Does Egyptian universities' disclosure on social responsibility enhance sustainable development?

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Abstract

Purpose – This study aims at investigating the extent to which Egyptian universities disclose information on social responsibility to different stakeholders, which leads to the enhancement of sustainable development.

Design/methodology/approach – An index of social responsibility that fits the Egyptian universities is established, comprising four dimensions: organizational governance, energy and environment resource sustainability, human resource development and community participation and community development. This index has been used to score the disclosure level of social responsibility of Egyptian universities. This study uses information available on websites of Egyptian universities as of the end of December 2018. Frequencies provide the basis for discussion.

Findings – The results reveal that the level of disclosure of universities on social responsibility is low, but, in favor of private universities vs public universities. At the university level, only a few numbers of public universities disclosed high volume of information on social responsibility, such as Cairo University, Ain Shams University, Alexandria University and Assiut University. Furthermore, the results manifest that public universities disclose higher level of information related to organizational governance, energy and environment resource sustainability and community participation and community development, whereas, private universities disclose higher level of information related to human resource development.

Research limitations/implications – The results are constrained with the social responsibility dimensions and attributes used to establish a disclosure index that fits Egyptian universities, as well as the information disclosed on universities websites.

Originality/value – This study provides insights to Egyptian higher education regulators and the rectors of Egyptian universities that may help in planning and monitoring social responsibility activities in a way that could lead to sustainable development.

Keywords Higher education, Sustainable development, Egypt, Public universities, Social responsibility disclosure, Private universities

Paper type Research paper

1. Introduction

Owing to today's competitive and dynamic market environment, organizations, whether public or private, are facing a new set of challenges and threats. Accordingly, social

responsibility arose in reaction to many economic imbalances, corporate irresponsibility and sustainability challenges (Amodu, 2014). The purpose of corporate social responsibility is to guide organizations to act "in an ethical and transparent way that contributes to the health and welfare of society" (ISO business standards, 2010). Therefore, corporate social responsibility has been a fixture in the business world for decades, and has become embedded in many universities as higher education leaders seek alternative ways to achieve sustainability.

In Egypt, as an emerging economy, social responsibility plays a vital role in different sectors such as education, housing, state owned enterprises, non-governmental organizations, small business enterprises, social insurance and health services. Hence, there is a need to continuously improve social responsibility practices to ensure sustainability in world that suffers from poverty, unemployment, health problems and all sort of pollutions. Therefore, social responsibility in general and social responsibility and sustainable development within Egyptian universities are the main concern of this paper, where this sector has a crucial role in civil and community service.

The main objective of the paper is classified into three folds:

(1) providing evidence on the social responsibility disclosure of Egyptian universities;

(2) comparing the disclosure level of public universities on social responsibility activities vs private universities; and

(3) suggesting a framework that enhances the role of universities' social responsibility that would help in promoting sustainable development.

Hence, this paper aims to answer the following questions:

Q1. To what extent does the disclosure of social responsibility differ from public to private universities?

Q2. Which dimensions of social responsibility are more considered by both public and private universities in Egypt?

Q3. To what extent the disclosure of universities on social responsibility needs regulations to enhance sustainable development?

The paper extends prior research by providing further evidence from the education sector of the emerging market of Egypt.

The rest of the paper is organized as follows. Section 2 presents background on higher education sector in Egypt, Section 3 provides background on social responsibility disclosure and sustainable development and Section 4 analyzes the literature review. The social responsibility disclosure index of Egyptian universities is introduced in Section 5. Sample design and data collection are included in Section 6, the discussion of results is presented in Section 7 and the conclusions and recommendations for enhancing universities' social responsibility and sustainable development are presented in Section 8.

2. Background and current situation of higher education sector in Egypt

The higher education system in Egypt is known to have the longest history in the world. Its original form started in 988AD with Al-Azhar University, which is the highest educational institution for Sunni Islam and is still in operation. By 2018, the number of universities in Egypt reached 58; out of them 25 are public, Al-Azhar University, 21 private and the remaining 11 universities have mixed status (universities attached to other public institutions, universities operating under special laws or intergovernmental agreements,

private non-profit universities, etc.). Egyptian public universities are composed of several faculties in various disciplines, i.e. there are no specialized public universities. In addition to universities, the system encompasses also 141 private higher institutes (The Ministry of Higher Education and Scientific Research in Egypt).

The establishment and operation of public and private education institutions in Egypt is regulated by the Supreme Council of Universities, which is a regulatory body within the Ministry of Higher Education whose members are all presidents of universities, and public figures. It is headed by the Minister of Higher Education. The Supreme Council of Universities sets for both public and private universities, the general policies, and determines the general guidelines of operation.

In Egypt, the Ministry of Higher Education and Scientific Research bears the overall responsibility for developing and implementing education policy. There are four executive bodies regulating the implementation of Higher Education programs by monitoring and verifying their outcomes and the required processes, which are, Supreme Council of Public Universities, Supreme Council of Private Universities, Supreme Council of Technical Higher Institutes and Supreme Council of Al-Azhar. In addition, the National Authority for Quality Assurance and Accreditation for Education is responsible for accrediting higher education institutions and its programs according to the national standards.

Although the Ministry and its Higher Councils mainly govern the system, universities enjoy a high level of decentralization in terms of the authorities, regulations, community service, and to some extent in their financing and fund raising. A university may therefore choose to develop a specialization in an area of local need (petroleum engineering or tropical medicine), but such courses have to comply with the general rule indicated by the Supreme Council of Universities as to the number of years of study.

The executive bodies mentioned above are also responsible for ensuring a complete level of harmonization between degrees offered at different universities and a level of harmonization in courses taught at various universities, while giving some freedom of adaptation for courses targeting local, regional or specific needs (the Education, Audiovisual and Culture Executive Agency).

3. Background on social responsibility disclosure and sustainable development

3.1 Evolution of corporate social responsibility

The social responsibility (SR) concept is largely a product of the twentieth century, throughout the world, mostly in developed countries. To trace the evolution of this concept, researchers have argued that the genesis of social responsibility was in the 1930s with the arguments of Dodd (1932) over the role of managers. Dodd suggested that in addition to the economic responsibilities toward shareholders, managers had social responsibilities towards the society (Dodd, 1932 as cited in Taneja *et al.*, 2011). However, the 1950s introduced what is called the "modern era" with respect to social responsibility and corporate social responsibility definitions. Bowen (1953) the "father of corporate social responsibility" as described by Carroll (1999) set an initial definition of the social responsibilities of businessmen as;

> It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society (Carroll, 1999, p. 6).

During the 1960s, Davis (1960) explained that social responsibility's substance arises from the effect of the ethical consequences of one's act on others' interest. Social responsibility

moves one large step further by concentrating on their effect on the entire social system (Carroll, 1999). Hence, any entity, besides its legal and economic obligations, also has moral and ethical obligations toward the society. Consequently, one of the most accepted definitions of corporate social responsibility (CSR) literature as introduced Carroll (1979) is as follows:

> The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1999, p.500).

Therefore, the 1970s era state emphasized that the main concern of any business should not only be its shareholders, instead, it should consider stakeholders' benefits as well. In 1991, Carroll returned back to his four-part corporate social responsibility definition and argued that; business person would accept corporate social responsibility if it is framed in such a way that include the entire range of business responsibilities. Hence, Carroll suggested that CSR should include the four kinds of social responsibilities; economic, legal, ethical, and philanthropic (Carroll, 1999).

During 2000s, many academic and formal institutions stated clear definitions of corporate social responsibility concept. These definitions clearly included words such as ethics and commitments toward society. Further, they specified stakeholders groups that will benefit from corporate social responsibility practices. For example, World Business Council for Sustainable Development stated that:

> CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Holme and Watts, 2000, p. 8).

It can be concluded from previous literature that all the attempts to define social responsibility or corporate social responsibility have some common features. These features show that corporate social responsibility is a discretionary activity, social responsibility thinking need to be considered at all stages of business, any entity have responsibilities beyond the economic and legal ones, and these responsibilities are toward stakeholders and the society from which entities extract their resources and are affected by their operations.

3.2 Corporate social responsibility initiative in Egypt and sustainable development
An important initiative to develop social responsibility on a global scale was the United Nation (UN) Global Compact, presented by Kofi Annan in 1999. This initiative encourages organizations to support, adopt, and implement, in all spheres of activity, ten fundamental principles. These principles are about; human rights, labor standards, environmental protection, and anti-corruption (Wołczek, 2014). Nowadays, managing the enterprise risks and opportunities related to these four areas are a widely understood aspect of long-term value creation. Value creation can simultaneously benefit the private sectors and societies at large (United Nation Global Compact, 2014; Coulmont and Berthelot, 2015). Further, there is a claim that any organization in the world becomes socially responsible if it recognizes the ten principles of UN Global Compact (Wołczek, 2014).

Considering the Global Compact initiative of the UN within the Egyptian context, Egypt is the first Arab country that formally adopts the Global Compact principles. The declaration on the Global Compact by the Egyptian private sector, government, and civil society was announced in the early of 2004. Such declaration requires from the pioneering organizations of the Global Compact in Egypt to adopt the ten principles to ensure that these standards become part of their corporate planning and practices (Shamseldin, 2006). Actually, all these principles in Egypt are followed and enforced by virtue of various laws

and regulations. These laws include the civil code, the company law, labor law, criminal law, and environmental law. It is more likely that Egyptian companies' compliance with Global Compact principles are because of law enforcement rather than their compliance to the Global Compact initiative.

Furthermore, the impact of organization operations on communities and societies and particularly on the environment is undeniable. Therefore, societies expect organizations to act responsibly to ensure sustainable development. World Commission on Environment and Development (1987) defines sustainable development as:

> The development that satisfies the needs of the present without compromising the ability of future generations to meet their own needs.

This definition provides a vision for both organizations and societies to progress. This vision merges long-term objectives, concerns for economic, social, and environmental issues as the main components to achieve such progress. Where, organizations should not concentrate only on short-term profits, but rather pursue several goals which all combined guarantee business's survival, success, and prosperity (Kakabadse *et al.*, 2005; Mustafa *et al.*, 2012). Social responsibility is one effective tool that combines the efforts of both entity and the social sector agencies towards sustainable growth and development (Deswal and Raghav, 2013). Hence, some believe that social responsibility within different kinds of organizations is a reaction to the challenges presented by sustainable development.

If the sustainable development has been a theme approached in macroeconomic terms before the year 2000, nowadays it is debated in microeconomic terms (Dobrea and Dinu, 2012). Sustainable development will eventually be achieved if social responsibility practices are well applied. Therefore, sustainable development to a certain degree will be influenced by how future leaders and managers respond to the need to adopt social responsibility practices (Rosnan *et al.*, 2013). Social responsibility is the initial and the main step that is necessary to achieve sustainable development in the surrounding society and environment. Hence, it can be argued that organizations who voluntarily integrate social and environmental issues into their strategies, contribute in improving the lives of modern societies. Developing countries that struggle through limited resources and face many challenges to sustain the environment for future generations need to, first, consider social responsibility practices more seriously.

4. Literature review
4.1 Social responsibility within universities
There is no doubt that universities play an important role in the society. Universities have both direct and indirect effects on the welfare of the society, economy and development of nations. Therefore, such institutions require considerable attention from researchers. Many studies focused on CSR in universities. The term of university social responsibility can be defined as:

> A policy of ethical quality in the activities of the university community (students, lectures, administrative staff), through responsible management of the educational, cognitive, labor and environmental impacts of the university, in a participative dialogue with society to promote sustainable human development in four steps: (i) commitment, (ii) self-diagnosis, (iii) compliance, and (iv) accountability (Chen *et al.*, 2015, as in Vallaeys, 2013, p. 1).

Worldwide universities contribute significantly to the reporting of social responsibility; for example, in 2010 Washington DC University prepare a report on its impact on economic and social development around its campus. California Berkley University released a separate

report in 2015 titled "campus sustainability report". In 2016, Harvard University released a snapshot that summarizes how the university crating Harvard's sustainable community.

Asemah *et al.* (2013) view that the motivations behind universities' disclosure of their social responsibilities are similar to those of corporations. However, at the university context, social responsibility is still more voluntarily-based and unexplored; owing to the lack of specific obligatory laws as well as incentives for considering the social practices when measuring universities' performance.

Topal (2009) indicate that CSR in universities is based on a set of guiding principles, namely: CSR is a community-based initiative, community ownership and responsibility is essential, the community is expert in guiding its own destiny, campus partnership supports community efforts, community collaborations support shared resources, youth are active participants in community change, assessment and response is dynamic and ever-changing.

Few studies have discussed CSR in universities in different countries. For example, Nejati *et al.* (2011), view that universities, being the centers of knowledge generation and sharing should have a role towards solving societal problems. They investigated the extent to which top ten universities play their social responsibility role. They used content analysis to:

- rate the disclosure level of the world top ten universities; and
- analyze different aspects of the social communication and reporting and linking it to CSR core areas.

The results revealed that although top-world universities disclose SR through their websites, there is a variance regarding this disclosure; where some areas have the highest disclosure level, such as organizational governance, human rights, labor practices, environment, fair operating practices, corporate governance and consumer issues. Furthermore, the top 10 universities disclosed accountability and transparency information.

In Malaysia, Ahmad (2012) indicates that it is crucial that universities practice good CSR; as they should act as role models for conserving the environment. He uses a questionnaire to examine students' understanding of university SR activities and practices in 14 public and private higher learning institutions. The results suggest that although respondents were aware of the function and role of CSR, there was lack of exposure to activities, where CSR knowledge is not an indicator of the level of practice.

In Nigeria, Asemah *et al.* (2013) conduct personal interviews, questioning the need for universities to carry out corporate social responsibility programs. Responses pinpointed that universities ought to be socially responsible to their stakeholders and that CSR helps universities to improve their reputation. Furthermore, various areas that need considerable attention are: economic responsibility, charitable responsibility, environmental responsibility, employee wellness and health, employment of qualified lecturers and legal responsibility.

However, determining the stakeholders of a university and identifying their information needs would help the universities in providing and disseminating the appropriate information. Asemah *et al.* (2013) discuss the stakeholder theory of CSR, which is based on the assumption that any organization has obligations towards certain groups in the society, who affect and are affected by the organization. Hence, the author suggests that stakeholders of universities working in Egypt involve the Supreme Council of universities, the rectors of the university, ministry of finance, central auditing organization, students and their parents, academic staff, administrative staff, the market, suppliers, the community and others; such as possible visiting professors, researchers, quality assurance and accreditation authorities, and any interested party.

4.2 Sustainability reporting within universities
Many researchers highlighted the importance of disclosing sustainability related information to stakeholders, considering the sustainability report a part of financial reporting. Sustainability refers to how organizations handle nonfinancial factors related to environmental, social and governance issues that potentially impact the organizations future performance, making a balance between the budget and value creation. The Institute of Management Accountants issued a statement on management accounting: "the evolution of accountability-sustainability reporting for accountants", in 2008, discussing the evolution of sustainability reporting.

Moreover, some researchers linked sustainability reporting to the balanced scorecard (BSC), which is used as a tool for performance evaluation. Butler *et al.* (2011) indicate that the use of the BSC would enhance the relationship among sustainable practices, corporate strategies, and profitability. They showed how sustainable practices could be incorporated into the BSC and discussed some considerations when selecting sustainability related measures, targets and goals. Their study examines ways to enhance both internal and external reporting of sustainability related performance. Similarly, White (2005) shows how sustainability indicators can be incorporated into the BSC. In addition to this, Elijido-Ten (2011) find that sustainability reporting and BSC disclosures increased from 2007 to 2008 for the top 100 publicly listed firms in Australia. It was indicated that although all firms disclosing BSC provide sustainability reports, only around half of those disclosing sustainability reports provide BSC disclosure publicly in both years. It was also revealed that the size and industry type are significantly related to sustainability reporting and BSC disclosure.

With respect to universities, there is an increasing consideration of sustainability, which being a relatively new concept that is gaining wider acceptance especially for NFPs. It is strongly linked to financial reporting and to accountability. The increased use of sustainability reporting in universities indicates the demand for more transparency and accountability by stakeholders (Borkowski *et al.*, 2010). Pineno (2011) discusses sustainability reporting and BSC in universities; where he suggests that to meet the university's goals, a fifth perspective to be added to the BSC, called sustainability perspective. The results revealed that the integration of sustainability measures allowed converting sustainability visions and strategies into action plans. Besides, the resulting reports could be used for assessment. It was concluded that this framework provides a potential for the integration of environmental as well as social aspects and objectives.

5. Social responsibility disclosure index of Egyptian universities
It is crucial to have an index to rate the level of disclosure of social responsibility of Egyptian universities, where, the absence of such unified index is one of the barriers that are facing all universities in Egypt. Therefore, this paper has consulted the related literature keeping in mind to consider the regulations govern the higher education system in Egypt, to arrive at the disclosure index that fits Egyptian universities. Hence, one of the main helpful models for evaluating CSR is the International Standard Organization (ISO) 26000 CSR index of 2010 as shown in Table I.

The ISO, 2010 index provides guidance on how businesses and organizations can operate in a socially responsible way. This means acting in an ethical and transparent way that contributes to the health and welfare of society. As shown in Table I, ISO 26000 index is built on seven core principles which are: organizational governance, human rights, labor practices, environment, fair operation practices, consumer issues and community involvement and development.

Principle	Related issues
1. Organizational governance	Accountability
	Transparency
	Disclosure
2. Human rights	Economic, social and cultural rights
	Anti-discrimination between employees
	Civil and political rights
3. Labor practices	Employment and employment relationships
	Conditions of work and social protection
	Health and safety at work
	Human development and training in the workplace
4. Environment	Prevention of pollution
	Sustainable resource use
	Climate change mitigation
	Protection of the environment, biodiversity and restoration of natural habits
5. Fair operation practices	Anti-corruption
	Fair competition
	Respect for property rights
6. Consumer issues	Protecting consumers' health and safety
	Consumer data protection and privacy
	Education and awareness
7. Community involvement and development	Education and culture
	Employment creation and skills development
	Wealth and income creation
	Social investment

Table I.
ISO 26000 Index

Source: ISO/DIS 26000 (2010)

Similarly, Puukka (2008) indicate that universities can contribute to their social responsibility and sustainable development through three areas as shown in Table II. These areas are: economic performance, environmental performance and social performance.

Hence, in this paper, it can be said that universities' social responsibility should not be restricted to only providing social services, as that will limit their activities, but also it should be expanded to include activities that promote transparency and justice in the

	Sustainable development	
Economic performance	Environmental performance	Social performance
Efficient degree production	On-campus work to protect natural resources	Promotion of wellbeing, knowhow and ownership of staff and students
Regional employment of graduates		
Direct economic impacts	Training of environmentally conscious graduates	
Indirect economic impacts	Policy advice, expertise and research &learning programs to support sustainable development	Community involvement Good practices in stakeholder co-operation
	University's responsible behavior	

Table II.
The triple bottom line of sustainability in a higher education institution

Source: Puukka (2008)

university practices of procedures and regulations, conservation of environmental resources, human resources development, in addition to social services. However, in Egypt, it is clear that the majority of universities' activities are characterized by voluntary commitment, which enhances its continuity and improves its reputation among community members in addition to its association with the community in achieving economic, social welfare and sustainable development.

Based on (ISO) 26000 CSR index of 2010 and Puukka (2008) areas of social responsibilities of universities, this paper develops an index, that fits Egyptian universities, to rate the level of disclosure of universities on social responsibility activities based on four dimensions which are: organizational governance, energy and environment resource sustainability, human resource development, and finally community participation and community development. The dimensions of the index are illustrated below:

5.1 Organizational governance

Egyptian universities must have a set of activities enhancing organizational governance to meet the requirements of community development, which requires restructuring policies and procedures and adopting a set of values to improve accountability, transparency, integrity, oversight and ethics. Organizational governance rules aim to achieve transparency and fairness in addition to granting the right of accountability to the institution management, to protect students, staff, and faculty members taking into account their interests and reduce the use of power against public interest, while abiding by the provisions of law.

5.2 Energy and environment resource sustainability

Energy and environment resource sustainability represents one of the most important areas of social responsibility for Egyptian universities, owing to the expansion of the exploitation of natural resources, which are subject to depletion. As university activities result in a set of solid waste and some emissions, which affect the quality of life, in addition to its impact on the general budget allocations of financial resources to provide these resources, as well as to get rid of their negative effects. This dimension includes a group of activities to preserve the university environment through controlling the use of energy sources, and the reduction of the negative effects resulting from the university's activities.

5.3 Human resource development

Egyptian universities have a social responsibility towards the relevant individuals, students, employees and faculty members, as they contribute to the achievement of the universities' objectives and sustainable development. This dimension includes all activities related to the enrollment of students, development of their knowledge and the sharpening of their skills for the benefit of society as a whole. Activities that improve the staff overall situation and conditions, such as recruitment procedures, training programs, facilities for the education of staff and their families, moral incentive schemes, policies to achieve their job satisfaction. In addition, the development of the faculty members' capabilities and providing all the facilities that helps in carrying out quality, and on-campus quality life.

5.4 Community participation and community development

Community participation and community development include a group of activities that lead to the benefits of the community or the society, such as providing programs for health

care and diseases and epidemic reduction programs, providing university students with training, supporting charities, and providing continuing education to community members.

Based on the above discussion, Table III summarizes the social responsibility index that to be used to rate the disclosure level of universities working in Egypt. As shown in Table III, the total disclosure index of the social responsibility comprises of (38) attributes, where, the first dimension consists of (3) attributes that pinpoint the level of disclosure of organizational governance related activities, the second dimension consists of (6) attributes related to the development of environmental resources, the third dimension consists of (21) attribute that rate the level of disclosure of human resources development activities, and the fourth dimension consists of (8) attributes to rate the disclosure level of activities related to community participation and community development.

6. Sample design and data collection

This study is explanatory, where to the best of the knowledge of the author, there is no previous study that has been carried out in Egyptian setting to rate the disclosure level of

Organizational governance	Energy and environment, resource sustainability
Promote accountability, transparency, integrity and ethics Regulations, policies and procedures Facts and figures	Reduce energy use Programs to control pollution and waste recycling University safety and security Awareness programs to preserve the environment Renewable energy sources Improve the surrounding environment
Human resource development	*Community participation and community development*
New students: University application and registration Academic advising Study schedules Scholarships Accommodation Life on campus Student support services E-learning/using smart devices	Supporting community service projects Awareness programs Making libraries available to community members Provide continuing education to community members Center for voluntary work and civil liability Availability of employment opportunities Donations to charitable institutions and projects National health and safety programs
Graduates: Communication with graduates Providing employment opportunities Continuing education programs Professional development	
Staff: Employee benefits Training plans and programs Development and career growth Teaching staff Promotions rules Incentive systems Training courses Promoting well-being Support services	

Table III.
The dimensions of activities of the social responsibility disclosure of Egyptian universities

social responsibility of universities working in Egypt. Therefore, the current study is seeking to close this gap in the literature. Hence, it is important to pinpoint the level of disclosure of social responsibility universities who are working in Egypt.

6.1 Sample selection

The target group of this study comprises all the (64) Egyptian public and private universities as of the year 2018, consisting of 25 public universities and 21 private universities. The criteria used to define the final sample are the university age, and the availability of data disclosed on social responsibility. Hence, three private universities of less than five years were excluded, as well as six public universities and three private universities because of the poor structure of websites. As shown in Table IV, the final sample consists of 19 public universities and 15 private universities. The names of universities, websites' URLs and related information have been collected from the information available on the Supreme Council of the Higher Education of Egypt.

6.2 Data collection and analysis

This study uses the Egyptian universities' websites as the main source of information to score the disclosure level of activities related to social responsibility according to the structured index. Empirical evidence suggests that websites provide an opportunity for organizations to expand their communication with stakeholders by going beyond the reporting of purely financial information (Cameron and Guthrie, 1993), and to show leadership and vision by reflecting the values and position of the organization (Niemark, 1995; Clackworthy, 2000).

In analyzing the websites of universities, the content analysis method is used. Content analysis is defined as a technique for gathering data that consists of codifying qualitative information, in anecdotal and literary form, into categories to derive quantitative scales of varying levels of complexity (Abbott and Monsen, 1997).

The content analysis was undertaken as follows; both discursive and numerical data were recorded in the coding sheet, using the disclosure index of social responsibility that incorporates the four dimensions as shown in Table III, which are: organizational governance, energy and environment resource sustainability, human resource development, and finally community participation and community development. The coding sheet recorded the frequency analysis of the SR disclosure that comprises 38 items to measure the level of social responsibility disclosure of universities working in Egypt.

This paper defines each of the 38 items as a social responsibility attribute. The existence of one or more attributes gives rise to a social responsibility sub-category. The categorization of social responsibility items into 38 items enabled this study to identify social responsibility attributes at their basic level. These attributes constitute the four dimensions of social responsibility. The information collected from the websites of

Sector	University type	
	Public universities	Private universities
Total number of universities of the year 2018	25	21
Exclude universities with age less than 5 years	–	(3)
Initial sample	25	18
Exclude universities with ill-structured websites	(6)	(3)
Final sample universities	19	15

Table IV.
Sample of the study

universities was coded separately using key words of activities related to each dimension of the social responsibility index shown in Table III. Each SR item was recorded by frequency of occurrence, under each SR category. The units of information were double-checked to ascertain the correct quantification of coded content disseminated on the websites of Egyptian universities.

7. Discussion of results

The result of the content analysis has been accumulated, where a value of 1 was assigned in case of disclosure of social responsibility related activities, and a value of 0 was assigned for non-disclosure. Then, the percentages of the disclosure levels of the universities under study at each dimension of SR of the structured index were extracted.

7.1 Overall disclosure of social responsibility

Table V shows the overall disclosure level of social responsibility of the universities. The results show that public universities disclose more information of social responsibility than the private university do. This may be explained on the ground that public universities are monitored and govern by regulations of the Ministry of Higher Education and Scientific Research, and can attract large number of students and establish better working environment and quality life for students, staff and faculty members. However, the disclosure level is low in comparison to that level in worldwide universities; where the disclosure practices in Egyptian universities is yet voluntary and depends on many other factors as the education system and its enforcement regulations, culture, economic and political systems. However, this result is consistent with Larrán *et al.* (2012) in Australia, where they try to analyze whether or not CSR has been considered to be a strategic issue. The main findings of that study focus on the low degree of social commitment showed by Australian public universities.

7.2 Disclosure level on dimensions of social responsibility

A detailed analysis of the disclosure level on dimensions of social responsibility which comprises of four dimensions as: organizational governance, energy and environment resource sustainability, human resource development, and finally community participation and community development, provides a closer picture on the dimension who has more attention of universities. As shown in Table VI, the disclosure level of organizational

Table V.
Overall disclosure level of social responsibility of target universities

University type	Disclosure level (%)
Public universities	45.83
Private universities	42.78

Table VI.
Disclosure level on dimensions of social responsibility of target universities

Dimensions of social responsibility	Average level of disclosure	
	Public universities (%)	Private universities (%)
Organizational governance	67.58	57.78
Energy and environment, resource sustainability	32.39	32.13
Human resource development	40.18	44.51
Community participation and community development	39.68	36.63

governance dimension receives the highest disclosure level among the other dimensions of social responsibility, with a disclosure level of (67.58 per cent) for public universities, which exceeds its counterpart of private universities with a disclosure level of (57.78 per cent). Hence, it can be concluded that public universities are keen to disclose information related to organizational governance as:

- promoting accountability, transparency, integrity and ethics;
- regulations, policies and procedures; and
- facts and figures, to avoid discrimination issues and violations of policies set out by the regulators.

Furthermore, the results manifest that private universities have more disclosure level of information related to the human resource development (with an average disclosure level of 44.51 per cent) in comparison to public universities (with an average disclosure level of 40.18 per cent). Additionally, disclosure level of public universities of information related to community participation and community development (with an average disclosure level of 39.68 per cent) is higher that the level of disclosure of public universities (with an average disclosure level of 36.63 per cent). Private universities disclosure level of information related to energy and the environment, resource sustainability is almost similar to that level of disclosure in public universities. These results are supported by those of Nejati *et al.* (2011), where some areas of social responsibility have the highest disclosure level, such as organizational governance, human rights, labor practices, environment, fair operating practices, corporate governance and consumer issues.

7.3 Overall social responsibility disclosure at universality level
The disclosure level of information on social responsibility may differ among individual universities; where some universities disclose more information than its counterpart. As shown in Table VII, average disclosure level in public universities is leaded by Cairo University; where the average disclosure level is 82.9 per cent, compared to the moderate disclosure level of 73.7 per cent for Alexandria University, followed by 72.7 per cent at Asssiut University and 64.5 per cent at Ain Shams University. The disclosure level of social responsibility in the rest public universities under analysis is low, with the lowest level of 11.9 per cent at Aswan University.

With respect to private universities, the disclosure level of social responsibility information is somehow different. The highest disclosure level belongs to Sinai University with a level of disclosure of 74.4 per cent, followed by October University of Modern Sciences with a disclosure level of 70.8 per cent, then Sadat City University with a disclosure level of 60.1 per cent.

8. Conclusions and recommendations for enhancing social responsibility and sustainable development
8.1 Obstacles of social responsibility disclosure
The results of this paper reveal that the disclosure level of public and private universities in Egypt is low; undoubtedly, there are many obstacles that constraint universities to strengthen their efforts to promote the practice of social responsibility activities, some of which may be owing to organizational matters; laws and regulations that serve the role of universities to fulfill their social responsibility, as well as the lack of awareness of the importance of the initiatives taken by universities in achieving the sustainable development.

Table VII.
Dimensional and overall social responsibility disclosure at university level

	Disclosure level				
University	OG*	EERS*	HRD*	CPCD*	Avg.
Public universities					
Ain Shams University	66.7%	100 %	54 %	37.5 %	64.5 %
Alexandria University	100%	50%	70%	75%	73.7%
Assiut University	66.66%	66.66%	70%	87.5%	72.7%
Aswan University	0	0	35%	12.5%	11.9%
Banha University	100%	16.5 %	38.4 %	25 %	45 %
Cairo University	100%	66.66%	90%	75%	82.9%
Damanhour University	100%	33.3%	57.5% %	50%	60.2%
Demietta University	17 %	16 %	37.7 %	22 %	23.2 %
Egypt-Japan University	66.66%	0	15%	37.5%	29.8%
Fayoum University	33.3 %	33.3 %	22.2 %	37.5 %	31.6 %
Helwan University	66.7 %	33.3 %	35.6 %	37.5 %	43.3 %
Kafrelsheikh University	67 %	16 %	30.7%	25%	34.7 %
Mansoura University	100%	50 %	42.5 %	20 %	53.1 %
Minia University	66.7 %	17 %	11.1 %	25 %	30 %
Minufiya University	100%	0 %	35.7 %	12.5 %	37.1 %
Sohag University	66.7 %	66.7 %	45.4 %	62 %	60.2 %
Suez Canal University	66.6 %	16.6 %	39.4%	37.5 %	40 %
Tanta University	33.3%	0	55%	37.5%	31.4%
Zagazig University	66.7%	33.3 %	35.7 %	37.5 %	43.3 %
Private universities					
Ahram Canadian University	100 %	0 %	45.2 %	62.5%	51.9 %
Badr City University	0 %	33.3 %	11.1 %	37.5 %	20.5 %
British University in Egypt	66.7 %	50 %	48.1 %	75 %	60 %
Egyptian Russian University	66.7 %	16.6 %	53.8 %	25 %	40.5 %
French University	33.3 %	0 %	26.4 %	12.5 %	18.1 %
Future University in Egypt	66.7 %	50 %	67.1 %	0 %	46 %
International Academy of Engineering Sciences and Information	33.3 %	16.5 %	45.3 %	25 %	30 %
Misr University for Science and Technology	33.3 %	0 %	56.5 %	12.5%	25.6 %
Nile University	0 %	33.3 %	11.1 %	0 %	11.1 %
Sinai University	100 %	83.3 %	51.9 %	62.5 %	74.4 %
Renaissance University	100 %	33.3 %	41.7 %	50 %	56.3%
Sadat Academy	66.7 %	50%	57.4 %	62.5 %	59.2 %
Sadat City University	100 %	33.3 %	57.1 %	50 %	60.1 %
The German University	33.3 %	0 %	23.6 %	12.5 %	17.4 %
October University of Modern Sciences	66.7 %	83 %	71.4 %	62 %	70.8 %

Notes: *OG: organizational governance; EERS: energy and environment resource sustainability; HRD: human resource development; CPCD: community participation and community development

However, universities play an active role in guiding the development of any society; therefore, universities should focus on social responsibility activities as well as other activities that represent the three main concerns of a university, namely, education, research and community services. Hence, all the potential plans, educational programs, the outputs of research, should be integrated to support community and social issues, including dealing with the unemployment, water, energy, and other vital issues that require concerted efforts and coordination between the Ministry of Higher of Education and the universities.

The social responsibility of the Egyptian universities, like any other universities across the world, have economic, social and developmental implications, therefore, limiting social

responsibility to activities related to community services which are relying on individual initiatives and efforts that are often not planned or based on clear and thoughtful scientific and practical strategies would eventually weaken its economic value. Egyptian universities are now being required to fully implement the concept of social responsibility through their study programs, research, the efforts of faculty teaching staff, students and administrative staff, as well as direct efforts in supporting and adopting community programs and establishing strategic partnerships with various social sectors.

Despite the many obstacles faced by the Egyptian universities to play as an active part of social responsibility programs, they should revisit social responsibility activities and pave the way towards the sustainable development, where considering social responsibility activities would have massive benefits, including but not limited to the following:

- improve the university's perceived image among the members of the community and gain their support for its activities, which in turn will reflect positively on attracting outstanding students and raise the university rank among other local, regional and global universities; and
- increase the satisfaction among the human cadres of students, staff and faculty members of the university that have active programs in the areas of social responsibility, and promotes the concept of citizenship.

This study concludes that there are some shortcomings in carrying out some of the activities related to the social responsibility of the Egyptian universities, which indicates the importance of considering key successful stories and best practices of similar educational institutions and International universities that have gone a long way in considering social responsibility to activate the leading role of these universities towards social responsibility and sustainable development.
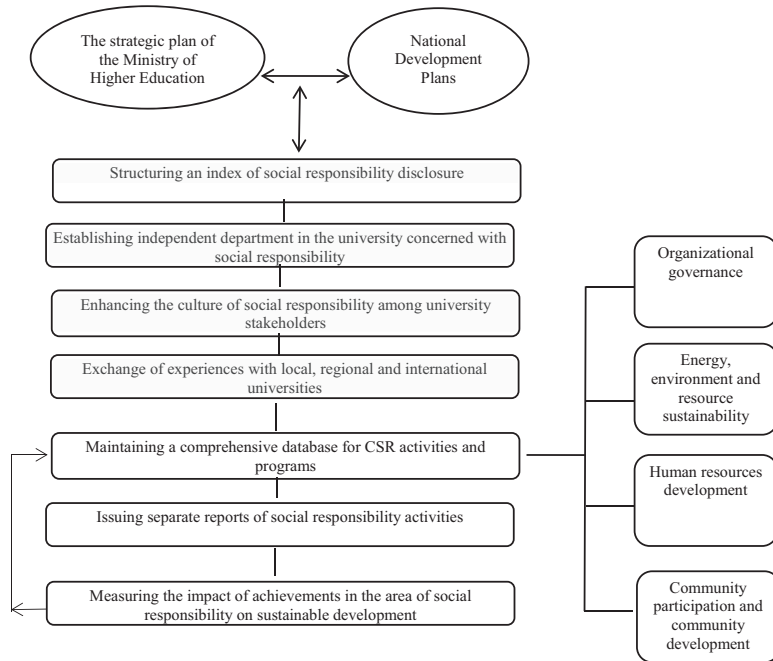
8.2 Social responsibility proposed framework
Higher education institutions and universities in Egypt have to follow a number of practical steps to promote social responsibility programs, achieve their desired goals, improve the welfare of society and achieve sustainable development, which reflect a forward-looking vision to activate the leading role of universities. There is a need for a framework that help manages and control of social responsibility efforts, therefore, strategic changes in the organizational structures, as well as, a high-level position with strong powers in the area of community partnership, is a must. Hence, this paper proposes a framework, as shown in Figure 1, which may help in planning, coordinating, implementing and controlling of social responsibility activities of universities that enhance sustainable development.

8.3 Practical implications
It is hoped that the findings of this paper provide a platform for policymakers, rectors, educators, and the Ministry of Higher Education to present and discuss the most recent innovations, trends, and concerns of social responsibility that help in:

- determining the contribution of universities in fulfilling their social responsibility and achieving sustainable development;
- evaluating the results of universities' performance of social responsibility activities and its effectiveness; and
- the allocation of financial, physical and human resources to universities to fulfill their social responsibility and achieve sustainable development.

Figure 1.
Social responsibility
proposed framework

Moreover, this paper has practical implications that may help in enhancing social responsibility of Egyptian universities as follows:

- Establish an independent department in each university to set out a social responsibility strategy in light of the strategic plan of the Ministry of Higher Education.
- Consider social responsibility as one of the pillars of universities' strategic plans.
- Universities should prepare separate reports to disclose the efforts and activities towards social responsibility and sustainable development.
- The Ministry of Higher Education and Scientific research should release a unified index of social responsibility disclosure which can be used to rank universities based on social responsibility performance.
- The Ministry of Higher Education and Scientific Research should provide more financial support and physical resources to universities that play an active role towards social responsibility and sustainable development.

This study however has a number of limitations; first, scoring of social responsibility disclosure level depends on providing information on websites; however, in some cases, a university may play a vital role in social responsibility, but fails to disclosure information on the website, or that they report something that is not realistic, deceiving audience, and second, there is no guarantee that the structure of social responsibility disclosure index includes the exact activities that should be disclosed, therefore, the real level of disclosure may be lower or higher than the results revealed in this paper.

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