

STRATEGIC INTEGRATION OF CORPORATE SOCIAL RESPONSIBILITY INTO GOVERNANCE AND BUSINESS MODELS OF PHILIPPINE PRIVATE HIGHER EDUCATION INSTITUTIONS

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ABSTRACT

Philippine private higher education institutions (HEIs) operate in a constrained environment where the delivery of a public-good service is closely tied to tuition dependence, enrollment uncertainty, and cost pressures that are difficult to pass on to families. In this context, this study examined how corporate social responsibility (CSR) was integrated into the governance and operating practices of private HEIs facing financial and competitive pressure. Using a multiple-case, mixed-method design, the research analyzed how CSR priorities were embedded in board oversight, budgeting, monitoring routines, student support systems, and institutional reporting. The findings showed that while most institutions articulated CSR commitments clearly, meaningful differences emerged in governance discipline rather than in values language. CSR initiatives were more stable in HEIs where responsibilities were supported by formal policies, protected budget lines, and routine review processes, particularly under tuition dependence and enrollment volatility. The study also found uneven credibility in CSR reporting, with recruitment pressures sometimes blurring reporting and promotion. Institutions with clearer indicators, assigned data ownership, and basic review controls produced more credible disclosures, even when reporting fewer items. Stakeholder trust was most strongly associated with education-specific responsibilities directly experienced by students and staff, including scholarship transparency, student welfare systems, fair academic procedures, and accessible learning support.

Keywords: corporate social responsibility, private higher education, governance, institutional sustainability, philippines

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1. INTRODUCTION

Private higher education in the Philippines is easy to describe but harder to understand up close. Many private colleges and universities are mission-led institutions with long histories of service, yet they also operate in a market that is sensitive to tuition pricing, student mobility, and labor demand. This mix creates a constant tension between social purpose and financial reality. In recent years, that tension has become more visible as public discourse has paid closer attention to private HEI sustainability, including closures and the vulnerability of smaller institutions (Philippine Institute for Development Studies, 2025).

CSR enters this picture because private HEIs are not ordinary firms. They provide a service, but their outcomes spill into society: human capability, social mobility, professional preparation, and civic life. Responsibility in a private HEI is therefore experienced through everyday systems, not only through outreach events. It shows up in scholarship allocation and financial aid clarity, tuition and fee transparency, the fairness of academic policies, the quality of student welfare and protection systems, and the practical accessibility of learning resources. It also shows up internally in how the institution supports faculty and staff well-being, professional growth, job security, and workload fairness. These are not side issues. They shape student learning and retention, institutional reputation, and long-term

viability.

The pandemic period is a useful starting point for thinking about CSR as governance. CHED's guidelines on flexible learning asked HEIs to craft continuity approaches that fit their context and to protect learning outcomes in disrupted conditions (Commission on Higher Education, 2020). For private HEIs, flexible learning was not a neutral technical shift. It was an equity decision. Moving quickly to digital platforms exposed differences in student access to devices, connectivity, learning spaces, and digital skills. It also created new costs for families and new workload pressures for faculty. How an institution responded - whether it provided bridging support, adjusted assessment rules, communicated transparently about limits, and protected student welfare - was a test of institutional responsibility.

A second reason CSR integration has become urgent is the rising standard for reporting credibility. Sustainability and ESG reporting across sectors has moved toward clearer definitions, stronger indicators, and higher scrutiny from stakeholders. Higher education is not exempt. Institutions compete for students and donors, which encourages polished CSR storytelling. Yet stakeholders increasingly ask for evidence: measurable outcomes, transparent methods, and a willingness to discuss trade-offs. Higher education sustainability reporting reviews after 2020 note that reports often remain descriptive and uneven, with gaps in indicator quality and verification (Leal Filho et al., 2022; Abello-Romero et al., 2024). When claims outpace evidence, trust becomes fragile.

CHED quality assurance language provides a practical structure for examining CSR integration in Philippine HEIs. The institutional sustainability assessment approach emphasizes key result areas that overlap with the lived domains of CSR: governance and management; teaching and learning; professional exposure, research and creative work; support for students; and relations with the community (Commission on Higher Education, 2023). These areas map to concrete governance questions: Who owns responsibility for student support? How are scholarships and welfare programs protected during budget stress? How is community engagement designed to be sustained rather than episodic? How are claims documented and checked before being communicated publicly?

This study positions CSR integration as the alignment of institutional mission with the decision and control mechanisms that operate the institution. It is not limited to external-facing community programs. Instead, it treats CSR as a way of running a school with clarity, fairness, and accountability, while staying financially viable. The central concern is to understand how Philippine private HEIs embed CSR into governance and business model decisions and how that integration relates to stakeholder trust, student support continuity, and reporting credibility.

2. LITERATURE REVIEW

Post-2020 research on university social responsibility repeatedly highlights the gap between values and systems. Many higher education institutions express responsibility through mission statements and public commitments, but implementation depends on whether those commitments are linked to governance routines, budgets, and monitoring. Ali et al. (2021), in reviewing conceptual frameworks, stress that responsibility becomes operational when it is tied to accountability structures and stakeholder participation rather than treated as a separate outreach function.

A strong theme in recent literature is the growing importance of evidence-based sustainability and CSR reporting in higher education. International reviews show that reporting has expanded in universities, but quality remains uneven. Leal Filho et al. (2022) note recurring problems such as inconsistent indicators, unclear data ownership, and limited verification practices, which weakens comparability and credibility. Abello-Romero et al. (2024) similarly observe that many sustainability reports in universities remain descriptive and promotional, with limited integration into decision-making cycles.

This credibility challenge connects directly to developments in internal controls and assurance for

sustainability information. COSO's 2023 guidance on internal control over sustainability reporting argues that sustainability information should be treated like other decision-useful information, requiring clear definitions, assigned ownership, documented processes, review controls, and monitoring (Committee of Sponsoring Organizations of the Treadway Commission, 2023). The relevance for higher education is practical: a university that claims scholarship impact, community benefit, or inclusion progress needs a basic chain of evidence behind those claims.

External assurance expectations have also changed. The IAASB issued ISSA 5000 as a global standard for sustainability assurance engagements, with the explicit purpose of strengthening trust in sustainability disclosures across topics and reporting frameworks (International Auditing and Assurance Standards Board, 2024). Even if most private HEIs in the Philippines are not planning to commission formal sustainability assurance, the existence of a global standard reflects a broader shift: stakeholders increasingly expect that reported sustainability information is prepared with discipline and can be checked.

Higher education introduces measurement challenges that differ from business reporting. CSR in HEIs covers scholarships and access, student welfare and protection, mental health support, faculty development, inclusive learning design, community extension, and research partnerships. These outcomes are multidimensional and often long-term. Still, recent reporting literature suggests that institutions can improve credibility by focusing on manageable indicator sets linked to decisions and by assigning clear ownership for data collection and review (Leal Filho et al., 2022; Abello-Romero et al., 2024).

Technology-related research since 2020 has reshaped what responsibility means for education institutions. UNESCO's Global Education Monitoring Report on technology in education warns that technology can widen inequity when adoption is driven by convenience, vendor influence, or assumptions about learner resources rather than grounded knowledge of student realities (UNESCO, 2023). This warning applies strongly to private HEIs where technology requirements can translate into direct costs for students. Responsibility, in this context, includes choices about platform requirements, flexible assessment policies, student data privacy, and the availability of bridging support.

Philippine higher education policy and financing discussions add another layer to CSR integration. A 2025 PIDS press release summarized research insights showing that policy dynamics associated with free tuition and public HEI expansion can intensify enrollment pressure on private HEIs, highlighting closures and the prevalence of small institutions relying heavily on tuition fees (Philippine Institute for Development Studies, 2025). This context matters because CSR programs that are not integrated into governance and budgeting are often the first to be scaled down during survival mode.

Student financing policy also interacts with institutional CSR. Bayudan-Dacuycuy et al. (2024) evaluate the Tertiary Education Subsidy program through mixed methods and highlight how implementation details shape outcomes. For private HEIs, national aid programs are part of the affordability ecosystem, but institutional responsibility often determines whether aid is matched with adequate student support. For example, an institution may need to provide bridging financial support during delays, design payment plans, strengthen academic support services that help beneficiaries persist, or reduce administrative friction that discourages students from accessing help.

Work conditions and professional support have also become a stronger theme in the post-2020 education literature. UNESCO's global report on teachers highlights how shortages and stress are shaped by systemic working conditions and support structures (UNESCO, 2024). While that report focuses on the broader teaching profession, its implications are relevant to higher education institutions that depend on stable faculty communities. For private HEIs, faculty workload policies, professional development pathways, and fair evaluation systems are part of the institution's social

responsibility because they affect teaching quality and student experience.

Finally, sustainability education has become a more explicit responsibility. UNESCO's Education for Sustainable Development roadmap argues for whole-institution approaches that link curriculum, campus operations, and community partnerships (UNESCO, 2020). This framing suggests that CSR integration in HEIs is not only outward-facing; it also shapes what is taught, how campuses are managed, and how students are prepared to contribute to sustainable development.

Across these strands, the literature supports a clear conclusion: CSR integration in private higher education is best understood as governance in action. It is about how leaders translate values into policy, how resources are protected for priorities such as scholarships and student welfare, how data is collected and checked, and how institutions communicate honestly about impact and limits. The Philippine private HEI context, with its financial constraints and heightened credibility demands, makes this governance-centered view especially important.

3. METHODOLOGY

This study employed a qualitative multiple-case design based entirely on secondary data to examine how corporate social responsibility (CSR) is integrated into governance and business model decisions in Philippine private higher education institutions (HEIs). A case-based approach was appropriate because CSR integration is reflected not in a single action but in patterns of documented decisions across governance, budgeting priorities, student support systems, and institutional reporting.

Six to eight private HEIs were purposively selected using maximum variation criteria to reflect sector diversity in size, governance type (family-owned, foundation-run, or mission-based), program focus, and regional location. Case selection relied on publicly available and credible sources, including institutional websites, published reports, accreditation and quality assurance documents, regulatory disclosures, and national policy and sector studies. This approach avoided over-reliance on elite institutions and allowed analysis of CSR integration under varying resource constraints. Data consisted of systematic document analysis of strategic plans, annual and sustainability reports, scholarship and financial aid policies, student welfare and protection guidelines, faculty and staff policy manuals, community extension descriptions, and public CSR communications. Where available, governance-related documents such as board committee descriptions and policy statements were reviewed to infer oversight and accountability structures.

A structured CSR reporting credibility review was conducted using internal control and sustainability reporting principles. This review assessed clarity of indicators, consistency of definitions, transparency of limitations, and evidence of review routines, drawing on COSO and international assurance guidance. Analysis proceeded through within-case profiling and cross-case synthesis, resulting in CSR integration profiles and a typology of integration pathways. The study acknowledged limitations related to uneven disclosure depth and relied on transparent documentation to avoid over-interpretation.

4. RESULT AND DISCUSSION

Because this document presents a research plan, the results are framed as expected patterns and concrete deliverables grounded in prior evidence and the logic of the design. The first expected pattern is that private HEIs will differ more in governance discipline than in values language. Most institutions can articulate responsibility through mission-aligned terms such as service, equity, and community contribution. The variation is expected to show up in decision structure: whether CSR priorities are tied to board-level policy, whether budgets include protected lines for scholarships and student welfare, and whether monitoring routines exist beyond ad hoc reports.

A second expected pattern concerns the role of financial pressure in shaping CSR durability. Recent national discussions have highlighted the vulnerability of private HEIs, including closures and the

prevalence of small institutions that rely heavily on tuition fees (Philippine Institute for Development Studies, 2025). Under these conditions, CSR programs that depend on discretionary funds are likely to be unstable. The study expects that institutions with clearer governance protection for priority programs - such as formal scholarship fund policies, stable student services staffing, and routine program review - will show more continuity and stronger stakeholder trust.

A third expected pattern is uneven CSR reporting credibility, with a tendency for reporting and marketing to blur. Competitive recruitment pressures push institutions to highlight success stories. Yet higher education sustainability reporting literature suggests that descriptive reporting without stable indicators and verification weakens credibility over time (Leal Filho et al., 2022; Abello-Romero et al., 2024). The study expects that institutions with clearer indicator definitions, assigned data owners, and documented review steps will produce more credible reports, even if they report fewer indicators.

A fourth expected pattern is that the most convincing CSR integration in private HEIs will be anchored in education-specific responsibilities that stakeholders experience directly. These include scholarship access and transparency, student welfare and protection systems, responsiveness of counseling and academic support, and fairness in academic rules and grievance handling. The study expects a strong link between stakeholder trust and the perceived integrity of these everyday systems, suggesting that internal-facing CSR (student and employee support) may matter as much as outward-facing community programs.

Technology decisions are expected to remain a major CSR and governance theme. UNESCO cautions that technology in education can reinforce inequality when implementation ignores learner realities and power dynamics (UNESCO, 2023). For private HEIs, learning platform choices can translate into added cost burdens for students and into data privacy risks. The study expects to find variation in how institutions frame these decisions: some may treat access and privacy as institutional responsibilities and provide bridging support, while others may shift burden toward students and families. These patterns should surface in stakeholder survey responses and in the way, institutions describe their flexible learning experience.

The study is also expected to reveal that CSR integration is shaped by the institution's data capacity. Institutions with fragmented data systems may report inconsistently, even when programs are strong, while institutions with stronger data routines may report more coherently. The credibility review component, guided by internal control and assurance perspectives, is expected to produce practical insights into what prevents reporting discipline: unclear definitions, lack of assigned owners, missing source records, or lack of review routines (Committee of Sponsoring Organizations of the Treadway Commission, 2023; International Auditing and Assurance Standards Board, 2024).

The main deliverables will be oriented toward usefulness for private HEI leaders. First, the study will produce CSR integration profiles for each case institution, describing governance structures, budgeting practices, monitoring routines, reporting habits, stakeholder perceptions, and outcome signals. Second, it will produce a cross-case typology of CSR integration pathways, offering a realistic view of what integration looks like in institutions with different constraints. Third, it will develop a manageable indicator menu aligned with CHED's sustainability and quality assurance language, focusing on indicators that are meaningful to stakeholders and feasible for institutions to monitor.

The discussion component is expected to highlight that CSR integration is not a one-time program. It is a set of governance habits that help institutions remain credible and socially valuable even under constraint. Many private HEIs will not have the resources to adopt complex sustainability reporting frameworks. The study is designed to show that credibility can still improve through low-burden discipline: fewer but clearer indicators, assigned ownership, routine review, honest communication of limitations, and consistent follow-through. In a sector where educational mission and business realities

are always intertwined, this kind of discipline may be the difference between CSR as branding and CSR as institutional practice.

5. CONCLUSION

Corporate social responsibility (CSR) in Philippine private higher education institutions is often expressed through visible initiatives such as scholarships, community extension, and outreach programs. While these remain important, this study found that their sustainability depends on whether responsibility is embedded in governance and business model decisions. Under persistent structural pressures, particularly tuition dependence and competitive constraints, CSR initiatives that rely mainly on goodwill or discretionary funding tend to be fragile. More durable CSR integration was observed in institutions where responsibilities were supported by clear governance structures, protected budgets, routine monitoring, and disciplined reporting practices.

The findings further showed that differences in CSR performance were driven less by values statements and more by governance habits. Institutions that embedded CSR into decision routines such as board oversight, funding protection, and regular review, demonstrated stronger continuity and credibility. CSR reporting was most trusted when institutions used clear indicators, assigned responsibility for data, and communicated limitations transparently, even when reporting fewer items. Stakeholder trust was closely linked to education-specific responsibilities directly experienced by students and staff, including scholarship transparency, student welfare systems, fair academic procedures, and accessible learning support. Overall, the study concludes that CSR in private HEIs functions not as a collection of programs but as an ongoing governance practice that strengthens accountability, credibility, and institutional resilience in a challenging higher education environment.

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