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FROM CSR NARRATIVES TO ACCOUNTABLE PRACTICE IN PHILIPPINE EDUCATION: GOVERNANCE, EVIDENCE, AND CREDIBLE REPORTING

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ABSTRACT

CSR in Philippine education was increasingly judged by what could be shown, not only what was claimed. A desk-based review of recent peer-reviewed studies and current reporting and quality guidance mapped how accountability expectations shifted toward clear criteria, consistent indicators, and traceable decisions. Evidence pointed to a common gap: reports often highlighted activities and beneficiaries but rarely tracked outcomes over time or explained how key decisions were made. Where accountability practice was stronger, roles were defined, a small set of material commitments was monitored, and limitations were stated plainly. Overly broad reporting expectations without matching capability produced compliance fatigue and encouraged symbolic disclosure. A right-sized approach emerged as the most workable path, linking CSR to quality routines and focusing measurement on equity, learner protection, staff welfare, and community outcomes.

Keywords: accountability, CSR, education governance, evidence, reporting credibility

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1. INTRODUCTION

Private higher education institutions (HEIs) in the Philippines operate in a space where public purpose and private governance meet. They deliver education, research, and community service, but they also have boards, budgets, revenue targets, and reputational risks. In that setting, corporate social responsibility (CSR) is no longer just about outreach photos, donation drives, or a yearly "community day." Increasingly, the question being asked by students, parents, employees, partners, and regulators is simple: what did the institution actually change, and can it show proof?

Globally, CSR has been pulled toward accountability through the rise of environmental, social, and governance (ESG) reporting. Research on mandated CSR and sustainability reporting shows why the shift matters: when disclosure becomes standardized and required, it changes internal systems, pushes organizations to collect comparable data, and reduces room for selective storytelling (Christensen, Hail, & Leuz, 2021). At the same time, the reporting landscape is messy. ESG ratings and assessments can disagree sharply because they use different scopes, measures, and weights, which makes transparency and methodological clarity even more important (Berg, Koelbel, & Rigobon, 2022).

The Philippines is part of this broader turn. The Philippine Stock Exchange has released an updated reporting guidebook to support ESG disclosures and encourage more consistent reporting practices (Philippine Stock Exchange [PSE], 2025). On the regulatory side, recent reporting on the Securities and Exchange Commission's push for sustainability reporting signals a move toward broader coverage and phased assurance requirements for covered entities, aligned with PFRS S1 and PFRS S2 (BusinessWorld, 2025). In parallel, the Professional Regulation Commission's Board of Accountancy has supported steps toward national sustainability reporting infrastructure through the work of the Financial and

Sustainability Reporting Standards Council and the Philippine Sustainability Reporting Committee (Professional Regulation Commission - Board of Accountancy, 2024).

Private HEIs are not always directly covered by capital market rules, but many are part of corporate groups, rely on bank financing, work with multinational partners, and compete in a market where students compare schools using rankings, employability signals, and perceived "values." Several private universities in the Philippines already publish sustainability reports and position their initiatives using SDG language and ESG-style indicators, which shows that disclosure expectations have entered the sector's day-to-day communications (Far Eastern University, 2023; Mapua University, 2024). The point is not that every private HEI must mimic publicly listed firms, but that the culture of accountability—measurable claims, traceable data, and governance responsibility—is becoming a shared baseline.

Quality assurance systems also reinforce the same direction. Accreditation frameworks describe education quality as responsiveness to stakeholders and evidence-based performance, not just compliance on paper. PAASCU's quality framing explicitly highlights stakeholder responsiveness as a component of quality, which aligns closely with the governance side of CSR and ESG (PAASCU, 2020). Accreditation guidebooks and standards also require institutions to document systems for governance, human resources, community engagement, and results, all of which overlap with ESG themes even when they are not labeled as such (PAASCU, 2021).

In private higher education, the accountability story looks different from that of manufacturing or banking. A university's "social impact" is not only a donation figure; it also shows up in student outcomes, inclusion practices, labor conditions, research integrity, community partnerships, and environmental management of campus operations. Regulatory and accountability pressure therefore needs to be studied with education-sector eyes. The core concern is not simply whether private HEIs can produce a report, but whether the processes behind the report improve decisions, protect stakeholders, and strengthen institutional trust.

This paper focuses on how regulatory signals and accountability expectations are reshaping CSR/ESG practice in Philippine private HEIs, with attention to governance, data systems, and credibility mechanisms. It treats sustainability reporting not as a publicity project but as a management and integrity task—one that can either become a box-ticking burden or a practical tool for better institutional decisions.

2. LITERATURE REVIEW

Mandatory disclosure research provides a helpful baseline for understanding why CSR is moving toward regulated reporting. Christensen et al. (2021) describe how mandated CSR and sustainability reporting can affect information quality, managerial attention, and investor decision-making. Even when an organization is not directly in the scope of a mandate, expectations can spill over through lenders, parent companies, and stakeholders who start to treat structured disclosure as a normal part of institutional responsibility.

Standardization is partly a response to confusion in the ESG space. Ratings divergence is well documented, with differences driven by what agencies include, how they measure it, and how they aggregate scores (Berg et al., 2022). For private HEIs, this matters because student- facing and partner-facing reputations are increasingly shaped by ESG-style narratives. When metrics are inconsistent, institutions may be tempted to "shop" for favorable indicators. The literature suggests the opposite direction: build transparent, well-defined measures and disclose limits and trade-offs to reduce credibility gaps.

Assurance is another key piece of accountability. Sustainability reports can be polished and still be weak if the underlying data cannot be checked. Empirical work by Alsahali and Malagueno (2022) shows that

assurance growth lags behind the growth in sustainability reporting, and that assurance practices vary by provider and standard. Their findings help explain why many organizations start with voluntary reporting and only later invest in assurance capacity. In a related synthesis, Pizzi, Venturelli, and Caputo (2024) argue that external assurance can help restore trust when stakeholders doubt whether disclosures reflect real performance. For private HEIs, assurance is not only an external audit idea; it can also mean internal verification routines, stronger documentation, and clearer ownership of data.

The emergence of international sustainability disclosure standards adds pressure for alignment. IFRS S1 sets out general requirements for disclosing sustainability-related financial information expected to affect an entity's prospects, while IFRS S2 focuses on climate-related disclosures (IFRS Foundation, 2023a, 2023b). These standards matter to private HEIs in two ways. First, they influence local regulators and capital markets, shaping what is seen as "credible" reporting. Second, they push organizations to connect sustainability information with governance, strategy, risk management, and metrics. That connection is a useful discipline for universities that often separate "mission work" from financial planning.

In the Philippine context, the move toward sustainability disclosure is becoming more concrete. The IFRS Foundation's jurisdictional snapshot notes steps in the Philippines toward sustainability-related disclosure development and consultation, highlighting institutional arrangements and roadmaps that signal direction (IFRS Foundation, 2025). The Professional Regulation Commission - Board of Accountancy (2024) provides a proposed roadmap for the adoption of sustainability reporting and assurance standards, which indicates a planned transition and capacity-building approach. Public reporting also points to the SEC's intent to widen sustainability reporting coverage and use a tiered approach aligned with PFRS S1 and PFRS S2 (BusinessWorld, 2025). Even if universities are not always directly named, private HEIs that belong to corporate groups, issue debt, partner with listed firms, or compete for ESG-sensitive funding will feel the pull.

Capital market guidance adds another layer. The PSE's ESG guidebook provides practical direction for reporting and emphasizes structured disclosure rather than vague claims (PSE, 2025). In many sectors, ESG reporting has become a baseline expectation for transparency, and it shapes how organizations communicate with investors, employees, and the public. For private HEIs, the relevant point is not stock price, but trust: parents want safety and fairness, students want inclusion and support, and employees want reasonable working conditions and clear grievance paths.

Higher education literature shows that CSR and sustainability reporting in universities has its own patterns. Adhikariparajuli, Hassan, and Siboni (2021) review CSR studies in HEIs and highlight that universities face pressures to disclose activities and impacts in ways that resemble corporate reporting, but the underlying missions and stakeholder expectations differ. Abello-Romero et al. (2024) also show that sustainability reporting research in university contexts often focuses on how institutions frame impacts, select indicators, and align with SDGs. These studies support the argument that HEI reporting can be meaningful, but it needs sector- specific materiality: indicators should reflect education quality, access, equity, research integrity, and community partnership outcomes, not just generic corporate templates.

International education sources place accountability and sustainability squarely within higher education responsibilities. UNESCO's higher education data report stresses that higher education has responsibilities in knowledge creation and innovation for sustainable development, which implies a need for transparent performance and social contribution (UNESCO, 2022). UNESCO's roadmap for education for sustainable development also reinforces that education systems are both contributors to and enablers of sustainable development, making institutional accountability part of the sector's role (UNESCO, 2020).

In the Philippines, quality assurance frameworks function as a form of accountability mechanism that

complements regulation. PAASCU's definition of quality includes responsiveness to stakeholders, which resonates with ESG thinking because it demands that institutions pay attention to external expectations and evidence, not only internal intent (PAASCU, 2020). PAASCU's accreditation guidebook describes external quality assurance as a structured process that requires documentation of systems and results (PAASCU, 2021). For private HEIs, accreditation evidence packs can function as a ready-made data source for ESG- style disclosure if the institution builds a bridge between quality assurance documents and sustainability reporting.

University practice in the Philippines also indicates that disclosure is already happening. Mapua University's sustainability report includes economic and social investment figures, campus operations indicators, and SDG-linked narratives, showing how a private university frames sustainability work with data points and examples (Mapua University, 2024). Far Eastern University's sustainability reporting likewise presents campus initiatives across economic, environment, and social dimensions, including operational and student-related indicators (Far Eastern University, 2023). These institutional reports do not automatically guarantee impact, but they show that the sector is experimenting with more structured public disclosure.

Taken together, the literature suggests three takeaways relevant to Philippine private HEIs. First, accountability pressure is widening through regulation, capital market guidance, and stakeholder expectations, even when formal mandates do not directly apply. Second, credibility depends on systems—data ownership, verification, and governance—and not only on good programs. Third, higher education needs its own materiality lens so that CSR and ESG reporting support educational quality and institutional integrity rather than becoming an imported template exercise.

3. METHODOLOGY

Desk-based documentary analysis was conducted to examine how CSR accountability expectations and reporting practices were described in Philippine education and in closely related accountability frameworks that shaped stakeholder expectations. The material reviewed included peer-reviewed journal articles on CSR reporting, disclosure quality, accountability design, and unintended effects of high-pressure reporting; quality assurance and accreditation documents used in Philippine education; and reporting guidance that reflected present disclosure norms in the Philippines and internationally.

Searches were carried out using major bibliographic databases and discovery tools (Scopus, Web of Science, and Google Scholar). To strengthen sector relevance, complementary searches were conducted on organizational websites that publish standards and guidance tied to accountability practice, including the WHO and the IFRS Foundation. Philippine-facing guidance was also gathered from sector bodies and public issuances that discuss governance, reporting discipline, and evidence expectations.

Inclusion criteria required sources to (1) address accountability, measurement, disclosure, assurance, or reporting quality, (2) provide concepts and routines transferable to educational institutions or public-interest organizations, and (3) contain actionable descriptions of how evidence was generated, checked, and reported.

Analysis used a structured extraction matrix to keep interpretation consistent. For each source, extracted elements included the accountability driver (regulatory, accreditation, partner, investor, or public scrutiny), the implied "proof burden" (what needed to be demonstrated), the recommended reporting components (governance, strategy, risk, metrics, targets, and narrative), and known risks such as boilerplate disclosure or symbolic compliance. Themes were then synthesized into capability domains: governance and ownership, data definitions and stewardship, measurement and evaluation routines, reporting discipline, and improvement cycles. Triangulation compared themes across academic literature and practice guidance to check consistency and avoid relying on a single document type. Credibility checks emphasized recency, transparency of method, and whether claims were supported by

evidence rather than assertion. The output was a policy-oriented synthesis describing practical conditions under which CSR claims in education became defensible, comparable, and useful for decision-making.

4. RESULTS AND DISCUSSION

The analysis confirmed that CSR accountability pressures extended beyond formal compliance and increasingly reflected accreditation expectations, partner requirements, and public scrutiny, alongside the spread of structured sustainability disclosure norms. Reporting guidance framed credible disclosure as a capability anchored in governance, risk management, and measurable indicators, not as a communications product (PSE, 2025). In education, this translated into higher expectations that CSR claims be linked to outcomes, particularly in areas with direct public interest such as access and equity, learner protection, staff welfare, and community engagement.

A consistent weakness across the reviewed evidence was operational rather than ethical. Many institutions appeared active and well-intentioned, yet their evidence trails were fragmented across offices, definitions of indicators shifted from one reporting cycle to another, and follow- up periods were too short to show direction of change. This pattern aligned with documented risks in CSR reporting where external pressure increased disclosure volume but also encouraged boilerplate narratives when measurement capability was weak (Christensen et al., 2021). In education settings, symbolic reporting carried a distinct cost: it strained staff time, reduced trust in internal reporting, and made it harder to defend claims when questioned.

Governance and ownership emerged as the first break point. Where responsibilities for data, validation, and sign-off were unclear, reporting became inconsistent and dependent on individuals. Where roles were named, reporting cycles stabilized, decisions were easier to trace, and disputes about figures reduced. Accreditation and quality assurance frameworks reinforced the need for systematic evidence and documented processes that could be verified over time (PAASCU, 2021). This supported the policy implication that accountability must be built into institutional routines, not treated as a periodic requirement.

Materiality and scope control formed the second break point. Reporting became more credible when institutions focused on a limited set of material commitments and tracked them consistently, rather than attempting to report everything. Global developments in sustainability- related disclosures strengthened the expectation that reporting be structured and comparable, which in turn increased the value of standardized definitions and consistent metrics even within education contexts (IFRS Foundation, 2025). Without scope control, reporting expanded faster than capability, producing compliance fatigue and weakening the quality of evidence.

The evidence also confirmed a practical shift needed in measurement: from inputs and outputs to outcomes. Reports commonly emphasized counts (events held, beneficiaries served), while outcomes were less visible (retention impacts of scholarships, changes in access, sustained community effects, improvements in service responsiveness). Stronger practice was associated with setting indicators early, documenting baselines, and using follow-up windows that matched the change being claimed. At the same time, the reviewed guidance warned against punitive measurement cultures, pointing instead to systems-oriented improvement approaches that protect worker wellbeing and promote responsible reporting behavior (WHO, 2022).

Policy-wise, the synthesis pointed to three actionable priorities: (1) treat evidence capacity as infrastructure through shared definitions, a minimal indicator set, and clear ownership; (2) adopt a right-sized accountability model that matches reporting expectations with institutional capability; and (3) normalize “honest limits” in reporting by stating what was not measured, what could not yet be attributed, and what improvements were planned. Overall, accountable CSR in education functioned best as a governance and evidence practice that strengthened decision-making and quality routines, rather than as

an add-on narrative prepared after activities ended.

5. CONCLUSION

Accountable CSR in Philippine education was strengthened when responsibility was managed as a measurable and governable practice rather than a collection of events. The revision confirmed that credibility relied on clear accountability roles, consistent definitions, and a small set of material indicators tracked over time. The most common weaknesses came from fragmented data ownership and reporting that emphasized outputs instead of outcomes, which increased the risk of symbolic reporting and staff fatigue. A right-sized approach emerged as the most workable response, concentrating effort on priority commitments such as equity, learner protection, staff welfare, and community outcomes while building simple evidence routines that support continuous improvement. When CSR reporting was anchored in governance and quality processes, it became easier to defend under scrutiny, more useful for planning, and more likely to sustain stakeholder trust.

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