Article

Communication of Socially-Responsible Activities by Higher Education Institutions

Libena Tetrevova * , **Jan Vavra** and **Simona Munzarova**

Department of Economy and Management of Chemical and Food Industry, Faculty of Chemical Technology, University of Pardubice, 53210 Pardubice, Czech Republic; jan.vavra@upce.cz (J.V.); simona.munzarova@upce.cz (S.M.)
* Correspondence: libena.tetrevova@upce.cz; Tel.: +420-46-6036661

Abstract: Higher education institutions play a fundamental role in the scientific, economic, social, and cultural development of each and every society. In view of new challenges such as the COVID-19 pandemic, the importance of their social responsibility and ability to effectively communicate the socially–responsible activities which are performed is growing. The aim of this article is to analyze and evaluate the scope and structure of socially-responsible activities communicated on the websites of public higher education institutions operating in a small post-communist country where education plays a traditional role—the Czech Republic, and to formulate recommendations for improvement of the level of communication of social responsibility by higher education institutions. Primary data was obtained using latent analysis of the content of the websites of all public higher education institutions operating in the Czech Republic. The CE3SPA method was applied. The survey which was performed shows that the level of communication of social responsibility by higher education institutions in the Czech Republic is low. Activities in the field of economic and social responsibility are communicated in the greatest scope. On the contrary, activities in the field of environmental responsibility are communicated the least. Public higher education institutions in the Czech Republic should therefore apply the measures proposed in the article, these also being transferrable to practice in other countries.

Keywords: higher education institutions; university social responsibility; socially-responsible activities; USR web communication; Czech Republic

1. Introduction

The topic of university social responsibility (USR) (in general the socially responsibility of all types of higher education institutions) is still not part of mainstream research [1]. As stated by Kouatli [2] (p. 888) "university social responsibility is still in its embryonic stage compared to corporate social responsibility (CSR) which is still debatable by researchers". We can document this fact using the number of publications on the topic of USR registered in the Web of Science database, there being only 165 [3]. For the sake of comparison, there are more than a hundred times more publications registered in the Web of Science database on the topic of CSR, there being almost 17,000 [3]. However, this topic is becoming more and more important as time goes by [4], as is evident from, among other things, the increasing number of publications on this topic registered in the Web of Science database in recent years [3,5,6]. According to Huang and Hsieh [7], the reason for the increasing interest taken by higher education institutions in the issue of USR is an effort on their part to survive in the current hyper-competitive and low birth rate era. A possible reason for this can be seen, among others, in the context of the developing trend of academic entrepreneurship [8], and also in efforts made by higher education institutions to ensure greater application of principles of behavior which were applied in the past almost exclusively by commercial entities. In the case in question, this concerns, for example, principles of behavior arising from the stakeholder theory [9,10] or the legitimacy theory [11,12]. It would therefore seem

expedient to discuss the issue of USR to a greater extent and to broaden the knowledge in this area, not only from the point of view of theoretical points of departure, but also practical findings. The reason for this is in particular the fact that higher education institutions educate and form the opinions of future leaders and policy makers [6]. They should support socially-responsible behavior, not only within the framework of their educational activity, by propagation of know-how respecting the current trends in social responsibility and sustainable development. They can also have a positive impact thanks to their scientific research activity, when they should become the creators of new findings in this field. Last but not least, they should contribute towards spreading awareness of the concept of social responsibility thanks to adoption and application of this concept by higher education institutions themselves. Higher education institutions could become the bearers of good practice, this being desirable and expected from the point of view of our society [13].

Until now, researchers in the field of USR have in particular engaged in definition of the term USR [2,5,14], the benefits of USR [1,15,16] and projection of USR into the educational process, e.g., in the form of service learning [17–19].

Alternative definitions of the term USR are therefore available. One example is the summary definition presented by Larrán Jorge and Andrades Peña [6], according to whom "the term USR suggests that universities are institutions that have to incorporate ethical, social and environmental principles and values within their main functions and this must be achieved from a perspective based on satisfying the needs and expectations of stakeholders". Definitions of USR have several common traits. They are the same as the common traits held by definitions of CSR which were identified by Dahlsrud [20]. This concerns emphasis of the voluntary nature of performing socially-responsible activities, their focus on stakeholders and last but not least, mention of the fields of social responsibility. Here, three areas are most commonly mentioned, these being the economic field, the social field and the environmental field, the so-called triple bottom line [6]. We can however also come across alternative concepts of the fields of USR. The concept expounded by Berzosa et al. [21] is based on the conventional 3P concept, supplementing the above-mentioned three areas to include the "curricular" field. Yarime and Tanaka [22] take their starting point as the traditional roles of higher education institutions when differentiating areas of USR, distinguishing five areas of USR. The first three are the same as the roles of higher education institutions—the field of education, research and outreach. They are supplemented to include the fields of governance and operation. Larrán Jorge et al. [23] chose a different approach, focused primarily on the stakeholders of higher education institutions, distinguishing seven areas of USR, these being corporate governance, students, staff, society, environment, companies, and continuous improvement. In the context of sustainability assessment tools in higher education, we can come across other typologies for the fields of USR, see for example Findler et al. [24]. The complex concept which we will be using as our basis is presented by Tetrevova [25], according to whom USR comprises the economic, ethical, environmental, social and philanthropic fields.

The benefits of USR are also defined in the literature, these being analogous to the benefits of CSR, although having a deeper social impact thanks to the specific role of higher education institutions. The benefits of USR for society are discussed, as are the benefits for the higher education institutions themselves. From the point of view of benefits for society as a whole, mention is made both of benefits arising within the framework of the educational process, research activities and outreach (public engagement), as well as benefits relating to the responsible operation of higher education institution campuses. This in particular concerns benefits relating to education leading to sustainability or transfer of knowledge and technologies [16]. Mention is also made of the social benefits which higher education institutions form thanks to the offer of services, created above the framework of their basic academic mission. One example of this is services which higher education institutions are developing at the moment in relation to the COVID-19 pandemic, i.e., with their participation in testing of people who have been infected, or with students volunteering to teach the children of health care workers, fire-fighters or police officers

while schools are closed [26]. Thanks to application of the concept of USR, higher education institutions therefore contribute towards increasing the usefulness of individual members of society and the well-being of society as a whole [2]. From the point of view of the higher education institutions themselves, benefits are discussed in the form of increasing loyalty among students [15], an increase in the attractiveness of higher education institutions for potential students and improvement of the image and reputation of higher education institutions [1,27], which subsequently lead to strengthening of the competitive ability of higher education institutions and support their efforts to establish world-class universities [28].

Last but not least, issues of projection of USR into the educational process at higher education institutions are elaborated in more detail. Changes in subject curricula are discussed [29], as is implementation of new didactic methods, for example, in the form of service learning [17,19]. In relation to these changes, the need for teacher training is also discussed, or the need for internal restructuring of higher education institutions focused on creation of coordination structures [30]. The result of implementation of the principles of USR in the educational process is improvement of the transversal competencies of students [31]. Development of the competencies of students—future graduates—is a prerequisite for improving their employability. In this context, we must also not forget about the effect of forming responsible citizens which is mentioned by the authors [32].

Only marginal attention is paid to the issue of USR communication within the framework of research studies, as is evident from the fact that only six publications dedicated to this topic are registered in the Web of Science database [3]. However, high-quality USR communication is a basic condition for sharing the benefits of the socially-responsible behavior of higher education institutions, this being among higher education institutions themselves, their stakeholders and also society as a whole. The topic of USR communication can therefore be regarded as crucial and resolution of the given issue as beneficial. This is to say that higher education institutions play a fundamental role in the scientific, economic, social and cultural development of each and every society. By fulfilling all of their roles—the educational role, the research role and the outreach role [33,34], they can contribute significantly towards increasing the competitive ability of the regions and the country as well as the prosperity of society as a whole. However, they must be able to effectively communicate regarding the USR activities which they perform. This has proven to be a serious problem in many cases, a problem which exhibited itself pronouncedly just recently in relation to the COVID-19 pandemic. For example, higher education institutions in the Czech Republic reacted very quickly to the situation which arose and began to engage in several socially beneficially activities, but as a result of problematic communication, the people who may potentially have been interested were not sufficiently informed of this possibility [26].

The quickly changing environment of today evokes the need to devote primary attention, not only within the framework of USR communication, to modern communication channels in the form of websites and social networks [35] and to play down traditional communication channels in the form of annual reports [36] or standalone USR reports [37]. This is to say that one advantage of modern communication channels in the form of websites is fast and unrestricted access from anywhere. Another fundamental advantage is the fact that the website operator can quickly perform an update and therefore provide completely up-to-date information [38,39]. In the case of communication on social networks, another advantage can be added to these benefits, this being the option of quick feedback [40].

The fact is that the level of communication of social responsibility differs in individual countries, industries or variously owned organizations. From the point of view of countries, a higher level of communication of social responsibility is achieved by countries in North America and Western Europe. On the contrary, a significantly lower level of communication of social responsibility is achieved by post-communist countries [41,42]. As regards industries, a higher level of communication of social responsibility is documented in controversial industries as opposed to non-controversial industries [43,44]. From the point of view of ownership, a higher level of reporting and communication of social re-

sponsibility has been registered among public organizations [45,46]. In the case of private organizations, a higher level of communication of social responsibility is exhibited by multinational enterprises [47,48].

On the basis of the above-mentioned premises, the aim of the article is to analyze and evaluate the scope and structure of USR activities communicated on the websites of public higher education institutions operating in a small post-communist country in which education plays a traditional role—the Czech Republic and to formulate recommendations for improvement of the level of USR communication.

2. Materials and Methods

In the context of the above-mentioned aim, the intention of the authors is to answer the following research questions (RQ):

RQ1: In which scope do public higher education institutions operating in the Czech Republic communicate USR activities using alternative communication channels?

RQ2: In which scope do public higher education institutions operating in the Czech Republic communicate USR activities on their websites?

RQ3: In which scope do public higher education institutions operating in the Czech Republic communicate activities in the fields of economic, environmental, ethical, social, and philanthropic responsibility on their websites as a whole?

RQ4: In which scope do public higher education institutions operating in the Czech Republic communicate individual economic, environmental, ethical, social, and philanthropic responsibility activities on their websites?

RQ5: Which measures would contribute towards increasing the level of USR communication by higher education institutions?

The following hypotheses will at the same time be verified:

Hypothesis (H1). *Among other means of communication, the majority of public higher education institutions operating in the Czech Republic use modern channels to communicate their USR activities, this being in the form of websites and social networks.*

The fact that higher education institutions are creators and disseminators of new ideas [6,13] led us to formulate this hypothesis. It can be assumed that they are also trend-setters in the field of communication of social responsibility [35] and that they share the benefits which these communication channels provide [38–40].

Hypothesis (H2). *The scope of USR web communication by public higher education institutions operating in the Czech Republic is low.*

This is to say that it can justifiably be assumed that the scope of USR web communication by higher education institutions operating in the Czech Republic will correspond in general to the limited scope in which socially responsibly activities are communicated by entities operating in post-communist countries, see for example [41,42] for more detail.

Hypothesis (H3). *Public higher education institutions operating in the Czech Republic communicate economic responsibility activities to the greatest extent on their websites.*

While formulating this hypothesis, we take our point of departure on the one hand from the defining characteristics of social responsibility, and on the other hand from the previously mentioned stakeholder theory. Socially-responsible behavior leads towards meeting of the requirements and expectations of stakeholders [20]. The key objective of USR communication is to provide information to the relevant stakeholders about how their requirements and interests are met by the given higher education institution [9,10]. In general, special attention is devoted to performance of activities in the field of economic responsibility and their communication, this being due to the fact that these activities are focused on satisfying the needs, in particular, of the primary stakeholders [25].

Elaboration of the presented article is based on systematic literary research [49]. The subject of this research was primarily articles published in journals registered in the Web of Science database. The phrase searched for was "university social responsibility". A total of 165 sources were gained from this. These sources were subsequently reduced in relation to their relevance. However, the number of sources was at the same time extended using the snowball method [50], which was used while studying the relevant literary sources.

Collection of primary data in the period August to September 2020 then built on this literary research. The subject of the study was all of the public higher education institutions operating in the Czech Republic as at 1 August 2020 according to information by the Ministry of Education, Youth and Sports. As at this date, 26 public higher education institutions operated in the Czech Republic, 22 of which were universities and 4 of which were non-university higher education institutions [51]. As at 1 January 2020, almost 261,000 students were studying at these higher education institutions [52].

Primary data was obtained via content analysis of the websites of public higher education institutions operating in the Czech Republic. The reason for choosing websites as the source of data was, among other things, the fact that websites are a publicly available source of data which allows access from practically anywhere in the world [38,39]. In addition to this, the effectiveness of using this method has been confirmed by several authors while evaluating the level of CSR [46,53,54] or MSR (municipal social responsibility) communication [55]. Specifically, latent content analysis was used [56]. During latent content analysis, the researcher extends content analysis on an interpretation level, looking not only for the keywords entered, but also their synonyms, or identifies the characteristics being evaluated (in this case USR activities) on the basis of the meaning of the text [57]. The results of content analysis were recorded in a table using a binary code [58]. In an attempt to ensure the validity of the data which was obtained, identification of USR activities was performed independently by two researchers on the basis of the determined methodology. In the event of any discrepancy in the record, the given discrepancy was discussed and agreement was reached.

The method of communication of economic, environmental, ethical, social and philanthropic activities—CE3SPA method (see Table 1) was used to evaluate the scope and structure of USR web communication by public higher education institutions operating in the Czech Republic [59]. In its basic form, which is designed for evaluation of the level of CSR communication, this method is based on evaluation of 10 economic responsibility activities, 7 environmental responsibility activities, 6 ethical responsibility activities, 11 social responsibility activities, and 5 philanthropic responsibility activities [59]. In view of the fact that other types of stakeholders must also be considered in the case of higher education institutions [60], activities evaluated in the field of economic responsibility were modified and reduced. The evaluated activity strengthening relations with customers, focused on strengthening relations with key primary stakeholders was replaced with the activity strengthening relations with students and applicants for study, these being the key primary stakeholders from the point of view of higher education institutions. The activity strengthening relations with owners and investors was omitted, as public higher education institutions do not have any owners and are financed primarily from the state budget. The activity strengthening relations with suppliers and purchasers was also omitted, as these stakeholders do not play a fundamental role from the point of view of higher education institutions, or are completely absent there. The basic form of the CE3SPA method was preserved in other areas of evaluation.

Table 1. CE3SPA method.

Code	Communicated Activities
EC	**Economic Responsibility**
EC1	Good governance practices
EC2	Care for the quality of services
EC3	Creation and implementation of innovations
EC4	Strengthening relations with students and applicants for study
EC5	Partnership with educational institutions
EC6	Membership in professional associations
EC7	Development of relations with public institutions
EC8	Development of relations with the public
EN	**Environmental Responsibility**
EN1	Ensuring compliance with environmental legislation
EN2	Saving energy and other resources
EN3	Minimization of waste and support for recycling
EN4	Investment into clean technologies
EN5	Support for preservation of resources and biodiversity
EN6	Preventing and correcting negative environmental impacts
EN7	Encouraging initiatives promoting a responsible approach to the environment
ET	**Ethical Responsibility**
ET1	Installation of a code of ethics
ET2	Education and training of employees to act ethically
ET3	Ethical reporting
ET4	Ethical audit
ET5	Creation of an ethics committee
ET6	Whistleblowing hotline
SC	**Social Responsibility**
SC1	Ensuring occupational health and safety
SC2	High-quality working environment
SC3	Care for education and development of employees
SC4	Application of measures eliminating any form of discrimination at work
SC5	Ensuring freedom of association in trade unions and the right to collective bargaining
SC6	Implementation of a high-quality process of recruiting employees and terminating employment
SC7	Involvement of employees in the decision-making process
SC8	Employee care (e.g., employee benefits)
SC9	Ensuring work-life balance
SC10	Action to combat mobbing and harassment
SC11	Ensuring a healthy organization culture
PH	**Philanthropic Responsibility**
PH1	Giving, incl. sponsorship
PH2	Support for donation activities among employees
PH3	Volunteering
PH4	Support for individual employee volunteering
PH5	Collaboration with non-profit organizations

Source: Modifying according to [52,61].

The CE3SPA method was chosen for evaluation of the scope and structure of USR web communication by public higher education institutions operating in the Czech Republic due to the advantages which it offers as compared with alternative methods. One such advantage is the fact that it provides a comprehensive view of communication of social responsibility as it evaluates the level of this communication in five possible areas. Another advantage is that is takes into account modern communication trends [61]. A fundamental advantage is that, in a slightly modified form, it can be used by organizations in all sectors of the national economy (private, public, and non-profit) and for various industries. This

method has been successfully verified in practice while evaluating the level of web communication of TOP companies in the Czech Republic and in Ukraine [59], companies from controversial industries—specifically chemical companies in the Czech Republic, Slovakia, and Ukraine [46,62], gambling operators in the Czech Republic [61], or sugar factories in Germany, the Czech Republic and Slovakia [63]. The expedience of its use was however also verified while evaluating the level of communication of social responsibility in the non-commercial sphere, this being while evaluating the level of MSR web communication by statutory cities in the Czech Republic, see Tetrevova and Jelinkova for more details [55]. In addition to that, this method can be used not only for evaluation of the level of communication of social responsibility on websites, but also to evaluate communication of social responsibility on social networks [64]. Last but not least, an advantage of this method is its easy application. The above-mentioned reasons led this method to be preferred over tools such as the Global Reporting Initiative (GRI) modification for universities [65], the Graphical Assessment of Sustainability in Universities (GASU) tool [65], the Sustainability Tracking, Assessment and Rating System (STARS) [66,67] or others which are mentioned in the context of sustainability assessment tools in higher education [24,68–70].

The primary data obtained were processed by descriptive statistics using MS Excel. The scope in which higher education institutions communicate USR activities on their websites was analyzed using the average number of activities communicated. Differences in the scope of communication between different fields of USR were analyzed using the relative average number of activities, i.e., the average value in relation to the total number of activities in the given field. The structure of USR communication was analyzed with the aid of multiple response analysis, i.e., the frequency of higher education institutions in which the activity was identified.

The recommendations formulated in the conclusion for improvement of the level of USR communication are based on the current trends in social responsibility expressed, among others, via Sustainable Development Goals (SDG) [71], in particular #4 Quality Education, #5 Gender Equality and #13 Climate Action. They are also based on the globally acknowledged initiative UN Principles for Responsible Management Education (PRME), according to which, communication of responsibility should document activities leading towards support for formation of the skills and thinking of future leaders [72]. Another source which was used while formulating the recommendations was principles supporting academic freedom and defending the human rights of academics with the aid of the "Scholars at Risk (SAR)" Network. According to this initiative, communication of responsibility should include measures put in place by the institution to protect freedom of thought, sharing of ideas and other academic rights and freedoms [73]. The requirements of certification and audit authorities were also used as a point of departure for formulation of recommendations, allowing for identification of areas for improvement of the form and content of communication of responsibility. Last but not least, the recommendations are based on monitoring of the form of communication performed by higher education institutions which espouse these concepts (best practice examples), and which usually have a sophisticated USR framework, including the appropriate communication.

3. Results

3.1. USR Communication by Czech Public Higher Education Institutions

The study which was performed shows that all of the public higher education institutions operating in the Czech Republic have functional websites which, among other things, contain information about the socially-responsible activities which they perform. However, the fact is that not a single one of these higher education institutions has a tab page on their website entitled "Social responsibility", "Sustainability", or with a similar name, on which it focuses all of its information about the socially-responsible activities which are performed and on which it therefore provides a comprehensive overview of these activities.

All of the public higher education institutions operating in the Czech Republic elaborate annual reports and make these available on their websites every year. These reports also include information about socially-responsible activities performed. However, none of the higher education institutions elaborate and make available a separate report on social responsibility.

With one exception, the public higher education institutions monitored communicate their activities, including their socially-responsible activities, on social networks and inform the public of this fact on their websites. They use the social network Facebook in the greatest scope and on the contrary, the Google+ in the least scope, see Table 2 for more details.

Table 2. University social responsibility (USR) communication of the Czech public higher education institutions on social networks.

Social Network	Facebook	Instagram	YouTube	Twitter	LinkedIn	Google+
Frequency	96%	85%	73%	69%	58%	4%

Source: Authors.

3.2. Scope of USR Activities Communicated by Czech Public Higher Education Institutions on their Websites

The study performed shows that public higher education institutions operating in the Czech Republic communicate 17 of the 37 monitored socially-responsible activities, i.e., less than half (46%). They communicate economic responsibility activities in the greatest scope (78%), followed by social responsibility activities (56%) and philanthropic responsibility activities (36%). They communicate environmental responsibility activities (20%) and ethical responsibility activities (26%) in the least scope. See Table 3 for more details.

Table 3. Scope of USR activities communicated on websites.

Area	Number of Possible Activities in the Given Area	Average Number of Activities	Relative Average Number of Activities	Median Number of Activities	Minimum Number of Activities	Maximum Number of Activities
Economic responsibility	8	6.3	78%	6.5	3	8
Environmental responsibility	7	1.4	20%	1.0	0	4
Ethical responsibility	6	1.5	26%	2.0	0	3
Social responsibility	11	6.2	56%	6.0	2	9
Philanthropic responsibility	5	1.8	36%	2.0	0	5
Total	**37**	**17.2**	**46%**	**18.0**	**7**	**24**

Source: Authors.

3.3. Structure of USR Activities Communicated by Czech Public Higher Education Institutions on their Websites

The scope in which USR activities are communicated in the individual areas of USR is closely linked to the scope of communication of the individual activities within the framework of the five monitored areas of USR, i.e., the structure of communication of USR activities (Table 4).

Table 4. Structure of USR activities communicated on websites.

Code	Communicated Activities	Percent of Cases
EC	**Economic Responsibility**	
EC1	Good governance practices	50%
EC2	Care for the quality of services	65%
EC3	Creation and implementation of innovations	100%
EC4	Strengthening relations with students and applicants for study	92%
EC5	Partnership with educational institutions	65%
EC6	Membership in professional associations	65%
EC7	Development of relations with public institutions	88%
EC8	Development of relations with the public	100%
EN	**Environmental Responsibility**	
EN1	Ensuring compliance with environmental legislation	12%
EN2	Saving energy and other resources	12%
EN3	Minimization of waste and support for recycling	15%
EN4	Investment into clean technologies	23%
EN5	Support for preservation of resources and biodiversity	4%
EN6	Preventing and correcting negative environmental impacts	31%
EN7	Encouraging initiatives promoting a responsible approach to the environment	42%
ET	**Ethical Responsibility**	
ET1	Installation of a code of ethics	81%
ET2	Education and training of employees to act ethically	0%
ET3	Ethical reporting	0%
ET4	Ethical audit	8%
ET5	Creation of an ethics committee	65%
ET6	Whistleblowing hotline	0%
SC	**Social Responsibility**	
SC1	Ensuring occupational health and safety	81%
SC2	High-quality working environment	38%
SC3	Care for education and development of employees	92%
SC4	Application of measures eliminating any form of discrimination at work	65%
SC5	Ensuring freedom of association in trade unions and the right to collective bargaining	50%
SC6	Implementation of a high-quality process of recruiting employees and terminating employment	62%
SC7	Involvement of employees in the decision-making process	73%
SC8	Employee care	77%
SC9	Ensuring work-life balance	31%
SC10	Action to combat mobbing and harassment	38%
SC11	Ensuring a healthy organization culture	12%
PH	**Philanthropic Responsibility**	
PH1	Giving, incl. sponsorship	27%
PH2	Support for donation activities among employees	23%
PH3	Volunteering	58%
PH4	Support for individual employee volunteering	23%
PH5	Collaboration with non-profit organizations	50%

Source: Authors.

In the field of economic responsibility, which public higher education institutions operating in the Czech Republic pay the greatest attention to from the point of view of USR communication, all eight monitored activities are communicated by at least half of the higher education institutions monitored. The TOP 3 activities communicated include creation and implementation of innovations (100%), development of relations with the public (100%) and strengthening relations with students and applicants for study (92%).

On the contrary, the activity which is communicated the least in this field is activity in the form of application of good governance practices (50%).

In the field of environmental responsibility, which is on the contrary the area in which USR activities are communicated in the least scope by public higher education institutions operating in the Czech Republic, all seven monitored activities are communicated by less than half of the public higher education institutions. Encouraging initiatives promoting a responsible approach to the environment (42%) and preventing and correcting negative environmental impacts (31%) are communicated in the greatest scope. On the contrary, the activity support for preservation of resources and biodiversity (4%) is communicated in the least scope.

Differences are evident in the structure of USR activities communicated in the field of ethical responsibility. Three of the six monitored activities (education and training of employees to act ethically, ethical reporting, and a whistleblowing hotline) are not communicated by any of the public higher education institutions operating in the Czech Republic. However, more than three-quarters of the monitored higher education institutions communicate installation of a code of ethics (81%) and almost two-thirds of the monitored higher education institutions communicate creation of an ethics committee (65%).

In the field of social responsibility, seven of the eleven monitored activities are communicated by at least half of the public higher education institutions operating in the Czech Republic. Care for education and development of employees (92%) is communicated in the greatest scope. On the contrary, ensuring a healthy organizational culture (12%) is communicated in the least scope.

As regards the field of philanthropic responsibility, two of the monitored activities are communicated by at least half of the public higher education institutions operating in the Czech Republic. This specifically concerns activities in the form of volunteering (58%) and collaboration with non-profit organizations (50%). The remaining three activities are communicated by approximately a quarter of the evaluated entities.

4. Discussion

A positive finding is that all of the public higher education institutions operating in the Czech Republic have functional websites, on which they present specific information about the USR activities which they perform. However, a negative fact is that not a single one of the public higher education institutions operating in the Czech Republic has a tab page on its website entitled "Social responsibility", "Sustainability", or one with similar content. For the sake of comparison on a national level, 52% of the TOP 100 companies operating in the Czech Republic [59] and 28% of the statutory cities in the Czech Republic [55] have such a tab page on their websites.

As far as alternative communication channels are concerned, all of the monitored higher education institutions make annual reports available on their websites, part of which is constituted by information about the USR activities which are performed. However, not a single one of the public higher education institutions operating in the Czech Republic publishes a standalone USR report. For the sake of comparison on a national level, 35 % of the TOP 100 companies operating in the Czech Republic publish a standalone CSR report on their websites [59]. We can evaluate USR communication from the point of view of social networks as a communication channel in a positive light, these being used by 96% of the monitored entities. In comparison with public higher education institutes, both the TOP 100 companies (80%) [59] and municipalities (88%) [55] exhibit a lower level of communication on social networks. From among the social networks, public higher education institutions in the Czech Republic most often use Facebook (96%), this also being the case with companies (75%) and municipalities (88%) operating in the Czech Republic [55,59]. The benefits which this modern communication channel offers are shared [38,39]. On the basis of the aforementioned, it can be stated that hypothesis H1 was confirmed.

Public higher education institutions operating in the Czech Republic communicate an average of 46% of the monitored socially-responsible activities on their websites. The

given scope can be evaluated as low, this corresponding to the generally low level of communication of socially-responsible activities in post-communist countries. For the sake of comparison, the global average level of sustainable reporting is 77% according to a study performed by KPMG [42]. According to this study, the Czech Republic is ranked in the third worst group, a group which includes countries with sustainable reporting rates which are lower than the global average. The low level of communication of socially-responsible activities in post-communist countries is also, for example, confirmed by Hąbek [74] using the example of companies operating in the V4 countries, Hąbek and Wolniak [75] using the example of companies operating in selected countries of the European Union or Petera et al. [76] using the example of companies operating in the Czech Republic and Slovakia. Hence, the hypothesis H2 has been confirmed.

Public higher education institutions operating in the Czech Republic communicate economic responsibility activities on their websites in the greatest scope, these being focused on development of positive relations, above all with primary, but also with certain secondary stakeholders. Thus, the hypothesis H3 has been confirmed. The given finding seems to be consistent with the stakeholder theory [9,10]. It is also consistent with the legitimacy theory [11,12], as by strengthening of relations with the public (community) or public institutions strengthens, higher education institutions reinforce the legitimacy of their existence. An interesting finding is that the monitored higher education institutions communicate environmental responsibility activities in the least scope. This is despite the fact that this area is one of the TOP fields of communication of social responsibility, this being from the point of view of companies [59], in particular companies in controversial industries [62], but also from the point of view of public institutions [55]. Due to neglect of environmentally responsible activities within the framework of USR communication, positive externalities relating to the spread of know-how are not created, the need for these being desirable in precisely this area thanks to the increasingly pronounced negative impacts of the activities performed by all economic entities [77].

As regards the structure of activities which are communicated, representation of individual activities which are communicated is determined in the field of economic responsibility by the above-mentioned stakeholder theory [78]. The mission of higher education institutions, consisting among other things in educational activities, is projected into the field of communication of environmental responsibility [79]. The activity which is communicated the most is encouraging initiatives promoting a responsible approach to the environment. In the field of ethical responsibility, just like controversial [62] and non-controversial [59] companies or public institutions [55], installation of a code of ethics is the activity which is communicated the most. As far as the field of social responsibility is concerned, here too, activities which in general rank among the two TOP activities communicated in the field of social responsibility are communicated in the greatest scope. This concerns care for education and development of employees and ensuring occupational health and safety. The special attention which is paid to the first of these relates to the nature of higher education institutions, these representing the supreme centers of learning [80]. A condition for their quality is therefore permanent enhancement of the knowledge and experience of their workers (academics and scientists) [81]. The scope in which individual activities are communicated in the field of philanthropic responsibility is influenced by the nature of the monitored type of educational institutions which are financed using public funds. In this case, donation activities are played down and volunteering becomes more important. A difference is evident here as opposed to companies [59,62].

5. Conclusions and Recommendations

This contribution reacts to the low level of USR communication which was identified, testament to this being on the one hand, the small number of research studies in this field, and on the other hand, the survey which was performed, this confirming the low level of communication of social responsibility in countries outside of North America and Western Europe. The actual survey performed in all of the public higher education

institutions operating in the Czech Republic confirms this fact. The content of USR is very often insufficient and the form in which information is presented does not correspond to the current trends in social communication.

Communication of activities is not balanced from the point of view of the individual areas of USR. Environmental responsibility activities are in particular played down as compared to relatively well-developed communication in the economic and social fields, although even there, as well as in the fields of ethical and philanthropic responsibility, communication does not reach the required level from the point of view of the scope of activities and information.

The reason for these failings is in particular neglect of certain activities which are part of the USR concept, and which are often performed in higher education institutions, but are probably not communicated sufficiently or not at all. The other reason is the fact that higher education institutions perform a lot of USR activities in an unsatisfactory manner or do not perform them at all, either due to their ignorance, insufficient progress in promotion of USR or for other reasons (e.g., due to a lack of finances, human or other resources).

On the basis of these failings in USR communication which were ascertained, we can formulate recommendations for higher education institutions, which can also be generalized for the practice of other countries. Measures to increase the level of communication of USR can be divided into two basic groups. The first group is made up of recommendations regarding failings of content. The second group is made up of measures of a formal nature, aimed at the form of USR communication.

As regards content, we can structure the proposed measures into the following groups:

Breadth of communicated information—it is necessary to publish a wide range of detailed information about activities which are performed, this being in a balanced manner from the point of view of the fields concerned, whereas we recommend that USR communication be focused on five areas: Economic, environmental, ethical, social, and philanthropic. In order to strengthen the neglected fields (environmental, ethical, and philanthropic) all of the activities which pertain to the respective field must be communicated. Focus must then in particular be made on the undervalued activities and those which are rarely mentioned, among which the following were in particular identified: Ensuring compliance with environmental legislation, saving energy and other resources, minimization of waste and support for recycling, support for preservation of resources and biodiversity, education and training of employees to act ethically, ethical reporting and audit, whistleblowing hotline, and ensuring a healthy organizational culture.

Content of communication—choice of USR activities communicated may be based on wider international frameworks such as the G4 Sustainability Reporting Guidelines or ISO 26000. Nevertheless, we regard it desirable to ensure communication about all of the individual activities defined in the CE3SPA method. Qualitative (descriptive) information should be complemented by quantitative indicators which are in line with the indicators of the SDG objectives, or which are derived from these. Activities and their communication should be based on the principles of meeting the SDG objectives, in particular the objectives #4 Quality Education, #5 Gender Equality and #13 Climate Action, but also the objectives #8 Decent Work and Economic Growth, #9 Industry, Innovation and Infrastructure, #10 Reduced Inequalities, as well as #12 Responsible Consumption and Production. An appropriate guideline is also provided by support for the UN Principles for Responsible Management Education initiative, in particular for the topics Anti-corruption and Ethics and Business and Peace.

Validity of information—in order to increase the credibility of the communicated information, it is recommended that it be verified by an independent auditor. However, a responsible approach is best demonstrated by the example set by educational institutions themselves. This is why a significantly more responsible approach is declared by obtaining the appropriate USR certification. In order to obtain USR certification, it is possible to recommend national certification authorities for CSR, or other Global Social Responsibility Tools, which for example include: IQNet SR10, Contribution to SDGs, GRI (Global Report-

ing Initiative) Verification of sustainability reports and many other partial certifications for individual areas (environmental, health and safety, ethical, etc.).

Despite the fact that a lower level of USR communication was identified in our study, this being from the point of view of one of the post-communist countries—the Czech Republic, higher education institutions do exist in the world which manage a high standard of USR communication. It is therefore desirable to use the examples of good practice set by leading institutions which have accepted the concept of USR, certified it and report it, and in doing so, increase our own level of USR communication. In our experience, an especially high level of USR communication is exhibited by higher education institutions operating in the Nordic countries of Europe (e.g., Copenhagen Business School, Denmark; Hanken School of Economics, Finland; BI Norwegian Business School, Norway). One of the possible paths leading towards dissemination of information provided within the framework of USR communication is therefore knowledge and application of examples of good practice, which may, among other things, contribute towards spreading awareness of specific USR activities.

From the point of view of the formal shape of USR communication, a fundamental recommendation is use of an electronic form of communication in the form of static websites. Although it is possible to use many of the social medias mentioned in Table 2, the majority of them do not have static content and are suitable rather for provision of immediate information or reaction to external stimulus. As opposed to YouTube, for example, which also exhibits a static form, it is possible to easily change a website and this also concerns a communication channel which does not require any registration making it more accessible for all stakeholders.

In order to increase the accessibility of USR communication, it is then possible to use other social networks for presentation of topical information. It is however advisable to refer to a static website using a link whenever the information on this website has been updated. In the given context, it must be mentioned that trends in use of the traditional paper form of communication in the form of printed reports or newsletters show that this increasingly concerns a form of communication with a limited period of validity and reach.

The formal shape of websites should include full information about USR activities divided into individual areas of USR, or separate sub-pages and a main page with a tab page entitled "University Social Responsibility". This tab page must be located in the main menu of the websites of higher education institutions in order to increase the likelihood of USR communication being picked up by web-based search engines.

The article provides findings which are of benefit both for theory and for practice. From the point of view of theory, the article fills in an existing gap in research, on the one hand, into the issue of the method of evaluating the level of USR communication, and on the other hand, into the issue of ensuring an effective method of USR (web) communication. From the point of view of practice, our research could inspire the management of higher education institutions to perform more comprehensive and more consistent USR communication. Thanks to the findings presented in this contribution, higher education institutions could become leaders in communication of social responsibility, offering examples of good practice for other economic entities (businesses, public organizations and institutions or non-profit organizations).

6. Limitations and Future Research

Despite the fact that the article contains new and original findings relating to the issue of USR communication, an issue which is not currently part of mainstream research, the article does have certain limitations which are associated with it. The main limiting factor can be regarded as the fact that the study was performed using the example of higher education institutions in a small post-communist economy—the Czech Republic. Another limitation of the study can be seen in the methodology used. One of the possible methods was chosen for evaluation of the scope and structure of USR communication, this being the CE3SPA method. This method is based on a determined framework of evaluated activities

in five defined areas of USR. Until now, this method has only been used for evaluation of the level of communication of social responsibility by companies and municipalities. It was applied for evaluation of the level of USR communication by higher education institutions for the first time. Last but not least, it must be stated in the context of the limiting factors exhibited by this study that the findings about the scope and structure in which the monitored higher education institutions communicate socially-responsible activities do not provide precise information about which socially-responsible activities these higher education institutions actually perform. We can for example come across cases when, in particular due to a lack of know-how, higher education institutions do not communicate all of the activities which they perform. On the other hand, we can in practice also find cases of so-called washing, for example in the form of greenwashing, bluewashing, or pinkwashing, when private organizations in particular also communicate activities which they do not perform at all or do not perform in the communicated manner or communicated scope in an effort to be seen in a better light.

Space is created here for further follow-up research. In relation to the first limitation mentioned, further research should focus on comparison of the scope and structure of USR activities communicated both by public and by private higher education institutions on an international level, e.g., within the framework of the countries of the European Union. In the context of the second limiting factor, consideration may be made of comparison of the level of USR communication by selected higher education institutions using alternative evaluation tools, e.g., in the form of a GRI modification for universities and the CE3SPA method. In the context of the third limiting factor, space is created for further studies which would compare the scope and structure of USR activities which are communicated and actually performed.

Author Contributions: Conceptualization, L.T. and J.V.; methodology, L.T.; formal analysis, L.T. and J.V.; investigation, L.T. and J.V. and S.M.; resources, L.T. and J.V.; writing—original draft preparation, L.T., J.V., and S.M.; writing—review and editing, L.T. All authors have read and agreed to the published version of the manuscript.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Data is not publicly available, though the data may be made available on request from the corresponding author.

Conflicts of Interest: The authors declare no conflict of interest.

References

1. Erazo-Coronado, L.; Llano-Arristizábal, S.; Garcés-Prettel, M.; Erazo-Coronado, A.-M. Impact of university social responsibility communication on university selection and the mediating effect of reputation. *Prof. Inform.* **2020**, *29*, e290438. [CrossRef]
2. Kouatli, I. The contemporary definition of university social responsibility with quantifiable sustainability. *Soc. Responsib. J.* **2019**, *15*, 888–909. [CrossRef]
3. Web of Science. Available online: http://apps.webofknowledge.com/WOS_GeneralSearch_input.do?product=WOS&search_mode=GeneralSearch&SID=C6XgGlHMRXG7pquYdvP&preferencesSaved= (accessed on 15 September 2020).
4. Jie, C.T.; Huam, H.T. Predictors of reputation through university social responsibility practices in a Malaysian private university: The customer's perspective. *Malay. J. Commun.* **2019**, *35*, 316–333. [CrossRef]
5. Ali, M.; Mustapha, I.; Osman, S.; Hassan, U. University social responsibility: A review of conceptual evolution and its thematic analysis. *J. Clean. Prod.* **2020**, 124931. [CrossRef]
6. Larrán Jorge, M.; Andrades Peña, F.J. Analysing the literature on university social responsibility: A review of selected higher education journals. *High. Educ. Q.* **2017**, *71*, 302–319. [CrossRef]
7. Huang, Y.-M.; Hsieh, M.-Y. An interdisciplinary research on students' employability in technology education to advance higher education enrollment sustainability. *Sustainability* **2020**, *12*, 1806. [CrossRef]
8. Wadhwani, R.D.; Galvez-Behar, G.; Mercelis, J.; Guagnini, A. Academic entrepreneurship and institutional change in historical perspective. *Manag. Organ. Hist.* **2017**, *12*, 175–198. [CrossRef]
9. Freeman, R.E.; Phillips, R.; Sisodia, R. Tensions in stakeholder theory. *Bus. Soc.* **2018**, *59*, 213–231. [CrossRef]

10. Kuzey, C.; Uyar, A. Determinants of sustainability reporting and its impact on firm value: Evidence from the emerging market of Turkey. *J. Clean. Prod.* **2017**, *143*, 27–39. [CrossRef]

11. Crane, A.; Glozer, S. Researching corporate social responsibility communication: Themes, opportunities and challenges. *J. Manag. Stud.* **2016**, *53*, 1223–1252. [CrossRef]

12. Tampere, K. Corporate social responsibility developments in post-communist countries: Towards organisations' social legitimacy. *Cent. Eur. J. Commun.* **2019**, *12*, 62–77. [CrossRef]

13. Aleixo, A.M.; Leal, S.; Azeiteiro, U.M. Conceptualization of sustainable higher education institutions, roles, barriers, and challenges for sustainability: An exploratory study in Portugal. *J. Clean. Prod.* **2018**, *172*, 1664–1673. [CrossRef]

14. Duque, P.; Cervantes-Cervantes, L.S. University social responsibility: A systematic review and a bibliometric analysis. *Estud. Gerenc.* **2019**, *35*, 451–464. [CrossRef]

15. El-Kassar, A.-N.; Makki, D.; Gonzalez-Perez, M.A. Student–university identification and loyalty through social responsibility. *Int. J. Educ. Manag.* **2019**, *33*, 45–65. [CrossRef]

16. Meseguer-Sánchez, V.; Abad-Segura, E.; Belmonte-Ureña, L.J.; Molina-Moreno, V. Examining the research evolution on the socio-economic and environmental dimensions on university social responsibility. *Int. J. Environ. Res. Public Health* **2020**, *17*, 4729. [CrossRef]

17. Cabedo, L.; Royo, M.; Moliner, L.; Guraya, T. University social responsibility towards engineering undergraduates: The effect of methodology on a service-learning experience. *Sustainability* **2018**, *10*, 1823. [CrossRef]

18. Lambrechts, W.; Mulà, I.; Ceulemans, K.; Molderez, I.; Gaeremynck, V. The integration of competences for sustainable development in higher education: An analysis of bachelor programs in management. *J. Clean. Prod.* **2013**, *48*, 65–73. [CrossRef]

19. Latib, A.A.; Amin, N.F.; Saud, M.S.; Kamin, Y. Impact of a service learning program to the university and the community. *Adv. Sci. Lett.* **2017**, *23*, 596–599. [CrossRef]

20. Dahlsrud, A. How corporate social responsibility is defined: An analysis of 37 definitions. *Corp. Soc. Responsib. Environ. Manag.* **2008**, *15*, 1–13. [CrossRef]

21. Berzosa, A.; Bernaldo, M.O.; Fernández-Sanchez, G. Sustainability assessment tools for higher education: An empirical comparative analysis. *J. Clean. Prod.* **2017**, *161*, 812–820. [CrossRef]

22. Yarime, M.; Tanaka, Y. The issues and methodologies in sustainability assessment tools for higher education institutions: A review of recent trends and future challenges. *J. Educ. Sustain. Dev.* **2012**, *6*, 63–77. [CrossRef]

23. Larrán Jorge, M.; Herrera Madueño, J.; Calzado, Y.; Andrades, J. A proposal for measuring sustainability in universities: A case study of Spain. *Int. J. Sustain. High. Educ.* **2016**, *17*, 671–697. [CrossRef]

24. Findler, F.; Schönherr, N.; Lozano, R.; Stacherl, B. Assessing the impacts of higher education institutions on sustainable development—an analysis of tools and indicators. *Sustainability* **2019**, *11*, 59. [CrossRef]

25. Tetrevova, L. Modification of corporate social responsibility concept in the context of universities' social responsibility. *Acta Acad. Karviniensia* **2013**, *13*, 125–134. [CrossRef]

26. Tetrevova, L. Options for use of charitable sharing for protection of public health during the COVID-19 pandemic—Experience from the Czech Republic. *Public Adm. Soc.* **2020**, *21*, 21–32.

27. Santos, G.; Marques, C.S.; Justino, E.; Mendes, L. Understanding social responsibility's influence on service quality and student satisfaction in higher education. *J. Clean. Prod.* **2020**, *256*, 120597. [CrossRef]

28. Belyaeva, Z.; Scagnelli, S.D.; Thomas, M.; Cisi, M. Student perceptions of university social responsibility: Implications from an empirical study in France, Italy and Russia. *World Rev. Entrep. Manag. Sustain. Dev.* **2018**, *14*, 23. [CrossRef]

29. Hsieh, H.C.L. Applying action research in design curricula to fulfill university social responsibility—A case study of the Pnguu community of the Tsou Tribe. *Sustainability* **2019**, *11*, 7132. [CrossRef]

30. Domínguez-Fernández, G.; Prieto-Jiménez, E.; Backhouse, P.; Ismodes, E. Cybersociety and university sustainability: The challenge of holistic restructuring in universities in Chile, Spain, and Peru. *Sustainability* **2020**, *12*, 5722. [CrossRef]

31. Coelho, M.; Menezes, I. University social responsibility as a driving force of change: Students' perceptions beyond the ivory tower. *Horizon* **2020**, *28*, 93–100. [CrossRef]

32. Shaari, R.; Sarip, A.; Rajab, A.; Zarina Zakaria, W. The impact of university social responsibility towards producing good citizenship: Evidence from Malaysia. *Int. J. Organ. Lead.* **2018**, *7*, 374–382. [CrossRef]

33. Colombo, E.; Mattarolo, L. Energy and development: The role of academia in education, research, and technological cooperation for sustainability. *Wires. Energy Environ.* **2017**, *6*, e215. [CrossRef]

34. Scott, J.C. The mission of the university: Medieval to postmodern transformations. *J. High. Educ.* **2006**, *77*, 1–39. [CrossRef]

35. Go, E.; Bortree, D.S. What and how to communicate CSR? The role of CSR fit, modality interactivity, and message interactivity on social networking sites. *J. Promot. Manag.* **2017**, *23*, 727–747. [CrossRef]

36. Garde Sánchez, R.; Rodríguez Bolívar, M.P.; López-Hernández, A.M. Online disclosure of university social responsibility: A comparative study of public and private US universities. *Environ. Educ. Res.* **2013**, *19*, 709–746. [CrossRef]

37. Richardson, A.J.; Kachler, M.D. University sustainability reporting: A review of the literature and development of a model. In *Handbook on Sustainability in Management Education*, 1st ed.; Arevalo, J.A., Mitchell, S.F., Eds.; Edward Elgar: Cheltenham, UK, 2017; pp. 385–405.

38. Bosetti, L. Web-based integrated CSR reporting: An empirical analysis. *Symphonya* **2018**, *1*, 18–38. [CrossRef]

39. Sushila, S.; Amol, D. A study of corporate web-based reporting in hotel industry. *Asian Econ. Financ. Rev.* **2016**, *60*, 661–680. [CrossRef]

40. Cortado, F.-J.; Chalmeta, R.; Ntim, C.G. Use of social networks as a CSR communication tool. *Cogent Bus. Manag.* **2016**, *3*, 1187783. [CrossRef]

41. KPMG. The Road Ahead. The KPMG Survey of Corporate Responsibility Reporting 2017. Available online: https://home.kpmg/content/dam/kpmg/campaigns/csr/pdf/CSR_Reporting_2017.pdf (accessed on 1 August 2020).

42. KPMG. The Time Has Come. The KPMG Survey of Sustainability Reporting 2020. Available online: https://assets.kpmg/content/dam/kpmg/xx/pdf/2020/11/the-time-has-come.pdf (accessed on 10 December 2020).

43. Grougiou, V.; Dedoulis, E.; Leventis, S. Corporate social responsibility reporting and organizational stigma: The case of "sin" industries. *J. Bus. Res.* **2016**, *69*, 905–914. [CrossRef]

44. Roberts, R.W. Determinants of corporate social responsibility disclosure: An application of stakeholder theory. *Account. Org. Soc.* **1992**, *17*, 595–612. [CrossRef]

45. Darus, F.; Arshad, R.; Othman, S.; Jusoff, K. Influence of institutional pressure and ownership structure on corporate social responsibility disclosure. *Interdisc. J. Contemp. Res. Bus.* **2009**, *1*, 123–150.

46. Tetrevova, L. Communicating CSR in high profile industries: Case study of Czech chemical industry. *Inz. Ekon.* **2018**, *29*, 478–487. [CrossRef]

47. Ali, W.; Faisal Alsayegh, M.; Ahmad, Z.; Mahmood, Z.; Iqbal, J. The relationship between social visibility and CSR disclosure. *Sustainability* **2018**, *10*, 866. [CrossRef]

48. O'Connor, A.; Parcha, J.M.; Tulibaski, K.L.G. The institutionalization of corporate social responsibility communication: An intra-industry comparison of MNCs' and SMEs' CSR reports. *Manag. Commun. Q.* **2017**, *31*, 503–532. [CrossRef]

49. Kraus, S.; Breier, M.; Dasí-Rodríguez, S. The art of crafting a systematic literature review in entrepreneurship research. *Int. Entrep. Manag. J.* **2020**, *16*, 1023–1042. [CrossRef]

50. Szutowski, D.; Ratajczak, P. The relation between CSR and innovation. Model approach. *J. Entrep. Manag. Innov.* **2016**, *12*, 77–94. [CrossRef]

51. Ministry of Education, Youth and Sports CZ. List of Higher Education Institutions in the Czech Republic. Available online: https://sdv.msmt.cz/vzdelavani/vysoke-skolstvi/prehled-vysokych-skol-v-cr-3?lang=1 (accessed on 1 August 2020).

52. Ministry of Education, Youth and Sports CZ. Performance Indicators of Higher Education Institutions in the Czech Republic. Available online: https://dsia.msmt.cz//vystupy/vu_vs.html (accessed on 1 August 2020).

53. Aramayo García, A.; Arimany-Serrat, N.; Uribe Salazar, C.; Sabata Aliberch, A. Web communication of CSR and financial performance: A study of Catalan meat companies. *Intang. Cap.* **2016**, *12*, 391–419. [CrossRef]

54. Palazzo, M.; Vollero, A.; Siano, A. From strategic corporate social responsibility to value creation: An analysis of corporate website communication in the banking sector. *Int. J. Bank Mark.* **2020**, *38*, 1529–1552. [CrossRef]

55. Tetrevova, L.; Jelinkova, M. Municipal social responsibility of statutory cities in the Czech Republic. *Sustainability* **2019**, *11*, 2308. [CrossRef]

56. Gaur, A.; Kumar, M. A systematic approach to conducting review studies: An assessment of content analysis in 25 years of IB research. *J. World Bus.* **2018**, *53*, 280–289. [CrossRef]

57. Bengtsson, M. How to plan and perform a qualitative study using content analysis. *NursingPlus Open* **2016**, *2*, 8–14. [CrossRef]

58. Huffman, D.A. A method for the construction of minimum-redundancy codes. *Resonance* **2006**, *11*, 91–99. [CrossRef]

59. Tetrevova, L.; Patak, M.; Kyrylenko, I. Web-based CSR communication in post-communist countries. *Appl. Econ. Lett.* **2019**, *26*, 866–871. [CrossRef]

60. Mainardes, E.W.; Alves, H.; Raposo, M. An exploratory research on the stakeholders of a university. *J. Manag. Strat.* **2010**, *1*, 76–88. [CrossRef]

61. Tetrevova, L.; Patak, M. Web-based communication of socially responsible activities by gambling operators. *J. Gambl. Stud.* **2019**, *35*, 1441–1455. [CrossRef]

62. Tetrevova, L.; Patak, M.; Kyrylenko, I. CSR web communication in controversial industries: The example of chemical companies based in post-communist countries. *J. Promot. Manag.* **2020**, 1–23. [CrossRef]

63. Tetrevova, L. Communication of socially responsible behavior by sugar producers in Germany, Czech Republic and Slovak Republic. *Listy Cukrov.* **2019**, *135*, 322–325.

64. Tetrevova, L.; Hozak, M. Corporate social responsibility communication by chemical companies on social networks in the Czech Republic. *Przem. Chem.* **2019**, *98*, 767–770. [CrossRef]

65. Lozano, R. A tool for a Graphical Assessment of Sustainability in Universities (GASU). *J. Clean. Prod.* **2006**, *14*, 963–972. [CrossRef]

66. Parvez, N.; Agrawal, A. Assessment of sustainable development in technical higher education institutes of India. *J. Clean. Prod.* **2019**, *214*, 975–994. [CrossRef]

67. Salvioni, D.M.; Franzoni, S.; Cassano, R. Sustainability in the higher education system: An opportunity to improve quality and image. *Sustainability* **2017**, *9*, 914. [CrossRef]

68. Sayed, A.; Kamal, M.; Asmuss, M. Benchmarking tools for assessing and tracking sustainability in higher educational institutions: Identifying an effective tool for the University of Saskatchewan. *Int. J. Sustain. High. Educ.* **2013**, *14*, 449–465. [CrossRef]

69. Alghamdi, N.; den Heijer, A.; de Jonge, H. Assessment tools' indicators for sustainability in universities: An analytical overview. *Int. J. Sustain. High. Educ.* **2017**, *18*, 84–115. [CrossRef]

70. De Filippo, D.; Sandoval-Hamón, L.A.; Casani, F.; Sanz-Casado, E. Spanish Universities' Sustainability Performance and Sustainability-Related R&D+I. *Sustainability* **2019**, *11*, 5570. [CrossRef]
71. Castillo-Villar, G.R.; Wright, T.L. Identifying determinants of CSR implementation on SDG 17 partnerships for the goals. *Cogent Bus. Manag.* **2020**, *7*, 1–24. [CrossRef]
72. Godemann, J.; Haertle, J.; Herzig, C.; Moon, J. United Nations supported Principles for Responsible Management Education: Purpose, progress and prospects. *J. Clean. Prod.* **2014**, *62*, 16–23. [CrossRef]
73. Namer, Y.; Razum, O. Academic freedom needs active support. *Lancet* **2018**, *392*, 10147. [CrossRef]
74. Hąbek, P. CSR reporting practices in Visegrad group countries and the quality of disclosure. *Sustainability* **2017**, *9*, 2322. [CrossRef]
75. Hąbek, P.; Wolniak, R. Assessing the quality of corporate social responsibility reports: The case of reporting practices in selected European Union member states. *Qual. Quant.* **2015**, *50*, 399–420. [CrossRef]
76. Petera, P.; Wagner, J.; Pakšiová, R.; Křehnáčová, A. Sustainability information in annual reports of companies domiciled in the Czech Republic and the Slovak Republic. *Inz. Ekon.* **2019**, *30*, 483–495. [CrossRef]
77. Yang, R.; Wong, C.W.Y.; Miao, X. Analysis of the trend in the knowledge of environmental responsibility research. *J. Clean. Prod.* **2021**, *278*, 123402. [CrossRef]
78. Vargas, V.R.; Lawthom, R.; Prowse, A.; Randles, S.; Tzoulas, K. Sustainable development stakeholder networks for organisational change in higher education institutions: A case study from the UK. *J. Clean. Prod.* **2019**, *208*, 470–478. [CrossRef]
79. Groulx, M.; Nowak, N.; Levy, K.; Booth, A. Community needs and interests in university-community partnerships for sustainable development. *Int. J. Sustain. High. Educ.* **2020**. [CrossRef]
80. Liu, Z.; Moshi, G.J.; Awuor, C.M. Sustainability and indicators of newly formed world-class universities (NFWCUs) between 2010 and 2018: Empirical analysis from the rankings of ARWU, QSWUR and THEWUR. *Sustainability* **2019**, *11*, 2745. [CrossRef]
81. Hermann, R.R.; Bossle, M.B. Bringing an entrepreneurial focus to sustainability education: A teaching framework based on content analysis. *J. Clean. Prod.* **2020**, *246*, 119038. [CrossRef]