THE ROLE OF REPORTING SOCIAL AND ENVIRONMENTAL IMPACT ON POLISH UNIVERSITIES

DOI: 10.33141/po.2022.01.05

Organization Review, No. 1(984), 2022, pp. 38-48 www.przegladorganizacji.pl

Monika Sady Wioleta Gałat © Scientific Society of Organization and Management (TNOiK)

Introduction

owadays, the idea of social responsibility (SR) is attracting curiosity of all industries. This tendency is triggered by interest groups, which are paying close attention to social and environmental aspects of organizational strategies (Kudłak, 2017, p. 72). Numerous organizations have introduced corporate social responsibility (CSR) guidelines and indicators helping them to act in a responsible and sustainable way, as well

as report their good practices (Sady, Żak, 2017, pp. 263--264). Universities followed business in this engagement, and therefore university social responsibility (USR) is gaining more and more interest, which translates into attempts to report on activities undertaken by them. While in the case of enterprises there are many norms, standards and guidelines that allow the preparation of reports, in the case of universities this task requires more reflection (Vallaeys et al., 2009).

The objective of this research is to identify ways to measure and report the social and environmental impact of Polish universities. What indicators are used to measure and report social and environmental responsibility? How are those indicators communicated in terms of university websites and rankings? The scope of the study was deliberately not extended to sustainable development due to the focus of Polish universities on the idea of university social responsibility. Sustainability idea is still not perceived as attainable, because of the problems with measuring (and therefore reporting) the impact at many levels. The study of social and environmental impact is better understandable for Polish universities, which are only maturing to effective functioning and reliable reporting in accordance with the concept of sustainable development. It seems that Polish universities are on a natural path of evolution and in the future, they will move from exerting social and environmental impact to a comprehensive approach in line with the principles of sustainable development. Currently, however, in Poland there is a discussion about social responsibility of universities. Researchers are considering its components, as well as possibilities and implementation tools (Jastrzębska et al., 2019, p. 289). This research is an attempt to broaden the knowledge in this area1.

Literature review

he concept of university social responsibility (USR) was first used in the 1980s, when Derek Bok described the USR as the responsibility of universities towards society and the state (Bok, 1982, pp. 299-309). Subsequent definitions drew attention to the expectations of university stakeholders (Wawrzyniak, 1999) and their specific needs (Sawasdikosol, 2009), as well as the needs of people and entire societies (De Ketele, 2009). The USR is inextricably linked with the education process. The role of universities is not limited only to knowledge transfer, but to such education that will enable students to acquire the skills necessary in a diverse professional life. University education is also the last moment to shape future societies, their values, and attitudes (Agoston et al., 2013). The dissemination of values by the university is emphasized not only in education, but also in management, research, and knowledge transfer (Giuffré, Ratto, 2014). USR is also defined as responsible management of its impact on the environment (Reiser, 2007). Some definitions approach the subject in a broad way, distinguishing areas in which social responsibility is manifested: teaching, university management, research

and activities extending the current tasks of the university (Gomez-Vasquez et al., 2014), as well as public activities (Vasilescu et al., 2020). Many definitions focus on the relationship between the university and societies (Herrera, 2009) as well as partnership with the community through research, services offered and education itself (Esfijani et al., 2012). Different types of university influence are also distinguished: internal, external, organizational, educational, research and impact on society (Vallaeys et al., 2009). There are also definitions that emphasize the exceeding of the current obligations of universities (Tetřevová, Sabolová, 2010). As part of social responsibility, universities are also faced with challenges related to global world problems and emerging crises (Hrubos, 2011). The presented definitions emphasize the diverse approach to the subject of university social responsibility, as well as the complexity of the concept. There are also approaches that emphasize the ethical aspect that should be considered in a university's teaching and knowledge transfer activities (Gómez et al., 2018). Moreover, the emphasis is placed on shaping civic skills and building social involvement (De la Cuesta et al., 2010). In the approach to University Social Responsibility, voluntary participation in solving social problems and considering the expectations of stakeholders is also indicated. In line with this approach, Higher Edu-cation Institutions (HEIs) voluntarily take up obligations for additional practices beyond research and teaching (Larrán, Andrades, 2013).

The increased interaction of universities with society has been called the third mission. According to it, universities, in addition to tasks undertaken as part of research and teaching, undertake activities contributing to socio-economic development (Brennan, 2008). Through the third mission, the role of universities as the institution that shapes future managers and decision makers is emphasized. Hence the justification for the need to include issues related to social responsibility in the activities of universities, both in the field of research, teaching, and institution management (Ralph, Stubbs, 2014).

University Social Responsibility reporting

he issue of social responsibility initially developed in the business sector. It manifests itself in a good systematization of the subject matter and reporting guidelines. There are several standards and guidelines that allow enterprises to efficiently report on corporate social responsibility.

However, transferring solutions developed in the business world to academic environment is not always appropriate, especially in the case of public entities. None of the presented guidelines is strictly provided for universities. Although some guidelines are general in nature and intended for a wide range of organizations, real application requires some adaptation. Hence, universities make efforts to develop their own approach to the

subject. A very well recognized international reporting standard is the Global Reporting Initiative – GRI (De Oliviera et al., 2020). GRI standards help organizations understand their economic, social, and environmental impact, and they can be used to prepare sustainability reports (Global Reporting Initiative, 2021).

The literature on the subject shows attempts to adapt and verify individual guidelines at universities. One of them was based on the content analysis of websites of leading Italian universities. Based on the GRI guidelines, the following elements were considered: Organization profile and governance, Environmental performance, Social performance, Human rights issues, Society issues, Research on sustainability topics, Curriculum, and teaching on sustainability topics. An aspect related to the current world situation has also been added: Sustainability and CO-VID-19 (Nicolò et al., 2021). Universities in Ecuador were also analyzed in a similar way. The research verified to what extent the reports published by universities contain data in accordance with GRI guidelines (Pacheco et al., 2020). In contrast, New Zealand has attempted to develop its own criteria for analyzing sustainability reporting. The rationale for using the GRI guidelines for reporting in the public sector is a publication from 2005 - Sector Supplement for Public Agencies (SSPA). However, these guidelines are not often applied, and even though public universities belong to this group, those standards do not fully consider their specificity. This situation explains the lack of a unified reporting scheme among universities (An et al., 2017). However, some universities adapted GRI guidelines and therefore prepared more advanced reports. Such a task was undertaken, inter alia, by the following universities: Ball State University, Indiana, United States, EPFL, Switzerland, ESADE, Barcelona, Spain, University of Gothenburg, Sweden, University of Hong Kong, Hogeschool Universiteit Brussel, Belgium, La Trobe University, Melbourne, Australia, University of Calgary, Canada, University of Texas at Arlington, United States, University of Massachusetts Dartmouth, United States (Bice, Coates, 2016).

The process of implementing 17 Sustainable Development Goals also contributes to the growing interest in university reporting. Universities take up this challenge through teaching, increasing their energy efficiency, as well as reducing carbon dioxide emissions to the atmosphere (Garrido-Yserte, Gallo-Rivera, 2020). However, the history of universities' commitment to sustainable development goes back even earlier. In 1993, during the European Rectors' Conference, it was recognized that the specificity of universities that combine research with teaching and service to society means that universities play a special role in the implementation of sustainable development. The commitments of the universities were written in the document Copernicus Charta, which was signed by 326 universities between 1993 and 2005. In 2012, the content of the document was updated and adopted the name Copernicus Charta 2. The Rio + 20 Treaty on Higher Education, which was approved in 2012 during the Earth Summit in Rio de Janeiro, also emphasized the importance of higher education for sustainable

development. Similarly, the importance of universities was emphasized in the report University Educators for Sustainable Development – UEU4SD, which was created as part of the European Commission's Lifelong Learning Program – Erasmus Academic Networks (Kalinowska, Batorczyk, 2017).

The literature on the subject shows that universities around the world are attempting to report their social and environmental impact in a more and more professional way. To do this, they use a variety of tools that allow them to measure their impact. However, there are no common standards ready for universities to implement, and therefore they are individually creating their own measuring and reporting procedures. This creates the need for further analyzes, especially in the case of Polish universities, which have only just begun their way to the professionalization of measuring and reporting university social responsibility.

Materials and Methods

The presented research consisted of a literature review and inquiry of practices of Polish public universities. The literature review was conducted via scientific databases and aimed at introducing theoretical approaches to the subject matter described. To achieve the intended goal, the literature on university social responsibility, social and environmental reporting, university sustainability was examined. For the purposes of the presented analysis, significant studies were selected, which constituted a ground for a discussion. Both domestic and foreign research papers were used. The proper definition and operationalization of the research issues was important to ensure the validity of the concepts.

The presented study employed a desk research analysis (secondary data analysis) (Bednarowska, 2015) of the universities' websites and official documents, signatories of important Polish documents related to social responsibility, as well as the presence of Polish universities in domestic and international organizations, and their participation in global rankings.

The research sample included 24 public universities in Poland that offer majors in economics and/or business studies (19 universities of general academic profile and five economic universities), all of which are officially listed as public universities under the supervision of the Polish Ministry of Science and Higher Education (Polish Ministry of Science and Higher Education, 2020).

The research analysis was carried out in five steps. In the first step, the websites of Polish universities were scanned to investigate if they present information on USR (random information, dedicated sub-page, or a separate page about USR). In the second step university official documents (strategy, charter) were examined for the occurrence of issues directly related to social responsibility or sustainability (using those keywords) and USR policies. The third step of the presented research focused on checking which of the examined universities were signatories of significant documents related to USR

(Diversity Card, University Social Responsibility Declaration etc.). The fourth step consisted in verification of Polish universities' presence in domestic and international organizations representing socially responsible entities. The fifth step was aimed to confirm if Polish universities take part in international rankings related to social responsibility and sustainability. Based on the obtained results, a description of tendencies among Polish universities concerning measuring and reporting social and environmental impact was created.

Results

preliminary analysis of public universities in Poland shows that the issue of university social responsibility is something new and not fully understood by the studied entities. It appears that only 8 of the 24 studies universities have a website intended for the issues of social responsibility. Only 5 universities decided to report their impact, and only 4 universities have a written social responsibility strategy. It therefore follows that the creation of websites communicating social and environmental impact to stakeholders is not the result of formulated strategies, but rather an activity that initiates activities in the field of social responsibility. Perhaps universities also have difficulties in delineating and systematizing their socially responsible practices. This may result from the previously mentioned problem of the lack of clear guidelines for such entities. What is puzzling, however, is the readiness to publish a report without a pre-defined strategy. Among 5 universities that have issued at least one USR report (and in most cases it is the only report published), only 3 universities have a formulated USR strategy. Such a discrepancy may lead to the conclusion that universities do not approach social responsibility in a strategic manner, and only try to find

themselves in this role. Data on general information on social responsibility has been presented in Table 1, where 1 means presence of the tested element, and 0 - lack of the tested element. Only universities that meet at least one of the criteria have been included in the table below.

The earlier analysis indicated that 5 universities decided to use social reporting. However, regularity of reports is important. Moreover, the use of indicators in social responsibility analyzes relates to understanding social responsibility strategy. All the social responsibility reports that have been prepared so far are of an irregular nature. None of the studied Polish public universities have decided to issue reports on a regular basis. The analysis of the indicators included in the reports also shows little maturity in terms of reporting. Only report contained a satisfactory number of indicators. 3 reports contain a very small number of indicators, while 1 report has no indicators. Data on reporting USR has been included in Table 2. In the first part, which regarded reporting, the results have been divided into the following 4 categories: regular reports on various practices related to social responsibility, regular general report, irregular reports, lack of reports. The following possibilities were considered in the second part, concerning indicators: numerous precise indicators, some information contains indicators, very few indicators, no indicators. The value of 1 was entered in the appropriate field concerning reporting and indicators.

Table 3 contains information on the participation of the surveyed public universities in various national initiatives on social responsibility. For each initiative, the value of 1 or 0 was entered accordingly, where 1 means belonging to the initiative and 0 not belonging to it. The Declaration of University Social Responsibility is the most popular initiative, as 18 universities belong to it. The purpose of the declaration is to increase

Table 1. General information regarding the examined universities

Name of the University	www on USR	USR report	Published USR strategy
University of Warsaw	1	0	0
University of Łódź	1	1	0
Cardinal Stefan Wyszynski University	0	1	1
Jan Kochanowski University in Kielce	1	0	0
University of Economics in Katowice	1	0	0
Cracow University of Economics	1	1	0
Poznań University of Economics	1	1	1
SGH Warsaw School of Economics	1	0	1
Wroclaw University of Economics	1	0	0
AGH University of Science and Technology	0	1	1

Source: own elaboration

Table 2. Reporting social responsibility

		Report			Indicators			
Name of the University	Regular reports on various SOU areas	Regular general report	Irregular reports	Lack of reports	Numerous precise indicators	Some information contains indicators	Very few indicators	Lack of indicators
University of Warsaw				1				1
University of Bialystok				1				1
University of Gdansk				1				1
Adam Mickiewicz University				1				1
Jagiellonian University in Cracow				1				1
University of Łódź			1			1		
Maria Curie-Sklodowska University				1				1
Nicolaus Copernicus University in Toruń				1				1
Opole University				1				1
University of Szczecin				1				1
University of Silesia			1					1
University of Rzeszow				1				
University of Warmia and Mazury				1				
University of Wroclaw				1				
Cardinal Stefan Wyszynski University				1				1
University of Zielona Góra				1				
Casimir the Great University in Bydgoszcz				1				
Jan Kochanowski University in Kielce				1				
University of Economics in Katowice				1				
Cracow University of Economics			1				1	
Poznań University of Economics			1				1	
SGH Warsaw School of Economics				1				
Wroclaw University of Economics				1				
AGH University of Science and Technology			1				1	

Table 3. Participation in domestic initiatives regarding social responsibility

Name of the University	USR Declaration	Forum of Committed Universities	Diversity Charter
University of Warsaw	1	1	0
University of Bialystok	1	0	0
University of Gdansk	1	1	0
Adam Mickiewicz University	1	1	0
University of Łódź	1	0	1
Maria Curie-Sklodowska University	1	0	0
Nicolaus Copernicus University in Toruń	1	0	0
University of Silesia	1	0	0
University of Rzeszow	1	0	0
University of Wroclaw	1	0	0
Cardinal Stefan Wyszynski University	1	0	0
Jan Kochanowski University in Kielce	1	0	0
University of Economics in Katowice	1	0	0
Cracow University of Economics	1	1	1
Poznań University of Economics	1	1	0
SGH Warsaw School of Economics	1	0	1
Wroclaw University of Economics	1	0	0
AGH University of Science and Technology	1	0	0

awareness of the impact of universities on the entire social and environmental circumstances. The declaration consists of 12 points which emphasize such aspects as: strengthening the academic ethos, shaping responsible attitudes among students, disseminating the idea of equality in didactics including subjects from the areas of ethics and corporate social responsibility, implementing projects related to social responsibility, taking up scientific research as well as carrying out implementation projects in the field of social responsibility and universities' cooperation (both at national and international levels), minimizing the negative impact on the environment, dialogue with university stakeholders and following the principles of ethics in the academic community. The declaration is intended for both public and private universities in Poland that want to strengthen their management strategies with the aspect of social responsibility. Perhaps this national initiative creates greater accessibility for universities, hence the numerous involvements in it. Moreover, the declaration, due to its popularity in Poland, is a significant prestige point for every university.

Only 5 universities were included in the Forum of Involved Universities. This initiative was established to create a platform for the exchange of knowledge and experience in the field of USR. The main tasks of the Forum are undertaking research, popularizing the concept of responsible research, building awareness of social involvement through educational and training activities, strengthening the academic community, conducting social debate, and promoting understanding among social and economic partners (Szurowska, 2020).

The Diversity Charter was signed only by 3 of the studied universities, which may result from the nature of this document, which addresses specific problems but does not address the issue of social responsibility in a comprehensive manner. The Diversity Charter was mentioned among the national initiatives; however, it should be noted that its scope is transnational. It has been added in this part of the research, since there is a Polish institution serving membership in the Diversity Charter, and therefore it is subject to much less involvement than in the case of international initiatives discussed later in this work. It is an international initiative that is carried

Table 4. Participation in international initiatives regarding social responsibility

Name of the University	29	PRME	CEMS - The Global Alliance in Management Education	Climate Reality Project	HR Excellence in Research
University of Warsaw	0	1	0	0	1
University of Gdansk	0	0	0	0	1
Adam Mickiewicz University	0	0	0	0	1
Jagiellonian University in Cracow	0	0	0	0	1
University of Łódź	0	0	0	0	1
Maria Curie-Sklodowska University	0	0	0	0	1
Nicolaus Copernicus University in Toruń	0	0	0	0	1
University of Silesia	0	0	0	0	1
Cardinal Stefan Wyszynski University	0	0	0	0	1
Jan Kochanowski University in Kielce	0	0	0	0	1
University of Economics in Katowice	0	0	0	0	1
Cracow University of Economics	in the application process	1	0	0	1
Poznań University of Economics	0	1	0	0	1
SGH Warsaw School of Economics	in the application process	1	1	0	1
Wroclaw University of Economics	0	1	0	1	1
AGH University of Science and Technology	1	0	0	1	0

out under the auspices of the European Commission and its main goal is to promote equality and diversity management in the workplace. It has been implemented in 15 countries of the European Union and has been present in Poland since 2012. The coordinator of the diversity charter in Poland is the Responsible Business Forum (Forum Odpowiedzialnego Biznesu, 2021). Only universities that meet at least one of the criteria have been included in the table below.

The participation of Polish universities in international initiatives concerning social responsibility is somewhat different. It should be noted that very often membership in them is associated with greater

involvement than in the case of national initiatives. The undertakings included in Table 4 very often require not only filling in the initial form, but also further reporting on the progress in implementing the university social responsibility strategy. The table lists 5 initiatives and each of the universities was assessed in terms of belonging to the initiative or its absence, where the values of 1 and 0 were entered respectively. Currently, only one of the studied universities belongs to the Global Compact (2021) initiative, while 2 of them have applied for admission. In the case of PRME (2021), 5 universities belong to the initiative. However, attention should be paid to the specificity of this initiative, which is intended for

Table 5. Participation in world rankings

Name of the University	The Times Higher Education World University Rankings	UI GreenMetric World University Ranking
University of Warsaw	301-400	0
University of Gdansk	301-400	0
Adam Mickiewicz University	0	222
Cardinal Stefan Wyszynski University	0	850
AGH University of Science and Technology	401–600	0

universities with business faculties. Hence, the initiative includes 4 public economic universities and the University of Warsaw. Another initiative is CEMS – The Global Alliance in Management Education (2021) which only SGH belongs to. Only 2 universities, Wroclaw University of Economics and AGH University of Science and Technology belong to the Climate Reality Project. The last of the explored initiatives, HR Excellence in Research (2021), is very popular among Polish universities, as 15 of them have received this distinction. Only universities that meet at least one of the criteria have been included in the table below.

Table 5 presents the participation of the studied universities in world rankings (only the ones, that are represented). Polish universities do not occupy any significant positions in this respect. Moreover, only a few universities are included in the analyzed rankings. The first of the chosen rankings is The Times Higher Education World University Rankings, including the University of Warsaw, University of Gdansk and AGH University of Science and Technology. In the case of UI GreenMetric World University Ranking, only Adam Mickiewicz University and Cardinal Stefan Wyszynski University were in the ranking positions. Only universities that meet at least one of the criteria have been included in the table

Insignificant involvement of Polish universities in world rankings, as presented in the table above, is mainly driven by lack of indicators measurement. As mentioned before, Polish public universities still strive to identify relevant indicators and effective ways of measuring them. Without it, it is not possible to participate in any rankings from this area of expertise, nor in international organizations demanding regular reporting.

Discussion and conclusions

s presented in the above research, there is still a long A way ahead of Polish universities in terms of professionalization of social and environmental impact measurement and reporting. The present state is caused by several external conditions, which have been identified in the course of the analysis. First, Polish universities are just starting to professionalize their activities in the field of social

responsibility. They make first attempts to delineate areas of responsibility which they gradually begin to communicate on their websites or in the form of reports, however, it should be noted that out of 24 surveyed universities, only 4 universities possess a written social responsibility strategy, and 5 universities possess a social responsibility report. Reporting social and environmental information seems to be the beginning of the involvement of universities in Poland, as SR is a permanent process of continuous improvement (Ralph, Stubbs, 2014). Isolating the impact in these aspects will allow universities to understand better their place in the socio-economic environment (Morsing, Schultz, 2006). Activities in the field of implementing entire strategies of social responsibility or sustainable development require a much better understanding of the subject, hence it can be assumed that universities willing to engage in this topic will follow this path. At the same time, the discrepancy in the number of formulated strategies in relation to the already created social responsibility reports suggests that attempts at social and environmental involvement are very often intuitive and do not result from the adopted strategy. It is important, however, that the first reporting attempts appear, which suggests a willingness to become more involved in the subject.

Secondly, attention should also be paid to the engagement of universities in Polish initiatives. The most popular initiative, which is the Declaration of the University Social Responsibility (Gałat, 2018), includes 18 of the 24 examined universities. It follows, therefore, that Polish universities are interested in the development of social responsibility, however, so far, they have undertaken activities at the national level, which are certainly much more accessible to them and are also strongly promoted in the Polish academic environment. This situation also suggests that there is a need for more educational and promotional activities on this topic (Jastrzębska et al., 2019, p. 289).

Nevertheless, Polish universities are not to be blamed for being at an early stage of development in terms of social responsibility. The conditions in which higher education evolved in Poland had a significant impact on this situation. It is encouraging, therefore, that despite the relatively short history of autonomous universities, the first very specific actions in the field of USR are already appearing.

While the Polish society expects business entities to engage in social responsibility and sustainability issues, there are no such expectations towards universities. This is also a root cause of slow progress in this field. Universities have already engaged in the discussion about social responsibility but taking the next step – professionalizing and measuring their actions – is still ahead of them. Even though higher education institutions in Poland play an important role in researching and educating in the field of social responsibility and sustainability, at the same time they do not have proper tools to use this knowledge in practice and professionally measure and report their social and environmental impact.

As indicated by the conducted literature analysis, Polish and foreign universities would certainly be more committed to social and environmental issues, if a dedicated tool was accessible. There are many definitions of university social responsibility in the literature, which differ in the scope of responsibilities prescribed to the university, which also complicated considerations about the impact that universities have on their environment. In addition to this, there is the fact that many guidelines and standards intended for the implementation of social responsibility in enterprises have been formulated, however, an attempt to implement them in the academic environment involves certain adjustments, and thus a certain content maturity in the area of social responsibility.

The results of this study show that even though a discussion about university social responsibility is actively led in Poland, little attention is still paid to measuring the impact of USR among Polish universities. There is a necessity for creating agreed-upon indicators reassuring social and environmental impact in the specific context of public universities. The HEI's commitment to its societal role requires incorporation of SR in the university's vision or mission, as well as providing internal institutional support of the SR through including SR with its social and environmental objectives and strategic plan (Bokhari, 2017). If combined with appointing university units responsible for professionalization of USR at every university, cooperation between universities in creating adjusted indicators would bring solutions and procedures necessary for measuring the impact. This could result in increased participation in world rankings (and placement higher than at present) and organizations related to social responsibility.

Polish universities also show rocketing interest in belonging to the UN Global Compact initiative and to the UN PRME – Principles for Responsible Management Education. Perhaps an interesting solution for universities that are beginners in the field of social responsibility would be to set goals for themselves with appropriate indicators in line with the 17 Sustainable Development Goals (Kalinowska, Batorczyk, 2017). Such an approach would guarantee a comprehensive approach to the areas of USR and would be much simpler and would require less commitment than transferring guidelines intended for to business to the academic world or formulating own solutions. In addition, it should be noted that this

approach has already been implemented at such foreign universities as: University of Bologna, University of Sydney, OsloMet, Stockholm University, ETH Zurich, The University of Tokyo, FU Berlin, University of Auckland, Stanford University.

According to the old Chinese proverb "Tell me and I forget. Show me and I remember. Involve me and I understand." (Ochiai, 1993), universities should involve their stakeholders in the process of creating impact indicators. Creating tools and procedures in collaboration with the interested groups, as well as discussing them with the academic world, would help to create tools tailored for HEIs.

This study has several limitations. The research analysis was conducted under the specific context of Polish higher education institutions, although the theoretical reasoning and recommendations are not specific to this perspective and can be used in a broader context. The main limitation of the conducted research is hindered access to information prepared and published by Polish universities. Owing to the fact that they do not pay enough attention to communicating and promoting their good practices, it is difficult to investigate the overall scope of their activities in the field of social responsibility. The research was also conducted only at selected Polish universities – the authors narrowed the scope of research to the biggest Polish universities and business universities, with a general academic and economic profile. These are also universities most engaged in the area of research and education of social responsibility.

This article contributes to an important discussion about reporting HEIs' social and environmental impact. Nevertheless, this research highlights the need to continue studying the role of reporting social responsibility by universities. Further research in this field should concentrate on investigating reporting of social and environmental impact of universities in other countries and trying to find good practices, which could be an inspiration for creating solutions adapted to the needs of HEIs. Investigating existing indicators for 17 Sustainable Development Goals and conducting an analysis towards adjusting them to HEIs' needs would contribute to the state of knowledge for universities worldwide. A comparison of indicators inquired by numerous rankings would also benefit the discussion about HEI impact on social and environmental circumstances.

Monika Sady, Ph.D.
Cracow University of Economics
College of Management Sciences and Quality
ORCID: 0000-0002-6992-3810
e-mail: monika.sady@uek.krakow.pl

Wioleta Gałat, M.Sc.
Cracow University of Economics
College of Economy and Public Administration
ORCID: 0000-0002-6807-8176
e-mail: galatw@uek.krakow.pl

 The publication was financed from the subsidy granted to the Cracow University of Economics.

References

- [1] Agoston S., Dima A., Vasilache S., Ghinea V. (2013), *A Model of Acdemic Social Responsibility*, "Transylvanian Review of Admistrative Sciences", No. 38, pp. 231–238.
- [2] An Y., Davey H., Harun H. (2017), Sustainability Reporting at a New Zealand Public University: A Longitudinal Analysis, "Sustainability", Vol. 9, No. 9, art. 1529.
- [3] Bednarowska Z. (2015), Desk research wykorzystanie potencjału danych zastanych wprowadzeniu badań marketingowych i społecznych, "Marketing i Rynek", Nr 7, s. 18–26.
- [4] Bice S., Coates H. (2016), *University Sustainability Reporting: Taking Stock of Transparency*, "Tertiary Education and Management", Vol. 21, No. 1, pp. 1–18.
- [5] Bok D. (1982), Beyond the Ivory Tower, Social Responsibilities of the Modern Universities, Harvard University Press, Cambridge.
- [6] Bokhari A.A.H. (2017), Universities' Social Responsibility (USR) and Sustainable Development: A Conceptual Framework, "SSRG International Journal of Economics and Management Studies", Vol. 12, No. 4, pp. 8–16.
- [7] Brennan J. (2008), *Higher Education and Social Change*, "Higher Education", Vol. 56, No. 3, pp. 381–393.
- [8] CEMS The Global Alliance in Management Education, www.cems.org, access date: 18.03.2021.
- [9] Climate Reality Project, www.climaterealityproject.org, access date: 18.03.2021.
- [10] De Ketele J.M. (2009), The Social Relevance of Higher Education, [in:] Global University Network for Innovation. Higher Education at a Time of Transformation: New Dynamics for Social Responsibility, GUNI/Palgrave Macmillan, Basingstoke.
- [11] De la Cuesta M., Porras A., Saavedra I., Sánchez D. (2010), El Compromiso Socialde la UNED, [in:] M. De la Cuesta, C. De la Cruz, J.M. Rodríguez Fernández (eds.), Responsabilidad Social Universitaria. La Coruña: Netbiblo, Netbiblo, La Coruña, pp. 232–272.
- [12] De Oliviera E., Rodríguez R., Teixeira U. (2020), Public Sector (Un)Sustainability: A Study of GRI Adherence and Sustainability Reporting Disclosure Standards in Public Institutions and State-Owned Companies of the Public Agency Sector, "Cuadernos de Contabilidad", No. 20, pp. 1–18.
- [13] Esfijani A., Hussain F.K., Chang E. (2012), An Approach to University Social Responsibility Ontology Development through Text Analyses, Paper presented at the IEEE 5th International Conference on Human System Interactions, Perth, pp. 1–7.
- [14] Forum Odpowiedzialnego Biznesu (2021), odpowiedzialnybiznes.pl, data dostępu: 18.03.2021 r.
- [15] Gałat W. (2018), Deklaracja społecznej odpowiedzialności uczelni jako wzmocnienie etosu akademickiego, "Zeszyty Naukowe Uniwersytetu Ekonomicznego w Krakowie", Nr 978(6), s. 137–151.

- [16] Garrido-Yserte R., Gallo-Rivera M.-T. (2020), The Potential Role of Stakeholders in the Energy Efficiency of Higher Education Institutions, "Sustainability", Vol. 8908, No. 12, pp. 1–17.
- [17] Giuffré L., Ratto S.E. (2014), A New Paradigm in Higher Education: University Social Responsibility (USR), "Journal of Education & Human Development", Vol. 3, No. 1, pp. 231–238.
- [18] Global Reporting Initiative (2021), https://www.globalreporting.org/, access date: 30.03.2021.
- [19] Gomez-Vasquez L., Morales-Alequin B., Vadi J. (2014), University Social Responsibility: A Social Transformation of Learning, "Revista Digital de Investigación en Docencia Universitaria", Vol. 1, No. 12, pp. 101–120.
- [20] Gómez L.M., Alvarado Y., Pujols A. (2018), Implementing University Social Responsibility in the Caribbean: Perspectives of Internal Stakeholders, "Revista Digital de Investigación en Docencia Universitaria", Vol, 12, No. 1, pp. 101–120.
- [21] Herrera A. (2009), Social Responsibility of Universities, [in:] Global University Network for Innovation. In Higher Education at a Time of Transformation: New Dynamics for Social Responsibility, GUNI/Palgrave Macmillan, Basingstoke.
- [22] Hewson C. (2006), Secondary Analysis, [in:] V. Jupp (ed.), The Sage Dictionary of Social Research Methods, Sage, London, pp. 275–276.
- [23] HR Excellence in Research (2021), www.euraxess.pl, access date: 18.03.2021.
- [24] Hrubos I. (2011), *The Changing Role of Universities in Our Society*, "Society and Economy", Vol. 33, No. 2, pp. 347–360.
- [25] Jastrzębska E., Brdulak H., Dąbrowski T., Legutko-Kobus P. (2019), Społeczna odpowiedzialność uczelni. Perspektywa strategiczna, "Zarządzanie Publiczne", Vol. 48, Nr 4, s. 285–297.
- [26] Kalinowska A., Batorczyk A. (2017), Uczelnie wyższe wobec wyzwań celów zrównoważonego rozwoju, "Zeszyty Naukowe Politechniki Śląskiej. Organizacja i Zarządzanie", Nr 104, s. 281–290.
- [27] Kudłak R. (2017), O przyszłości społecznej odpowiedzialności biznesu wyniki badań europejskich, "Organizacja i Kierowanie", Vol. 175, Nr 1, s. 71–86.
- [28] Larrán M., Andrades F.J. (2013), Una aproximación conceptual a la responsabilidad social universitaria desde un enfoque gerencial: La teoría de los stakeholders, [in:] J.L. Abreu, M.J. Araiza, J.G. Cruza, C. Parra (eds.), La Gestión de la RSE: Enfoques Interdisciplinarios, Universidad de Nueva Mexico, Albuquerque, pp. 255–282.
- [29] Morsing M., Schultz M. (2006), Corporate Social Responsibility Communication: Stakeholder Information, Response, and Involvement Strategies, "Journal of Business Ethics," Vol. 15, No. 4, pp. 323–338.
- [30] Nicolò G., Aversano N., Sannino G., Tartaglia Polcini P. (2021), *Investigating Web-Based Sustainability Reporting in Italian Public Universities in the Era of Covid-19*, "Sustainability", Vol. 3468, No. 13, pp. 1–12.
- [31] Ochiai E. (1993), Ideas of Equality and Ratio: Mathematical Basics for Chemistry and the Fallacy of Unitary Conversion, "Journal of Chemical Education", Vol. 1, No. 70, pp. 44–46.

- [32] Pacheco J.A.B., Teijeiro-Álvarez M.M., García-Álvarez M.T. (2020), Sustainable Development in the Economic, Environmental, and Social Fields of Ecuadorian Universities, "Sustainability", Vol. 7384, No. 12, pp. 1–21.
- [33] Polish Ministry of Science and Higher Education (2020), List of Public Universities Supervised by the Minister Competent for Higher Education, https://www.gov.pl/web/nauka/wykaz-uczelnipublicznych-nadzorowanych-przez-ministra-wlasciwego-ds-szkolnictwa-wyzszego-publiczne-uczelnieakademickie, data dostępu: 16.11.2020 r.
- [34] Ralph M., Stubbs W. (2014), *Integrating Environmental Sustainability into Universities*, "Higher Education", No. 67, pp. 71–90.
- [35] Reiser G.J. (2007), Managing University Social Responsibility (USR), [in:] International Sustainable Campus Network: Best PracticesFuture Challenges ISCN Conference 2007, April 25–27, Zurich, p. 2.
- [36] Sady M., Żak A. (2017), Reporting Sustainable Development in the TSL Industry, [in:] J. Teczke, P. Buła (eds.), Management in the Time of Networks, Cross-cultural Activities and Flexible Organizations, Uniwersytet Ekonomiczny w Krakowie, Cracow, pp. 247–266.
- [37] Sawasdikosol S. (2009), Driving Universities' Collaboration toward the New Era of Sustainable Social Responsibility, University-Community Engagement Conference, Penang, Malaysia, pp. 1–17.
- [38] Szurowska M. (2020), Społeczna odpowiedzialność nauki, "300RESEARCH impact", https://300gospodarka.pl/news/ akademicka-dyskusja-o-odpowiedzialnosci-raport-300research-o-spolecznej-odpowiedzialnosci-nauki, data dostępu: 18.03.2021 r.
- [39] Tetřevová L., Sabolová V. (2010), University Stakeholder Management and University Social Responsibility, "WSE-AS Transactions on Advances in Engineering Education", Vol. 7, No. 7, pp. 224–233.
- [40] UN Global Compact (2021), www.unglobalcompact.org, access date: 18.03.2021.
- [41] UN PRME (2021), www.unprme.org, access date: 18.03.2021.

- [42] Vallaeys F., De La Cruz C., Sasia P.M. (2009), Responsabilidad Social Universitaria, Manual de Primeros Pasos, McGraw-Hill, Mexico.
- [43] Vasilescu R., Barna C., Equre M., Baicu C. (2020), Developing University Social Responsibility: A Model of the Challenges of the New Civil Society, "Procedia-Social and Behavioral Sciences", Vol. 2, No. 2, pp. 4177–4182.
- [44] Wawrzyniak B. (1999), Odnawianie przedsiębiorstwa na spotkanie XXI wieku, Poltext, Warszawa.

Raportowanie wpływu społecznego i środowiskowego na polskich uniwersytetach

Streszczenie

Uniwersytety odgrywają ważną rolę w kreowaniu postaw społecznych. Celem niniejszego badania była identyfikacja sposobów mierzenia i raportowania wpływu społecznego i ekologicznego polskich uniwersytetów. Podczas gdy na uczelniach debatujemy o społecznej odpowiedzialności, wiele z nich stara się tworzyć wskaźniki, które pomogłyby im w komunikowaniu i raportowaniu podejmowanych działań. Sytuacja ta spowodowana jest głównie brakiem zestawu wskaźników, które byłyby dedykowane uczelniom i mogłyby być wykorzystane do pomiaru ich wpływu. Aby zbadać, w jaki sposób 24 polskie uczelnie publiczne publikują i promują informacje związane z ich wpływem społecznym i środowiskowym, przeprowadzono badanie ich stron internetowych, oficjalnych dokumentów uczelnianych i raportów. Aby poszerzyć kontekst i zakres analizy, przebadano je również w kontekście obecności w międzynarodowych rankingach oraz udziału w organizacjach międzynarodowych.

Słowa kluczowe

uniwersytet, raportowanie, wskaźniki, wpływ