Article

Students' Perceptions and Attitudes toward University Social Responsibility: Comparison between India and Croatia

Mirna Leko Šimić [1],* , **Ekta Sharma [2]** and **Željka Kadlec [3]**

1 Faculty of Economics, JJ Strossmayer University of Osijek, Gajev trg 7, 31000 Osijek, Croatia
2 Amrut Mody School of Management, Ahmedabad University, Ahmedabad 380001, India
3 Department of Economics, University of Applied Sciences, 33000 Virovitica, Croatia
* Correspondence: lekom@efos.hr; Tel.: +385-3122-4272

Abstract: In addition to teaching and research, the "third mission" has become one of the major societal challenges faced by higher education institutions worldwide. This is related to the university's efforts to contribute to the economic and social development of the community in which they operate. One of the major concepts focused on this issue is university social responsibility (USR). This study aimed to compare students' perceptions of and attitude toward USR in two different countries, India and Croatia, and contribute to the research gap in cross-cultural aspects of USR. Since students are the most important stakeholders of the university and today's students are known as Generation Z–altruistic, caring about the environment and social issues on one hand, and knowing that social responsibility is highly contextual regarding environment—it makes sense to study and compare students from two different countries. The research was conducted at Indian and Croatian universities, with a sample of 1340 respondents. It is based on Carroll's pyramid of social responsibility regarding levels of USR (economic, legal, ethical, and philanthropic) and the ISO 26000 standards regarding areas of USR. Descriptive statistics, ANOVA, correlation, and regression analysis indicated some differences in perceptions of USR in the two countries but also the significant impact of knowledge about USR and having a course on social responsibility built into the curriculum on perceptions and attitude toward USR. The results show that universities in both countries need to focus on their third mission—specifically, contributing to local community development in creating their USR policies.

Keywords: university social responsibility; India; Croatia; cross-cultural study

1. Introduction

The concept of social responsibility has been widely used in business as a source of competitive advantage as consumers are found to be highly sensitive to sustainability, human rights, ecology, and similar issues. In recent decades social responsibility has been applied to other non-business sectors. With the privatization of higher education, competition has intensified and universities are increasingly using different strategies to attract and retain students. Today's GenZ students are highly altruistic and caring about environmental and social issues, hence Meseguer-Sánchez et al. [1] posit that the survival of universities today is related to the social and environmental impact of their actions.

University social responsibility (USR) is another variant of the commonly known phenomenon of corporate social responsibility (CSR). Originally, the term was coined with the view to the ethical and moral nature of the services that an educational institution provides to society through teaching and development [2]. Over time, it has evolved to include the university's "third mission", which emerged with the introduction of the Triple helix model and represents the university's active engagement in the development of the local/regional/national community [3]. Contributing to socio-economic and regional development, creating social capital, contributing to the development of a just and equitable society, and educating for responsible and democratic citizenship are the most

important activities through which universities engage with the community [4]. USR and sustainability complement each other. Although social responsibility does not necessarily imply sustainability, without USR activities in the modern university, it would be very difficult to achieve sustainability. The future and long-term survival of a university depends largely on services to stakeholders, services to local and global society, and environmental responsibility. Therefore, the success of sustainability depends on the effectiveness of "social responsibility" to the community. [5] University reputation and additional funding opportunities from tuition and other corporate contributors to projects in the local community are the most frequently mentioned elements that link the two concepts. According to Vallaeys et al. [6], "USR is a tool to transform unsustainable development into a development that repairs worldwide imbalances and social injustices. Higher education plays a central role in this worldwide challenge, and USR is the best-suited management strategy to assume the position".

Students are the most important stakeholders of the university. Their perceptions of USR are significant since it affects student–university identification and loyalty, which are the crucial factors for enrolment and retention [7]. Since they belong to Generation Z, which represents the young generation born between the mid-1990s and 2002. In addition to frequent use of the internet and virtual interactions, Generation Z is known to be highly altruistic and strongly committed to the environment and global humanitarian issues [8]. Therefore, it seems worthwhile to investigate their perceptions and attitudes toward university social responsibility.

According to Sharma [9], the role of local government policy has an impact on the implementation of USR. Unfortunately, the existing literature has shown that only a few documents systematically discuss the role of USR in different countries [10]. Since university social responsibility seems to be related to national culture and environmental characteristics, and despite the fact that corporate social responsibility has been widely studied in terms of national culture specifics, there is a research gap in cross-cultural research regarding USR. Therefore, it is also useful to compare USR in different settings, such as India and Croatia. Regarding the university system, there are currently nine public and three private universities in Croatia. In 2005, Croatia adopted the Bologna declaration, which recognizes three levels of higher education (undergraduate, graduate and postgraduate). In public higher education there are two types of students: full-time, whose undergraduate and graduate studies are free, and part-time students who pay tuition fees approximately 20% lower than the average monthly income. In private higher education, all students pay a tuition fee which equals to approximately three average monthly incomes per year. In India, according to the Ministry of Education, there are 1043 universities of which 38% are public. The Universitas 21 Ranking [11] measures university effectiveness in four areas (Resources, Environment, Connectivity and Output) of the higher education system across 50 countries. These areas are related to higher education institutions' capacities to contribute to economic and cultural development, provide a high-quality experience for students, and assist institutions to compete effectively. Results for India and Croatia show that both countries are at the bottom of the list: Croatia is ranked 43rd and India 49th. One of the major weaknesses in the Croatian higher education system is a low level of knowledge transfer and cooperation with business, which can be seen as low engagement in external USR, whereas India scores relatively high. The major weakness in the Indian higher education system is low web connectivity. If GDP per capita is taken into account, the Indian score is at approximately the level expected, but the Croatian is less than expected. The two countries significantly differ in terms of national culture: India is a significantly more individualistic and masculine society while Croatia is significantly more inclined to uncertainty avoidance [12]. An additional difference is the oversupply of higher education in Croatia, due to negative demographic trends, and the opposite situation in India, where access to higher education is limited, and the higher education system is being challenged by problems of equity and equality [13]. Despite the significant differ-

ences in national culture and the higher education system, the closer profound ranking on Universitas21 makes the case to explore the sample of students from Croatia and India.

This study compares the differences between students' perceptions and attitudes toward USR in India and in Croatia. It uses the well-known Carroll's pyramid of social responsibility and the ISO standard to assess the levels and areas of USR in both countries.

The paper is organized as follows: the introduction is followed by the literature review with the main studies in the field of USR. The next section deals with the methodological approach, followed by the research results and discussion. The last part is the conclusion and research limitations.

2. Literature Review

One of the greatest social challenges facing higher education institutions worldwide is to fulfil their third mission—to find the best ways to contribute to the economic and social development of the community in which they operate. Teaching and research as the main activities of the university are perceived worldwide as insufficient and inadequate to the importance of higher education. In 2004, the United Nations launched the "Decade of Education for Sustainable Development" initiative for the period from 2005 to 2014. In 2007, The Principles for Responsible Management Education initiative was launched to define the responsibilities of management education institutions and prepare future leaders for the challenge of creating more responsible and sustainable businesses [14]. Vallaeys [15] has published the first guide for advising higher education institutions on social responsibility. Vallaeys [16] has also developed a model of USR that identifies four different impacts that a university has on society: organizational, cognitive, educational, and social. Universities achieve their societal impact through diffusion and implementation of four key processes: teaching, research, extension, and internal management. These have their respective impacts through delivery of educational services and the transfer of knowledge based on ethical principles, good governance, respect for the environment, social commitment, and the promotion of values, thus fulfilling the very requirements of USR.

University social responsibility (USR) can be defined as the capacity of the university to disseminate and implement a body of principles and general and specific values, by means of four key processes—management, teaching, research, and community engagement—to respond to the needs of the university community, help universities to reach sustainable development goals, and enhance the university's image in stakeholders' perception [17,18].

Research on the economic and environmental impacts of USR has shown an exponential upward trend worldwide, especially in the last decade (2010–2019) [1]. Moreover, the field of USR has recently attracted great interest in most prestigious universities and is emerging as a third contemporary dimension in addition to traditional dimensions of teaching and research [5]. Based on an extensive literature review, the same author derived comprehensive contemporary characteristics of USR are as follows:

— Improving the quality of life of stakeholders with emphasis on student services,
— Meeting environmental, global and local social needs;
— Maintaining socio-educational sustainability;
— Maintaining socio-economic sustainability;
— Maintaining socio-research sustainability.

As noted earlier, the cross-cultural research on USR is rather limited, although contextual and historical factors influence the discussion on both higher education and social responsibility in higher education. For example, while the literature from wealthier regions of the world focuses on issues, such as curricular orientation and the epistemological challenges facing HEIs, in the context of globalization, the literature from developing regions focuses on context-specific challenges, such as access and privatization of higher education institutions [19]. There were some international initiatives to create an international framework for enhancing university socially responsible activities, such as the EU-USR Project, funded under the ERASMUS Programme of the European Commission in order to make a

major contribution to the development and promotion of the social dimension of European higher education mainly through networking [20] or the University Social Responsibility Union of Latin America (URSULA), with the aim of creating a practical framework for USR measurement based on a regional context in Latin America [6]. One of the recent cross-cultural studies on the topic of USR conducted in France, Italy and Russia estimates that raising CSR awareness of students through influencing value systems would vary from country to country based on cross-cultural differences. They found that students in Russia considered USR less similar to CSR than the students in Italy and France and that the "meeting requirements of current society trends" criterion as a key driver of USR was considered less important by students in Italy than in France, "responsibility toward local community" was deemed less important by students in Russia than by those in Italy, and "being wealthy university", was the more preferred by students in France compared to those in Italy and Russia [21]. A study by Correa Bernardo, Butcher and Howard [22] focused on community engagement in universities in Australia and the Philippines found variations in the way it is understood and implemented across different countries and that identified variations are related to economic, social–cultural, political and organizational factors. A qualitative study on USR on a sample of students from Ireland, Portugal and Lithuania [23] found that there is the potential for learning and change regarding USR, but it did not look at the cross-cultural differences. The authors claim that results regarding students' opinions on the impact of USR on their civic and political life were fairly homogeneous between students from different nationalities. The same appears in a regional study of 14 Latin American countries [6], where no cross-cultural differences were analyzed. Two country comparison (two universities as case studies in Spain and Mexico) studies regarding USR were conducted by Arceo [24], but the focus was on universities' website analyses.

Carroll's pyramid of social responsibility, one of the most widely used concepts of social responsibility, was developed for corporations but can be easily applied in the context of HEI. Economic level responsibilities mean that organizations are expected to be efficient and keep shareholders' interests in mind. The legal level responsibilities reflect the expectation that organizations will comply with the laws and regulations. These include consumer, i.e., student and university laws, environmental laws, and labor laws. The ethical responsibilities relate to social expectations that go beyond the law, such as the expectation that organizations will not only comply with the law but also make proactive efforts to anticipate and meet the society's norms, even if those norms are not formally embodied into law [25]. Finally, the top level of responsibility is philanthropic. It refers to society's expectation that organizations will be good citizens and actively support local or national community programs designed to enhance community well-being. According to Carroll [26], the economic and legal levels are required by society, the ethical level is expected, and philanthropy is desired. Despite the fact that some studies have adapted Carroll's pyramid [27,28] in analysis of CSR, in the context of USR the original version has been used in several studies [29–31], especially in the context of developing countries.

ISO 26000 standards, known as social responsibility guidelines, were defined in 2010 and can be used to measure the scope of USR. They cover all major areas of social responsibility that can also be identified in the higher education context, as shown in Table 1 [32]. These areas are related to seven key principles of USR: (1) accountability; (2) transparency; (3) ethical behavior; (4) respect for stakeholder interests; (5) respect for the rule of law; (6) respect for international norms of behavior; and (7) respect for human rights [32].

Table 1. Guidelines for social responsibility (ISO 26000) adapted for university context.

Component	Description
Organizational governance	incorporating the principles and practices of accountability, transparency, ethical behavior, respect for stakeholder interests and respect for the rule of law into decision making and implementation
Human rights	enabling diversity, making no discrimination among students and employees
Labor practices	ensuring human resource practices favorable to academic and non-academic staff in order to create best possible environment for teaching and research
The environment	implementation of environment friendly working policies and practices, implementing environment protection in the curriculum
Fair operating practices	creating programs for staff and students that involve them in local community activities, promoting social responsibility through education and research, creating relationships with government agencies, partners, suppliers, contractors, competitors and the associations of which they are members.
Students' issues	providing education and accurate information for existing and prospective students, using fair, transparent and helpful marketing and contractual processes and promoting sustainable consumption
Community involvement and development	providing active involvement in community projects, supporting and identification with local community

Source: Adapted from Nejati et al. [32].

The ISO 26000 standard adapted for the university context was also used in a study of USR in Brazil [18], as well as in the Czech Republic [33], Spain [34] and Croatia [35].

Based on the literature review the research questions were defined as: Are there cross-cultural differences in students' perceptions of USR and how can they be explained? Does knowledge about social responsibility or a course on social responsibility as part of the curriculum impact the attitude of students about USR?

Hypotheses that can be stated from the literature review and the research questions are as follows:

Hypothesis 1. *There is a significant difference in perceptions and attitude toward USR between students of India and Croatia.*

Hypothesis 2. *There is a significant impact of self-acquired knowledge about social responsibility on the perception of students about USR.*

Hypothesis 3. *There is a significant impact of course in curriculum on social responsibility on the perception of students about USR.*

3. Research

This study compares the perceptions and attitudes of USR of students in India and Croatia. It uses the Carroll's pyramid of CSR approach and the ISO 26000 dimensions for USR.

Research Design

The current research is exploratory research as we intend to understand the differences in perceptions and attitude of students about USR in two countries with different cultures. A highly structured, self-administered questionnaire was used for this study, and the research

was conducted in 2021 with a sample of 1340 students (669 from India and 671 from Croatia) as respondents. Their perceptions of USR were measured using the levels of social responsibility defined by Carroll [26], such as "my university abides laws and regulations in its activities", and areas of social responsibility defined in the ISO 26000 standards, such as "my university is socially responsible in research activities". Both Carroll's pyramid and ISO 26000 standards can be easily applied in the university context, as it is shown in the literature review. Students' attitudes toward USR were measured by asking them to compare socially responsible and non–socially responsible universities in terms of their competitiveness and sustainability. Since our objective was also to determine the impact of social responsibility course and perceived own knowledge of social responsibility on attitudes toward USR, respondents were asked about having a course that includes social responsibility in their curriculum and to rate their own knowledge of social responsibility.

Data from the Indian sample was collected online by the research assistant (India) and Students' associations (Croatia), using snowball sampling. The respondents referred other students who could be approached to participate in the survey. The questionnaire was sent to approximately 2000 students in India and 1500 in Croatia, resulting in a response rate of 33.5% in India and 44.7% in Croatia. Participation was voluntary and anonymous. Respondents received no compensation for participation.

Although convenience sampling was used to recruit the study participants, still the results can be generalized as the responses were randomly gathered from different universities in different parts of the two countries.

SPSS 21.0 was used to analyze the data. Besides basic calculations, such as descriptive statistics, F-values were calculated to find the difference between the sample from two countries. The reliability of the questionnaire was measured by calculating Cronbach alpha. We further analyzed the data to compute the correlation between the "sustainability-related course offering", "Knowledge about sustainability" and the attitude of students toward USR. As the correlations were significant, we ran a regression with attitude as the dependent variable and knowledge about sustainability and course offering as the independent variable.

The sample includes 669 respondents from India and 671 from Croatia, resulting in a total sample of 1340 respondents. Of the 1340 respondents, 628 were male and 711 were female. In India, 277 females and 391 males participated in the survey, with 434 males and 236 females in Croatia. One of the respondents from India did not want to disclose her gender. The respondents included 4 doctoral, 587 master, and 78 bachelor students from India and 161 doctoral, 472 master and 38 Bachelor students from Croatia, making altogether 165 doctoral students, 1059 master and 116 bachelor students. In total, 70% of respondents rated their knowledge of social responsibility as good (they rated themselves a 4 or 5 on a scale of 1–5). A total of 45% of respondents indicated that their university offers social responsibility courses, 42% responded that no formal course is offered but that their university uses projects or other tools to provide the exposure to social responsibility, and 13% indicated that their university does not offer a formal course or other activities related to social responsibility.

4. Results

The Cronbach alpha for the questionnaire is high. The questionnaire items related to students' perceptions on USR according to Carroll's pyramid have a Cronbach alpha of 0.910; of students' perceptions on USR according to ISO 26000 standards it is 0.953; and of students' attitude toward USR it is 0.943. The Cronbach alpha for overall questionnaire was found to be 0.95, suggesting that the items have excellent internal consistency.

Table 2 shows the comparison of students' perceptions of level of USR according to Carroll's pyramid. It was measured on a 5-point Likert scale. The description of the levels [26] was used to design the questions.

Table 2. Students' perceptions on USR according to Carroll's pyramid.

Level		N	Mean	Std. Deviation	Std. Error Mean	F	Sig.
Philanthropic	CRO	671	3.61	0.812	0.031	0.799	0.371
	IND	669	2.64	0.880	0.034		
Ethical	CRO	671	3.77	0.959	0.037	10.245	0.001
	IND	669	2.64	0.901	0.035		
Legal	CRO	671	3.80	1.06	0.041	34.070	0.000
	IND	669	2.70	0.878	0.034		
Economic	CRO	671	3.73	0.993	0.038	14.760	0.000
	IND	669	2.74	0.854	0.033		

Of the four parameters of Carroll's pyramid, three significantly differ between the two countries studied: economic, legal, and ethical. The mean values of these parameters, measured on a 5-point Likert scale, are significantly higher in Croatia than in India; there is no significant difference, only in the perception of the philanthropic level. Croatian students believe that their USR is mainly reflected on the legal level, while Indian students perceive their USR mainly on economic level. In both countries the focus of USR is the least on the philanthropic level, which represents the "third mission" of the university.

Table 3 illustrates the students' perceptions of USR in their respective countries regarding the areas of USR as defined by ISO 26000 standards.

Table 3. Students' perceptions on USR according to ISO 26000 standards.

		N	Mean	Std. Deviation	Std. Error Mean	F	Sig.
Research	CRO	671	3.16	1.645	0.064	19.365	0.000
	IND	669	2.70	1.796	0.069		
Teaching	CRO	671	3.40	1.289	0.050	14.218	0.000
	IND	669	3.29	1.531	0.059		
Quality Management System	CRO	671	3.28	1.623	0.063	1.467	0.226
	IND	669	3.09	1.538	0.059		
Students' standard	CRO	671	3.37	1.226	0.047	27.586	0.000
	IND	669	3.15	1.527	0.059		
Mobility and int'l cooperation	CRO	671	3.59	1.160	0.045	97.628	0.000
	IND	669	3.05	1.673	0.065		
Public activities	CRO	671	3.45	1.388	0.054	15.664	0.000
	IND	669	3.33	1.565	0.061		
HRM	CRO	671	3.12	1.495	0.058	10.470	0.001
	IND	669	3.34	1.604	0.062		
Responsibility in employment	CRO	671	2.95	1.549	0.060	7.558	0.006
	IND	669	3.19	1.608	0.062		
Health and safety	CRO	671	3.40	1.384	0.053	21.489	0.000
	IND	669	3.38	1.584	0.061		
Management of environment protection and natural resources	CRO	671	3.45	1.603	0.062	1.409	0.235
	IND	669	3.36	1.642	0.063		
Relations with students	CRO	671	3.41	1.312	0.051	13.261	0.000
	IND	669	3.40	1.495	0.058		
Relations with partnering institutions	CRO	671	3.35	1.544	0.060	14.466	0.000
	IND	669	3.11	1.707	0.066		
Relations with the local community	CRO	671	3.69	1.281	0.049	55.193	0.000
	IND	669	3.12	1.688	0.065		

Table 3 shows that there is a significant difference between the two countries on all ISO 26000 parameters, with the exception of "management of environmental protection and natural resources" and "quality management system". Croatian students rated the USR efforts regarding 'relations with local community' the highest, whereas 'responsibility in employment' was the lowest. The Indian sample rated USR efforts highest in dimension 'relations with students', whereas 'research activities' was rated the lowest. Universities in both countries had lower than the desirable levels of USR on all dimensions as indicated by mean values below "4" on the 0–6 scale. Scores below 4 mean that universities are trying to align their activities with CSR concepts, but they are not yet meeting them. The Indian sample rated USR perception higher than the Croatian for 'human resource management' and 'responsibility in employment'.

Table 4 shows students' attitudes measured by their comparison between socially responsible and non- socially responsible universities in terms of their sustainability and competitiveness. It was measured on a 5-point Likert scale.

Table 4. Students' attitudes toward USR.

		N	Mean	Std. Deviation	Std, Error Mean	F	Sig.
Socially responsible universities are more competitive and sustainable in comparison to those that are not	CRO	671	2.35	0.729	0.028	27.69	0.000
	IND	669	2.28	0.646	0.025		

Table 4 shows that there is a significant difference ($F(2,1311) = 27.69$; *p* = 0.00) between the attitudes of the students of the two countries toward USR. The mean value of Croatian students is higher than that of Indian students, although both are far below the average. Except philanthropic level all the other levels are significantly different between the two countries (Table 2). Similarly, except the quality management system and management of environment protection and natural resources, all other activities are perceived significantly differently (Table 3). Students of both countries show a significant difference in their attitude toward social responsibility (Table 4). The results from Tables 2–4 show that Hypothesis 1, that there is a significant difference about perception and attitude toward USR between the students of two countries under study, is accepted.

Table 5 shows the correlations between the respondents' self-assessment of CSR knowledge and the inclusion of CSR course in the students' curriculum as independent variables and their attitude toward USR and assessment of their university's social responsibility. Self-assessment of CSR knowledge, CSR course in the curriculum, student's attitude toward USR and perceptions of USR are significantly correlated. Perceptions and attitudes toward USR show the strongest correlation with r = 0.363.

Regression analysis presented in Table 6 indicated that two predictors explained 12.2% of the variance (R^2 = 0.349, F (2,1311) = 90.75, *p < 0.001*). It was found that the inclusion of social responsibility as a course significantly predicted the perception of students (β = 0.193, *p < 0.001*). Perceived knowledge about social responsibility was also found to be a significant predictor of the perception of students (β = 0.237, *p < 0.001*).

The results from Tables 5 and 6 show that the perception of USR has a significant correlation with self-evaluation of CSR knowledge (r = 0.234; *p < 0.001*) and CSR course in the curriculum (r = 0.349; *p < 0.001*) proving that Hypotheses 2 and 3 are accepted.

Table 5. Correlations between CSR knowledge inclusion of CSR course in students' curriculum, attitude toward USR and evaluation of USR. ** p <0.001.

		CSR Knowledge Self-Evaluation	CSR Course in Curriculum	Attitude	Perception of USR at Own University
CSR knowledge self-evaluation	Pearson Correlation	1	0.309 **	0.297 **	0.234 **
	Sig. (2-tailed)		<0.001	<0.001	<0.001
	N	1340	1340	1314	1340
CSR course in curriculum	Pearson Correlation	0.309 **	1	0.267 **	0.305 **
	Sig. (2-tailed)	<0.001		<0.001	<0.001
	N	1340	1340	1314	1340
Attitude	Pearson Correlation	0.297 **	0.267 **	1	0.363 **
	Sig. (2-tailed)	<0.001	<0.001		<0.001
	N	1314	1314	1314	1314
Perception of USR at own university	Pearson Correlation	0.234 **	0.305 **	0.363 **	1
	Sig. (2-tailed)	<0.001	<0.001	<0.001	
	N	1340	1340	1314	1340

Table 6. Regression analysis.

	Model	Unstandardized Coefficients Beta	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	1.608	0.118		13.581	<0.001
	Does your study program include social responsibility?	0.256	0.036	0.193	7.071	<0.001
	Evaluate your knowledge about social responsibility concept	0.241	0.028	0.237	8.691	<0.001

5. Discussion

This study has revealed significant differences between students' perceptions of USR in two different countries: India and Croatia. Although a different methodology was used, differences were found in a study comparing students' perceptions of USR in Italy, France, and Russia [22], suggesting that USR issues in different countries are specific and difficult to standardize. The analysis of USR perceptions in this study from Carroll's pyramid perspective shows that Indian students see the focus of their university's social responsibility at the economic level (managing costs and providing the best possible resources for teaching and research, while being efficient and keeping stakeholders' interests in mind). This is probably due to the trend of privatization of higher education that came into existence after the "Private Universities Act, 2010". With the privatization of education and increasing competition among HEIs for the best talents, they emphasize the ingenuity of their institutions by focusing on quality teaching and faculty research. The universities are leveraging their teaching and research strengths by publishing faculty accomplishments on their websites and social media. In addition to teaching and research, Indian students see compliance with law as another focus of the university, which could be because government committees (University Grants Commission, National Assessment, and Accreditation

Council) periodically review not only compliance with laws and regulations but also the quality of education and its timeliness. These government committees publish reports of their visit to the respective university on their websites. Students choose their university based on the accreditation score and reports of these committees as they are publicly available. This raises student awareness of the contribution of universities in these key areas. For Croatian students the focus of USR is at the legal level—compliance with rules and regulations. Most Croatian universities are publicly funded and at the same time there have been significant efforts to "reform higher education (Bologna system, international accreditations, and similar) in the last 20 years, that also included law and regulations", changes of which students are aware. Croatian students also give high value to the ethical level of USR at their universities, perceiving that their universities make significant efforts to follow social norms, beyond laws and regulations. The establishment of students' career development consulting offices, active institutional engagement in international mobility and students' involvement in research projects that are becoming a norm are such examples. Both groups of students do not perceive enough USR efforts by their universities on a philanthropic level. Since this study did not go deeper into the identification of factors that create such perceptions, it would definitely be the topic for further research. However, the situation is similar in other countries, such as China, where research shows that universities generally do not manage their social impacts or the environmental, social and governance aspects of their activities [36]. International students in Indonesia also consider their university to be insufficiently engaged in social activities and that more encouragement and motivation is needed to inspire students' active social engagement [37].

Looking at the results from the perspective of ISO 26000, it seems interesting that Croatian students rated "relations with local community" the highest, although their perception of the philanthropic level was the lowest in Carroll's pyramid. This is probably due to the fact that they are aware of and participate in various activities related to the local community—Erasmus+ projects, internships, guest lectures by professionals, and similar, which are common and included in the curriculum but not in humanitarian and local community development activities, which are less common. This is consistent with a recent study that found, based on content analysis of Croatian universities' websites, that by far the least important dimension of USR is community engagement [35]. A study conducted in Spain on students' perceptions of USR showed that respondents were more satisfied with university performance related to internal USR than external USR, as these are outside the students' daily lives and are not perceived by them as facets that affect their overall perception of USR. The study points to the need for greater student involvement and improvement in sustainability and social responsibility education [38]. The same holds here since both groups of respondents evaluate internal USR activities higher than external. The second highest rated USR area by Croatian students is mobility and international cooperation since the international exchange of students is being intensified as well as of academic staff. The least recognized USR dimension by the ISO 26000 standard in Croatia is "responsibility in employment", which was the only one rated below the average grade (2.95). The lack of transparency in higher education recruitment criteria and academic staff evaluation were identified as problems in some studies [39,40], indicating the significance of the problem.

As for the perception of Indian students that USR does the most for "relations with students" and the least for "research activities". This could be because research is not mandatory and students have not been involved in research. However, with the New Education Policy 2020 (NEP), the students' involvement in research would be emphasized and they would be required to take on research projects. Private universities in India are focusing on providing the best experience to their students so that they are satisfied and learn in a conducive environment, creating institutional or university branding in the process. Universities also encourage students to undertake research activities during their internship, thesis or final project.

The study found a significant relationship between the inclusion of a social responsibility course in the university curriculum and students' self-assessment of their social responsibility knowledge, attitudes toward USR and perception of USR. Inclusion of a social responsibility course in the university curriculum significantly predicted students' perceptions of USR ($\beta = 0.193$, $p < 0.001$). Since 50.5% of students in Croatia report that they have taken a course on social responsibility, compared to only 38.8% in India, this may be the reason for lower perceptions of USR by Indian students. It is important because students who are trained in social responsibility issues will be able to deal with environmental, social, and ethical challenges in the future. This argument is supported by the results of previous studies that have examined effects of social responsibility education on students' behavior. They concluded that the inclusion of social responsibility topics in university curricula contributed to increased civic awareness among graduates [41]. Similarly, a Polish study [42] confirmed a relationship between the low level of students' knowledge of social responsibility issues and the insufficient involvement of universities in the implementation of the concept of USR.

However, even if higher education institutions do not or cannot offer separate courses on social responsibility, this topic could and should be discussed in workshops, events or competitions to increase awareness and knowledge of social responsibility. According to this research, even knowledge about social responsibility significantly impacts attitudes toward USR.

Creating a positive perception of USR is also important from the university's point of view because a positive attitude toward USR could support the branding of a university and thus attract good students as well as highly qualified academic staff. This has been shown in the business sector where the positive impact of the company's perceived CSR on company's brand value [43–45]. Moreover, international accreditations and university ranking agencies increasingly consider various aspects of USR in their evaluations.

6. Conclusions

This study offers a novel approach to USR in several ways: first, most existing studies on USR are conducted in a single country, whereas this study compares two countries. The international studies are mostly based on case studies (one university per country) and within countries with similar socio-economic context. The present study includes samples from several universities in two very different countries. Regarding the assessment of USR, most studies use one of the accepted measures, while we combine two: Carroll's CSR pyramid and ISO 26000, both adapted for the purpose of USR measurement. Finally, the existing international comparative studies on USR are often based on the analysis of universities' strategic documents, while the present study considers the issue from the students' perspectives.

This study aimed to analyze and compare perceptions and attitudes of university students toward USR in India and Croatia. There is a significant gap in cross-cultural studies on USR, particularly from students' perspectives and from culturally and development-wise different countries, which was the reason for choice of the two countries studied. Although several studies describe Generation Z as globally unique in their perceptions and attitudes toward global issues, such as climate change, human rights, and corporate social responsibility, as well as the globally accepted concept of USR, our study shows that university social responsibility is perceived differently in different countries, such as India and Croatia. This difference in perception could be due to differences in context, culture, communication, and collaboration. Socio-economic differences in both countries require universities to focus on the different areas of social responsibility. The current study brings out the indifferent attitude of students from Indian universities about the role of USR in carving their competitive advantage. Indian universities need to develop more awareness amongst the students about social responsiveness and build a differentiating attitude toward the universities which are involved in USR and which are ignorant about it. Besides research activities, they also need to improvise the USR at all four levels: philanthropic,

legal, ethical, and economic. On the other side, more Croatian than Indian students believe that USR is a competitive advantage, however, that count needs improvement, hence the Croatian universities should also focus on increasing awareness about social responsibility amongst students and their responsibility toward employment and human resource management in general. Inadequate skills and competencies of both academic and non-academic staff, perceived by students as possible results of these evaluations, can lead to lower perception of education service quality and lower attractiveness of such universities for future students and finally a decrease in their competitiveness. However, both countries' universities need to concentrate more on building high-quality relations with the local environment and active university engagement in the community. They need to create awareness of universities as socially responsible organizations, actively involve students in all socially responsible activities and actively promote the idea of social responsibility in general to both internal and external stakeholders. A deeper analysis of students but also other stakeholders regarding the university's third mission is definitely needed, which remains for further research. Funding, private and public, also affects university activities. Universities should communicate their social responsibility activities through social media as it is the best medium to pass on information to Generation Z. Activities such as involving students in the volunteering activities could leverage the effect of collaborative efforts of the university management and students. Besides that, the universities of both countries need to modify their curriculum to include courses or modules on social responsibility. Such measures can help the university to strengthen positive perception of its students toward USR. Raising students' awareness of social responsibility through a specific course offering or as part of the pedagogical tool or internships could contribute to better students' perception of USR and at the same time help universities to produce responsible leaders of the future. These issues also remain open for further research.

Author Contributions: Conceptualization, M.L.Š. and E.S.; methodology, E.S.; software, E.S.; validation, E.S. and M.L.Š.; formal analysis, E.S. and Ž.K.; investigation, E.S. and Ž.K.; data curation, E.S.; writing—original draft preparation, M.L.Š.; writing—review and editing, M.L.Š. and E.S.; visualization, M.L.Š.; All authors have read and agreed to the published version of the manuscript.

Institutional Review Board Statement: Not applicable.

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

Data Availability Statement: The data presented in this study are available on request from the corresponding author.

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

References

1. 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] [PubMed]
2. Muhammad, A.; Ishamuddin, M.; Sharina, O.; Umar, H. University social responsibility: A review of conceptual evolution and its thematic analysis. *J. Clean. Prod.* **2021**, *286*, 124931.
3. Leydesdorff, L.; Etzkowitz, H. The triple helix as a model for innovation studies. *Sci. Public Policy* **1998**, *25*, 195–203.
4. Brennan, J. Higher education and social change. *Higher Educ.* **2008**, *56*, 381–393. [CrossRef]
5. Kouatli, I. The contemporary definition of university social responsibility with quantifiable sustainability. *Soc. Responsib. J.* **2019**, *15*, 888–909. [CrossRef]
6. Vallaeys, F.; Oliveira, M.L.S.; Crissien, T.; Solano, D.; Suarez, A. State of the art of university social responsibility: A standardized model and compared self-diagnosis in Latin America. *Int. J. Educ. Manag.* **2022**, *36*, 325–340. [CrossRef]
7. El-Kassar, A.N.; Makki, D.; Gonzalez-Perez, M.A. Student–university identification and loyalty through social responsibility: A cross-cultural analysis. *Int. J. Educ. Manag.* **2019**, *33*, 45–65. [CrossRef]
8. Berry, P. *The dawning of the age of Z*; True North Books: Leeds, UK, 2013; 37p.

9. Sharma, E. A review of corporate social responsibility in developed and developing nations. *Corp. Soc. Responsib. Environ. Manag.* **2019**, *26*, 712–720. [CrossRef]

10. Huang, Y.F.; Do, M.H. Review of empirical research on university social responsibility. *Int. J. Educ. Manag.* **2021**, *35*, 549–563. Available online: http://ir.lib.cyut.edu.tw:8080/bitstream/310901800/39199/2/10-1108_IJEM-10-2020-0449.pdf (accessed on 5 September 2022).

11. Williams, R.; Leahy, A. Ranking of National Higher Education Systems 2020. Available online: https://universitas21.com/sites/default/files/202004/U21_Rankings%20Report_0320_Final_LR%20Single.pdf (accessed on 6 October 2022).

12. Hofstede, G. Hofstede Insights, Country Comparision. Available online: https://www.hofstede-insights.com/country-comparison/ (accessed on 6 September 2022).

13. Oza, P. Equity and Equality in Higher Education-India Calling. *Int. J. Interrelig. Intercult. Stud.* **2019**, *2*, 18–24. [CrossRef]

14. 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]

15. Vallaeys, F. Responsabilidad Social Universitaria: Una nueva filosofía de gestión ética e inteligente para las universidades. *Educ. Super. Y Soc.* **2013**, *2*, 177–206.

16. Vallaeys, F. University Social Responsibility: A Mature and Responsible definition. *GUNI Report High. Educ. World* **2014**, *5*, 88–96.

17. 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]

18. Rodrigues de Sousa, J.C.; Stradiotto Siqueira, E.; Binotto, E.; Holanda Nepomuceno Nobre, L. University social responsibility: Perceptions and advances. *Soc. Responsib. J.* **2021**, *17*, 263–281. [CrossRef]

19. Parsons, A. *Literature Review on Social Responsibility in Higher Education*; UNESCO, Occasional Paper: London, UK, 2014; 9p.

20. Dima, G. Towards building an European common reference framework for university social responsibility. In *Balkan Region Conference on Engineering and Business Education*; De Gruyter Open: Warsaw, Poland, 2017; Volume 2, pp. 440–445.

21. 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. In Proceedings of the International Conference "Russian Regions in the Focus of Changes", Ural Federal University, Yekaterinburg, Russia, 14–16 November 2018; Available online: http://hdl.handle.net/2318/1664075 (accessed on 5 September 2022).

22. Correa Bernardo, M.A.; Butcher, J.; Howard, P. An international comparison of community engagement in higher education. *Int. J. Educ. Dev.* **2012**, *32*, 187–192. [CrossRef]

23. Coelho, M.; Menezes, I. University social responsibility, service learning, and students' personal, professional, and civic education. *Front. Psychol.* **2021**, *12*, 617300. [CrossRef]

24. Arceo, A. The Identity of University Social Responsibility on the Websites of the Universities of the Autonomous Region of Madrid (Spain) and the State of Puebla (Mexico), As a Tool of Grassroots Public Diplomacy. *Am. Behav. Sci.* **2018**, *62*, 391–399. [CrossRef]

25. Asemah, E.S. *Corporate Social Responsibility in the Twenty First Century: Refocusing on Sustainable Development through Stakeholders' Approach, Third Inaugural Lecture of Samuel Adegboyega University*; Samuel Adegboyega University: Ogwa Edo State, Nigeri, 2021.

26. Carroll, A.B. Carroll's pyramid of CSR: Taking another look. *Int. J. Corp. Soc. Responsib.* **2016**, *1*, 1–8. [CrossRef]

27. Lu, J.; Ren, L.; Zhang, C.; Rong, D.; Ahmed, R.R.; Streimikis, J. Modified Carroll's pyramid of corporate social responsibility to enhance organizational performance of SMEs industry. *J. Clean. Prod.* **2020**, *271*, 122456. [CrossRef]

28. Štreimikienė, D.; Ahmed, R.R. Corporate social responsibility and brand management: Evidence from Carroll's pyramid and triple bottom line approaches. *Technol. Econ. Dev. Econ.* **2021**, *27*, 852–875. [CrossRef]

29. Latif, K.F. The development and validation of stakeholder-based scale for measuring university social responsibility (USR). *Soc. Indic. Res.* **2018**, *140*, 511–547. [CrossRef]

30. Ismail, T.H. Does Egyptian universities' disclosure on social responsibility enhance sustainable development? *J. Humanit. Appl. Soc. Sci.* **2019**, *2*, 81–99. [CrossRef]

31. Chen, S.H.; Nasongkhla, J.; Donaldson, J.A. University Social Responsibility (USR): Identifying an Ethical Foundation within Higher Education Institutions. *Turk. Online J. Educ. Technol. -TOJET* **2015**, *14*, 165–172.

32. Nejati, M.; Shafaei, A.; Salamzadeh, Y.; Daraei, M. Corporate social responsibility and universities: A study of top 10 world universities websites. *Afr. J. Bus. Manag.* **2011**, *5*, 440–447.

33. Formánková, S.; Kučerová, R.; Prísažná, M. ISO 26 000: Concept of Social Responsibility at Czech University. In Proceedings of the ICM conference: Trends of Management in the Contemporary Society, Mendel University Brno, Brno, Chech Republic, 9–10 June 2016; pp. 96–100.

34. Avilés, C.; Moyano, M.Á.; Santos de León, N.J. University Social Responsibility and the ISO 26000:2010 Standard. Case Study of the Universidad Politécnica De Madrid (Spain). *Eur. Account. Manag. Rev.* **2017**, *3*, 75–97. [CrossRef]

35. Kadlec, Ž.; Leko Šimić, M. University Social Responsibility: Croatian Perspective. *Responsib. Sustain.* **2021**, *6*, 57–66.

36. Chen, C.; Vanclay, F. Transnational universities, host communities andlocal residents: Social impacts, university social responsibility and campus sustainability. *Int. J. Sustain. High. Educ.* **2021**, *22*, 88–107. [CrossRef]

37. Sorokina, K.; Fernandes, P.O.; Mammadov, J. Students' perceptions of university social responsibility: A cross-cultural comparison. *Univ. Entrep. Ecosyst. Sustain.* **2021**, *3*, 333–353.

38. Vazquez, J.L.; Aza, C.L.; Lanero, A. Students' experiences of university social responsibility and perceptions of satisfaction and quality of service. *Ekon. Vjesn. Econviews* **2015**, *28*, 25–39.

39. Bajo, A.; Jakir-Bajo, I. The Financing of Higher Education and Science in Croatia. In Proceedings of the Public Law and Modernising State, Oeiras, Portugal, 3–6 September 2003.

40. Marasović, B.; Tadić, I.; Kalinić, T. Optimising the number of teaching and researching staff within Croatian higher education system. *Croat. Oper. Res. Rev.* **2019**, *10*, 105–115. [CrossRef]

41. Ishitani, T.T.; McKitrick, S.A. The effects of academic programs and institutional characteristics on postgraduate civic engagement behaviour. *J. Coll. Stud. Dev.* **2013**, *54*, 379–396. [CrossRef]

42. Pabian, A.M. University social responsibility in the opinion of students. *Forum Sci. Oeconomia* **2019**, *7*, 101–117.

43. Bardos, K.S.; Ertugrul, M.; Gao, L.S. Corporate social responsibility, product market perception, and firm value. *J. Corp. Financ.* **2020**, *62*, 101588. [CrossRef]

44. Muniz, F.; Guzmán, F.; Paswan, A.K.; Crawford, H.J. The immediate effect of corporate social responsibility on consumer-based brand equity. *J. Prod. Brand Manag.* **2019**, *28*, 864–879. [CrossRef]

45. Bianchi, E.; Bruno, J.M.; Sarabia-Sanchez, F.J. The impact of perceived CSR on corporate reputation and purchase intention. *Eur. J. Manag. Bus. Econ.* **2019**, *28*, 206–221. [CrossRef]