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Management of University Social Responsibility in business schools. An exploratory study

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ABSTRACT

Social Responsibility (SR) has become a key issue in higher education. The objective of this investigation is to reflect on the adoption of SR in universities. This paper explores how business schools are integrating SR into their management systems and analyzes the potential influence of variables such as the school's size and/or geographical area. A questionnaire obtained information to be analyzed and was complemented with information from websites and telephone interviews. A descriptive analysis was used to carry out a transversal analysis, allowing this paper to investigate the level of University Social Responsibility (USR) development in Global Network for Advanced Management (GNAM) institutions. Parametric and non-parametric tests were applied in order to determine the level of influence that the size and geographic location of the institution had on the level of integration of SR with the management.

A certain degree of commitment of these institutions to SR was observed, as well as their concern about giving visibility to their SR actions. The influence of those models on the presence of the organization in a specific geographical area was not observed, nor did the organization size variable have an influence, with the exception of the areas of Society and Supply Chain.

1. Introduction

Social Responsibility (SR) is no longer only a matter of experts and has come to be present in most of the projects and programs of businesses and organizations. Interesting elements have been detected in these years of Corporate Social Responsibility (CSR) that can help to articulate the development process:

1. Social Responsibility affects all organizations and individuals.
2. The assumption of SR is voluntary. This is a significant topic of debate (European Commission Statement, 2014).
3. The concept of stakeholders is fundamental given the important role they have or should have in defining whether each company or organization analyzes or considers the impacts on their performance in all groups with which they relate: clients, suppliers, shareholders, etc.

Social changes have led the three agents (private company, public administration and civil society) to work more closely and

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more often. A social model has appeared based on dialogue, collaboration and cooperation among these agents. This new social model is denominated as a "relational aspect" (Ruiz & Soria, 2009). This social scheme gives each of the social agents the responsibility for its relations with the environment and society.

In response to the demands of the new social system, non-profits, and in particular the entities which are the object of this study, universities and institutions of higher education, begin to question how an organization should assume its responsibilities. As agents of significant change in society, universities incorporate their objectives in their actions (education and training, research, management, etc.).

Various international initiatives have targeted the sustainable commitment of universities, such as the Talloires Declaration (1990), promoted by the Association of University Leaders for a Sustainable Future (ULSF) and the declaration of Halifax (1991), with the support of the International Association of Universities (IAU). The UN's Agenda 21 and the Rio Declaration on Environment and Development, were achieved with the support of the incorporation of the plans and actions of universities. COPERNICUS, a network for cooperation between European universities for the exchange of experiences in sustainable development, was the result of this UN summit.

In 2001, the three networks (ULSF, IAU and COPERNICUS) joined with UNESCO, creating the Global Higher Education Partnership for Sustainability (GHEPS), whose main objective was to adopt the Declaration of Lünenburg (2001) and integrate sustainability in all systems and educational activities.

In the Decade of Education for Sustainable Development (2005–2014), the United Nations (2002) emphasized the ethical role of universities and the responsibility of their anticipatory function as a consequence of the ability of institutions to promote education and awareness of citizens in relation to sustainable development. In 2007, the UN Global Compact, along with academic institutions concerned about the critical role of the business leader in facing sustainability challenges, developed the Principles for Responsible Management Education (PRME, 2007).

The European Commission (2011) defines CSR as "the responsibility of enterprises for their impacts on society" and it suggests that companies integrate their processes in social, environmental, ethical and human rights aspects, and all those who consider the relationship with their stakeholders. This definition allows for consideration of the reasons why it is important that the university should incorporate the concept of SR in its scope of management and relation with the environment. First, the university has a major social impact and, therefore, if they integrate decidedly the concept in its management and in all its areas of activity, such action would contribute to its consolidation in the rest of society, in other words, leading by example. On the other hand, the assumption of management models that allow for the analysis of socially responsible behavior contribute to the management of the operation of the university in its environment, as well as incorporate the coordination between universities or schools, an essential element from the point of view of the impact on society and their efficiency in managing limited resources.

Of the numerous definitions of University Social Responsibility which have been published in recent years, François Vallaeys's definition of "a policy of ethical quality in the activities of the university community (students, lecturers, administrative staff), through responsible management of the educational, cognitive, labour and environmental impact of the university, in a participative dialogue with society to promote sustainable human development" (Vallaeys, 2007), has gained increasing acceptance and credibility (Wigmore & Ruiz, 2012).

Institutions of higher education around the world have begun to adopt sustainability issues, committing their schools and communities in these efforts, leading to the development of integrity and ethical values in organizations and their relationships with stakeholders. Within the university, the stakeholders have an important role from the point of view of research and educational potential in the development of national and international economies. Therefore, it is important to develop the concept of stakeholders from the point of view of universities (Tetrevová & Sabolová, 2010).

In order to clarify the root of USR and differentiate it from RSC, it is important to recognize that carrying out professional training and building new knowledge are the main activities of the University, which as a result has specific impacts, which differ from those generated by companies. These impacts should constitute the axis that guide university institutions toward socially responsible management. Muijen (2004) proposes two strategies to manage CSR: a compliance strategy and a cultural change strategy. In the case of the universities, the latter focus is a priority when it comes time to integrate SR into the management of organizations in order to transmute their members and thus comply with their role of an agent of transformation. Furthermore, the 2017 Global Forum for Responsible Management Education explicitly recognized the importance of organizational practices in Principle 2, with the objective of ensuring the coherence of behavior with what is taught and researched (Global Forum – RME, 2017).

Academic institutions, guided by their attitudes and values, confront challenges in order to prove that they are socially responsible and that their strategy incorporates SR. These challenges require educating citizens with professional efficacy and the promotion and development of ethical principles, social values and gestures of solidarity (Boyle, 2004). Universities should be able to evaluate the needs of society as a whole and provide a solution to its problems, in addition to contributing to their well-being and social and human development (Muijen, 2004). Other research (Casani, Pérez, & Rodríguez, 2010; Larrán, López, & Calzado, 2012) also highlights the changes necessary in the governing bodies of university institutions to incorporate the SR stakeholder approach in management, claiming a reticular governance model and not a vertical structure model that prevails in some institutions (Jongbloed, Enders, & Salerno, 2008).

The integration of SR into management systems is based on the tracking and application of international initiatives such as STARS (Sustainability, Tracking, Assessment & Rating System), GRI (Global Reporting Initiative) and the United Nations Global Compact, as well as the incorporation of PRME in some cases, among others. These initiatives lay the foundation for institutions of higher education to conduct socially responsible behavior, which not only helps them with their management, but also potentially serves as a competitive advantage (Carlson, 2008). Prior research (Romolini, Fissi, & Gori, 2015; Ruiz & Wigmore, 2011) analyzed the degree

of the integration of the aforementioned initiatives.

Among business schools, there have been different initiatives with the aim of promoting socially responsible behavior in all areas of action. For example, an evaluation initiative of the Aspen Institute was considered informative and highly relevant, though very biased in its field of study. Its biannual report, '*Beyond Gray Pinstripes*', the most important in the world in its field at the time, evaluated the integration of social, ethical and environmental issues in MBA programs and in the training of managers of 149 business schools. However, this initiative was canceled after 2012, following the decision of several top business schools not to participate (Forray & Leigh, 2012).

An important initiative in this area which continues to thrive and develop comes from the European Foundation for Management Development (EFMD), which provides the two most prestigious accreditations in the world of business schools – EFMD Quality Improvement System (EQUIS) and the EFMD Programme Accreditation System (EPAS). EQUIS and EPAS are the leading international systems of quality assessment, improvement and accreditation of business schools and business school programs. The EQUIS and EPAS accreditations are considered the most comprehensive institutional accreditation system for business and management schools and their programs. The EQUIS accreditation ensures a rigorous quality control, benchmarking institutions against international standards in terms of governance, programs, students, faculty, research, internationalization, ethics, responsibility and sustainability, as well as engagement with the world of practice. The EPAS accreditation covers all facets of program provision: from its institutional, national and international environment, through its design, delivery, outcomes and impacts, to its quality assurance processes. More specifically, EPAS emphasizes academic rigor, practical relevance, internationalization, and ethics and sustainability. The integration of these initiatives in business schools will have a key role in the development of USR for its special reference to ethics and sustainability.

Likewise, it is worth noting the survey conducted by the EFMD together with The Academy of Business in Society – ABIS (EFMD-ABIS, 2013), which among other aspects sought to identify the blockages for integration of sustainability issues within the institutions. This study concluded that, according to the faculty, the three largest blockages are (1) Journal rankings & editorial policy, (2) Faculty interest and (3) Research funding, while the most insignificant blockages are (1) Library services, (2) Alumni pressure to maintain the status quo and (3) Collaboration with other business schools and universities. This study also contemplated criteria related to sustainability in Human Resources policies, concluding with low levels of agreement between the deans and the faculty, with respect to the achievement of such integration, with only 35% of the deans thinking that the criteria related to sustainability are the most important for recruitment and retention.

Based on this context we pose as a research question if there exists a single model of management of SR in international business schools and what would be its predominant characteristics. Given the possibility of the inexistence of a single model upon which to act we consider the possible influence of the size or the geographical area of the institution. Therefore, we defined as a field of study business schools that are part of the Global Network for Advanced Management (GNAM), as they are international organizations that could have a common model or highlight the influence of other parameters.

In order to respond to these questions, the paper is structured as follows: Section 2 explains the design of the research and the literary review; Section 3 describes the methodology followed to carry out the research, with the results and suggested recommendations detailed in Section 4; and finally, Section 5 presents the conclusions and discussions of the research.

2. The research design

The overall objective of this research is to promote reflection on USR, in order to help identify, analyze and structure information for responsible management in higher education organizations. This implies classifying the socially responsible actions in a global manner according to a basic model of understanding, diagnosis and management of USR. As Vallaeys (2007) emphasizes, the implementation of USR must follow four steps: Commitment, Self-diagnosis, Compliance and Accountability. The characteristics of these entities make it very difficult to build a model that is equally valid for all organizations. Rather, we propose to work with guidelines that each organization could adapt to its own activity, history and circumstances.

The bibliographic review of previous studies has revealed the fundamentals and development of USR to date and has allowed for the delimitation of the key aspects of the research and the adaptation of the questionnaire from which the information for this research was obtained. Likewise, the bibliographic review has led to a first study regarding SR, which has been developed through initiatives of international organizations, to which universities have been incorporated as knowledge-generating entities. The universities are participants in the process of training future leaders of these organizations and society in general, and as an organization they should lead by example.

Specific objectives and their respective propositions follow the study carried out by Rasche (2009) in order to analyze the aforementioned approach. This analysis considers the three dimensions of SR management: content, process and context.

2.1. Specific objective 1

2.1.1. Analyze some peculiarities of USR

The answer to this objective has allowed for the identification of the key variables to analyze the USR management process and the delimitation of the main elements as follows:

a) Identification of stakeholders.

Tetrevová and Sabolová (2010) identify as priority stakeholders in the world of higher education: students, prospective students, employees, Ministry of Education, scholarship agencies, companies, other universities, public groups, owners and investors. This prioritization will depend on the governance structure, with institutions having to ensure that they respond to all stakeholders in order to guarantee their social purpose.

This leads to the following proposition to be analyzed:

Universities are aware of the need to identify stakeholders to develop USR policies and there is a certain consensus among identified stakeholders.

b) The specific contents of USR.

Previous research has shown that development is not similar between countries, nor between universities (Clugston & Calder, 1999; Romolini et al., 2015), findings which have led us to think that the level of development of USR is not homogeneous.

Various international initiatives have been developed with the aim of promoting SR in the field of higher education and/or university bodies, such as STARS, GRI, AISHE, the College Sustainability Report Card (in use until 2011), or the Principles of the United Nations Global Compact (PRME, 2007). However, not all initiatives have been taken into account or influenced equally in the development of USR, and in general, there has been a predominance in the consideration of reporting initiatives (Góes & Magrini, 2016; Wigmore & Ruiz, 2012). In order to respond to this objective, a question was included in the questionnaire about the adhesion or incorporation to the different initiatives in order to obtain information to contrast the following proposition: There is no common framework in the development of USR; there is great diversity in the incorporation of the different international initiatives.

2.2. Specific objective 2

2.2.1. To analyze the level of attention given in practice to the main aspects of SR management by some universities or centers of higher education

The answer to this objective sheds light on the content of the SR concept adopted by the institutions. This information derives from the study carried out by means of the application of the methodology that is explained later in a set of entities. In consonance with the previous approaches, we set out to analyze a lack of a common framework in the development of USR and the great diversity in the aspects developed.

2.3. Specific objective 3

2.3.1. Identify whether factors such as size and geographic area may be influencing the development of USR

This objective strives to analyze the context in which SR management systems are being applied. The development of USR is similar to that of other organizations, and since there are several studies, which analyze the possible incidence of size and geographic area in the development of SR, the objective was to test whether these factors are also influencing the development of USR.

Authors such as Argandoña (2008) insist that SR should be integrated into all types of organizations regardless of size, but also recognize that action is generally affected by it.

Ayuso (2009) states that large Spanish companies tend to create committees or working groups for the management of SR and those larger companies are prone to the creation of a specific organizational unit responsible for such management or the integration of these functions in a pre-existing unit such as the Department of Human Resources, Quality and/or Environment or Communication.

Along the same lines Darcy, Hill, McCabe, and McGovern (2014) highlight as a particularity of SMEs the need to focus the model of sustainable management on people.

These are all aspects that can justify the results found by Rankin, Gray, Boehlje, and Alexander (2011) on the influence of size on the development of sustainability strategies, and more concretely on the results obtained by Hinson, Gyabea, and Ibrahim (2015) regarding the development of the sustainability of universities according to the number of students.

As for the geographical area, studies such as those of Suárez (2007), Navarro, Ríos, Ruiz, and Tirado (2014) or Kowszyk, Covarrubias, and García (2008), show that the promotion of CSR addresses the cultures and mentalities of different countries, and are conducted in relation to development policies involving the State, society and businesses. Other studies in the field of university institutions (Jones, Shanahan, & Goyan, 2001; Matten & Moon, 2004; Romolini et al., 2015) showed varying levels of interest in the development of USR among different countries. Along the same lines, when considering university institutions, Brunstein, Jaime, Pereira, d'Angelo, and Wagner (2015), highlighted the different priorities that countries have in this regard in terms of their degree of development, as well as the different national or local interests within their borders.

Therefore, the following hypotheses are proposed:

H1. USR has developed more in larger university entities.

H2. The development of USR varies according to the geographic area in which the academic institution is located.

2.4. Specific objective 4

2.4.1. To make a series of recommendations derived from the analysis of this investigation on the model of management of SR for the universities or institutions of higher education

Following a process of reflection of the results of the investigation, this paper recommends to assume the strengths of USR management analyzed as good practices in the development and incorporation of USR and to identify the weaknesses in order to introduce new aspects and processes in SR management systems in university institutions.

3. Methodology

In order to respond to the objectives of the research, fieldwork was conducted with the creation and application of an instrument to measure the presence of USR and sustainability among business schools that are part of the Global Network for Advanced Management (GNAM). At the time of the study, the GNAM included 28 prestigious business schools, from 25 countries on five continents. This multinational plurality led to its selection as a target in the launch of the survey.

The platform chosen for the creation of the questionnaire and compilation of answers was e-encuestas.com, obtaining 12 answers. After an email reminder, the institutions that had not initially responded to the survey were requested to respond via a telephone call or by sending the questionnaire by email. This follow-up generated four additional responses. Two schools opted for the first option and two chose the second option.

Finally, the sample was made up of 16 business schools, representing 57.14% of the institutions that formed part of the GNAM, and whose characteristics are summarized in A.1. This information was complemented with the Global Right to Information (RTI) Rating, in order to provide greater insight into the context of the institution and to be able to observe if there is another external factor, due to the location, such as a legal framework that could influence the transparency about the social responsibility of these institutions (RTI, 2018). The RTI Rating assesses the strength of legal frameworks in relation to the right to information on a global basis. For each of the methodology's 61 indicators, countries earn points within a set range of scores, for a possible total of 150 points (RTI, 2018).

The survey used in this study was based on the Sustainability Assessment Questionnaire (SAQ) of the Association of University Leaders for a Sustainable Future (ULSF), used to determine the level of integration of SR in MBA programs, attending to basic aspects related to: institution, curriculum, academic activities, institutional functioning, services offered (teaching, research and other services) and community relations (ULSF, 2012).

A previous investigation led to the detection of the need to modify this questionnaire and to adapt it for this study. The survey designed specifically for this research covers five dimensions of the SR concept: institution, structure and degree of implementation, stakeholders, areas of action (Good Governance and Ethics, Students and Teaching, Research, Environment, Infrastructures, Society, Supply Chain, Socially Responsible Investments), and strengths and weaknesses. The questionnaire is composed of open response items, closed response items and response items according to a Likert scale of 1–7. This structure has been followed in previous studies in this area (Müller-Christ, 2011; EFMD-ABIS, 2013).

As a result of the difficulty of obtaining the information, and with the intention of going more in depth into the matter, the information was completed with that found on the institutions' websites, which was a methodology followed in previous research in this area (Hart, Fox, Ede, & Korstad, 2015; Hinson et al., 2015).

In order to carry out a descriptive-interpretative collective study or one with multiple cases, a qualitative methodology was applied (Stake, 2006), in line with previous studies such as the one carried out by Brunstein et al. (2015).

Next, a descriptive analysis was carried out, through the quantification of the variables under study, in order to perform a transversal analysis to study the level of development of USR in the business schools that form part of the GNAM and to define a profile of the degree of attention to the key USR variables.

In order to analyze the possible influence of variables such as size and geographical area on the USR contents of the schools analyzed, descriptive statistics were calculated for each variable created, with a 95% confidence interval, and a normality test for small samples of Shapiro-Wilk was applied.

The mean scores in these nine areas were compared according to the location of each school (choosing t-parametric tests when normality assumptions were met and nonparametric U-tests otherwise) and by their size (choosing parametric ANOVAs when the assumptions of contrast were met and non-parametric H tests otherwise). In the case of finding significant results in the overall contrast of equality of means, we went further to discover among which groups there were differences with *post hoc* tests, according to Kvanli, Pavur, and Keeling (2003) and Malhotra (2010).

The *Location* variable takes value "1" when referring to academic institutions in Europe and Canada ($n = 4$) and value "2" for all other geographic locations ($n = 12$). This definition of the variable was based on the results of the interest shown by the countries in relation to the development of SR in studies such as those carried out by Romolini et al. (2015), Matten and Moon (2004) and Jones et al. (2001), among others.

The *Size* variable takes value "1" when referring to academic institutions that have up to 300 students (n = 5), value "2" between 300 and 2000 (n = 5) and value "3" more than 2000 (n = 6). The *Size* variable was identified with the number of students as in previous studies such as Hinson et al. (2015).

4. Study results and recommendations

4.1. Results of the cross-sectional analysis

The analysis of the results obtained through the surveys conducted with 16 of the 28 schools belonging to the Global Network for Advanced Management (GNAM), allowed for the identification of a profile in relation to SR of the member institutions. This revealed information regarding the aspects in which the association as a whole can be strengthened, as well as on which it could contribute to its impetus, providing training or proposing collaboration amongst members in order to agree on a common framework that facilitates SR.

4.1.1. Peculiarities of USR (specific objective 1)

It is important to highlight the behavior in relation to a number of aspects that provide insight into the state of the issue. The results of the study show some common behavioral patterns among the members of the organization (on a scale of 1–7, with the average score = 4). It highlights a commitment to SR on behalf of the institutions analyzed because of the results (A.2) in relation to the interest in giving visibility to their actions and communicating them, as well as the effort to understand and respond to stakeholder expectations.

On the other hand, it is noteworthy that despite the importance of analyzing the aspects related to Students and Teaching, and Staff, no institution has rated these categories with the maximum score of 7 (A.2), which highlights their lack of agreement with the practices carried out in this regard. On the contrary, these aspects together with Research, and Governance and Ethics, present the highest minimum values, a sign that all entities are carrying out some practices in this regard.

More precisely and taking into account the different issues analyzed, the following can be highlighted:

a) In relation to the identification of stakeholders, the awareness on behalf of the universities of the need to identify stakeholders to develop USR policies, and the level of consensus among the identified stakeholders:
   The results show that the institutions as a whole (81.25%) have clearly identified their stakeholders, with emphasis on the following: employees (11/16), students (11/16) and society (8/16). The choice of the “society” group in some cases may have been made representative of several stakeholder groups as a very open group.
b) In relation to the integration of SR in the management of institutions (A.3):

The institutions analyzed created a specific unit to manage SR in only 31.25% of the cases, while nearly half of the institutions (43.75%) integrated this responsibility into other organizational units. In view of this situation, it is recommended that members share the advantages and disadvantages of each alternative, since 4 entities have not identified any unit responsible for the management of SR.

Likewise, in 68.75% of the cases, interdepartmental committees were created to manage SR transversally, although only 37.5% of the cases have stakeholders on these committees. The incorporation of stakeholders in the management of SR is fundamental to be able to respond to their expectations, reason being for which their inclusion in the commissions that define these policies is essential. This issue can be highlighted as one of the weaknesses of SR management in these institutions, since 10 entities do not consider stakeholder participation or have failed to respond in this regard, which could be interpreted as an indication of the lack of relevance of this aspect.

In relation to the influence that initiatives of international organizations have had on the development of SR, the results of the study show that 56.25% of the institutions analyzed were adhered to the United Nations Principles for Responsible Management Education (PRME). Adherence to SR development initiatives is essential to share management experiences in this area (Godemann, Haertle, Herzig, & Moon, 2014).

It is noteworthy that international initiatives widely accepted in business (i.e. SA8000, AA1000, STARS, ISO26000 and ISO9000) have not been selected by any of the institutions analyzed, which can be interpreted as a sign of the lack of knowledge about their existence.

Out of the institutions analyzed, only 68.75% acknowledge that they are defining SR policies, and even less, 62.5%, are defining strategic objectives in this respect, while only 50% define annual objectives in order to perform a control and an evaluation of the situation.

However, there has been a significant improvement in the integration of medium-term and short-term management of their commitment to SR. For example, 87.5% of the schools recognize having designed programs or action plans in this regard, but have only budgeted them in 56.25% of the cases. These actions are the result of the interest shown in integrating SR into management, which can only be carried out at the initiative of people who are committed. In this context it is comprehensible that the objectives are only understood by an average number of institutions (4/7), which is in line with the approach regarding a lack of a common framework in the development of USR. The guide proposed by the Global Compact on how to contribute to the fulfillment of the SDGs, can be a reference for these organizations to guide the strategy and actions of SR, facilitating the identification of long, medium and short term objectives aligned with the demand of society of a more sustainable world.

In order to manage SR, we have identified a mean of instruments used of 1.21, which is striking when compared to the 13 instrument proposals that are made in the survey, in addition to a fourteenth option of open response. It should be noted that the most mentioned instrument is the code of conduct and/or ethical code or internal norms of behavior, but only by 50% of institutions.

It is important to highlight that instruments such as the implementation of an incentive system to motivate towards the fulfilment

of the objectives have not been selected by any institution, perhaps because of the lack of identification of objectives, as previously mentioned. Increasing the number of instruments used could contribute to an increase in the efficiency in the management of SR.

One of the strengths shown in the results is that in 87.5% of the cases a report is produced. However, it may not be sufficient simply to prepare the report, but rather it must be disclosed and made known, and it is therefore considered that further progress is still needed about the visibility and communication of SR. According to an analysis of universities' communication policies conducted by Garde Sánchez et al. (2013), ethical behavior and sustainability-related education issues are amongst the most extensively developed.

It is worth noting the great diversity of formats available and that the PRME report predominates in more than 50% of the institutions analyzed.

Another report that has been selected is the integrated report, but an analysis of the information obtained suggests that this is a report that intends to integrate different types of information in a single document but does not respond to the model proposed by Integrated Reporting.

The use of international standards such as GRI, Integrated Reporting and the PRME report, among others, can make it easier for business schools to disseminate information on their SR commitments that are more grounded and comparable to other institutions.

c) With regards to communication with stakeholders:

In order to communicate with stakeholders, in general schools use different communication channels. On average up to six different means of communication are used: contact person, email, web, periodic meetings, letters and newsletters. Channels such as interviews, surveys or focus groups, which would be more appropriate to know the expectations of stakeholders, are used in very few cases, which is consistent with the weak participation of stakeholders (37.5%). The use of guides for relations with stakeholders such as AA1000SES (AccountAbility, 2015) will strengthen relations with stakeholders and facilitate the identification of material issues on which to focus their SR commitments.

4.1.2. Main aspects of USR (specific objective 2)

A review of the average valuations allows for the identification of the aspects that are more developed and that are identified as part of USR (those with high average values). Furthermore, it will be possible to identify which key aspects of USR are still in the process of development (low average valuations), and should therefore be strengthened by the institutions and the Association.

4.1.2.1. Good Governance and Ethics. In terms of Good Governance and Ethics, most of the items show above-average attention. It would be particularly important to strengthen aspects such as transparency in the promotion and designation of positions, fair practices in decision-making and gender equality in government bodies. A thorough communication campaign is essential to support the perception of the decision-making process. Gender equality in government bodies is gaining increasing relevance in the world of higher education, due to the focus on diversity and inclusion issues.

4.1.2.2. Staff. There is a widespread belief in higher education of the need to reinforce certain practices and functions related to the Human Resources area, such as: work-life balance practices, training in aspects related to ethics, SR, environment, etc., consideration of the contribution of the personnel to SR and/or sustainability of the institution in the criteria for hiring, tenure and promotion, and the allocation of resources to support the granting of social benefits. Schools would benefit from being able to contemplate the best practices implemented in private companies, given their desire to attract and retain the best talent. Another recommended initiative would be a benchmarking exercise between the Human Resources departments of the GNAM member schools, as is being conducted by other departments (i.e. Talent & Careers and Global Alumni Relations).

4.1.2.3. Students and teaching. Regarding what most institutions of higher education consider their essence, students and teaching, the items to be reinforced include: scholarships and grants to promote access to training, subjects related to SR in the curricula, the organization of courses, conferences and seminars specific to SR to sensitize students and the analysis of the performance of the training process. This area is key from the point of view of visibility because it has been observed that students are interested in these aspects when choosing an institution, because of their desire to be responsible citizens.

4.1.2.4. Research. With regards to research, it is important to promote innovation in teaching through the incorporation of new technologies, to adopt measures to share the results of research, to promote research in the field of SR (equality, migration, environmental impact, etc.), analyze the impacts of research (patents obtained, resources generated, etc.) and introduce sustainability criteria in research. The aforementioned requires a solid Research Department, with the necessary human and economic resources, and the support of government entities, in order to achieve the objectives.

4.1.2.5. Environment. The set of items related to the environment have lower values than other areas, which may be due to service activities' lesser impact on the environment, as opposed to other activities, and therefore is given less attention.

Beyond aspects such as energy or water consumption, CO2 emissions and paper consumption, schools have identified the need to strengthen the analysis of the impact of noise on the environment. The existence of green and responsible purchasing policies is an aspect to be further developed, while the use of recycled products and the adoption of common transport policies seem to be pending subjects in many schools, on the contrary of the results obtained by An, Davey, and Harun (2017).

The establishment of environmental policies and their visibility are necessary to influence new generations on the risks of excessive consumption of resources and climate change.

4.1.2.6. Infrastructures. There is a consensus among the participating GNAM schools with regards to the two themes which require the most attention in order to strengthen their responsible performance in the area of Infrastructures in their institutions – the analysis of the impact of university activity on the biodiversity in the area and the environment, as well as the adoption of measures to make responsible use of water.

4.1.2.7. Society. GNAM member schools point to the promotion of volunteer activities among staff as an area of improvement, along with the involvement of staff in the sustainable development of the local, regional, national and international community. It is important to emphasize the need to favor the collaboration and participation of staff in other organizations and companies, an area in which there are increasing opportunities through the establishment of partnerships such as the GNAM. We believe that the creation of a common volunteer program for the entire educational community will strengthen the development of the ethical values with which schools are identified.

4.1.2.8. Supply chain. Concerning the supply chain of participating schools, the most negatively valued points are the demand for responsible criteria in the selection and contracting of services and suppliers, and attention to fair trade policies. Clearly, if not cared for, the relationships with companies and external organizations can endanger their relationship with their stakeholders, as they are aspects that are also being demanded by all types of organizations.

4.1.2.9. Socially Responsible Investments. The area of Socially Responsible Investments is the area with the lowest level of integration. The consideration of ethical and sustainability criteria when making their investments is beginning to be included as part of USR, but this incorporation is not promoted among its stakeholders. This leads to reflection on the lack of training by managers of SR on this area so we believe that collaboration between the members of the association is essential to share the experiences they have had in this respect and to encourage the incorporation of ethical and sustainable criteria in their investments. Furthermore, this may also be a consequence of a lack of responsibility over Socially Responsible Investments on behalf of the respondents to our surveys.

After analyzing the average valuation of each of the items that compose the areas of analysis, we are able to confirm the proposal made with regards to the level of development of USR not being homogeneous, as well as the great diversity in the aspects developed.

The highest levels of attention are focused on the areas of Good Governance and Ethics, Staff, Students and Teaching, and Research. This is also coherent with the selection of stakeholders that predominate and with the interest shown to integrate it transversally into its activity.

The initial approach in relation to diversity of proposals is confirmed following the observation of the attention to the items that make up the areas, showing the lack of knowledge and adherence to the initiatives. There are differences in the answers that the schools gave to the items in the study areas, leading to a lack of a unique profile of development of USR in the association.

4.2. Results of the analysis of the influence of size and geographical area on the USR of the institutions analyzed (specific objective 3)

In order to determine the possible influence of the size of the business schools analyzed on the USR content, a test of mean difference of the 9 areas under study of the 16 cases analyzed was carried out in relation to size variables and location.

The results in A.4 show that there are no statistically significant differences when comparing the means of the location groups in any of the nine areas of interest, thus not confirming hypothesis 3:

H3. USR varies according to the geographic area in which the academic institution is located.

Concerning hypothesis 1, when comparing averages by size of the organization (A.5), only differences are found in the areas of Society and Supply Chain.

H4. USR has developed more in larger university entities.

In the area of Society, through the Kruskal-Wallis H test, the global hypothesis of equality of means is rejected. In order to determine the groups that differ from each other, a comparison of Mann-Whitney U means for each pair of groups was applied (with Bonferroni correction to avoid increasing the probability of type I error per family of comparisons, using a $\alpha k = , 05/3 = , 016$). Only differences of averages are found between the groups *Code size 2* and *Code size 3*, $p = , 010$. The *Code size 1* group did not differ significantly from the other two ($p > , 016$ in both cases). There are only differences between schools with between 300 and 2000 students and those with more than 2000 students.

In the area of Supply Chain, since ANOVA rejects the null hypothesis of equality of all means, a posteriori analysis was carried out to determine where the differences are found. In this area of analysis there are differences between the means of the *Code size 2* and *Code size 3* groups ($p = , 024$ in the *post hoc* test of Turkey). However, the *Code size 1* group does not differ significantly from the other two. There are only differences between schools with between 300 and 2000 students and those with more than 2000 students. In the areas of Society and Supply Chain there are differences in performance influenced by the size of the institutions analyzed.

Objective 4 has been responded to through the analysis of the results; recommendations have been made about the management model of SR for the universities.

5. Conclusions and discussion

In the last twenty years, there has been interest in incorporating SR in management, not only in private companies, but also in public entities, and in the university institutions, whether public or private, because of stakeholder demand. The increase in sustainability reporting at universities is the response to the demands by stakeholders for more transparency and accountability in the corporate and public sectors (Borkowski, Welsh, & Wentzel, 2010).

Through the research carried out, an interest on behalf of the institutions analyzed in being socially responsible has been observed, but few institutions have integrated this interest into their management system, despite the proposal made by Global Compact (UN Global Compact, 2012). While they may have channelled this interest by carrying out many activities in order to respond to their mission and values (which increasingly elicit reference to social responsibility in the world of business schools), in general this is not done in a planned and coordinated manner. This leads us to draw attention to the need to integrate SR in management systems following existing international initiatives, in line with the call to action made in the 2017 Global Forum for Responsible Management Education.

Despite the diversity of SR initiatives, both sector-specific and non-sector specific (GRI, Global Compact, PRME, among others), there are few institutions that generally adhere to them, so we consider that there may be a lack of knowledge in this regards, but it may also be a result of a certain fear of making a commitment that cannot be met. The diversity highlighted in the previous results undermines the credibility of business schools about their SR commitment, leading stakeholders to question whether they truly respond to a commitment or to a strategy to improve their reputation without any foundation, in line with Larrán, Andrades Peña, and Herrera Madueño (2019). The realization of a proposal of material issues for the entities associated to the GNAM could be a reference in their SR commitments and could generate greater credibility in the sector.

As a whole, the institutions have clearly identified their stakeholders, with attention being paid to employees, students and society, in accordance with the priority groups identified by Tetrevová and Sabolová (2010). However, the level of breakdown is limited, contrary to the needs identified by Jongbloed et al. (2008).

While they use different communication channels to interact with their stakeholders, the use of unidirectional means of communication predominates, with the aim of communicating exclusively what is being done. Therefore, they are not used to analyzing the expectations of stakeholders. Finally, on an exceptional basis, bidirectional communication instruments used include focus groups, sessions with experts, interdepartmental committees, etc. Stakeholder participation on the Social Council and quality committees can be the means to understand their demands, with a preference for a pluralistic government (Jongbloed et al., 2008). Likewise, entities must take advantage of new technologies and the Internet to establish dialogue with their stakeholders (Garde Sánchez et al., 2013).

In order to integrate the management of SR and define its policies, the entities analyzed mostly adhere to the Global Compact and the United Nations PRME. The Progress Reports or any other type of report greatly increases the visibility of the actions carried out and the results obtained by the schools. For these reasons, it is recommended that schools which do not currently adhere to any SR initiative consider this possibility. It is necessary to support the use of a common format for the management of SR policy for university centers, integrating the United Nations initiatives (Global Compact and PRME), along with other international initiatives, in order to promote and facilitate the implementation of sustainability criteria and contribute to meeting the objectives of sustainable development, in line with the PRME Strategic Review (2016). In 2012, Global Compact proposed a guideline to orient the implementation process (UN Global Compact, 2012), and more recently the guideline to implement the SDGs (UN Global Compact, 2015). As can be seen in Table A.1, the rating levels are identified in the different geographical areas, both in the one identified as Europe and Canada, as in other areas of the world, so we cannot say that there is a legal framework at the country level that can reinforce the transparency levels of these organizations. In future studies, the impact of directive 2014/95/EU on the dissemination of non-financial information will be able to be observed. The aim of this directive is to ensure the affected organizations prepare their 2018 sustainability reports, providing comparable and useful information to make decisions, both organizations and governments, and that allow contrasting the level of achievement of their policies to favor a fair and sustainable economy. This directive may induce organizations such as GNAM to establish transparency commitment measures regardless of the location of their members.

According to Filho (1999), it is individual consciousness that favors the development of SR, for which communication is key. However, despite the drafting of reports in the case analysis, this paper shows that sometimes they are not disseminated through the web, then making it difficult to get to know their actions and lead by example, in line with the results found by Garde Sánchez et al. (2013). University institutions must advance in this sense in a context in which accountability and transparency are priorities at the international level and in which this transparency can serve to differentiate them and improve their reputation in a globalized and competitive world. Without transparency and control of the knowledge related to the concept of sustainability and its management, it will be difficult for schools to respond in depth to SR commitments (Beddewela, Warin, Hesselden, & Coslet, 2017). The implementation of initiatives such as Sulitest facilitates the advancement in the right direction (Décamps, Barbat, Carteron, Hands, & Parkes, 2017).

Regarding the set of entities analyzed, there are 5 in which it has been possible to observe a significant lack of knowledge about the management of SR (A.3), with the results showing that there is no common model among the entities that belong to the GNAM.

The institutions analyzed present great diversity in the attention of the different items that are developed in the areas of SR specific to the university centers. The results have shown that the greatest effort is being made in the areas of Good Governance and Ethics, Staff, Students and Teaching and Research. These results are in accordance with Beddewela et al. (2017), who recognize the influence of PRME as a soft mechanism for change.

The weaknesses presented in the transversal analysis will serve as a basis to facilitate the allocation of budgets or encourage

institutions to implement incentive systems that motivate their attention and development. However, in turn associations and international organizations, such as the GNAM, the EFMD or Global Compact, among others, should prioritize these weaknesses because they have the greatest capacity to influence and contribute to the development of USR. Likewise, the globalization of the markets, and therefore, the increased competitiveness among the institutions analyzed, has obliged them to differentiate themselves from the rest with an element of excellence, by undergoing accreditation processes (EQUIS, EPAS…), which will favor the integration of their SR commitments and more sustainable management.

The analysis of the possible influence on the behavior of size of the entities could not be statistically tested, possibly as a consequence of the reduced size of the sample, except for the behavior in the areas of Society and Supply Chain, precisely two of the areas where attention levels are low (one more sign of diversity).

It is important to note that we have not been able to ratify statistically the influence of location on results. Regarding these variables, it should be noted that previous studies do not show confirmatory results. Therefore, the results shown by Matten & Moon (2004), Romolini et al. (2015) and Larrán et al. (2019) found that variables such as institutionalization, geographical region and leadership are influencing the disclosure of information on SR. On the contrary, Larrán and Andrades (2014), Flórez-Parra et al. (2017) and An et al. (2017) found that variables such as size, political orientations of the country, budget or the public or private nature of the university or presence of CSR chairs are not statistically explanatory of CSR, neither in transparency nor in ethical education. Future studies that would allow for a larger sample and presence of institutions in different geographical areas could facilitate, with a greater degree of certainty, the contrast of this hypothesis.

The USR literature landscape provides valuable information on the important attributes of SR in business schools, recognizing that its implementation requires a long-term commitment that must have a repercussion in its mission and its declarations of objectives, and which should be incorporated into all the activities on which the management of a university center is focused (Cho et al., 2014; Beddewela et al., 2017, 2017 Global Forum RME). International organizations and the corresponding governments with responsibility for university education should also give consideration to the results in order to participate in a consensual way and find a reference framework for the integration of SR in university centers. This should not be exclusively general guidelines, but rather these should be accompanied by appropriate measures. In this regard, we should move forward with the requirement that business schools affiliated with PRME prepare their progress reports, so this information could be a reference for other organizations and serve to reflect on what is being done and how to move forward.

As limitations we have to recognize that the empirical study presents the results of 16 cases on an international basis, and while they are in line with previous studies in this field (Brunstein et al., 2015; Gerholz & Heinemann, 2015), the diversity that characterizes these institutions, as well as the diversity of aspects that can be analyzed under the concept of social responsibility in these types of entities, make the results an approximation to reality. Another limitation is that the questionnaire was answered by personnel of the institutions with different degrees of responsibility; this may have limited the information obtained.

Future lines of research include increasing the sample to be able to contrast the hypotheses with greater significance and expanding the study with the analysis of other explanatory factors that illustrate the level of commitment to SR and the dissemination of information in this regard, such as organizational behavior, and the commitment of the leadership of the institution, among others.

CRediT authorship contribution statement

Amber Wigmore-Álvarez: Conceptualization, Investigation, Writing - original draft, Methodology. **Mercedes Ruiz-Lozano:** Data curation, Writing - review & editing, Supervision. **José Luis Fernández-Fernández:** Supervision, Validation.

Declaration of competing interest

None.

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We would like to express our gratitude to all the academic institutions that kindly answered our questionnaire.

Appendix

Table A1
Identification and characteristics of the business schools analyzed

Institution	Location	Location Code	Size (# students)	Size Code	Global Right to Information (RTI) Rating (max. 150)
1.	Monterrey (Mexico)	2	1890	2	136
2.	Berlin (Germany)	1	200	1	54
3.	Tokyo (Japan)	2	60	1	76
4.	Istanbul (Turkey)	2	5000	3	72
5.	Lagos (Nigeria)	2	164	1	88
6.	London (United Kingdom)	1	1400	2	99

(*continued on next page*)

Table A1 (*continued*)

Institution	Location	Location Code	Size (# students)	Size Code	Global Right to Information (RTI) Rating (max. 150)
7.	Beijing (China)	2	1270	2	73
8.	Haifa (Israel)	2	12,500	3	80
9.	Jakarta (Indonesia)	2	700	2	101
10.	Makati (Philippines)	2	130	1	46
11.	Madrid (Spain)	1	3300	3	73
12.	Accra (Ghana)	2	3000	3	N/A*
13.	Vancouver (Canada)	1	3750	3	91
14.	Cape Town (South Africa)	2	648	2	119
15.	Alajuela (Costa Rica)	2	260	1	N/A
16.	Hong Kong (China)	2	13,500	3	73

*Ghana has passed RTI laws which remain in the process of rating.
Source: RTI Ranking

Table A2
General aspects of SR analyzed.

General aspects of SR analyzed	Average score	Minimum	Maximum	Std. deviation
Degree of general visibility given to the commitment to SR	5.00/7	2	7	1.41421356
Communication of the results of the management of SR to stakeholders	4.50/7	1	7	1.86189867
Identification of stakeholder expectations	4.44/7	1	7	1.63171689
Students and Teaching	5.53/7	2.67	6.60	1.00864821
Governance and Ethics	5.45/7	2.50	7	1.2304017
Research	5.30/7	2.63	7	1.07930528
Staff	5.20/7	2.50	6.33	1.00297114
Supply Chain	4.88/7	1.25	7	1.7368554
Infrastructure	4.70/7	1.25	7	1.90442194
Society	4.64/7	2	7	1.31671111
Environment	4.42/7	2	7	1.37848022
Socially Responsible Investments	4.22/7	1	7	1.93191399

Table A3
Aspects related to the management at each institution

Aspect analyzed	1			2			3			4			5			6			7			8			9			10			11			12			13			14			15			16		
	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.	YES	NO	N.A.
Management unit	X*			X				X		X*			X			X				X		X*			X*			X			X*			X				X		X*			X		
Positions or interdepartmental committees	X			X					X	X			X			X					X	X			X			X			X			X			X			X			X		
Stakeholder participation	X				X			X				X	X				X		X					X	X			X			X			X				X			X			X	
Adhesion to SR initiatives	X			X				X		X			X				X			X				X	X			X			X			X	X			X			X				
Definition of SR policies	X			X				X				X	X			X				X		X			X			X			X			X	X			X			X				X
Definition of strategic objectives	X			X				X				X	X			X				X				X	X				X		X			X	X			X			X				X
Definition of annual objectives	X				X			X				X	X			X				X				X	X				X		X			X	X			X			X				X
Programs or actions related to SR	X			X			X					X	X			X				X		X			X			X			X			X	X			X			X			X	
Preparation of budgets for the allocation of resources to SR management			X		X			X		X			X			X				X		X			X			X			X			X	X			X					X		X
Preparation of annual reports	X			X				X		X			X			X				X		X			X			X			X			X	X			X			X			X	

Note: X* The management unit has been integrated into another department.

Table A4
Descriptive statistics of the areas of analysis, by Location Code

	Location Code	Mean	95% CI for Mean LB	95% CI for Mean UB	5% Trimmed Mean	Median	Variance	Std. Deviation	Minimum	Maximum	Range	Interquartile Range	Skewness	Kurtosis	*n*	Shapiro-Wilk Test (*p*)	Difference of Means (*p*)
Governance and Ethics	1	5.06	3.84	6.28	5.03	4.81	0.59	0.77	4.50	6.13	1.63	1.38	1.25	0.69	4	.207	.202**
	2	5.58	4.72	6.44	5.68	6.13	1.83	1.35	2.50	7.00	4.50	1.63	−1.38	1.26	12	.032*	
Staff	1	5.19	4.36	6.01	5.20	5.29	0.27	0.52	4.50	5.67	1.17	0.98	−0.88	−0.46	4	.630	.360**
	2	5.23	4.52	5.94	5.32	5.67	1.24	1.12	2.50	6.33	3.83	1.23	−1.50	2.23	12	.025*	
Students and Teaching	1	5.68	4.97	6.39	5.67	5.57	0.20	0.45	5.33	6.27	0.93	0.82	0.85	−1.29	4	.272	.895
	2	5.60	4.84	6.36	5.69	5.90	1.42	1.19	2.67	7.00	4.33	1.73	−1.38	2.36	12	.116	
Research	1	5.44	4.43	6.45	5.41	5.19	0.40	0.63	5.00	6.38	1.38	1.06	1.85	3.49	4	.065	.789
	2	5.26	4.48	6.04	5.31	5.69	1.50	1.22	2.63	7.00	4.38	1.78	−0.75	0.45	12	.571	
Environment	1	4.25	2.20	6.30	4.29	4.61	1.67	1.29	2.44	5.33	2.89	2.36	−1.30	1.30	4	.407	.791
	2	4.47	3.55	5.40	4.47	4.56	2.12	1.46	2.00	7.00	5.00	2.17	−0.10	−0.34	12	.998	
Infrastructure	1	4.88	1.54	8.21	4.97	5.75	4.40	2.10	1.75	6.25	4.50	3.38	−1.92	3.77	4	.022*	.903**
	2	4.65	3.42	5.87	4.70	5.00	3.73	1.93	1.25	7.00	5.75	3.19	−0.42	−1.05	12	.341	
Society	1	4.08	3.62	4.54	4.09	4.17	0.08	0.29	3.67	4.33	0.67	0.50	−1.54	2.89	4	.195	.350
	2	4.82	3.88	5.76	4.85	5.17	2.19	1.48	2.00	7.00	5.00	1.88	−0.67	−0.05	12	.570	
Supply Chain	1	4.31	1.98	6.64	4.31	4.25	2.14	1.46	2.75	6.00	3.25	2.81	0.17	−2.79	4	.780	.474
	2	5.06	3.90	6.23	5.17	5.75	3.38	1.84	1.25	7.00	5.75	2.31	−1.04	0.22	12	.076	
Socially Responsible Investments	1	3.50	0.74	6.26	3.56	4.00	3.00	1.73	1.00	5.00	4.00	3.00	−1.54	2.89	4	.195	.409
	2	4.46	3.18	5.73	4.51	5.00	4.02	2.01	1.00	7.00	6.00	2.88	−0.72	−0.49	12	.230	

*When the distribution is not normal, it is recommended to interpret the median and interquartile range (instead of the mean and standard deviation) as measures of average and dispersion. In addition, the comparison of means is carried out by means of a non-parametric test.
**The parametric *t*-test (more powerful) also did not detect differences between the group means.

Table A5
Descriptive statistics of the areas of analysis, by Size Code

	Size Code	Mean	95% CI for Mean LB	95% CI for Mean UB	5% Trimmed Mean	Median	Variance	Std. Deviation	Minimum	Maximum	Range	Interquartile Range	Skewness	Kurtosis	*n*	Shapiro-Wilk Test (*p*)	Difference of Means (*p*)
Governance and Ethics	1	4.85	2.45	7.25	4.86	4.50	3.73	1.93	2.50	7.00	4.50	3.75	0.04	−2.24	5	.563	.205
	2	6.23	6.02	6.43	6.23	6.25	0.03	0.16	6.00	6.38	0.38	0.31	−0.54	−1.49	5	.421	
	3	5.31	4.53	6.09	5.29	5.13	0.55	0.74	4.50	6.50	2.00	1.34	0.82	−0.27	6	.542	
Staff	1	4.97	3.10	6.84	5.03	5.50	2.27	1.51	2.50	6.33	3.83	2.50	−1.42	1.99	5	.318	.235**
	2	5.73	5.62	5.85	5.73	5.67	0.01	0.09	5.67	5.83	0.17	0.17	0.61	−3.33	5	.006*	
	3	5.00	4.13	5.87	4.98	4.83	0.69	0.83	4.00	6.33	2.33	1.33	0.68	0.06	6	.844	
Students and Teaching	1	5.45	3.38	7.53	5.54	6.27	2.79	1.67	2.67	6.60	3.93	2.70	−1.62	2.31	5	.066	.586
	2	6.04	5.35	6.73	6.01	5.80	0.31	0.55	5.60	7.00	1.40	0.80	1.88	3.77	5	.053	
	3	5.41	4.66	6.17	5.40	5.33	0.52	0.72	4.60	6.47	1.87	1.42	0.43	−1.02	6	.615	
Research	1	5.23	3.25	7.20	5.30	5.75	2.53	1.59	2.63	6.50	3.88	2.69	−1.44	1.83	5	.207	.216
	2	5.98	5.14	6.81	5.96	5.75	0.46	0.68	5.25	7.00	1.75	1.19	0.90	0.43	5	.709	
	3	4.81	4.13	5.50	4.79	4.69	0.42	0.65	4.13	5.88	1.75	1.00	0.81	−0.07	6	.462	
Environment: Analysis of environmental impact	1	4.31	1.79	6.84	4.27	3.89	4.13	2.03	2.44	7.00	4.56	3.94	0.47	−2.05	5	.350	.960**
	2	4.53	3.27	5.80	4.52	4.33	1.03	1.02	3.33	6.00	2.67	1.83	0.54	0.00	5	.940	
	3	4.41	3.10	5.71	4.49	4.83	1.54	1.24	2.00	5.33	3.33	1.58	−1.95	3.98	6	.029*	
Infrastructure	1	4.15	0.98	7.32	4.13	3.25	6.52	2.55	1.75	7.00	5.25	5.00	0.41	−3.09	5	.126	.465
	2	5.60	4.01	7.19	5.67	6.25	1.64	1.28	3.50	6.50	3.00	2.13	−1.50	1.69	5	.083	
	3	4.42	2.56	6.28	4.52	5.13	3.14	1.77	1.25	5.75	4.50	2.81	−1.43	1.48	6	.090	
Society	1	4.43	2.69	6.18	4.45	4.50	1.98	1.41	2.50	6.00	3.50	2.67	−0.39	−1.11	5	.860	.041
	2	5.73	4.52	6.95	5.74	5.67	0.95	0.98	4.33	7.00	2.67	1.67	−0.29	0.89	5	.938	
	3	3.89	2.87	4.91	3.94	4.17	0.94	0.97	2.00	4.83	2.83	0.83	−1.92	4.46	6	.017*	
Supply Chain	1	5.00	2.55	7.45	5.04	5.00	3.91	1.98	2.25	7.00	4.75	3.75	−0.46	−1.15	5	.626	.030
	2	6.25	6.03	6.47	6.25	6.25	0.03	0.18	6.00	6.50	0.50	0.25	0.00	2.00	5	.325	
	3	3.63	2.10	5.15	3.67	4.00	2.12	1.46	1.25	5.25	4.00	2.31	−0.82	0.07	6	.639	
Socially Responsible Investments	1	3.60	0.13	7.07	3.56	3.00	7.80	2.79	1.00	7.00	6.00	5.50	0.34	−2.69	5	.246	.157
	2	5.60	4.79	6.41	5.58	5.50	0.43	0.65	5.00	6.50	1.50	1.25	0.54	−1.49	5	.421	
	3	3.58	2.16	5.01	3.65	4.00	1.84	1.36	1.00	5.00	4.00	1.38	−1.70	3.79	6	.057	

*When the distribution is not normal, it is recommended to interpret the median and interquartile range (instead of the mean and standard deviation) as measures of average and dispersion. In addition, the comparison of means is carried out by means of a non-parametric test.
**The parametric ANOVA test (more powerful) also did not detect differences between the group means.

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