healthcare benefits to employees 3.27 Very great extent
- Charitable contributions and donation 3.27 Very great extent

These indicators on the other hand obtained the lowest weighted mean:

- Funding environmental projects 2.87 Great extent
- Financial assistance to employees 3.04 Great Extent

B. Employees' Perception on Impact of CSR Practices

**Table 3: Extent of Manifestation on Perception on Impact of CSR Practices
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and of heads offices		Faculty and Rank and File		Admin and of heads offices		Faculty and Rank and File		Admin and of heads offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
It attracts best students and highly qualified teachers	3.40	VGE	3.36	VGE	3.16	GE	3.64	VGE	3.52	VGE	3.48	VGE	3.43	Very Great Extent
It enhanced community trust and support	3.42	VGE	3.24	GE	3.72	VGE	3.60	VGE	3.56	VGE	3.44	VGE	3.50	Very Great Extent
It enhanced school's image and reputation	3.44	VGE	3.44	VGE	3.88	VGE	3.76	VGE	3.58	VGE	3.72	VGE	3.64	Very Great Extent
It helps increase revenues	3.08	GE	2.82	GE	3.04	GE	3.00	GE	2.92	GE	3.42	GE	3.04	Great Extent
It reduced employee turnover and retained the good ones	3.12	GE	2.72	GE	2.92	GE	3.28	VGE	3.44	VGE	3.24	GE	3.12	Great Extent
It provides favorable media coverage	2.88	GE	2.80	GE	2.44	GE	3.12	GE	2.84	GE	2.64	GE	2.78	Great Extent
It provides long term sustainability	3.36	VGE	3.00	GE	3.08	GE	3.32	VGE	3.36	VGE	3.04	GE	3.19	Great Extent
It provides partnership with other institutions	3.28	VGE	3.20	GE	3.56	VGE	3.48	VGE	3.22	GE	3.00	GE	3.29	Very Great Extent
Encourages compliance to laws and regulations	3.44	VGE	2.96	GE	3.52	VGE	3.60	VGE	3.52	VGE	3.28	VGE	3.39	Very Great Extent
Developed a sense of responsibility and accountability	3.32	VGE	3.08	GE	3.56	VGE	3.84	VGE	3.52	VGE	3.48	VGE	3.47	Very Great Extent
FACTOR MEAN	3.27	VGE	3.06	GE	3.29	VGE	3.46	VGE	3.35	VGE	3.27	VGE	3.28	Very Great Extent

As reflected in Table 3, manifestation of employees' perception on CSR practices registered a weighted mean of 3.28 interpreted to a Very Great Extent which means that CSR practices are manifested in all cases. Indicators that obtained impressive manifestations are;

- it enhanced school's image and reputation 3.64 Very great extent
- it enhanced community trust and support 3.50 Very great extent
- it developed a sense of responsibility and accountability 3.47 Very great extent

These indicators obtained the lowest weighted mean;

- provides favorable media coverage 2.78 Great extent
- CSR helps increase revenues 3.04 Great extent

C. Employees' attitude towards CSR practices

**Table 4: Extent of Manifestation on Employees' Attitude of CSR Practices
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and of heads offices		Faculty and Rank and File		Admin and of heads offices		Faculty and Rank and File		Admin and of heads offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
By treating employees fairly, CSR is demonstrated.	3.49	VGE	3.08	GE	3.52	VGE	3.60	VGE	3.64	VGE	3.48	VGE	3.47	Very Great Extent
Adhering good governance is a good CSR practice.	3.40	VGE	3.12	GE	3.60	VGE	3.54	VGE	3.48	VGE	3.62	VGE	3.46	Very Great Extent
Through CSR, schools can enhance well-being	3.21	GE	3.08	GE	3.72	VGE	3.58	VGE	3.68	VGE	3.36	VGE	3.44	Very Great Extent
CSR in HEIs improves peoples' lives.	3.36	VGE	3.16	GE	3.44	VGE	3.42	VGE	3.52	VGE	3.56	VGE	3.41	Very Great Extent
Best CSR practices enhanced school's operations.	3.24	GE	3.24	GE	3.64	VGE	3.68	VGE	3.44	VGE	3.42	VGE	3.44	Very Great Extent
Transparency has enhanced job satisfaction	3.28	VGE	3.12	GE	3.42	VGE	3.64	VGE	3.58	VGE	3.48	VGE	3.42	Very Great Extent
Schools have provided solution to community problems.	3.34	VGE	3.10	GE	3.56	VGE	3.48	VGE	3.66	VGE	3.52	VGE	3.44	Very Great Extent
Addressing pressing needs is a form of CSR.	3.48	VGE	3.16	GE	3.60	VGE	3.96	VGE	3.60	VGE	3.24	GE	3.51	Very Great Extent
Getting feedback from stakeholder is a step in CSR	3.32	VGE	3.24	GE	3.52	VGE	3.72	VGE	3.44	VGE	3.36	VGE	3.43	Very Great Extent
CSR knowledge is transferred thru volunteerism.	3.37	VGE	3.38	VGE	3.48	VGE	3.82	VGE	3.48	VGE	3.24	GE	3.46	Very Great Extent
FACTOR MEAN	3.35	VGE	3.17	GE	3.55	VGE	3.64	VGE	3.55	VGE	3.43	VGE	3.45	Very Great Extent

Table 4 demonstrates the extent level of manifestation of employees' attitude on CSR practices. It shows an overall weighted mean $\mu=3.45$, interpreted as Very Great Extent. This shows that both groups of employees in the selected HEIs have favorable attitude towards CSR practices. These indicators have remarkable weighted mean;

- addressing the institution's pressing needs 3.51 Very great extent
- fair treatment of employees 3.47 Very great extent
- adherence to good governance 3.46 Very great extent
- transfer of CSR knowledge thru volunteerism 3.46 Very great extent

It is noteworthy to mention that in this aspect; all of the indicators were manifested to a Very great extent.

D. Delivery of Economic, Legal, Ethical and Philanthropic Responsibilities

This section presents the extent level of manifestation in the delivery and implementation of CSR practices of the selected higher educational institutions as assessed by the respondents.

D.1- Delivery of Economic Responsibilities

Under this dimension, every company or organization is expected to be profitable (Grayson and Hudes 2002) by disregarding social issues, operating costs as well increase that affect the sales of any company causing a negative impact on brand image and loss of talent.

**Table 5. Extent of Manifestation in the Delivery of Economic Responsibilities
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
Our institution offers courses that meet the demands for university education	3.24	GE	3.24	GE	3.64	VGE	3.84	VGE	3.24	GE	3.24	GE	3.41	Very Great Extent
New programs offered contribute to job creation	3.52	VGE	3.04	GE	3.62	VGE	3.76	VGE	3.38	VGE	3.32	VGE	3.44	Very Great Extent
Our school maintains a strong competitive advantage	3.52	VGE	3.08	GE	3.86	VGE	3.68	VGE	3.52	VGE	3.36	VGE	3.50	Very Great Extent
The salary rewards (compensation and other benefits) are satisfactory	3.28	VGE	3.08	GE	3.24	GE	3.60	VGE	3.04	GE	3.04	GE	3.24	Great Extent
Our institution maintains a high level of operating efficiency	3.76	VGE	2.96	GE	3.68	VGE	3.64	VGE	3.20	GE	2.96	GE	3.37	Very Great Extent
FACTOR MEAN	3.46	VGE	3.08	GE	3.61	VGE	3.70	VGE	3.28	VGE	3.22	GE	3.39	Very Great Extent

Table 5 presents the extent of manifestation in the delivery of economic responsibilities. It generated an overall weighted mean of 3.39 interpreted to a Very great extent. This is an indication that economic responsibilities are manifested in all cases. While all indicators were observed to have a manifested to a Very great extent, the aspect on the schools' competitive advantage registered the highest weighted mean of 3.50.

D.2- Delivery of Legal Responsibilities

In this dimension, organizations and institutions are expected to comply legislation with the coding established by society through laws and determining what is right and wrong (Carroll 1991 as cited in Stadler et al., 2016).

**Table 6: Extent of Manifestation in the Delivery of Legal Responsibilities
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
Our school performs in a manner consistent with the expectations of the government and the law.	3.24	GE	3.28	GE	3.60	VGE	3.68	VGE	3.44	VGE	3.26	VGE	3.42	Very Great Extent
Complies with labor obligations under the consolidation of labor laws. (CLT)	3.28	VGE	3.22	GE	3.48	VGE	3.52	VGE	3.48	VGE	3.16	GE	3.36	Very Great Extent
My institution respects the environmental legislation.	3.60	VGE	3.28	VGE	3.56	VGE	3.60	VGE	3.76	VGE	3.60	VGE	3.57	Very Great Extent
Respects the health and safety legislation to protect the physical integrity of its employees	3.56	VGE	3.28	VGE	3.36	VGE	3.64	VGE	3.52	VGE	3.20	GE	3.43	Very Great Extent
Renders services that meet at least the minimum legal requirements	3.26	GE	3.32	VGE	3.84	VGE	3.72	VGE	3.72	VGE	3.48	QGE	3.56	Very Great Extent
FACTOR MEAN	3.39	VGE	3.28	VGE	3.57	VGE	3.63	VGE	3.58	VGE	3.34	GE	3.47	Very Great Extent

As portrayed in Table 6, it summarizes the extent of manifestations on the delivery of legal responsibilities obtaining an overall weighted mean of 3.47 with a description of Very great extent. All the indicators were also assessed to a Very great extent wherein respect on environmental legislation received the highest weighted mean of 3.57, followed closely by the institutions' rendering of services meeting the minimum legal requirement with $\bar{u} = 3.56$. These were all interpreted as Very great extent.

D.3- Delivery of Ethical Responsibilities

There is a demand for ethical and light performance taking into account the needs of different groups that are affected (Bessa 2006). Reflect on the values of the process of making business decisions, to determine how these values and decisions will affect various interest groups. This is the focus of ethical responsibilities, doing what is right, reasonable and fair.

**Table 7: Extent of Manifestation in the Delivery of Ethical Responsibilities
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
Our school performs in a manner consistent with expectations of social and ethical norms.	3.26	VGE	3.32	VGE	3.52	VGE	3.48	VGE	3.51	VGE	3.56	VGE	3.44	Very Great Extent
Recognizes and respects new or evolving ethical/moral norms adopted by society	3.29	VGE	3.12	GE	3.48	VGE	3.52	VGE	3.76	VGE	3.32	VGE	3.42	Very Great Extent
Prevents ethical norms from being compromised in order to achieve corporate goals	3.42	VGE	2.96	GE	3.60	VGE	3.56	VGE	3.60	VGE	3.28	VGE	3.40	Very Great Extent
Respects the moral integrity and rights of employees	3.64	VGE	3.16	GE	3.56	VGE	3.68	VGE	3.60	VGE	3.30	GE	3.49	Very Great Extent
Practices accountability and transparency	3.16	GE	3.24	GE	3.36	VGE	3.52	VGE	3.56	VGE	3.44	QGE	3.38	Very Great Extent
FACTOR MEAN	3.35	VGE	3.16	GE	3.50	VGE	3.55	VGE	3.61	VGE	3.38	GE	3.43	Very Great Extent

Table 7 exhibits the extent of manifestation as to the delivery of ethical responsibilities of the selected HEIs. Results showed an overall weighted mean of 3.43 manifested as Very Great Extent. This signifies that the selected institutions have been defining good corporate citizenship doing what are expected morally or ethically in as much as stakeholders and the public expected it from them. Respect in the moral integrity and rights of employees were of paramount importance as it obtained the highest weighted mean $\mu = 3.49$ with an interpretation of Very Great Extent. The indicator as to performance in a manner consistent with expectations of social and ethical norms received a weighted mean of 3.44 with a description of Very Great Extent. Adherence to transparency and accountability was rated the lowest with a weighted mean $\mu = 3.38$ but was still manifested as Very Great Extent.

D.4- Delivery of Philanthropic Responsibilities

Exercising corporate citizenship, contributing to society so that its life quality can be improved and commitment to actions that promote the social welfare by meeting the demands of society (Carroll 2011).

**Table 8: Extent of Manifestation in the Delivery of Philanthropic Responsibilities
n=150**

Indicators	School A				School B				School C				Item Mean	
	Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File		Admin and heads of offices		Faculty and Rank and File			
	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D	μ	D
Our institution invests materials, human and financial resources in social and community projects	3.04	GE	2.88	GE	3.36	VGE	3.72	VGE	3.44	VGE	3.48	VGE	3.32	Very Great Extent
Promotes the welfare of all involved stakeholders, students and teachers	3.16	GE	3.16	GE	3.60	VGE	3.76	VGE	3.52	VGE	3.44	VGE	3.44	Very Great Extent
Encourages the participation of faculty and staff in voluntary activities	3.08	GE	3.12	GE	3.52	VGE	3.60	VGE	3.52	VGE	3.24	VGE	3.35	Very Great Extent
Plays the role beyond the generation of profits	3.24	GE	3.22	GE	3.48	VGE	3.76	VGE	3.42	VGE	3.32	GE	3.41	Very Great Extent
Promotes the quality of life of employees, students and others involved	3.06	GE	3.08	GE	3.44	VGE	3.64	VGE	3.68	VGE	3.43	QGE	3.38	Very Great Extent
FACTOR MEAN	3.12	VGE	3.09	GE	3.48	VGE	3.70	VGE	3.52	VGE	3.38	GE	3.36	Very Great Extent

Table 8 portrays the extent level of manifestation as to the delivery and implementation of philanthropic responsibilities of the selected HEIs as assessed by the respondents. Results showed that this aspect in Corporate Social Responsibility registered a high weighted mean of 3.38 and manifested as Very Great Extent. This implies that these institutions have been providing support and assistance to programs that enhanced the quality of life for community residents. Among the parameters, the area on promoting the welfare of all involved stakeholders, students and teaching staff obtained the highest weighted mean $\mu = 3.44$ and also its role in society that goes beyond profit generation $\mu = 3.41$, manifested to a Very Great Extent.

E. Significant Relationship in the Assessment of Respondents on CSR Practices

E.1- Significant differences on respondents' assessment on CSR practices when grouped as to category of Employment.

With the use of a statistical program; Statistical Package for the Social Sciences version 17 (SPSS), and employing paired T-test, an accepted level of significance of 0.05, and when the computed P-value is equal to or less than the accepted level of significance, the decision is to reject the null hypothesis, otherwise, when it is greater than the accepted significance level, the decision is to accept the null hypothesis.

**Table 9: Significant Differences on Respondents' Assessment as to Employment Group
n=150**

Indicators	Respondent Groups					
	Admin & Department Heads			Rank and file and Faculty		
	t-Value	Significance (P-value)	Decision	t-Value	Significance (P-value)	Decision
Knowledge of CSR practices	0.112	0.895	Accept Ho	28.849	0.000	Reject Ho
Perception on CSR practices	0.155	0.857	Accept Ho	5.219	0.012	Reject Ho
Attitude on CSR practices	13.714	0.000	Reject Ho	27.604	0.000	Reject Ho
Delivery of Economic Responsibilities	3.221	0.076	Accept Ho	36.572	0.000	Reject Ho
Delivery of Legal Responsibilities	2.117	0.163	Accept Ho	12.391	0.001	Reject Ho
Delivery of Ethical Responsibilities	4.685	0.031	Reject Ho	15.113	0.001	Reject Ho
Delivery of Philanthropic Responsibilities	28.201	0.000	Reject Ho	43.016	0.000	Reject Ho

Table 9 resolves the null hypothesis that there is no significant difference on the assessment of the respondents when grouped as to category of employment. Employing two- paired T-test, and an accepted level of significance of 0.05 the results showed the following;

- For the administration and heads of offices-the indicators displayed varying decisions as to the acceptance or rejection of null hypothesis, which means that there was a remarkable difference in the assessment of the respondents.
- For the rank and file and faculty, it can be observed that all indicators call for the rejection of the null hypothesis. This means, there is no significant difference as to the assessment of the employees under this category.

E.2- Significant differences on respondents' assessment on CSR practices when grouped as to category on School Affiliation.

Still using the Statistical Package for the Social Sciences and with 0.05 acceptance level of significance, ANOVA was employed to determine the significant relationship or differences on the assessment of the two groups of respondents when grouped as to school affiliation.

**Table 10: Significant Difference on Assessment of CSR Practices
According to School Affiliation
n=150**

Indicators	School A			School B			School C		
	F-value	Significance Level	Decision	F-value	Significance Level	Decision	F-value	Significance Level	Decision
Knowledge of CSR practices	4.470	0.002	Reject Ho	- 5.284	0.001	Reject Ho	0.2690	0.794	Accept Ho
Perception on CSR practices	4.084	0.003	Reject Ho	- 2.007	0.076	Accept Ho	0.973	0.356	Accept Ho
Attitude on CSR practices	4.706	0.002	Reject Ho	- 1.604	0.147	Accept Ho	2.528	0.035	Reject Ho
Delivery of Economic Responsibilities	2.836	0.047	Reject Ho	- 1.020	0.365	Accept Ho	0.873	0.432	Accept Ho
Delivery of Legal Responsibilities	1.406	0.232	Accept Ho	1.000	0.374	Accept Ho	7.239	0.002	Reject Ho
Delivery of Ethical Responsibilities	0.184	0.184	Accept Ho	- 1.177	0.035	Reject Ho	2.631	0.058	Accept Ho
Delivery of Philanthropic Responsibilities	0.677	0.535	Accept Ho	- 4.469	0.011	Reject Ho	2.274	0.085	Accept Ho

As portrayed in Table 10, it showed the differences or similarities in the assessments of the respondents when grouped as to school affiliation. With the use of ANOVA and still utilizing the Special Package for the Social Sciences (SPSS) with a 0.05 acceptance level of significance, results showed that not a single indicator that the three schools A, B, and C have the same extent level of assessment. The null hypothesis maybe accepted in one school and rejected in one or two others. This means, there is a remarkable difference in the assessments of the respondents in both categories of the selected higher educational institutions.

F. Proposed Enhancement Program for Corporate Social Responsibility of Selected HEIs in Bohol, Philippines.

Since the funding of environmental and community projects received the lowest weighted mean of 2.44 (less extent) and 2.76 (Great extent) by the rank and file and faculty of schools C and A, the researchers proposed for an environmental program;

An **Integrated Solid Waste Management Program** for the selected higher educational institutions considering that the province of Bohol is a tourist- destination. This program is also aimed to strictly implement the 3R approach (Reduce, Reuse and Recycle) to minimize environmental risk.

5. Conclusions

There is a need for higher educational institutions to recognize that their Corporate Social Responsibility (CSR) practices and programs should reflect with the values and norms which they claimed to be known for. This can be achieved when their commitment to CSR is

heightened in both operational and academic level which is expected to benefit not only the higher institutions but the entire community as well.

This study highlighted that through their CSR programs, selected higher educational institutions can enhance their image and reputation, boost the trust and support of the public and develop a sense of responsibility and accountability which are vital for long term sustainability amidst the challenges and the increased competition among the higher educational institutions.

Being compliant to the mandated trilogy of function for higher educational institutions in the Philippines by the Commission on Higher Education that includes community extension in the application of CSR programs, these selected higher educational institutions in Bohol, Philippines vary in their practices and implementation.

6. Recommendations

The outcomes of the study highlight the need for the following recommendations to enhance the implementation of the Corporate Social Responsibility programs of the selected higher educational institutions.

- 1) The school administration of the chosen higher educational institutions to implement the proposed “Integrated Solid Waste Management Program”
- 2) These institutions must have commitment towards environmental quality and sound ecological operations.
- 3) For other researchers to conduct a corollary study focusing the impact of CSR practices to the external stakeholders of their organizations and the study to be replicated in other higher educational institutions.

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