Corporate Social Responsibility within the Quality Assurance Standards of Higher Educational Accreditation Agencies

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This study examines how corporate social responsibility (CSR) is reflected in the standards of higher education accreditation as published by regional and national agencies. Standards for accreditation (N=1451) were examined using template-style thematic analysis. CSR was communicated in four themes: economics, legalities, ethics, and philanthropy. The economic theme was the most frequently presented, consistent with CSR theory. In contrast, evidence of the remaining CSR themes was inconsistent with expectations as outlined in Carroll's (1999) model for CSR. Implications for the higher education industry and CSR theory, limitations of this study, and directions for further research are addressed.

INTRODUCTION

Higher educational accreditation agencies have many responsibilities related to and derived from public concerns. A need for quality in higher education is created by the societal expectations of employers, students, and internal constituents of the higher education system in the United States (Eaton, 2001; Weissburg, 2009). The Council for Higher Education Accreditation (CHEA) (2013) explains accreditation's role within society is to provide a public service by ensuring accountability standards are met so higher educational institutions graduate students may gain qualified employment. In order to ensure the quality of higher education for the American people, the Department of Education (DoE) and CHEA require accreditation agencies to uphold specified standards when evaluating institutions (DoE, 2013; Obama, 2013). Accreditation agencies aim "to ensure that education provided by institutions of higher education meets acceptable levels of quality" (DoE, 2013, para. 3). Therefore, the goal of assuring quality higher education through accreditation is based on the expectations of stakeholders in the system of higher education as well as the public good.

A need for change and adaptation in the oversight in higher education quality has been recently highlighted by a number of contemporary issues in the higher educational industry. First, there is an increasing numbers of "graduates" from "diploma mills" who possess little education or training after graduation, but who attempt to enter the workforce claiming to be skillful employees (Berry, 2012; DoE, 2013). Second, a number of problems have arisen relating to and derived from public concern about the influence of for-profit institutions on higher education (NCSL, 2013). Finally, diploma mills and the for-profit industry have also brought attention to economic problems surrounding educational quality and employee ability (Berry, 2012; Wellman, 1998). The contemporary issues of higher educational quality call for a focus on stakeholder needs to ensure accreditation and quality assurance are meeting societal expectations.

How accreditation agencies maintain relationships with stakeholders when evaluating and communicating about the evaluation of higher educational institutions is relevant to the current dilemmas in higher education quality assessment. By exploring how accreditation agencies, higher educational institutions, and other stakeholders in the system of higher education may view the standards of accreditation, insight into the relationships between these organizations and stakeholders is maintained becomes available. Because examination informs change, information about the relationship between the standards of accreditation and entities invested in the system of higher education allows for modifications to the communicative strategies evidenced in accreditation standards that may become necessary as the landscape of higher education evolves.

This study aimed to identify what communicative strategies accreditation agencies engage within the standards of accreditation and how these strategies may influence the way internal stakeholders of higher educational institutions, as well as the public at large, perceive accreditation standards. As both corporate social responsibility (CSR) and educational accreditation agencies focus strongly on the public benefit in determining the need for educational regulation, quality control, and adherence to ethical guidelines, a connection between accreditation agencies and the foundational concepts of corporate social responsibility (CSR) becomes evident. Thus, this study utilized CSR as a theoretical foundation in evaluating the standards of accreditation. This study contributes to the field of higher education and quality assurance research by providing insight into accreditation-related communication as well as how CSR may be utilized in new and emerging contexts.

LITERATURE REVIEW

Corporate social responsibility (CSR) has provided an avenue for evaluating "decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders" (Epstein, 1987, p. 104). This particular theoretical approach to communicating to and about stakeholders encourages corporate entities to consider multiple organizational responsibilities at various levels including the 1) personal, 2) organizational, 3) industrial, 4) societal, and 5) global levels. Theoretically, CSR allows corporations to make educated decisions about how to engage organizational concerns in ways that encourage positive stakeholder outcomes (Carroll & Buchholz, 2011).

Accreditation agencies in the United States have a large scope of influence as agency evaluations have significance for many areas and populaces. The Department of Education (DoE) (2013) explains how accreditation agencies have the capability to (a) determine eligibility for the investment of public and private funds, (b) protect institutions, faculty, and students from internal and external pressures, and (c) provide a consideration for the DoE's student financial assistance. Because of this influence, accreditation agencies affect various stakeholders including 1) employers, 2) higher educational institutions, 3) government agencies (e.g. the DoE), 4) community groups, 5) competitors, 7) social activist groups and, 8) student bodies (CHEA, 2013; Carroll, 1991). The relationship between the DoE, accreditation agencies, the accredited institutions of higher education, and various stakeholder/community groups creates a system of connections in which CSR has relevance.

The Role of CSR
The meaning and utilization of corporate social responsibility (CSR) depends on the organization, its stakeholders, and the industry in which the organization functions. CSR is broadly conceptualized as organizational behavior and communication that align with and address a variety of stakeholder concerns including product safety, discrimination, the environment, and issues of consumerism (Carroll & Buchholtz, 2011). The World Business Council for Sustainable Development defines CSR as, "…continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (Watts & Lord Holme, 2000, p. 3). In some cases, this definition of CSR has been conflated to represent all social, political, and civil considerations in and of an organization (Matten &

Crane, 2005). However, it has also been reduced to "an empty concept that is based on moral communication and filled with different meanings" (Schultz & Wehmeier, 2010). This is a problematic discrepancy in research and the formulation of communicative strategies pertaining to CSR (Matten & Crane, 2005). And, although the definition of CSR varies, *the way organizations uphold and communicate about societal responsibilities to stakeholders* has been used as a foundation to evaluate organizational outcomes in a variety of contexts. For example, increased financial performance (Van, Vermeir, & Corten, 2005), reputation related outcomes (Anand, 2002; Eisingerich & Bhardwaj, 2011), organizational identification (Glavas & Godwin, 2013; Mozes, Josman, & Yaniv, 2011), and customer loyalty (Mandhachitara & Poolthong, 2011) are all associated with organizational behavior and communicative claims that relate to CSR. Therefore, in order to understand CSR's purpose and effects in a specific industry, a richer conceptualization of the characteristics and nature of CSR within that given context is required.

It is also important to understand the ultimate goal, or role, of CSR is to properly handle "important concerns of the public regarding business and society relationships" (Carroll, 1999, p. 292). While an organization may possess or enact behaviors characteristic of CSR, stakeholders may never become aware of these practices if the organization does not take action to ensure awareness. CSR-related claims may be overt, presented in venues such as in press releases. In contrast, such claims may be covert and occur within organizational "thinking," an organization's attempt to integrate and communicate social responsibility into every thought, action, and decision (Birch, 2008; Schultz & Wehmeier, 2010). Thus, CSR is a communicative venture achieved when an organization rhetorically constructs CSR-related claims and presents them to various stakeholders.

Various media may be utilized to accomplish a CSR-related communicative venture. The best platform for ensuring public awareness of CSR depends upon the nature of the organization and the communicative role CSR needs to take on within the corporation (Illia, Zyglidopoulous, Romenti, Rodriguez-Canovas & Gonzalez, 2013; Stoll, 2008; Tixier, 2003). The many applicable practices for increasing public awareness of CSR include (1) making overt claims to responsibility, (2) alluding to practices reflective of CSR characteristics, and (3) creating links between the corporation and another reputable organization (Stoll, 2008). Like any communicative venture, however, these strategies can create dilemmas in communication about CSR with constituents. Thus, organizations often make considerations for potential public backlash. Backlash may occur when organizations are critiqued for failing to uphold–CSR values or making superficial, insufficient changes to support CSR related claims (Smith, 2012). Many organizations have chosen to no longer engage in just the traditional forms of communication, such as formal responsibility documents and press releases. Rather, more covert forms of communication may be utilized, especially in context of inter-organizational or internal communication (Maignan & Ferrell, 2001). Specifically, the integration of CSR into policy, procedure, and the daily routine of organizations may help to avoid backlash while also being the catalyst for social and cultural change (Birch, 2008).

The communicative role of CSR within the context of educational accreditation agencies is broad. The decisions and judgments made by these agencies affect, reflect, and shape the higher education industry. Accordingly, stakeholders look to these agencies for a better understanding of changes in the procedures, focus and goals of the system of higher education (Eaton, 2009). Furthermore, proper communication of CSR by accreditation agencies may also prevent the public from turning "to another source- the government or the business sector – to provide the necessary quality assurance" (Eaton, 2001, p. 18). Therefore, CSR plays a role in allowing various stakeholders to understand and engage in sense-making regarding cultural change in higher education.

Characteristics of CSR

Corporate social responsibility (CSR), as defined by Carroll (1979), includes four primary categories of responsibility: (1) economic, (2) legal, (3) ethical, and (4) discretionary. Carroll's Total Social Responsibilities Model (TSRM), otherwise known as the Corporate Social Responsibility (CSR) model, identifies a normative standard that reflects the relative magnitude of each responsibility for organizations

as imposed by the expectations of society. Within the model, the economic responsibility (e.g., to remain monetarily functional) constitutes the largest portion of total responsibility, with legal responsibilities closely following. The model submits that ethical responsibilities (e.g., to ensure the safety and fair treatment of stakeholders) constitute the third largest portion of responsibilities for organizations. Finally, organizations also have a relatively small number of discretionary responsibilities that are either self-imposed or industry-specific (Carroll, 1979).

Much literature that refutes, supports, and further defines the role of CSR and the normative standard as outlined within the TSRM contributions to the understanding of CSR. Many of these works identify philanthropy as an additional type of organizational responsibility. Within the last 20 years, the duty of organizations to conduct philanthropic work, which Carroll (1979) originally defined as "discretionary," has gained more attention within scholarly publications. As its importance was recognized, Carroll (1999) included philanthropy in a revised CSR model. This model is used as the primary tool for analysis in the current study. Figure 1 presents a visual representation of this adapted CSR model.

Accreditation agencies support relationships with stakeholders by specifying means that help ensure higher educational institutions (1) succeed economically (i.e., economic), (2) act within the scope of the law (i.e., legal), (3) avoid harming their communities (i.e., ethical), and (4) promote the success of the community (i.e., philanthropy) (CHEA, 2013). Each primary characteristic of CSR directly relates to accreditation agencies and, more precisely, the accreditation/university relationship. This provides an alignment necessary for proper analysis and demonstrates how CSR characteristics are pertinent to accreditation agencies and their stakeholders. The following sections demonstrate how each CSR consideration is related to accreditation standards and frames the examination of standards in this study.

Economic

Economic considerations within the corporate social responsibility (CSR) model are defined as those that directly benefit stakeholders who may profit from the organization (Schwartz & Carroll, 2003). Economic considerations are required of all organizations as they are consistent with standard industry practice to achieve financial and economic success (Carroll, 1979). Accreditation standards that fit in the economic category may have relevance to, for example, (a) the mission of the institution, (b) its organization and structure, (d) its faculty and management, (e) instruction devices and curricula, (f) finances, (g) tuition, (h) marketing, (i) acquisition and retention of students, (j) product development, or (k) organizational planning.

Legal

Organizations must value and uphold all relevant and applicable laws (Carroll, 1979; Schwartz & Carroll, 2003). Accreditation standards that fit into the legal category of corporate social responsibility (CSR) may have relevance to, for example, (a) federal and state laws, (b) prosecution, or (c) liability.

Ethical

Ethical considerations of corporate social responsibility (CSR) are those that attempt to reach beyond standard business practice to do what is culturally and socially expected from the organization (Schwartz & Carroll, 2003). Ethical considerations do not directly encourage financial gain and may correspond to any stakeholder, whether internal and external (Carroll, 1979; Schwartz & Carroll, 2003). Accreditation standards that fit into the ethical category may have relevance to, for example, (a) equality, (b) fair assessment or review, (c) avoiding harm, or (d) encouraging stakeholder progress and success beyond what was previously defined.

Philanthropic

Philanthropy, as it pertains to corporate social responsibility (CSR), promotes the success of people other than organizational stakeholders, especially through the donation of money (Carroll, 1991). CSR assumes organizations uphold, demonstrate, and/or value community oriented involvement and identifies philanthropy as part of corporate citizenship (Kotler & Lee, 2005). Accreditation standards that fit into the

philanthropic category may have relevance to, for example, improving the (a) lives, (b) business, and (c) welfare of people or organizations who are not direct stakeholders in the institution to potentially include society as a whole or the immediate organizational community (e.g. neighborhood, city, county, etc.).

Discretionary

Accreditation standards not relating to any of the aforementioned categories are placed in the "Discretionary" category. These standards may have relevance to, for example, (a) industry-specific expectations or (b) self-imposed organizational responsibilities.

RESEARCH QUESTIONS

Despite how closely aligned the characteristics and communicative role of corporate social responsibility (CSR) and accreditation agencies may be, the extent to which these CSR characteristics are communicated by accreditation agencies is vastly understudied. Little information is available about how accreditation agencies maintain relationships within their stakeholders through organizational communication. The current study aims to fill this gap in literature by examining the standards of accreditation for various characteristics reflective of CSR. Accreditation standards are presented in documents that specify expectations for a particular group of higher educational institutions. The goal of this study is to examine if and to what extent CSR is reflected in this communication with stakeholders by accreditation agencies.

First, this analysis seeks to answer the following research question:

RQ1: To what extent do accreditation agencies communicate characteristics reflective of corporate social responsibility (CSR) within the standards for accreditation?

The answer to this question will provide a better understanding of CSR communication by accreditation agencies, which provides insight into how necessary accreditation agency - stakeholder relationships may be maintained. After analyzing the frequencies of the themes present within the sample as a whole, the analysis seeks to answer a second and final research question:

RQ2: What similarities and differences exist in the way the expectations reflective of corporate social responsibility (CSR) are communicated by various accreditation agencies?

By defining the various CSR concerns on which individual agencies focus, a more in-depth understanding of the CSR-related communication by these regulatory agencies is achieved. This provides necessary insight into how individual accreditation agencies manage stakeholder relationships.

METHOD

Thematic analysis is a descriptive methodology used to examine the overarching characteristics of a particular set of texts (Fereday & Muir-Cochrane, 2008). Not unlike content analysis, thematic analysis allows researchers to identify phenomena present within a body of messages and make these phenomena understandable to an outside audience (Crabtree & Miller, 1999). Essentially, it is a "form of pattern recognition within the data, where emerging themes become the categories for analysis" (Fereday & Muir-Cochrane, 2008, p. 82). For this study, template-style thematic analysis, as described by Crabtree and Miller (1999), was selected as the most appropriate method. This particular approach is best suited in new contexts where variables need to be explored and identified for use in future research (Crabtree & Miller, 1999). Within this context, the characteristics and role of corporate social responsibility (CSR) have not yet been investigated and, thus, variable identification and creation is a primary focus of this study.

Within this type of thematic analysis, a template of codes is established *a priori*, or before a review of text. This is possible when the methodology is theory-driven (Boyatzis, 1998). Themes are derived from

an existing theoretical foundation, which in this study is CSR, to deductively analyze the text. This methodology, as well as other types of thematic analysis, have been used to analyze CSR within various media with success (e.g., Hoogh & Hartog, 2008; Lockett, Moon, & Visser, 2006; Tate, Ellram & Kirchoff, 2010). For example, Hoogh and Hartog (2008) coded interviews with organizational officials to determine levels social responsibility in managers. Additionally, Lockett, Moon and Visser (2006) coded scholarly management literature for various categories of CSR. Overall, the results of these, as well as other, thematic analyses in CSR suggest that the categories of CSR model provide a reliable template for analyzing texts based on this theory.

Coding

A code manual was developed *a priori* to outline the operational definition of each theme used in examination of the standards for accreditation. The fundamentals of this code manual were presented within this article under the heading, *Characteristics of CSR*. Within the accreditation standards examined, meta-standards, rather than general or minute standards, which were usually identified in section headers, were chosen for this analysis. Meta-standards have a substantial role in the agency's overall procedures as well as in the inter-organizational relationship between accreditation agency and higher educational institution. Subsections (e.g. distinct, minute standards) criteria were not considered within this analysis as these individual considerations directly support or elaborate the meta-standard. General standards were also not considered as these also directly support the meta-standard.

The primary researcher for this project and an independent, undergraduate coder conducted the thematic analysis. This additional researcher was trained through a review of the codebook, a review of relevant literature, and by establishing familiarity with how to apply a codebook. Both researchers independently selected the primary theme present within a small, randomly selected sample of 45 meta-standards. As previously indicated, a discretionary category was included for messages that were not consistent with any of the other corporate social responsibility (CSR) themes. Because inter-coder reliability for this portion was acceptable (95.6%, Scott's Pi = 0.869), the codebook was applied to the remaining meta-standards.

Validity and Reliability

Once a meta-standard within the accrediting agency was identified as having a reference, implication, or an assertion pertaining to a particular CSR concern, or theme, the standard was counted as a single factor, or count of (1). Indeed, no standard was coded as pertaining to two or more separate categories (i.e., CSR concerns), which is standard practice in content/thematic analysis to encourage validity (Krippendorf, 2012). When an agency's standard was not relevant or did not have any implication pertaining to any of the defined categories, the standard was placed in the "Discretionary" category as defined above. This measure further increased both reliability and validity, as discussed by Weber (1990), because themes were mutually exclusive and the text was not forced into the template.

Corroborating is another process for ensuring reliability within a thematic analysis (Fereday & Muir-Cochrane, 2008). Inter-coder reliability was tested to ensure the phrases and concepts defined within codes were interpreted and maintained similarly by each coder through the entire analysis. 94.1% initial inter-coder agreement (*N* = 1451, Scott's Pi = 0.87) was calculated after the entire body of material was coded independently. Any discrepancies between coders were discussed until a consensus was reached and 100% agreement was achieved.

Sample

Fifteen regional and national institutional accreditation agencies in the United States were evaluated, each of which publishes from 14 to 276 meta-standards in handbooks for accreditation which post-secondary institutions are required to meet in order to achieve accreditation. In this study, only the standards of accrediting agencies providing accreditation at the institutional level were examined and, therefore, only the meta-standards applicable to all institutional programs were analyzed. This sample did not include accrediting agencies that (a) are not recognized by the Department of Education (DoE) as

credible and reputable organizations, (b) grant accreditation only to specialized programs, (c) only recognize institutions not providing an education at the post-secondary level, or (d) do not offer accreditation to degree-granting institutions. This sample was chosen due to the universal nature of the standards published by these agencies - these standards apply to the entire institution, including any additional or specialized program recognized by other agencies. In sum, 1,451 meta-standards were analyzed, constituting approximately 176 pages of single-spaced text or 87,900 words. A complete list of the evaluated agencies and their associated abbreviations is provided in the Appendix.

RESULTS

The results of the template-style thematic analysis reveal several key findings about the CSR characteristics evident within the analyzed standards of individual agencies as well as the standards taken together. First, each accreditation agency put varying amounts of emphasis on different CSR-related considerations. However, the majority of standards within all of the accreditation agencies had implications, relevance, and assertions pertaining to the economic consideration of the CSR model. No single agency had less than 45% of standards reflecting economically-related CSR characteristics. Second, standards relating to the ethical characteristics of CSR varied widely in frequency; this theme was communicated in a range of 6% to 33% of agency standards. Third, no single accreditation agency published more than 15% of standards within the legal or philanthropic themes and, thus, these were the least represented themes. Finally, while some agencies communicated each of the five analyzed themes of CSR, some themes were not communicated in every agency's standards. Table 1 presents a visual representation of findings regarding individual accreditation agencies.

An aggregation of the data was accomplished through averaged percentages. Averaged percentages were utilized in this frequency distribution to equalize the influence each agency had on the comprehensive results, regardless of the number of standards utilized by the agency. Approximately 69% of standards published by accreditation agencies reflected economic characteristics of CSR. The second most prevalent was that of ethics, which 21% percent of standards reflected. The discretionary theme was the third most frequently reflected with approximately 5% of standards. Finally, standards pertaining to legalities and philanthropy were the least comprehensively represented, with legalities representing approximately 4% and philanthropy only 1% percent. Figure 2 presents a visual representation of findings regarding the agencies considered as a comprehensive unit.

Economic

Management, organizational mission, and financial resources most closely related to the economic theme of corporate social responsibility (CSR) in this context of the standards of accreditation. First, the role of management and personnel was related to the organizational mission in that those hired by the higher educational institutions were charged with the responsibility of ensuring institutional success through the achievement of the mission. The missions of the institutions were often used as the basis for assessment by the accreditation agency within economic-related standards. One standard that exemplifies this is "The institution is measured both in terms of its stated purpose and in terms of its conscientious endeavor to fulfill this purpose. The faculty, financial resources, physical plant, administration, management, and educational activities shall be appropriate and committed to successful implementation of the stated mission of the institution" (ACICS, 2013, p. 37).

These economic standards also directed management staff of a higher educational institutions to complete specific duties in order to be effective in supporting the organizational mission and, thus, helping the institution to remain economically viable. Specifically, written policies and procedures for maintaining institutional management, administrative employees, and faculty were the focus of many of the economic standards. For example, "Management develops, implements, and maintains written policies and procedures for the systematic and effective recruitment, selection, hiring and retention of all personnel. Management provides orientation, supervision, evaluation and training and development of its employees to ensure that qualified and capable personnel, at appropriate staffing levels, are effectively

utilized" (ACCET, 2010, p. 2); "The continuity of management and administrative capacity is ensured through the reasonable retention of management and administrative staff" (ACCSC, 2010, p. 64). Each of these duties was assigned by accreditation agencies to management within the economic standards with the intention of ensuring that the higher educational institution be effective in accomplishing the organizational mission.

Finally, financial obligations of the institution were often detailed within the standards of this theme. Finances, like duties related to organizational mission, were directed toward management of higher educational institutions. For example, "A qualified financial officer or department oversees the financial and business operations of the institution" and "The institution considers its financial resources as a basis for strategic planning" (COE, 2013, p. 56). Financial obligations often included the higher educational institution's responsibility to remain financially stable especially while ensuring accurate documentation, an acceptable charge for tuition and fees, and financial planning. Overall, economic standards communicated a focus on organizational mission achievement and financial success through higher educational institution management.

Legal

The legal theme related to the importance of adhering to state and federal laws for business practices. Standards that related to the legal theme were typically broad in nature, stating only that the institution had an obligation to adhere to laws as outlined in separate, non-specified legal documents. For example, one standard broadly related to having legal authorization to operate a higher educational institution. This standard stated that, in order to acquire accreditation, the institution must have "legal authorization to operate form the government of the state in which it is located…" and "legal authorization to operate form the government of all states or territories where the institution enrolls or intends to enroll distance education students..." (TRACS, 2013, p. II, A-1). As were economic-related standards, the responsibility of ensuring legal operation was often assigned to management. For example, "The legal authority and operating control of the institution are clearly defined…within the institution's governance structure" (SASCOC, 2012, p. 26). Overall, the legal standards imposed on the higher educational institutions by accreditation agencies communicated deference to responsibility to follow regulations imposed by state or federal entities.

Ethical

Proper assessment/evaluation and improvement was the focus of ethical standards imposed to ensure higher educational institutions were aiming to go beyond the standard industry practice. Specifically, ethical standards often outlined assessment related to student achievement, educational outcomes, and faculty performance. For example, "The institution documents, through an effective, regular and comprehensive system of assessment of student achievement, that students who complete its educational courses, programs, and degrees, wherever offered and however delivered, achieved identified course program, and degree learning outcomes. Faculty with teaching responsibilities are responsible for evaluating student achievement of clearly identified learning outcomes" (NWCCU, 2013, p. 35).
Unlike economic and legal standards, ethical standards were often directed at faculty and their ability to enhance the classroom environment for students through assessment.

Standards with ethical implications also concentrated on the safety of constituents. For instance, "Consistent with its mission, core themes and characteristics, the institution creates and maintains physical facilities that are accessible, safe, secure and sufficient in quantity and quality to ensure healthful learning and working environments that support the institution's mission, programs, and services" (NWCCU, 2013, p. 33). Standards that related to the fair treatment of constituents were also present. For example, "The institution adheres to non-discriminatory policies and practices in recruitment, admissions, employment, evaluation, disciplinary action, and advancement. It fosters an atmosphere within the institutional community that respects and supports people of diverse characteristics and backgrounds (NEASC, 2011, p. 26). Ethical standards relating to safety and fair treatment were broadly directed at the institution as a whole, as though this responsibility was imparted upon all organizational members.

Finally, standards relating to ethics were also broadly conceptualized. For example, "The institution operates with integrity in its financial, academic, personnel, and auxiliary functions; it establishes and follows fair and ethical policies and processes for its governing board, administration, faculty and staff" (NCAHLC, 2012, p. 1). "Integrity" and "fair" are used simultaneously with "ethical" to reiterate a standard for conduct. It is important to note that the method the higher educational institution is to utilize in order to accomplish this is not outlined within the standards and, thus, calls upon some implicit normative standard for what ethical and fair behavior is within this context. Overall, ethical standards imposed on the higher educational institutions by accreditation agencies communicated an importance to assessment, safety, and fair treatment within the classroom and throughout the organization, as a whole.

Philanthropic

Philanthropic standards related the higher educational institutions' ability to contribute to the surrounding community in some capacity. These standards applied both to non-direct stakeholders, in general, "The institution's mission demonstrates commitment to the public good" (NCAHLC, 2012, p.1) and specific community groups, "Working relationships with local authorities and health service providers are positive and ongoing" (MSCHE- CSS, 2010, p. 17). Thus, the scope of philanthropic work desired varied from agency to agency.

Community involvement was also integrated into philanthropic standards. Community involvement can be defined as non-direct stakeholders having a direct effect on the institutions' decisions and processes. For example, on standard aimed "To assure that the mission is formulated with broad-based participation by the communities of interest served and promoted by a program of public information and community relations" (COE, 2013, p. 44). Another example also incorporates intuitional planning based on community; "The institution's comprehensive planning process is broad-based and offers opportunities for input by appropriate constituencies" (NWCCU, 2013, p. 34). Overall, philanthropic standards communicated a responsibility of higher educational institution's to positively enhance various communities as well as the communities' ability to positively enhance the higher educational institution.

Discretionary

The discretionary theme included standards that did not fall into the other corporate social responsibility (CSR) themes. The most common type of discretionary standard was one that had specific requirements for publication of accreditation status. In other words, accreditation agencies gave explicit instructions on how to report affiliation. For example, "An institution that elects to disclose its accreditation status shall disclose such status accurately and identify in its disclosure the specific academic and instructional programs covered by that status…Such information shall include the address and telephone number of the department…" (NYSED, 2009, p. 25).

When discretionary standards did not relate to a statement of disclosure, they often had relevance for the content of other publications made available by the institution. The publications referenced in these standards were seemingly for ease of accreditation review and for validation of the other standards implemented. For example, "The institution publishes a list of its current faculty, indicating departmental or program affiliation, distinguishing between those who have full- and part-time status, showing degrees held and the institutions granting them. The names and positions of administrative officers, and the names and principal affiliations of members of the governing board are also included" (NEASC, 2011, p. 24). Overall, accreditation agencies often implemented discretionary standards on higher educational institutions in order to improve or maintain the actual accreditation process.

DISCUSSION

The extent to which accreditation agencies communicate characteristics reflective of CSR (Carroll, 1999) within the standards for accreditation is limited but present. At least to some degree, all of the CSR themes were represented within the standards for accreditation. Most notably, economic concern was consistent with the expectation of the CSR model as it was the most frequently represented. Even in this

inter-organizational, regulatory context, remaining economically stable was of the highest priority. This is likely because, as explained by Carroll (1999), the organization can do little else to influence society and stakeholders without economic viability.

Despite the representation of all categories and majority of standards reflecting economic characteristics, the way CSR was represented and communicated within this sample varied from the CSR model in several ways. First, characteristics reflective of the ethical theme were the second most frequently represented. This does not align with Carroll's (1991) CSR model which posits legal consideration as the second most essential responsibility. This large proportion of ethical considerations and the content of the majority of standards in the ethical theme suggest accreditation agencies have a significant investment in maintaining stakeholder relationships through the reflection of ethical, social responsibility in accreditation agency communications (Carroll, 1999). Specifically, accreditation agencies communicate concern for the safety of stakeholders as well as the institution's ability to uphold its promises to both internal and external constituents. Within these ethical standards, accreditation agencies may be attempting to demonstrate shared value with stakeholders, and thus, mold the culture of the industry of higher education to align with these tenets (Birch, 2008).

The CSR model proposes legal concerns as the second largest responsibility of organizations (Carroll, 1999). Within this context, standards reflective of legal CSR characteristics were far less represented than expected by the model, falling behind even the discretionary theme. Two likely explanations for this finding should be addressed. First, it may be that accreditation agencies do not view legal responsibilities as playing a large role in relationship maintenance with stakeholders. Therefore, legal considerations are often omitted from these standards. Second, a lack of legal CSR characteristics may indicate that other documents not explored within the scope of this study specifically address the legalities to which higher educational institutions must adhere. Therefore, it may be necessary to evaluate handbooks of accreditation in their entirety for a more accurate representation of the legal considerations accreditation agencies convey to institutions of higher education. Or, these legalities may be contained in legislation and, thus, need not also be communicated by accreditation agencies. These explanations are not mutually exclusive and may work together to create this discrepancy from the CSR model.

Finally, low levels of philanthropic and discretionary considerations are expected in the CSR model which suggests these as the lowest priority of CSR in organizations (Carroll, 1999). This remained true within the examined context. However, philanthropy was less represented than discretionary responsibility within the standards and, thus, was not consistent with the CSR model. A possible explanation for this discrepancy is that industry-specific standards may take priority over community outreach and involvement within this context. Deviance from the CSR model demonstrates the CSR related priorities in the organizational communication of these accreditation agencies vary from traditional for-profit organizations.

RQ 2: What differences exist in the way the expectations reflective of corporate social responsibility (CSR) is communicated by various accreditation agencies?

Nearly all agencies adhered to the patterns described by the aggregated analysis. However, there were a few discrete outliers which should be discussed. First, the Accrediting Council of Continuing Education and Training (ACCET) had the lowest percentage of standards relating to economic characteristics while simultaneously reflecting the highest number of ethical characteristics. This may be due to this particular agency's scope of recognition to review "…institutions of higher education that offer continuing education and vocational programs that confer certificates or occupational associate degrees, including those programs offered via distance education" (DoE, 2013, p. 6). This is the only agency that specifically accredits continuing education programs. Thus, this agency may have specific stakeholder concerns that affect their communicative approach. Second, the North Central Association of Colleges and Schools, The Higher Learning Commission (NCAHLC) had the highest percentage of economic considerations but did not demonstrate any legal considerations. Only one other agency, the Western Association of Schools and Colleges (WASC) for both junior and senior colleges, neglected legal considerations entirely. The standards of these agencies may be affected by unique regional differences or requirements especially because they comparatively cover the largest geographic portions of United States. Exploring the other

documents created by these agencies may provide more insight into these discrepancies, especially when examined next to other accreditation agencies.

CONCLUSION

This review of corporate social responsibility (CSR) suggests its presence in new contexts where societal pressure and organizational rhetoric intersect. The template-style thematic analysis allowed for the description of CSR as it was communicated in an inter-organizational context where the integration and utilization of CSR was likely to be less overt than in other media (e.g. press releases, internal communication, etc.). The analysis centered on two questions relating to the extent to which accreditation agencies communicated CSR and the differences between agencies in communication of each CSR theme. The thematic analysis results indicate, while CSR themes were present in accreditation agency communications, the frequency with which CSR-reflective characteristics were communicated varied from the CSR model (Carroll, 1999) and were not consistent from agency to agency.

Practically, the way accreditation agencies communicate CSR through the standards of accreditation agencies has implications for stakeholder relationships. By evaluating the results of this study that outline how CSR is communicated through standards of accreditation agencies, these agencies, higher educational institutions, and even employers may gain a new perspective on how this organizational communication is perceived and influences the relationships between these accreditation-related entities. The results of this study may prove useful in adapting and responding to the communicative CSR strategies utilized within the standards of higher education accreditation to improve stakeholder relationships and the higher educational industry.

The results of this study may allow scholars to investigate CSR communications in contexts associated with regulatory agencies and/or the inter-organizational realm to compare and contrast results. Theoretically, the scope of CSR is potentially expansive. Further investigation into this theoretical foundation can provide organizational communication, public relations, and strategic communication scholars with valuable information about how organizations interact as well as develop and maintain relationships with stakeholders. Within this context, the CSR model as proposed by Carroll (1999) did not remain consistent. Future research may investigate regulatory, inter-organizational, and/or accreditation-related contexts to potentially identify patterns for CSR-related communication in these realms.

Limitations

The first limitation of this study is that accreditation manuals are a form of technical communication not generally studied for the communication of corporate social responsibility (CSR). CSR-related efforts may be directed toward more society-community based media where audiences are more distinguishable. Phrases like "all constituents" and "the majority of stakeholders" appeared within the texts, making it more difficult to distinguish between monetary stakeholders and community-focused standards. This contributed to the initial discrepancy between coders during the thematic analysis. Second, disseminated communication, like an accreditation manual, is not a form of enacted communication or behavior. These manuals may not accurately represent the occurrence or fulfillment of accreditation standards at each institution. Examining enacted communication is much more difficult but may provide more insight into how these texts are interpreted by their intended audiences. Despite these limitations, this study contributes to the development of CSR theory and an understanding of how CSR is communicated in a under investigated contexts such as the regulatory, inter-organizational, and higher educational realms.

FIGURE 1
A MODEL FOR CORPORATE-SOCIAL RESPONSIBILITY
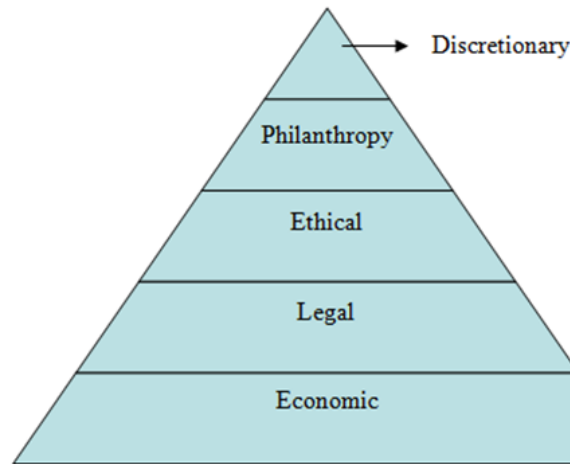
TABLE 1
NUMBER AND PERCENTAGE OF STANDARDS IN EACH CSR CONSIDERATION FOR INDIVIDUAL AGENCIES

Agency	Economics	Legal	Ethics	Philanthropic	Discretionary	Total # of Standards
ACCSC	107	6	19	0	21	153
	70%	4%	12%	0%	14%	100%
ACCET	16	2	11	1	3	33
	48%	6%	33%	3%	9%	100%
ACICS	35	5	5	0	0	45
	78%	11%	11%	0%	0%	100%
COE	51	2	18	4	2	77
	66%	3%	23%	5%	3%	100%
DETC	38	1	12	0	0	51
	75%	2%	24%	0%	0%	100%
MSCHE	9	1	4	0	0	14
	64%	7%	29%	0%	0%	100%
MSCHE - CCS	180	12	50	3	31	276
	65%	4%	18%	1%	11%	100%
NEASC	136	2	39	1	9	187
	73%	1%	21%	1%	5%	100%
NYSED	68	5	5	0	6	84
	81%	6%	6%	0%	7%	100%
NCAHLC	60	0	9	2	0	71
	85%	0%	13%	3%	0%	100%
NWCCU	71	1	36	3	3	114
	62%	1%	32%	3%	3%	100%
SASCOC	44	3	7	0	4	58
	76%	5%	12%	0%	7%	100%
TRACS	134	12	39	0	17	202
	66%	6%	19%	0%	8%	100%
WASC Junior	30	0	13	0	4	47
	64%	0%	28%	0%	9%	100%
WASC Senior	26	0	12	0	1	39
	67%	0%	31%	0%	3%	100%

FIGURE 2
COMPREHENSIVE REPRESENTATION OF CSR THEMES
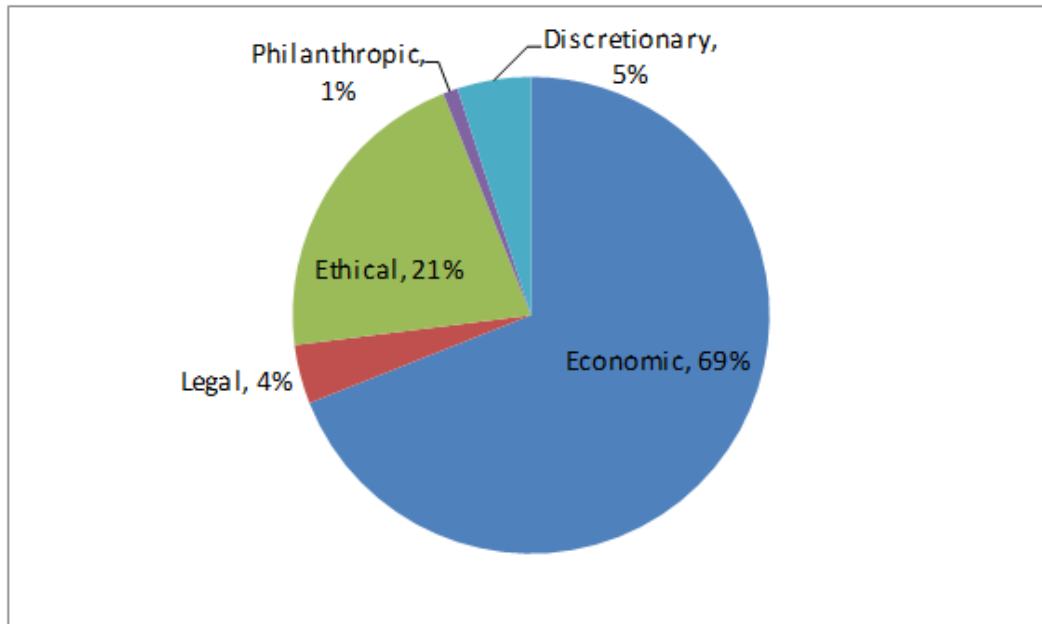
APPENDIX

1. Accrediting Commission of Career Schools and Colleges (ACCSC)
2. Accrediting Council for Continuing Education and Training (ACCET)
3. Accrediting Council for Independent Colleges and Schools (ACICS)
4. Council on Occupational Education (COE)
5. Distance Education and Training Council, Accrediting Commission (DETC)
6. Middle States Commission on Higher Education (MSCHE)
7. Middle States Commission on Secondary Schools (MSCHE - CSS)
8. New England Association of Schools and Colleges, Commission on Institutions of Higher Education (NEASC)
9. New York State Board of Regents, and the Commissioner of Education (NYSED)
10. North Central Association of Colleges and Schools, The Higher Learning Commission (NCAHLC)
11. Northwest Commission on Colleges and Universities (NWCCU)
12. Southern Association of Colleges and Schools, Commission on Colleges (SASCOC)
13. Transnational Association of Christian Colleges and Schools, Accreditation Commission (TRACS)
14. Western Association of Schools and Colleges, Accrediting Commission for Community and Junior Colleges (WASC Junior)
15. Western Association of Schools and Colleges, Accrediting Commission for Senior Colleges and Universities (WASC Senior)

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