

**University Social Responsibility and the ISO 26000:2010 standard.
Case study of the Universidad Politécnica de Madrid (Spain)**

C. Avilés-Palacios

Universidad Politécnica de Madrid

M.A. Moyano-Santiago

SOANDEX

N.J. Santos-de-León

Universidad Politécnica de Madrid

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ABSTRACT

Social Responsibility Universities are universities that acknowledge endeavors in University Social Responsibility as part of a strategic plan. This study shows how one of the Schools of the University Politécnica of Madrid in Spain has implemented and validated ISO 26000 as a way to extend its commitments to university social responsibility. It is the first Spanish university institution to implement ISO 26000:2010 on social responsibility with the aim of being externally audited, and it is also the only institution to do this internationally. This School is now supported with evidence that can be verified by interest groups and by academic institutions that apply social responsibility as a strategy through governance and performance. In turn, the School has taken further strides toward the University's commitments to society. This case study could help other universities towards the University Social Responsibility.

KEYWORDS

ISO 26000:2010, Practical Code NEN-NPR 9025:2011, Case study, University Social Responsibility, University Sustainability.

1. Introduction

Social responsibility (SR) came into being as an entrepreneurial initiative during the 1960s. The field has since been expanded by various organizations through actions that are geared toward fostering and accomplishing not only economic benefits but also social and environmental goals. In this sense, inclusion is afforded not only to bodies whose ultimate aim is the maximization of profits but also to those that have other fundamental goals and specifically social and environmental goals. Such is the case of universities, which, in Gaete's (2011) view, are superior institutions of higher education that "must establish a relationship with society that allows for it to consolidate its teaching and research duties, whilst at the same time seeing the interest that it awakens in different people, groups, the State, the Markets and Civil Society". Universities have witnessed their original role as institutions that transform society through research and through the generation and dissemination of knowledge and development become downgraded to a "preparatory tool to help find a professional post" (Vallaey, 2006; Gasca-Pliego and Olvera-García, 2011). In turn, institutions dating back more than a thousand years must now redefine their identity and role in society.

As a result, university social responsibility (USR), defined as "those duties on the part of university managers to make decisions or follow desirable lines of action in compliance with the terms of society's aims and values" (Gaete, 2011), has been borne. Cuesta (2011) extends this definition as a means of "offering educational services and knowledge transfer following the principles of ethics, good governance, respect for the environmental, social commitment and the fostering of the values of citizenship, duly taking responsibility for the consequences and impact thereby derived from these actions". However, we argue that Vallaey (2006) has devised a conceptualization of USR that is more in line with our definition: "a strategy of ethical and smart management of the impact created by the organization on the human, social and natural environment. This impact created by the University is specified as Organizational Impact (industrial and environmental), Educational Impact, Cognitive Impact or Social Impact. Within this context, it is essential that university institutions raise awareness on the part of future alumni, who can then act in a responsible manner from their working posts and duties, thus limiting the impact of their activities on the environment (Disterheft *et al*, 2012).

In this sense, the university is compelled to promote entrepreneurial responsibility, social scientific responsibility and social responsibility on the part of citizens, and it does so on

three levels (Gasca-Pliego and Olvera-García, 2011): a) internal USR, which focuses on students, teaching and research staff, and service and administrative personnel; b) external USR, which focuses on employers, alumni, strategic direct suppliers and partners and c) extra USR, which focuses on the state, society, development and the global environment. The means by which such goals are reached and consequent levels of development may be analyzed from the perspectives put forth by Gaete (2011) (Table 1). However, in reality and in line with the open system formed, a specific university does not apply a perspective in a unilateral fashion but rather in a multifaceted manner.

Perspective or approach	Purpose		Sample exponents	Main aims
Managerial or directorate	Analyze the impact of university activities on society through action accountability and stakeholder decisions		European Association of Universities	Increased interaction and participation of interested parties in the management of universities
	Bricall Report (2000)		Accountability to society	
	Vallaeyes et al (2009)		Responsible management of university impact	
Transformational	Review of the contributions of university endeavors to necessary debates and thought processes to achieve a more sustainable and fairer society	Professional Training	Active learning	Professional training of responsible citizens and social transformation

			UNESCO (1998, 2009)	Responsibility on the part of the university in the manufacturing of socially demanded scientific knowledge
		Research	Gibbons et al (1997)	Stressing the participation of multiple actors through processes and social awareness of issues to be investigated
		Social leadership	Kliksberg (2009)	Ethical university leadership and participation in social debate issues
			Chomsky (2002)	Reflective, critical and proactive role of society
		Commitment and social action	University cooperation toward development	Transference of skills and knowledge to countries undergoing development

			Multiversity	Academic responses to mounting social expectations of endeavors
Regulatory	Development of value-based university frameworks that act as a regulatory axis for proper behavior in society via the establishment of national or global university networks based on RS. Global Compact PRME Talloires Declaration (2005)		Corporate participation (2001)	Transmission of university values within institutions
			Global responsibility principles	
			Strengthening of social and civic duties related to higher education	

Source: Gaete, 2011

Table 1. USR initiatives according to the focus of the analysis

The means through which universities tackle USR have been the subject of several studies. Nejati, Shafaei, Salamzadeh and Daraei (2011) carried out an analysis of USR strategies employed at the world's top 10 universities based on the communication tool with most the outreach and usage: official web pages. While information offered in line with the 8 principles of the ISO 26000:2010 standard was standardized, it was unclear whether this standard has been implemented or whether said openness has responded less to notifications and reductions of the impacts of such strategies on stakeholders than to an interest in raising awareness of activities, policies, etc. to attract stronger flows of human capital.

In Spain, similar research has been conducted. The Ministry of Education, through its University Strategy 2015 program, considers USR to be a strategic goal along with

knowledge transfer, representing the two pillars on which professional training and research are based as would be expected (Table 2).

RSU and sustainability institutionalization process	Environmental commitment on the part of universities * Many universities create a “green office” or similar unit.
	Social Commitment * Dealing with persons with reduced mobility * Cooperation with development * Commitment to gender equality * Occupational health and safety * Risk prevention and professional ambience * Psychosocial conflicts * Conflict mediation * Participation from interested parties
	Strengthening the transference mission
	Quality culture

Source: Ministry of Education (2015)

Table 2. Integrator scheme for social responsibility. Source: Ministry of Education (2015)

Gaete (2011) analyzes USR principles employed in Spanish higher education institutions based on the 3 perspectives that form the USR model. In this sense, a managerial focus based on interest group accountability is employed by the University of Santiago de Compostela, which is at the forefront of this field with its publication of a GRI report in 2003. The transformational perspective was developed by the University de Castilla la Mancha, an institution that is socially committed through voluntary activities and cooperative development. Finally, the third approach, the legislative approach, is based on a model developed by the Polytechnic University of Catalonia, which created the *Global University Network for Innovation (GUNI)*, which is mandated to foster the role of higher education in public services of relevance to USR.

Forética (González *et al*, 2016) focuses on long-term strategies disclosed through the issuance of technical reports classified based on ways in which USR has or has not been integrated into management models globally or partially (Table 3).

Type	University
<p><i>USR Universities:</i> universities that acknowledge USR endeavors as part of a strategic plan, on official websites or in any other document of a public nature. In this way, the latter prove the use of this concept in management models.</p>	<ol style="list-style-type: none"> 1. IE Universidad 2. Univ.Abat Oliba CEU 3. Univ.Alcalá 4. Univ.Antonio de Nebrija 5. Univ.Autónoma de Madrid 6. Univ.de Burgos 7. Univ.Camilo José Cela 8. Univ.Cardenal Herrera CEU 9. Univ.Católica de Ávila 10. Univ.católica de San Antonio de Murcia 11. Univ.Católica de Valencia San Vicente Mártir 12. Univ.Complutense de Madrid 13. Univ.Castilla La Mancha 14. Univ.Deusto 15. Univ.Europea de Canarias 16. Univ.Europea de Valencia 17. Univ.Europea del Atlántico 18. Univ.Europea Miguel de Cervantes 19. Univ.de Girona 20. Univ.Internacional de Catalunya 21. Univ.Internacional de La Rioja 22. Univ.Internacional Menéndez Pelayo 23. Univ Islas Baleares 24. Univ.León 25. Univ.Loyola Andalucía 26. Univ.Mondragón 27. Univ.Oberta de Catalunya 28. Univ.Politécnica de Cartagena 29. Univ.Pontificia Comillas (ICAI-ICADE) 30. Univ.Pontificia Salamanca 31. Univ.Ramón Llull 32. Univ.Rey Juan Carlos 33. Univ.Rovira i Virgili 34. Univ.Salamanca 35. Univ.San Jorge 36. Univ.San Pablo CEU 37. Univ.Valencia 38. Univ.Vic

	39. Univ. Vigo
<p><i>Pre-USR Universities: universities that only employ isolated action plans with regard to USR and namely through training courses, conferences, seminars, research groups, and chaired programs on RSC matters or that refer to social responsibility on study syllabuses. These universities cannot be classified under the previous group, as they foster and disseminate RS but have not achieved its institutional implementation.</i></p>	<ol style="list-style-type: none"> 1. Univ. Alfonso X el Sabio 2. Univ. Autónoma de Barcelona 3. Univ. Carlos III de Madrid 4. Univ. A Coruña 5. Univ. Alicante 6. Univ. Almería 7. Univ. Barcelona 8. Univ. Cádiz 9. Univ. Cantabria 10. Univ. Córdoba 11. Univ. Extremadura 12. Univ. Granada 13. Univ. Huelva 14. Univ. Jaén 15. Univ. La Laguna 16. Univ. La Rioja 17. Univ. las Palmas de Gran Canaria 18. Univ. Lleida 19. Univ. Málaga 20. Univ. Murcia 21. Univ. Navarra 22. Univ. Oviedo 23. Univ. Santiago de Compostela 24. Univ. Sevilla 25. Univ. Valladolid 26. Univ. Zaragoza 27. Univ. del País Vasco 28. Univ. Europea de Madrid 29. Univ. Francisco de Vitoria 30. Univ. Internacional de Andalucía 31. Univ. Jaume I 32. Univ. Miguel Hernández 33. Univ. Nacional de Enseñanza a Distancia 34. Univ. Pablo de Olavide 35. Univ. Politécnica de Cataluña 36. Univ. Politécnica de Madrid-ETSII 37. Univ. Politécnica de Valencia 38. Univ. Pompeu Fabra 39. Univ. Pública de Navarra
	1. Universidad a Distancia de Madrid

<p><i>Non-USR</i> Universities: universities that are not involved in any USR activities.</p>	<ol style="list-style-type: none"> 2. Universidad Internacional Isabel I de Castilla 3. Universidad Internacional de Valencia.
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Source: González *et al* (2016)

Table 3. Classification of Spanish Universities by USR adoption (2016)

This study is complemented by Madorrán-García (2012), in which the status of USR is outlined based on the web pages of Spanish universities. It is worth highlighting that while there is a noted interest in this form of social responsibility, only five universities achieve commitments through openness and through the issuance of GRI or similar reports.

It is thus customary for universities to disclose their efforts through sustainability reports (Barnes and Jerman, 2002; Clark and Dickson, 2003a and 2003b; Clark, 2007; Clarke and Kouri, 2009; Crespy and Miller, 2011; Bero *et al*, 2012; Madorrán-García, 2012; Alonso-Almeida *et al*, 2015; Ceulemans, Molderez and Van Liedekerke, 2015), in turn basing their commitment on their openness and issuance of GRI or similar reports (Adams and Petrella, 2010; González *et al*, 2016). We must stress that GRIs (Global Reporting Initiatives) are non-governmental organizations based on networks aimed at the promotion of sustainability and ESG (Environment, Social and Corporate Governance) reports (GRI, 2011).

This model of sustainability reporting is the most widely used in the world, which allows promoting greater transparency regarding the economic, environmental and social performance of organizations (GRI, 2011). It leads us to think that the universities have been considering an RSU based on the principles of communication and reporting promoted by GRI (Lozano, 2006a and 2006b). However, GUNI (2014) considers that the role of the University can not be merely a document maker, but must take concrete actions.

In addition to the foregoing, in 2010, the ISO 26000:2010 Standard, outlining implementation guidelines on SR for private and public sector organizations, was established. This guide is not certifiable because if it were, it would eliminate the voluntary nature of SR, although it can be audited its implementation in an organization through, for example, the NEN-NPR 2011: 96 Application Code (NEN, 2012)

Since its formation, only one higher education institution has validated the guide as a means of reaping the benefits of operating in a socially responsible manner: The Higher Technical School of Engineering for Forestry and the Natural Environment

(ETSIMFMN) at the University Politécnica of Madrid (UPM). This validation is groundbreaking from a university viewpoint, not only for Spain but across the international sphere. On the other hand, it validates the application of the ISO 26000:2010 guidelines in 2015, meaning that this university is the first Spanish organization to do so. In this work, we show how this application was performed with two aims: 1) to raise awareness of this case, 2) to present a model with “low cost” action plans for other universities or higher education establishments to follow, and 3) to express that a university social responsibility could be performed by teaching and research staff and students, rather than consultants.

2. RESPONSIBLE, SUSTAINABLE AND UNIVERSITY-BASED

The ETSIMFMN is a “Public Law Entity that is bestowed with full legal standing and with its own assets for the development of its functions and for the accomplishment of its aims and goals” (Article 1, UPM, 2010) with aims to train engineers in the spheres of Forestry and Natural Environment Engineering and to shape the environments in which such activities generally take place. A proposal has also been made to encourage the development of scientific research and knowledge transfer to society along with the professional training of experts in basic and applied research (ETSIMFMN, 2013:32). From 2012 onward, the institution decided to implement USR, and as such, exhibits a commitment to sustainable management given the features of subjects taught in its installations and its combined efforts to achieve efficiency in the use of resources. Such commitment can be summarized in 3 terms: Responsible, Sustainable and University-based (Figure 1).

<p>Responsible: <i>Because we believe in what we are doing and in how we do it</i></p> <p>Sustainable: <i>Because we have a vision for the future and are pursuing environmental, social and economic sustainability</i></p> <p>University-Based: <i>Because first and foremost, WE ARE A UNIVERSITY</i></p>
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Figure 1. Commitments to USR (ETSIMFMN)

From the outset of this quest, the need to juggle all three approaches mentioned by Gaete (2011) has been an underlying goal (Table 4) with several limitations. The first of these challenges relates to the limited autonomy of the school, as the school depends largely on decisions made by the Rectorate, especially with regard to economic matters but also to

a large extent regarding social and professional issues. Even so, the result may not be labeled, in our view, as being scarcely relevant or even irrelevant, and especially when considering the fact that this process is being undertaken by components of the organization itself: PDI – teaching and research staff and alumni – and PAS – administrative and service staff with the support of the school’s management personnel. The second limitation relates to the fact that the school uses its own resources, which are to a large extent limited and scarce, meaning that measures put in place cannot be particularly ambitious or require the use of a significant portion of the school’s budget.

Perspective or approach	Initiative	Milestone
Managerial or directorate	Communication and openness	GRI4 Report. (Drafting underway - publication forecast for April 2017)
		ISO 26000:2010. Implemented and audited
		ISO 14064-1 e ISO 14069: Calculation and Management of Carbon Footprint Inscription in the Registry of the Spanish Office for Climate Change (MAGRAMA) First higher educational institution to achieve the Calculation and Reduction Seal of the OECC (Spanish Office for Climate Change)
		ISO 14046: Calculation and Management of Water Footprint
Transformational	Professional Training	Inclusion of RS subjects in the alumni syllabus Promotion of RS awareness amongst alumni in the drafting of Final Projects related to these matters
	Research	Research group adoption of transversal formulae and projects that allow for USR dissemination and for participation in the implementation of the same at the school (e.g., compensation and absorption of CO ₂ projects)
	Social leadership	Participation in debates on social and environmental issues
Legislative		Drafting of UPM implementation projects (underway)

Table 4. ETSIMFMN USR initiatives (2012-2015)

3. METHODOLOGY

The implementation of social responsibility guidelines adherent to ISO 26000:2010 in an organization requires the publication of a sequence of actions compiled in a document that include a series of fundamental key actions (ISO, 2010). Two questions raised from the outset must be addressed as essential issues: i) the observance of principles of social responsibility (accountability, openness, ethical behavior, respect for the interests of involved parties, respect for the principle of legality, respect for international regulations on behavior, and respect for human rights) and ii) acknowledgement of social responsibility and the involvement of interested parties or interest groups. The two concepts are itemized based on specific points and key concepts. The involvement of and dialogue with interest groups is a fundamental aspect of strategies and a means for the identification of issues deemed significant.

The preparatory stage of an audit is then entered in adherence with the NEN-NPR 9026:2011 code of practice (NEN, 2012). Since NEN in Holland began to publish codes of practice in its implementation of ISO 26000:2010, almost one hundred organizations of all types and sizes have published self-assessments that have been audited by third parties as proposed in this work.

The NPR9026 Code of Practice (NEN Standards Committee 400178 “Social Responsibility”) was drafted based on requirements outlined in NEN-EN-ISO/IEC 17050-1 and NEN-EN-ISO/IEC 17050-2, whose scope is defined by organizations that support responsible practice. The voluntary nature of social responsibility has been preserved as such to the present day. However, providing added value to the responsible actions of companies and organizations along with monitoring them, undertaking suitable commitments and doing so in tune with international guidelines will mean that they stand out from others on such key aspects of organizational strategy. It furthermore serves as an unmatched framework for the drafting of sustainability reports whose relevance continues to rise in light of new European directives on non-financial reporting. The procedure allows organizations to carry out self-assessments on ISO 26000:2010 applications in compliance with requirements set forth in NEN-EN-ISO/IEC 17050-1 and NEN-EN-ISO/IEC 17050-2 and whose scope is defined by actual organizations that employ responsible practices.

3.1. Observance of principles of social responsibility

Governance institution levels of involvement in an organization are of the utmost importance for the effective implementation of ISO 26000. Strategic guidance based on social responsibility requires exhibiting expressed knowledge of its principles, a process of internalization and internal decision-making that is shared with interest groups.

The briefing of motivations and sustainable guidance from bodies of governance are accessible, and all interest groups may have access to instruments through which the publication of values, principles and strategic visions of the school can be consulted.

The entity boasts acknowledged and broad-reaching experience and publishes on matters of social responsibility while also being in the process of drafting its first sustainability report in accordance with GRI G4 at the essential level (GRI, 2013). This parallel work duly facilitates a transfer toward the governance of a comprehensive review of social responsibility principles and toward the publication of documents that thereby accredit the same.

3.2. Identification of interest groups

The identification process for interest groups is vital to the implementation of ISO 26000:2010. For this reason, a prior analysis of the given context and a bibliographical review are performed to locate interlocutors and opinion leaders related to the school's activities and who, as a result of such interactions, may be identified as sources of influence or receivers of direct or indirect impacts of the organization's activities. Our search criteria are focused on action plans and documentation related to matters and topics defined in the ISO 26000:2010 guide and specifically those that were set through internal analysis as standard spheres of the school's activity.

Actual academic guidance for the organization encourages focusing on matters of the environment, though the need to consider at least one aspect of each item listed in the guide means that a broad-encompassing internal and external review is necessary.

In compliance with ISO 26000:2010, the following have been taken into consideration: i) organization types, purposes, operations and sizes; ii) locales in which the organization operates, considering the most significant social, environmental and economic features; iii) historical performance in social responsibility; iv) the supply chain; v) external organizations with which agreements and relations or alliances are held; and vi) directives included in the quality standards manual of the UPM duly referenced in the ANECA.

The purpose of this initial stage of the identification process was to obtain large groups and framework levels for focusing our subsequent analysis at the most basic level, thus allowing us to collect a sample of individuals likely to be involved in identification tasks concerning significant topics.

3.3. Determination of appropriate and significant issues

As Jonker stated (2000), a transitional period from the concept of quality products to total quality has emerged. It can in turn be deduced that this has led to growing demand from interest groups for the consideration of social and environmental effects in organization working processes and action plans overall (Maas and Reniers, 2014). Quality systems consider issues of social responsibility. The ISO 26000:2010 guide foresees essential facets of organizations geared toward the measurement of social and environmental effects that these processes may have (Maas and Reniers, 2014).

The identification of significant issues requires the determination of their appropriateness. It is necessary to assume seven fundamental matters and to at least identify issues of each (ISO 26000, 2011). Once this initial stage has been entered, this is determined from identified issues that are meaningful and that must be addressed through action plans. In turn, effects on each issue, potential effects and levels of concern among interest groups are taken into consideration. Our study was conducted over three phases based on a modified RAND method: i) bibliographical review of ISO 26000:2010 subjects and issues listed in the academic literature on university institutions, ii) surveys of interest groups and iii) focus groups for points of contrast.

In recent years, the RAND methodology has been used for the drafting of quality indicators and process evaluations. The method is often performed over three successive stages: bibliographical review, expert panel and decision-making process (González *et al.*, 2009). The literature describes the continually more frequent use of expert panels to guarantee quality standards in the construction of compliance diagnostic models in organizations (Vveinhardt and Gulbovaité, 2015). In this work, survey results were used in our focus group to compare and prioritize subjects identified based on group dynamics and Likert scale scores.

3.4. Self-assessment and external auditing

The school's ISO 26000:2010 implementation process involves the publication of a self-assessment document in compliance with the NEN-NPR 9026:2011 Code of Practices. In this way, a secondary aim involves showing interest groups that ISO 26000:2010 specifications have been followed. Once the self-assessment has been accepted by the school's senior management team, an external audit will be performed by a recognized and standardized body, which will issue a certificate of compliance on the process undertaken.

4. RESULTS

Principles of social responsibility are enshrined in various entity documents: in a letter written by the Director on the 2015 sustainability report and in the ETSIMFMN quality control manual (2013). The decision-making process is carried out by the Social Board, a part of the UPM Rectorate with broad representation, and the School Board. On the other hand, the organization has made a values statement in preambles II and III of its statutes (UPM, 2010) and has devised an action plan to draft a specific code of conduct. All of these actions are overseen from a regulatory and legislative perspective, as they affect public universities through the Regional Government of Madrid in accordance with national and international legislation based on the European Higher Education Area (EHEA, 2015).

4.1. Identification of interest groups

Interest groups were examined based on internal and external perspectives. In this way, some dialogue referring to the university's internal history or to conditions of applicable legislation in force could be pinpointed. Once the selection process was completed, these were categorized into six major groups. Said groups broadly represented collectives that may be affected by the school's activity or that might influence the school's daily operations.

Interest groups were identified over several stages: i) through internal debates on standard interlocutors of the school based on the organization's activity and ii) through a bibliographical review and contextualized documentation. We examined the impact of the academic sector and of more specific works on Forestry and the Environment on the

mainstream press and on publications. In regards to university social responsibility, existing reports were reviewed and compared with the interest group maps presented. Through our documentation analysis, a working group was formed on an internal level to determine a final map of interested parties at the school shown in Figure 2.

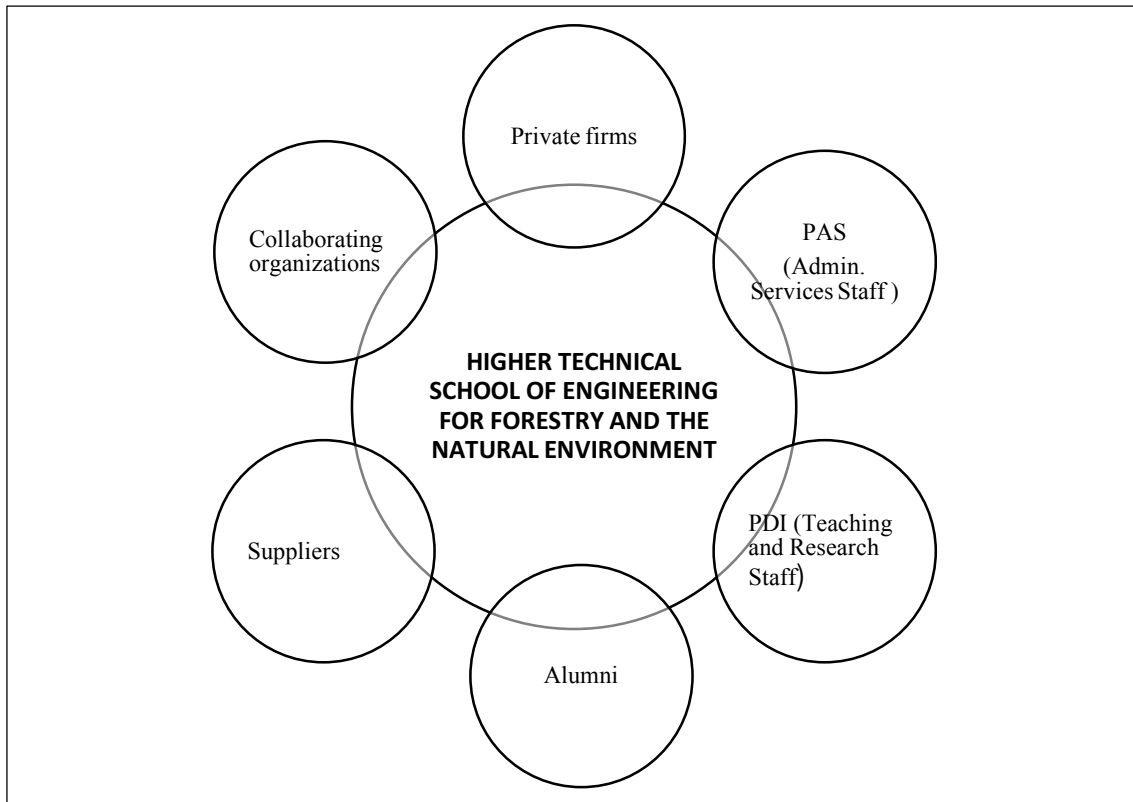


Figure 2. Interest groups on an aggregate level

The interest groups were subsequently analyzed individually on an aggregate level to determine the included organizations. In total, 102 entities were considered. Finally, entity representatives, opinion leaders and related persons who could speak on the subject of dialogue were identified and added to the database.

4.2. Identification of significant issues

Our appraisal of internal surveys and school activities, our comparative and contextual analysis and our bibliographical review facilitated our identification of a first panel relating to ISO 26000:2010 issues that is geared toward dialogue with interest groups for determining their importance (Table 5). Survey data given to the internal interest groups were drawn from our assessment of the quality control process. All of these matters were taken into consideration, and from them, we mainly focused on issues related to possible

direct and indirect impacts of the school’s actions. In total, nineteen subjects distributed across seven branches were identified as meaningful.

Matters	Subjects involved
Governance	1. Decision-making processes and structures
Human Rights	2. Due diligence 3. Prevention of abetting 4. Non-discrimination and vulnerable groups
Industrial Practices	5. The workplace and industrial relations 6. Human Rights and Professional Training
The Environment	7. Contamination 8. Sustainability of resources 9. Climate Change 10. Environmental Protection
Consumer Issues	11. Fair promotion practices 12. Sustainable consumption 13. Customer Services
Fair Operational Practices	14. Anticorruption 15. Value chain 16. Property Rights
Active Participation and Community Development	17. Active Participation 18. Education and culture 19. Creation of employment

Source: In-house based on Santos *et al.*, (2015)

Table 5. Pertinent subjects identified

The third stage involved holding focus groups with interlocutors selected based on their knowledge and participation in the school’s activities. Special care was taken to select individuals who will form part of the panel of said dynamic, who exhibit proven experience in these matters, who carry a related professional title and who offer knowledge on the subjects dealt with. It is also advisable that such individuals have a stake in organization actions and events. In line with Lynn (1986), the most suitable number of individuals ranges between six and eight and should never be less than five. The group dynamic involved the inclusion of interest groups outside of the school. The aim was to determine, through contrasts, said interest groups, their relevance to actions proposed in response to significant issues and the level of maturity that they ascribe to each one. To rate relevance levels, they were asked to provide scores based on a Likert scale ranging from 1 to 5 for lesser to greater relevance, respectively. Maturity was

measured on three levels (low (1), medium (2) and high (3)) depending on the score assigned to each issue by the panel members. Table 6 shows the scores given.

ACTIONS	PDI (Teaching and Research staff)	Alumni	External Stakeholders
Action 1. Drafting of an Ethical Code	4/3	3/1	5/1
Action 2. Awareness talks	3,5/2	4/1	5/1
Action 3. Integrate Mission, Vision, Values and Principles into the School's regulations	2/1	2/3	5/2
Action 4. Director's letter	4/1	3/1	5/2
Action 5. Communication with interest groups	-/-	-/-	-/-
Action 6. Monitoring system	3/1	3/1	5/1
Action 7. Integration of Social Responsibility in contract documentation for public purchase	4/1	3/1	5/1
Action 8. Statement on Human Rights	5/2	4/1	4,5/0,1
Action 9. Evaluation of professional climate	4/1	3/1	4,5/0,1
Action 10. Information for newly enrolled students	4/1	3/1	-/-
Action 11. Handling student requests	4/1	4/2	4/1
Action 12. Analysis of corruption	4/1	4/1	5/1
Action 13. Document on corruption	3/1	-/-	3/1
Action 14. Motivations of organizations	4/1	4/1	-/-
Action 15. List of associations	4/1	4/-	5/0,1
Action 16. Study on the professional integration of alumni	2/1	5/1	4/1
Action 17. Education and culture in the community	4/1	4/1	5/2
Action 18. Environmental impact	5/2	4/2	5/2

Action 19. Administration of residue	3/2	4/1	5/1
Action 20. Environmental impact mitigation plan	5/2	4/3	5/2

Source: Santos et al., (2015)

Table 6. Focus Group scores rating actions to be performed on significant issues identified (Relevance/Maturity)

Based on the results obtained, the school will determine priorities as set forth in NEN-NPR 9026:2011 in the execution of said plans, which will subsequently form the basis of an external audit.

4.3. Self-assessment and external auditing.

With the corresponding results, self-assessment and external audits were carried out in May 2015. The audit was performed based on a guideline document that reflected the following: i) the scope of the program, ii) an acknowledgement of principles of social responsibility, iii) an application of principles of social responsibility, iv) the selection of significant issues and actions to be performed, and v) a description of the school's integration process.

The result of the audit is positive and reflects the fact that the School of Forestry and Environmental Studies has suitably implemented ISO 26000:2010 in compliance with the NEN-NPR 9026:2011 code of practice.

5. CONCLUSIONS

The Higher Technical School for Forestry and Natural Environmental Studies of the University Politécnica of Madrid is the first Spanish university institution to implement ISO 26000:2010 on social responsibility with the aim of being externally audited and, as far as we are aware, it is also the only institution to do so internationally. The NEN-NPR 9026:2011 document does not alter the two most heavily disputed and debated issues surrounding ISO 26000 and social responsibility in general: i) the non-certifiable nature of the guide and ii) the voluntary nature of actions taken in an organization. The ISO 26000:2010 serves as the strategic basis that backs the drafting of the sustainability report for 2014 produced in line with GRI G4 criteria in its essential form.

The learning experience delivered by the ETSIMFMN throughout this process has equipped this higher education institution with a structured view of social responsibility as part of its organizational strategy. The participation of interest groups has increased awareness among interested parties to levels greater than those currently applicable. Academically determining significant issues through contrasting methodologies constitutes a necessary course of action. The actions proposed and to be prioritized in the given timeframe will be tackled in the coming external review, and quality standards and the performance achieved will be described to interested parties of the academic sphere based on scientific and empirical evidence.

The ETSIMFMN now boasts new evidence backed by its interest groups and by a set of academic institutions that uses social responsibility as a governance and performance strategy, thus taking further strides toward the university's commitments to society. University Social Responsibility can be performed by and for teaching and research staff and students, as well as its external stakeholders.

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