USTVARJANJE IN MERJENJE DODANE VREDNOSTI IN PORASTA ODGOVORNOSTI V ŠOLSTVU

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Povzetek: Ustvarjanje skupne koristi usposablja podjetja za sodelovanje z deležniki, ne le pri reševanju družbenih problemov, ampak tudi pri obvladovanju dogajanja na trajnosten način. Izrecen pristop k razvoju inovacije na osnovi analize družbenega odziva vključuje sposobnost razreševati zapleten in mnogoličen problem na kar najbolj učinkovit in uravnovešen način. Vse, kar smo omenili, zahteva dosleden menedžment odnosov z deležniki, zato je izjemno pomembna lastnost tistih, ki upravljajo in vodijo procese, senzibilnost. Tako je mogoče zožiti krog ključnih udeležencev, s katerimi ustvarjamo inovativen pristop k poslovanju, ki temelji na skupni koristi malih in velikih podjetij, vlade in javnih služb ter družbe (socialnih podjetij, nevladnih organizacij in šolstva). Država omogoča podjetjem, da ustvarjajo skupno korist tako, da omogoča ureditev, vire, pobude in združevalne vplive. Napredna podjetja so začela šteti socialno udejstvovanje za investicijski potencial, ker jih družba bolj vključuje. Šolstvo sega preko vnašanja raziskovalnih odprtih vprašanj v podjetja: trudi se za bolj učinkovite načine za doseganje svoje trajnosti/sonaravnosti – hkrati kot organizacija in kot vzornik za bodoče diplomante. Nedavni družbeni in pravni razvoj zahteva od univerz, da poročajo o svoji družbeni odgovornosti enako kot druge organizacije. Nameravamo analizirati, kateri so mejniki in učinkoviti dejanski cilji, ki si jih mora neka univerza zastaviti, da bo poročala o ustvarjanju družbene koristi. Raziskava temelji na teoretični mednarodni študiji in na empiričnem testiranju na Uralski federalni univerzi v Jekaterinburgu.

Ključne besede: družbena odgovornost, univerza, poročane o družbeni odgovornosti, Uralska federalna univerza

CREATING AND MEASURING ADDED VALUE AND RESPONSIBILITY GROWTH IN ACADEMIA

Abstract: The creation of shared value makes companies able to cooperate with stakeholders not only in solving social problems, but also in managing in a sustainable way as a whole. Explicit approach to developing innovation, if it is based on the analysis of social feedback involves the ability to solve a complex and multifaceted problem in the most effective and balancing way. All mentioned above requires strong stakeholder relationship management, and the most important is that those who govern and manage the processes should possess a certain sensibility. This allows narrowing down the circle of key players of creating innovative shared value approach to business (SMEs, large firms), governments (public authorities), society (social enterprises/NGOs/associations and academia.

Governments enable corporations to create shared value by providing enabling regulations, resources, incentives and convening power. Advanced companies have begun to look at social engagement as an investment potential with more inclusive society. Academia is not only bringing research issue to the business floor, but also stands for a more effective way of being sustainable both as an organization and as a role-model for the future graduates. Recent social and legal developments require Universities to report its social responsibilities just like other organizations. We aim to analyze what are the milestones and effective goals that are hidden in a prospective non-financial reporting for Universities. The research is based on the theoretical and empirical study at Ural Federal University.

Key words: social responsibility, university, reports on social responsibility, Ural Federation University

1. THEORETICAL APPROACH TO SOCIAL RESPONSIBILITY IN ACADEMIA

Educational market spreads towards deeper integration with big data and information technologies, which leads to the need to increase the value of educational organizations in terms of achieving higher international university rankings. One of the major changes towards raising value of the University is the increase in socially responsible behavior and stakeholder management. This is due to the adoption of ISO 26000 and IQNet SR10 in 2010 that broadened the scope of the social responsibility standards for different types of organizations. At present, the management of University social responsibility includes harmonization management of the interests of internal and external partners, organizations, applying multi-stakeholder approach to achieve the sustainable development strategy objectives. Sustainability and non-financial integrative reporting is a measuring framework of socio-economic impact of the University on the regions of their presence.

Currently, business players get deeper understanding of how sustainable practices, combining economic, social and environmental factors, lead to lower business risks, strengthen competitiveness, increase staff efficiency and customer loyalty, improve reputation, create a positive contribution to the business and social community in economic and social development of the regions where it operates. It follows with favorable conditions for the realization of long-term business development strategies built on the basis of stakeholders' interests' harmonization. Nowadays University has become an active participant of the global economy, educational services and producing qualified professionals. High level of competition between world class universities and, as a consequence, the need to take measures to help improve the attractiveness of the university for all stakeholders, especially pressing issue represents a trend of preparation and implementation of international standards of non-financial reporting in the global scientific and educational space. We attempt to find the working measurement methodology of implementation of these standards in the Ural Federal University due to the novelty - the publication of social reporting in Russian universities in comparison with foreign counterparts. Ural Federal University is one of the top 15 Russian Universities, which aims to be in the fist 100 world class universities as of QS ranking 2020. The significant part of the best Universities seem to have advanced social responsibility.

Universities are currently experiencing a significant process of change, which materializes into a new way of looking at the approach and purpose of education. Generally speaking, university performances should be now based on the emerging needs of society in the context of globalization (Vázquez et al, 2014). Since higher education has become a highly competitive market and both a "mature and diversified sector", universities have to reshape themselves in order to face new challenges and opportunities (Vázquez et al, 2014).

That is the reason why universities should approach and understand the consequences of the social changes that are shaping a new model of society. Particularly, universities need an interdisciplinary, open-minded approach able to cope with current needs and not locked up in traditional academic purposes (in both education and research) intended to meet a specific agenda (Gaete, 2012). The current purpose of universities is to provide students with a suitable academic background and to transmit wisdom and knowledge, bearing in mind their stakeholders' expectations and requirements. Universities are not only educational services providers, but also shapers of identity with major responsibilities to the nation and to the wider world (Sullivan, 2003). For this purpose, universities have a crucial role both in the impact they may have on the incorporation of social responsibility in the design of their curricula and researches, as well as by incorporating it into their mission, vision and corporate strategy. Therefore, universities play a significant role in next generations' abilities to succeed and deal with globalization and economic growth, and to build a sustainable future for people all over the world (Vázquez et al, 2014).

European universities are therefore experiencing a process of change, which offers the perfect opportunity to implement a socially responsible management in this context, since a new common spectrum of degrees, diplomas and curricula is being established in the context of the European Higher Education Area (Vázquez et al, 2014). The implementation of measures for university social responsibility (USR) depicts an improvement in the management of the institutions themselves (González-Rodríguez, 2012), thus serving as a springboard for future professionals belonging to several sectors and areas of society, such as companies, governments or public administrations and organizations (Vázquez et al, 2014) that will lead future changes worldwide.

The academic community has addressed that controversy following several streams in the literature. A first line has focused on the relationship between topics narrowly related as business and its larger environment (Carroll 1979; Quazi and Brien 2000), CSR and organization's financial performance (Graafland 2002; McGuire et al. 1988; Ullman 1985) and the impact of the executives' ethical attitudes and behavior on their CSR orientation. Furthermore, the academic community's efforts has also tried to solve the controversy not only by discussing social and ethical issues in business ethics courses or seminars, but also by implementing and promoting those courses in business school curricula (Ibrahim et al. 2006). In fact, Universities play a fundamental role in CSR education since they are the greatest contributors to the formation of their students, forthcoming entrepreneurs, business leaders, managers and employees. Recently, students majoring in business administration have been exposed to the concept of CSR in a number of courses. The basic premise is that today's business students aspire to be tomorrow's business leaders. As the nation's future managers, these students' values will help to determine the course of organizations over the next three of four decades. Therefore, it is important for us as researchers to

understand their attitudes toward social responsibility and how these attitudes differ from those of current managers (Weber et al., 2004).

On the other hand, the implementation of CSR initiatives in the Universities, also contribute towards awareness, raising and dissemination of the social initiatives from firm and their best practices among students, professors and other professional networks (Vázquez et al. 2014).

Fostering moral and social responsibilities in addition to intellectual development have long been goals of educational institutions. Furthermore, numerous journal articles support the critical role of higher education in preparing democratic citizens (Epstein, 1999; Hauser, 2000). In order to produce these citizen-managers, courses in social issues and business ethics are requirements for accreditation of business undergraduate and graduate programs (Gerde and Wokutch, 1998). To meet these requirements, a vast array of pedagogical tools including service-learning experiences, case studies, experiential assignments, learning communities, and volunteer projects have been designed and instituted. However, little research has been conducted to assess the impact of such tools on the development of students' civic values and opinions (Weber and Glyptis, 2000).

Obviously, universities cannot stay out of line with current thinking on social responsibility and sustainable development, which has already been carried out in many companies over the past years. These companies are not only organizations, but also key figures in the education of people as citizens, professionals, executives, etc. (González-Rodríguez, 2012). That is the reason why more and more universities are trying to foster and implement USR every day.

In order to understand this new model of university management, it is interesting to take into account the European Commission's view (2011) on this matter. According to it, every organization has an impact on society. Therefore, universities have to take responsibility for the effects and consequences caused by their strategies, structures, policies and performances, just like any other organization.

From this point of view, USR is "an implicit commitment in universities' raison d'être of spreading and implementing both general and particular principles and values through their ordinary performances, such as management, education, research and external projection, and this way satisfying responsibilities taken on society" (González-Rodríguez, 2012). In other words, USR means offering educational services, spreading knowledge in an ethical way; it means good management, respect, commitment to society. In short, USR fosters sustainable development within the long-term and tries to adapt higher education institutions' purposes, views and values in the line with their performances.

It falls to universities to promote corporate responsibility, scientific social responsibility and citizens' social responsibility in order to think about the impact of universities on knowledge, values and behavior. That is the reason why universities are part of the problem, so they have to make a commitment to their students, professors and staff, to other institutions and above all to society.

2. INTERNATIONAL APPROACH TO USR VERSUS RUSSIAN CURRENT SITUATION

Corporate social responsibility has evolved differently not only between Western and Eastern European counterparts, but also within their regions; therefore differences in consumers' perception in different geographical areas seem plausible. Much of the research on CSR has being conducted in market economies assuming that transition economies could be considered homogenous (Elms 2006). However, the hypothesis of homogeneity cannot be supported any longer in transition economies since they, as part of the EU, face the progress on CSR in a different manner not only with respect to legal and political environment where the CSR practices are developed, but also in relation to the awareness of the stakeholder and the advance in CSR promotion approached.

To date, most previous research on USR has been developed in Latin American and Asian universities. The most developed model is impact-based, that is, from a business perspective, bonding social responsibility to the way organizations manage their impacts on people, society, economy and nature around them. Particularly, it is understood that universities cause four different types of impacts around them: educational, cognitive, organizational and social. Within this view, it is acknowledged that both educational and cognitive impacts are caused by universities themselves as organizations, whereas social and organizational impacts can be caused by both universities and private companies.

As for educational impact, university aims to provide a responsible civic education. It is very important to prepare students and promote an education in USR based on different projects, so universities' communities are able to participate and look for answers to problems that may arise. Students should complete their degrees as informed and responsible citizens. In sum, this approach would foster an interdisciplinary approach to social problems and encourage a better connection between teaching, researching and social projection.

Russia's transition to a market economy has brought significant changes to Russian society. Russia has lots in common with Chinese transformation of Universities and actually is falling part of Chinese academic responsibility and success, some lessons should be learnt. China has achieved a great deal of success in its economic growth, but the transition has led to deterioration in the traditional morality of the Chinese people (Shafer et al., 2007). For example, the phenomenon of money-worship has grown, and unethical and irresponsible business practices have crept in (Shafer et al., 2007). Teaching university students business ethics

and Corporate Social Responsibility (CSR) has become increasingly important for business scholars and executives both in Russia and China in recent years.

The major weakness of ethics education in Russia lies in the emerging issues such as business ethics and CSR, which have become central to 21st-century business. The importance of business ethics/CSR education has been recognized as it can raise students' ethical awareness and change their ethical attitudes (Balotsky and Steingard, 2006). Unfortunately, education in business ethics and CSR in Russian educational institutions has lagged far behind the present urgent demands. Russian university students are the future business leaders, whose current CSR awareness and opinions will anticipate their future behavior on CSR issues, which leads the development of CSR in country as a whole. It is important to see internationalization strategies in Russian Universities, which mostly include compliance with International Standards of education including Socially Responsible behavior and proven track of CSR courses. Most Universities tend to show their input into the social development and responsibility in their mission.

3. WHAT TO MEASURE AT UNIVERSITY CSR - SOME FINDINGS FROM URAL FEDERAL UNIVERSITY

The measurement of CSR performance has been complex and problematic because it concerns multidimensional measures (Waddock and Graves, 1997). Waddock and Graves (1997) discussed several measures in their study. For example, forced-choice survey instruments have limitations in returning rates and consistency of raters. The Fortune rating of CSP is more a measure of overall management than of CSR. The content analysis is subject to the comprehensiveness and purpose of the existing documents which might be biased. Social disclosure is a single-dimensional measure. Most recently, several multidimensional measures have been applied in CSR studies, such as SOCRATES CSR screens, which measure the degree of the institutional or promotional approach companies take to their CSR programs (Pirsch et al., 2007). The Ethical Investment Research Service (EIRIS) rating measures firm behavior against a salient stakeholder groups (Brammer et al., 2006). Hartman et al. (2009) introduced the three most often used rating systems for CSR in European corporations: the FTSE4-Good Index Series, the Dow Jones Sustainability Index EURO STOXX, and the Ethibel Sustainability Index.

Academic research on CSR is abundant, and research specifically on CSR reporting increased significantly in recent years. However, as the modern era of CSR reporting is still in its early stages, the research on the harmonization and convergence of standards is limited. Academic research played a vital role in the evolution of financial reporting standards and there is potential for academic research to have a similar impact on CSR reporting standards.

The role of the universities in shaping the sustainable development of world-class organizations is growing in Russia. Traditionally, in the narrow context of social responsibility the main focus of universities is to promote the social and economic development of the regions, primarily through training and capacity building of university research.

The process of ranking universities in most countries of the world expands. The major international ratings everywhere began with the so-called "Shanghai ranking" or Academic Ranking of World Universities, QS World University Rankings and Times Higher Education World University Rankings (THE). Also two important rankings for the US - US News & World Report, the rating of the best American colleges and other, later appeared ranking of the National Research Council's Assessment of Research Doctorate Programs. These are just some of the rankings that are available for national and regional institutions of higher education. For example, the European Union is currently sponsoring the majority of projects in the ranking. In Germany, the Center for Higher Education Development (CHE) has developed an innovative approach to ranking German universities, and the list can be expanded.

The purpose of these ratings and rankings is to provide the results of the current status and implementation of activities related to the Green Campus and sustainable development policies at universities around the world. It is expected that to attract the attention of heads of universities and stakeholders, more attention will be paid to the fight against global climate change, energy and water conservation, waste management and other environmental measures. This activity will require changes in behavior and greater attention to environmental sustainability, as well as solving economic and social problems.

Just one of the tasks assigned to these ratings, is that universities that are leading the way in relation to the implementation of social policy, must be identified. These ratings are collecting and processing numeric data from thousands of universities in the world, which reflects the activities and efforts undertaken by the agencies for the implementation of environmental policies and programs. Universities are ranked according to these data. The most advanced World Class Universities are the universities leading in the top-100 ratings on sustainable development and social responsibility.

The main partners for the universities are regional governments, industry and business community. This tandem indicates harmonized partnership to address other important tasks: to improve the quality of education to meet the needs of the labor market, to meet the needs of enterprises in research and development for the development of a particular economic sector or cluster. Given that the University is regarded as a corporation, social responsibility of the University is now considered not only as a social policy, but also as environmental

and economic security, as well as the framework of anti-corruption and improvement of the ethical relationships. The synergy of corporate, government and university resources provides the path to solve the problems related to the innovation policy in enterprises, the role of socially responsible leadership for a sustainable business development and knowledge transfer, in particular, cross-cultural awareness. A tool like CSR can have a positive impact on the attractiveness and competitiveness of the university. It is necessary to point out that by their very nature, every school, anyway, will implement their own, original social responsibility. In this regard, to identify common and distinctive features of social policy institutions, an analysis of universities that operates in different countries.

Starting from 2015 in the European Union, all organizations, employing more than 5,000 people, are required to submit non-financial report on a mandatory basis, respectively, major universities included in this category. Formation and management of the social responsibility of the University in accordance with the best practices include management and harmonization of the interests of internal and external partners, organizations, sustainable development strategy, multi-stakeholder approach to achieve the objectives. Non-financial reporting is a measuring system of socio-economic impact of the University on the regions.

The survey of UrFU released readiness to partly disclose its social, HR, environmental and economic strategy in the first public non-financial report.

The top-management of the University understands social responsibility as the key driver of national educational policy in many countries, which contributes to the acceleration of the development of the regional and University brand; strengthening of international socio-economic relations in the region and the country as a whole; increasing brand value of the University and overall investment attractiveness. Social responsibility of the university should be an integral part of its strategy and long-term policy.

In academia GRI is the most widespread in Europe, Australia and Asia, and STAR in Americas as standard, which most fully covers all non-financial activities of the organization. At this time, the registry database of the Global Reporting Initiative has more than 100 reports on sustainable development, published by universities around the world. In Russia the practice of reporting on the University social responsibility is quite poor. There are no reports that have been accredited by GRI. Nevertheless, the need and importance of the development and implementation of measures for environmental and social responsibility of Russian universities, and publishing those reports in accordance to international standards is very high.

To understand the role of UrFU as a socially responsible institution, we first aim to consider the functions that it performs in virtue of its position in society:

- The provision of public education services, aimed directly at the service of human freedom and its development;
- Training of qualified personnel, as well as providing technical, scientific and socio-economic progress of the country;
- Formation of the labor market (new knowledge created in the high school has a direct impact on the labor market, forcing overestimation of the importance of certain skills, changing the quantitative and qualitative requirements for Human Resources);
- The development of culture and norms of behavior (Code of Conduct, logo and corporate identity, the collective agreement, the position of wages, fees and bonuses), the presence and the observance of which largely determines the psychological climate of the university and its market capitalization;
- Stabilization of social relations (university is an active participant in social interactions with stakeholders and a set of representatives of the social environment of the region of presence). This is accomplished through the creation of expert advisory boards and associations (e.g., the Russian Union of Rectors), preparation of analytical information for legislators to develop proposals for the amendment or adoption of federal and regional laws, social programs (especially on a voluntary basis), to inform the public about their progress and problems (social reporting).

Currently, UrFU is actively working to enhance social responsibility of the University. In partnership with experts, University has identified priority stakeholders and defined the concept of social responsibility of the university. This is a set of voluntary commitments undertaken by the University and defined with the involvement of stakeholders to implement social programs and projects promoting development of the University, improving interaction with society, businesses and government, and supporting development of the region and the country that are mainly met at the expense of the University.

Sustainability reporting is a system designed to measure the University's socio-economic impact on its regions of presence. Following GRI G\$ guidelines we have so far highlighted the following system of indicators:

Key aspects:	Sample Indicators
1. Social responsibility	- higher scholarships and financial allowances paid through social security funds to
to students	students in the following categories: orphans, persons with disabilities, persons who
	suffered from environmental disasters;
	- financial allowances paid to young families and mothers once in a semester;
	- reimbursement of accommodation costs to students staying in dormitories whose
	tuition fees are paid from the state budget; possible reimbursement of
	accommodation costs to students who pay tuition fees (at UrFU 1000 requests for
	compensation of accommodation costs to students staying in dormitories were filed).
	Students whose tuition fees are paid out of the state budget pay their dormitory
	accommodation costs with a 50% discount;
	- a programme for reimbursement of air and railway ticket costs (for students coming from remote regions) (150 applications for reimbursement of travel expenses were
	filed by students who have travelled to their place of permanent residence in the
	academic year 2013/2014 at UrFU);
	- creation of the necessary conditions for quality learning:
	• 15 classrooms used for delivering courses were renovated in 2013-2014
	jointly with corporate partners;
	• in the academic year 2013/2014 GSEM has recruited 73 foreign students and
	32 foreign professors;
	• incorporation of specialised courses in the curriculum, which helps students
	develop competencies in social responsibility management (e.g., the course
	in Corporate Social Responsibility).
2. Social responsibility	- training and professional development: 50% of faculty have completed professional
to staff	development courses over the past 5 years, 15 % of them have been through such
	training more than once;
	- the programmes are mostly financially viable, which creates opportunities to ensure that the average wages of the programme teachers are more than 24% higher than the
	average figure for the University and 21% higher than the average wages across the
	region;
	- expenses for occupational safety and health: heads of departments are regularly
	trained in occupational safety and the entire faculty and the administrative staff are
	insured in a regional medical company.
3. Social responsibility	1. Knowledge Dissemination and Educational Activities (Pro-BONO practices)
to the local community	for External Parties
	Days of Science in Ekaterinburg's educational institutions (with lectures and
	hands-on classes, contests and guided tours held by the University teachers in
	schools and lyceums across Ekaterinburg)
	• Lectures by leading professors on popular scientific topics for high school students in Ekaterinburg
	• The Financial Literacy project implemented by the Citi Group in 2010–2013
	Series of lectures delivered in universities and schools of Ekaterinburg.
	(Attended by 1400 university students and about 800 high-school students;
	professional literature was distributed)
	• Research projects for high-school students (during the whole school year high-
	school students can engage in research and project development under the
	guidance of institute faculty, their activities combining practical work,
	theoretical courses and seminars).
	• Summer Orientation Schools for local high-school students (8th, 9th and 11th
	grade), and others.
	2. Support of Internal Stakeholders
	• support to research on social causes: students and faculty are involved in the
	development of socially relevant projects, take prizes in Russian and
	development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation;
	development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows,
	 development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows, degrees obtained from UrFU are highly valued in the Russian market;
	 development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows, degrees obtained from UrFU are highly valued in the Russian market; networking with various regional and federal partners, etc.
	development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows, degrees obtained from UrFU are highly valued in the Russian market; networking with various regional and federal partners, etc. Support to Athletic Activities
	development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows, degrees obtained from UrFU are highly valued in the Russian market; networking with various regional and federal partners, etc. 3. Support to Athletic Activities support of students who show high athletic achievements;
	development of socially relevant projects, take prizes in Russian and international competitions for the selection of such projects for implementation; training of competent graduates: as research by the Expert magazine shows, degrees obtained from UrFU are highly valued in the Russian market; networking with various regional and federal partners, etc. Support to Athletic Activities

	 encouragement of volunteering (for example, during the Olympic Games in Sochi, the Innoprom Annual Industrial Fair in Ekaterinburg, etc.) Support to Social Causes Partnership with Orphanages, Red Cross Organization, Voluntary Foundations to patronage children, homeless animals, veterans of World War II; Organising concerts in active military units and bringing famous Artists for all communities (Vienna Opera Open Air Festival, Jazz Festival). partnership with the Orthodox Diocese: collecting things and toys for needy families.
4. Environmental responsibility	 Collecting waste paper: this activity serves as a source of funding for many of UrFU charitable projects and helps solve issues of environmental protection and forest conservation, and promotes development of the students' team work skills; Introducing more educational programmes in the field; Construction of eco-friendly dorms for students and totally new campus; Introduction of the electronic document flow in 2014 has significantly reduced paper costs (by 10%); The programme on energy savings is in progress now; Faculty participates in seminars on sustainable development and learns the practices of socially responsible behaviour.

Currently, in accordance with the best practices, management of the University's social responsibility projects includes management and harmonization of interests of the School's internal and external partners, sustainable development strategy, and a multi-stakeholder approach to achievement of the objectives. In line with global trends, UrFU is implementing a comprehensive strategy for the implementation of the socially responsible organization principles through training of students, faculty and administrative staff, influence on internal and external stakeholders, and involvement in the sustainable development of the region. UrFU has a social responsibility policy and a code of ethics in place, and is currently preparing a sustainability report to the GRI G4 standard. In particular:

- Improvement of the brand image of the University;
- Raising the stakeholders' awareness of the environmental impact of the University;
- Establishment of the relationship between financial and sustainability performance;
- Impact on long-term strategy, governance, policies, and business plans;
- Comparison of internal efficiency and competitiveness in the global research and education market.

As we estimate the quick effects from the nonfinancial report preparation that would involve overall promotion of UrFU in the global market of education (Improving the brand reputation of the University), help to establish strong relationships with local communities and partners, lead to identification of additional drivers and weak points of the University, develop strategy of managing risks and opportunities. It definitely helps to clarify the positioning in the field of sustainable development with respect to laws, regulations, codes, standards, and voluntary initiatives. Needless to say: the process started active development of stakeholders' dialogue to measure the impact of the University in the social environment. The impact on long-term strategy, management, policy, and business plans shapes the identification of the links between financial and non-financial performance.

4 CONCLUSIONS AND FURTHER STEPS

The purpose of conducting a literature survey is to create an agenda for future research. Thus, the findings provide the basis on which a future research agenda can be formulated. First, future research might include the expression of the opinions of academics and managers on the question of broadening the relationships between quality management and social responsibility.

Responsible management helps Academia manage those practices that affect stakeholders and the natural environment openly and directly. Social responsibility can be compared to quality management along multiple dimensions. Responsibility is already being managed when, for example, employee policies are developed, when customer relationship strategies are implemented, when supply chains are managed, when leaders are really committed to a quality culture, when Universities manage processes to achieve quality improvement for wider environment, and when Academics use measurement systems to improve their activities. Therefore, certain quality practices may impact positively on company ethical behavior (e.g. regularly publishing academic integral financial and non-financial reports, ethical book-keeping, providing a transparent policy, credible information about education and management quality)

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