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University Social Responsibility in Poland: The Review of Codes of Ethics, USR Strategies, and Reports

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ABSTRACT
This study explores university social responsibility codes, strategies, and reports by higher education institutions that show their role in building socially responsible organisations to integrate a sustainability paradigm into research, teaching, and governance. The paper applies the content analysis method that systematically examines and interprets data to extract meaningful insights and understand patterns. The authors reviewed the codes of ethics, strategies, and social responsibility reports of 160 universities that have joined the Polish Declaration of University Social Responsibility. The research effort shows that sustainable development is a common aim among Polish higher education institutions. However, codes of ethics, social responsibility strategies, and sustainable development and social responsibility reports are not widespread practices among them. Polish higher education institutions are only beginning to professionalise their approach to social responsibility. This qualitative analysis only examined 160 Polish universities that have joined the Declaration of University Social Responsibility (USR). Because the selection of the sample is subjective, it is essential to cautiously assess the generalisability of the findings of this study. The article organises and systematises knowledge about the USR concept, which currently plays an important role in higher education institutions. Higher education institutions, such as universities, formulate strategies and codes of ethics and undertake initiatives to support sustainable development (SD). These results provide new insights into the possibilities of developing these documents. In practical terms, this study offers suggestions to higher educational institutions on improving their USR strategies, reports, and ethical codes, primarily focusing on adopting an approach centred around sustainable development goals.

KEY WORDS
university social responsibility (USR), university social responsibility declaration (USRD), codes of ethics, USR strategies, sustainability, USR reports, higher education institution (HEI)

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Introduction

Modern higher education institutions (HEI) compete to attract top scholars, administrative staff, international partners, projects, and donors. They also seek to secure top positions in university rankings. At the same time, the HEI mission is evolving from academic models towards that of "enterprise university" (Compagnucci & Spigarelli, 2020) to meet the expectations and demands of stakeholders and to gain an edge in international competition (Khovrak, 2020). This process cannot go without relying upon the concept of university social responsibility (USR),

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which impacts stakeholders, helps gain a good reputation, and improves the competitive positioning of a university as a brand (Azizi & Sassen, 2023). URS is a strategic and systemic approach to university administration. It is conducive to forging cooperation and dialogue with stakeholders. It fosters sustainable development, civic society values and attitudes, academic values, and new idea development; it helps maintain the continuity of research and develop research and teaching competence sets that are pivotal for effective operation and innovation (Kulczycka & Pędziwiatr, 2019). USR is regarded as an ethical and integral administration model that benefits universities and societies (Moghadam et al., 2021). The integral elements of a university's social responsibility are USR strategies, ethical codes, and reports.

Considering the above, this paper explores university social responsibility codes, strategies, and reports developed by higher education institutions. It highlights their role in building socially responsible organisations and integrating a sustainability paradigm into research, teaching, and governance. Moreover, it attempts to answer the following research questions:

- What is the role of USR in the management of higher education institutions?
- What role do USR strategies, ethical codes, and reports play in building socially responsible universities?

A description of the main findings from the literature review relevant to the purpose of this article follows the first part of the article. The next sections describe the research methods and the analysis results of USR codes of ethics, USR strategies, and USR reports conducted by HEIs that have signed the USR Declaration (USRD). Finally, the results are discussed, and the final conclusions are given.

1. Literature review

The USR concept reveals the social impact of HEIs in terms of education and research and highlights their capacity to trigger sustainable social, humanistic, and environmental changes (Hernández et al., 2022). Therefore, HEIs are responsible before the public not only for the quality of academic training and the generation of new knowledge (François, 2007) but also for the quality impact on social groups, developing a healthy environment and improving quality of life, work, and learning for its stakeholders (Hernández de Velazco, 2020). Consequently, universities impact the generation of competent and conscious human and social capital and relevant environmental capital (Vallaeys & Rodríguez, 2019). This responsibility towards society entails personal training for society's sustainable development and addressing major social issues, among them the climate crisis, global inequalities, environmental degradation, securing peace, etc. The new generations must see themselves as citizens of their own town or village, region, country, and the world (Ginkel, 2002). In addition, Spanish researchers have proven the existence of a close connection between academic training, empathy, values, and socially responsible behaviour of students (Tobón et al., 2014). These results can have direct implications on pedagogical practices and educational policies, given the importance of higher education based not only on academic and scientific training but also on values, ethics, and social responsibility. However, a focus on the meanings of USR or on identifying benchmarks leads to the potential impact of student involvement in USR projects being understudied (Coelho & Menezes, 2021). At the same time, teachers do not fully perceive the actions of the university's social responsibility and the role of social topics in their subjects; therefore, they do not sufficiently involve their students in these issues within their subjects (Abrahão et al., 2024). This requires updating the teaching curricula; besides, the importance of teamwork and cooperation must be reaffirmed; new strategies for university development must be put in place next to more effective tools for sustainable development. This leads to a heightened understanding that USR should be integrated with university strategy and operational practices (Lo et al., 2017).

Research to date demonstrates that the integration of social responsibility programmes into the educational process generates significantly better learning outcomes as students begin to acknowledge USR, learn how to handle complex and puzzling problems, develop the ability to apply professional knowledge in practice for the benefit of local business and region, master team building and communication skills (Ting et al., 2021). This is because university students are considered citizens responsible for future civil society. Therefore, HEIs are expected to help students understand democratic principles, norms, and ethics necessary for the sustainable development of modern society, in addition to providing them with quality professional knowledge.

It is also imperative for HEIs to incorporate social responsibility initiatives into their administrative work and management procedures to achieve a meaningful impact through stakeholder involvement in the process of meaningful transformation of social issues (Ali et al., 2021). The integration of social responsibility aspects into university administration systems rests on selected international initiatives, among them, the United Nations Global Compact, PRME (Principles for Responsible Management Education), GRI (Global Reporting Initiative), or STARS (Sustainability, Tracking, Assessment and Rating System). These initiatives underlie the university's socially responsible action. It enhances the quality of management and helps sustain a competitive edge. Research suggests a strong and positive effect of USR on brand reputation, equity, and loyalty in public and private universities (Tan et al., 2022).

HEIs are increasingly considered key actors/creators of positive social change. Therefore, changing the approach to university administration also requires their development strategies and codes of ethics to be reviewed and updated; on top of that, new approaches to reporting should be followed. Such documents form a framework for stakeholder activities concerning HEI initiatives driven by social responsibility. Understanding stakeholders' expectations regarding the social responsibility of HEIs is fundamental to creating and implementing successful strategies and programmes (Santos et al., 2020). At the same time, competition in the marketplace also affects USR strategies, as HEIs adopt best market practices for sustainable development. As universities continue to work towards making the world a better place by fulfilling the so-called Third Mission of the University (Kola & Leja, 2015), the evolution of USR is likely to remain dynamic, as HEI are bound to continue to make constant efforts to meet global challenges and contribute significantly to sustainable development.

Many universities are addressing sustainability issues by, on the one hand, creating academic programmes, establishing research centres, and undertaking other research and educational initiatives, and, on the other hand, reporting socially responsible activities (Dagilienė & Mykolaitienė, 2015). Universities prepare sustainability reports as the primary institutional documents to evaluate and communicate their initiatives aimed at achieving sustainable development. In turn, monitoring and reporting on USR contributes to strengthening social values and making all stakeholders understand their responsibility. However, universities may be disinclined to report due to excessive standards governing non-financial disclosures. Preparing reports requires significant costs and time (Sassen et al., 2022). The institutionalisation of the concept of USR requires formal institutions to be put in place that would ensure sustainable (legal, organisational, and common) conditions for repetitive human behaviours and people-to-people interactions (Spychalski, 2008). Among the most critical institutions of this kind are the code of ethics, which underpins social responsibility, USR strategy, and USR report. Research on the institutionalisation of USR, including analyses of key documents, is not abundant. For example, a content analysis technique to a selected sample of 20 strategic plans issued by large and mega Italian universities showed that to date, Italian public universities still pay little attention in their planning documents to objectives regarding the multiple dimensions of Social Responsibility, mainly in relation to environmental issues, a failure detrimental to University Social Responsibility implementation and achievement (Nardo et al., 2021). In turn, Amiano Bonatxea et al. (2022) analysed a few available reports of the European HEI prepared according to the latest version of GRI standards and discovered that the GRI general issues, common to all types of organisations, are adequately reported by HEIs, but difficulties are encountered in integrating a vision that incorporates the role of their missions in standards related to economic, social and environmental aspects. By contrast, Alcántara et al. (2022) carried out an exploratory study in search engines, directories and university websites, analysing typology, stakeholders or the organisational structure managing USR and showing how USR reports were communicated and published. A study conducted by Pactwa et al. (2024) was based on the content of open information published on the university's website of selected Polish and European HEIs. It indicated that according to the current strategic plans of Polish HEIs, the process of integrating USR into strategic plans is visible at 61.6 % and 43.8 % of strategic plans refer to SDGs, unlike foreign universities with 37.2 % and 62.8 %.

This research aims to explore USR codes, strategies, and reports drawn up by HEIs using content analysis methodology.

2. Materials and methods

The analysis of codes of ethics, USR strategies, and USR reports done by HEI, which had signed the USR Declaration (USRD), was performed in April 2023 and employed the content analysis method.

Until April 2023, 160 Polish HEIs had joined the USRD (gov.pl, 2023).

The research process consisted of the following stages:

1. Selection of the sample: The study focused on all 160 Polish HEIs that had signed the USRD by April 2023.
2. Data collection techniques:

- Primary data collection: researchers utilised search engines embedded in the official websites of the examined HEIs to locate relevant documents (codes of ethics, USR strategies, and USR reports);
- Supplementary data collection: When internal search engines returned no results or provided limited information, the Google search engine was employed with keywords such as "code of ethics", "USR strategy", and "sustainability report";
- Verification of data: collected documents were cross-checked to ensure their validity and representativeness.

3. Document categorisation: The collected materials were grouped into three categories: codes of ethics, USR strategies, and USR reports. They were then further classified based on content, structure, year of publication, and stakeholders addressed.
4. Content analysis: both quantitative and qualitative approaches were applied:

- Quantitative analysis: Statistical data on the presence of documents, their length, and frequency of stakeholder references were recorded.
- Qualitative analysis: The content of the documents was examined to identify recurring themes, such as alignment with the UN Sustainable Development Goals (SDGs) or stakeholder engagement.

Of the 160 signatories of the USRD, 56 HEIs (35 % of the total number) possessed a code of ethics. A similar number of HEIs (43) had adopted a code of student and/or PhD student. Instead of laying down their own code of ethics, 12 HEIs had decided to formally adopt or refer their staff members to the Code of Ethics for Research Workers adopted by the Polish Academy of Sciences (PAN) and/or the Code of Best Practice in Higher Education Establishments endorsed by the Conference of Rectors of Academic Schools in Poland (CRASP). Five universities adopted two separate codes intended for different staff groups: one for teachers and one for administrative staff. The codes of 54 USRD signatories were analysed (33.75 % of the total), while access to these documents was limited in the case of two HEIs. In total, 56 codes were reviewed (two of the examined HEIs had drawn up two documents each for different employee groups).

Of the 160 USRD signatories, only seven (4.37 % of the total) provide information about USR strategies on their official websites. One of them, however, had only published the rector's decision on introducing USR; another one was only sharing a brief note about USR instead of a full strategy (it highlighted four strategic areas and four most relevant focus areas of the university); in yet another case, information on the sustainable development of the university (within its 2010-2040 strategy) only referred cursorily to selected action areas. Finally, the analysis covered the content of the strategies adopted by four USRD signatories (2.5 % of the total): Kozminski University, WSB University, SGH Warsaw School of Economics, and Warsaw Medical University.

Of the 160 signatories of the USRD, only 25 (15.6 %) had published USR reports on their official websites. Only 18 of the examined organisations (11.3 % of the total) had prepared the reports in separate documents containing information on social responsibility and sustainability. The remaining seven reports out of 25 only outlined some activities and projects and shared some information under one of the university website tabs. Ultimately, the reports of 18 USRD signatories (11.25 % of the total) were examined in detail. The reviewed documents (codes, strategies, and reports) were compared in terms of the year of publication, title, stakeholders (the direct recipients of the documents and the general public), length, and structure.

3. Research results

3.1. Year of publication

A closer look at the years the USRD signatories adopted their respective codes does not suggest an increasing interest in these documents. However, two years seem to stand out: 2011 and 2021. As regards the latter date, apparently, the growing interest in the HR Excellence in Research Award granted by the European Commission was likely to have a substantial impact. Yet the rationale behind the adoption of the relatively high number of codes in 2011 is not easy to pinpoint. Notably, the first two codes were adopted at Polish universities as early as 2003. The trailblazers were the Stanisław Staszic Academy of Mining and Metallurgy (AGH University) in Kraków and the Jagiellonian University in Kraków.

Speaking of strategies, only one fails to provide the date of adoption; one was adopted in 2021 and two in 2022.

All the analysed USR reports apply to a specific reporting period or the year of publication. Work on the USR reports began in 2017. The longest reporting period was six years, covering 2017-2022 (one case). The other reporting periods are 2017-2018 (one case), 2018-2021 (two cases), 2019-2020 (two cases), and 2021 (three cases). However, most reports concerned the reporting period of 2021-2022 (nine cases). In most cases, the reviewed documents were a follow-up to the signature of the USRD by the relevant university and the reporting requirement contained therein. The authors of several reports admit that this was their first publication of this type, but it is planned to be further developed and improved. It is worth noting HEIs for which USR reporting is nothing new. The AGH University in Kraków has already drawn up two reports on socially responsible activities (one was published in 2017 in response to the initiative of the United Nations Global Compact; the other came out in 2020 and covered 2019-2020). Similarly, two reports on the USRD monitoring were prepared by Powiślański University in Kwidzyn (the reporting periods were 2019-2020 and 2020-2021).

3.2. Title

Most of the reviewed codes were titled "codes of ethics" (45 cases - 80.35 %), less often "ethical codes" (five cases) or "codes of values" (two cases). Some of the documents also named their recipients. The most popular were university teachers (15 cases), less often all university personnel (11 cases), or non-academic staff (six cases). In some cases, the code was named "rules of ethics/ethical principles" (three cases, Fig. 1).

More than 30 % (nine out of 25 reports) of the studied reports prepared by HEIs are called "USRD implementation reports". Such reports are drawn up based on a self-assessment form designed by the USR Working Group operating within the ministry's Team for Sustainable Development and Corporate Social Responsibility. Another set of documents was "USR reports" (28 %). The Wrocław University of Economics had prepared a broad and comprehensive report, University's Sustainable Development Goals. The Adam Mickiewicz University in Poznań had followed a similar line of thought and had penned a document called Engaged University 2022.

3.3. Stakeholders

In most cases, the entire academic community, i.e., teachers, office staff, and students (19 documents - 33.9 %), must comply with the codes adopted by the USRD signatories. The second most popular group of addressees is university teachers (16 cases). 14 HEIs have a code embracing all employees; six follow a code intended for anyone but academic staff. To highlight who the actual recipients are, some HEIs point directly to academic staff (25 cases - 44.64 %); in four documents they are referred to as "academic researchers" or "scholars"; four others name them "research and teaching staff". Other codes adopted by the USRD signatories speak directly to students (14 cases - 25 %) and administrative staff (also 14 cases), also referred to as "non-academic staff" in ten of the analysed codes. Fig. 1 lists stakeholders bound by the codes formulated by the USRD signatories. It is also worth noting three HEIs that offer programmes in the arts as they use inclusive language in their codes by referring to "persons who study" and "persons who work", thus avoiding a gender-biased term (The Code of Ethics of the Community of the Jan Matejko Academy of Fine Arts in Kraków, The Code of Ethics of the Academy of Fine Arts in Gdańsk, and The Code of Ethics of the Leon Schiller National Higher School of Film, Television and Theatre in Łódź). Moreover, two of these HEIs emphasise that the code applies to all personnel regardless of the type of employment contract (part-time, full-time, etc.).

In their codes, the USRD signatories declare to assume specific obligations towards stakeholders. In most cases, they assume the responsibility towards students (29 cases - 51.8 %) and PhD candidates (12 cases), less often towards other members of the academic community (8 cases, Fig. 2).

The strategies of the USRD signatories recognise responsibility towards employees (two cases - 50 % of the respondents), students (two cases), candidates (two cases), the ministry in charge of science and higher education (two cases), NGOs (two cases), local community (two cases), and society (two cases). Two different approaches to identifying key stakeholders can be discerned: they are seen either as a general category or as specific entities (Table 1).

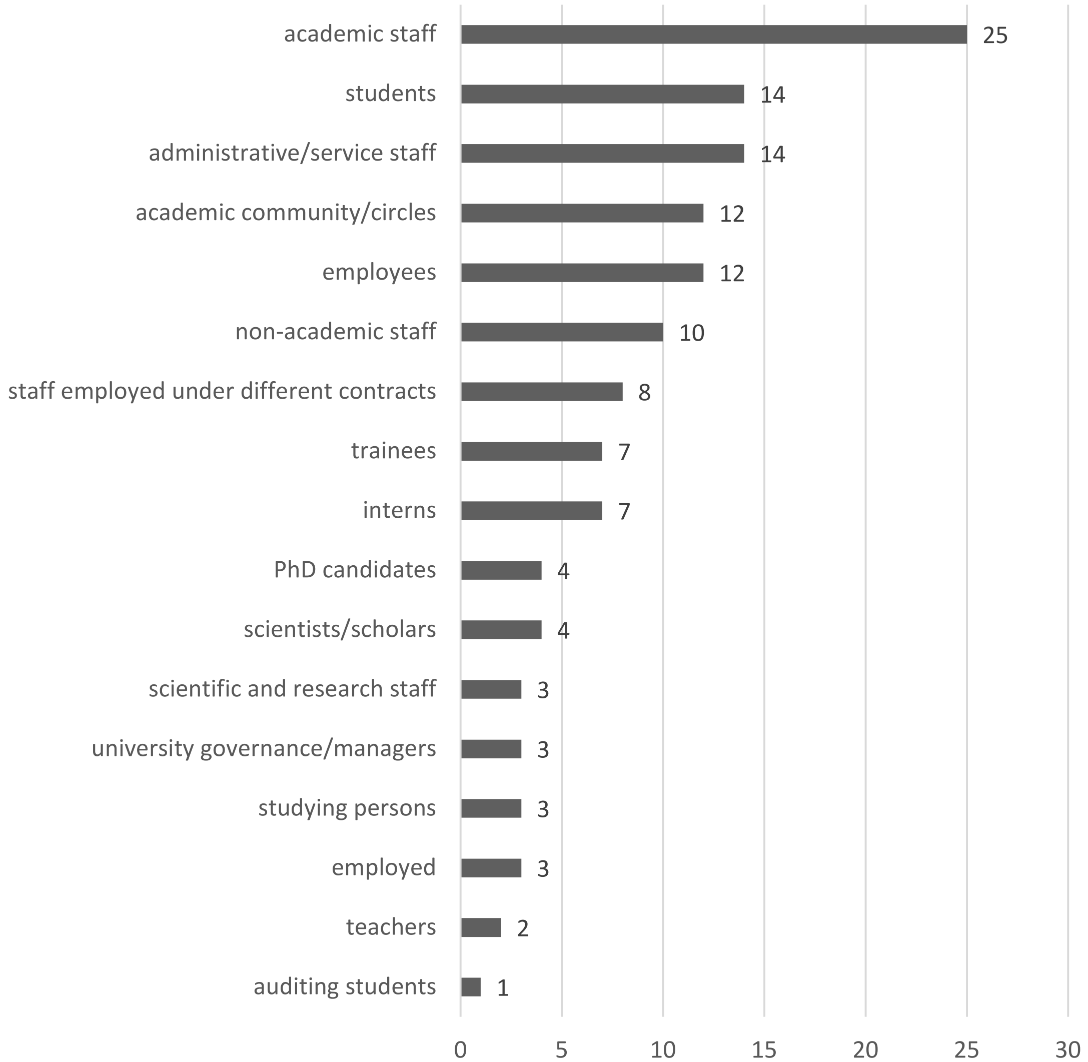

Fig. 1. Stakeholder groups obliged to follow the codes adopted by the USRD signatories

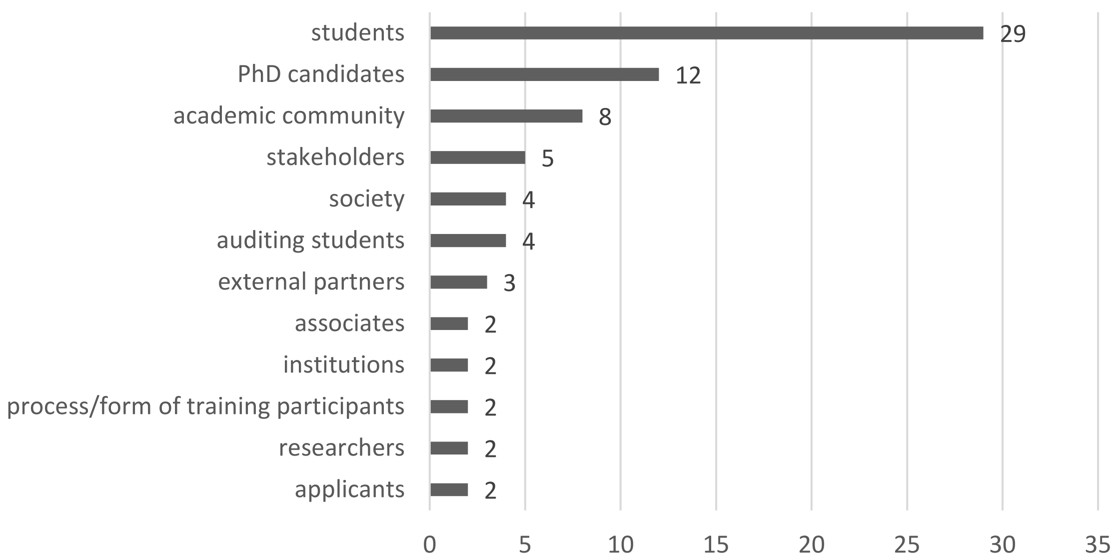

Fig. 2. Stakeholder groups towards which the USRD signatories declare to assume responsibility

Tab. 1. Stakeholders identified in two selected strategies of the USRD signatories

Warsaw School of Economics (SGH)	Warsaw Medical University (WUM)
Joint stakeholder groups	
Employees	
Students	
Candidates	
Ministry for science and higher education	
Non-governmental organisations	
Local community	
Society	
Various stakeholder groups	
PhD students	Research partners of WUM
Auditing students	Ministry of Health
Suppliers	Medical Research Agency
SGH Partners' Club	Office for Registration of Medicinal Products, Medical Devices and Biocidal Products
Other regulators	Agency for Health Technology Assessment and Tariff System
Trade unions	State Sanitary Inspectorate
Accreditation and control bodies	State Pharmaceutical Inspection
Mass-media	e-Health Centre
Partner universities	National Health Fund
HEIs	National Institute of Public Health — National Institute of Hygiene
Graduates	National Medicines Institute
Enterprises	National Centre for Research and Development
Elementary and high school students and teachers	Polish National Agency for Academic Exchange
Central and local government administration	Institutes of the Third Age
	Pharmaceutical industry
	Local government units

3.4. Length of documents

The codes are generally concise documents. Except for three documents, their size ranges from one to eight pages. The most popular length is four pages (15 cases - 26.8 % of the reviewed documents), followed by six (seven HEIs) and two (seven HEIs). The Code of Employee Ethics and Conduct of the SGH Warsaw School of Economics is the longest. It has 32 pages. It is, in fact, a stand-alone volume with a high-quality layout and graphics, which can partly explain its size. The Code of Ethics of the University of Economics in Katowice is also relatively long (18 pages), just like the Code of Ethics of the Academic Staff of the University of Gdańsk (13 pages).

The size of the four examined strategies ranged from 9 to 20 pages. More details are provided in Table 2, which also offers a careful comparison of the documents.

The length of USR reports varies from several to several dozen pages. However, in two cases, it is more than 100 pages. None of the reviewed reports has less than ten pages. Most often, the length of reports ranges from 14 to 19 pages (seven cases - 38.9 %) or from 40 to 60 pages (four cases). Less frequently, the reports number 80 pages or more (three cases). The Social Responsibility Report of the University of Economics in Kraków is by far the most extensive lengthwise (107 pages). Also, the Engaged University 2022 report is comparatively long. It was drawn up by the personnel of the Adam Mickiewicz University in Poznań and has 91 pages.

3.5. Structure of documents

The structure of the reviewed documents varies. The codes of six HEIs contain a mission statement (the University of Entrepreneurship and Administra-

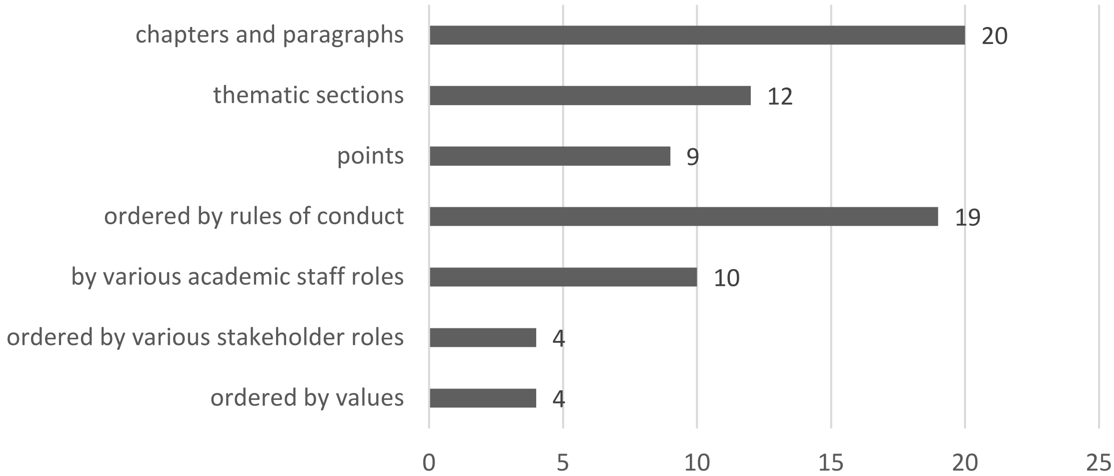

Fig. 3. Structural components of the codes adopted by the USRD signatories

Tab. 2. Comparison of the main items of the USR strategies of the USRD signatories

Part of USR strategy	Name of university			
	Kozminski University	WSB University	Warsaw School of Economics (SGH)	Warsaw Medical University (WUM)
Full strategy name	Sustainability Transition Strategy of Kozminski University	Sustainable Development Strategy 2030 — WSB University	Strategy of Social Responsibility of the SGH Warsaw School of Economics	Strategy of Social Responsibility of the Medical University of Warsaw
Strategy size (in pages)	9	11	20	19
English version	-	-	+	-
Rector's foreword	+	+	+	+
Persons responsible for strategy development and implementation	+	+	-	-
Mission, vision, values, and motto	-	-	+	-
Stakeholders	-	-	+	+
Stakeholder matrix	-	-	+	-
Strategic objectives linked to the United Nations Sustainable Development Goals	+	+	+	+
The United Nations Sustainable Development Goals	Goal 4, 5, 9, 11, 12, 17	Goal 4, 5, 8, 9, 11, 12, 17	Goal 4, 7, 8, 10, 12, 17	Goal 3, 4, 5, 6, 10
Number of operational objectives	-	-	13	7
Number of indicators	-	-	23	4

tion in Lublin also shares the vision of the university). Only one code opens with the rector's foreword (The Code of Employee Ethics and Conduct of the SGH Warsaw School of Economics). The codes are mostly structured into chapters and paragraphs (20 documents - 35.7 % of the analysed documents), less often split into thematic sections (12) or simple clauses/points (nine). The bodies of the majority of the codes are built around specific rules of conduct (19 cases - 33.9 %) or the different roles of academic staff, e.g., employee, researcher, instructor, participant of public life (ten cases); less often, they follow a description of values (four) or stakeholders, e.g., students, PhD candidates, university authorities, or administration (four cases, Fig. 3). Only one code contains a chapter on the relations of the university with external partners (The Ethical Principles of the Academic Community of the Witelon State Higher Vocational School in Legnica). When examining the sole structure of certain codes, it becomes evident that the authors

Tab. 3. Achievement indicators for the USR strategies adopted by the USRD signatories

Warsaw School of Economics (SGH)	**Warsaw Medical University (WUM)**
Quantitative indicators	
1. Number of studies and publications which refer to surveying stakeholders' expectations	1. Number of completed and reported educational initiatives intended both for students and staff and for local community and general public 2. More individuals obtaining extra qualifications and gaining new knowledge from educational programmes implemented by WUM 3. Significant reduction in water consumption 4. Reduced water consumption bills (including individual)
2. Share of research and publications on social and environmental issues in all staff's research and literary output	
3. Number of projects addressing social responsibility and sustainable development carried out by the university	
4. Number of open-access research publications of SGH staff (including the number of publications in the SGH Open Digital Repository)	
5. Number of students contributing to bodies responsible for university programme design	
6. Number of majors and teaching projects that cover issues related to ethics, sustainability, and social responsibility	
7. Percentage of teaching and administrative staff trained in addressing non-standard students, PhD candidates, and auditing students' special needs	
8. Number and nature of initiatives aimed to support persons with special needs	
9. Number of initiatives (and the number of their participants) intended for attendees other than students and post-graduate students divided by form and participant group	
10. Percentage of stakeholders partaking in dialogue (by form and stakeholder group)	
11. Percentage of stakeholders involved in participation (by form and stakeholder group)	
12. Number and type of solutions adopted to facilitate cooperation with SGH (by form and stakeholder group)	
13. Number and type of solutions introduced to broaden the university offer and availability	
14. Percentage of employees partaking in dialogue (by form and employee group)	
15. Percentage of employees participating and volunteering (by form and employee group).	
16. Average number of training days per employee (by employee group and identifying the type of initiative: development/training, paid/unpaid by the university)	
17. Number and type of implemented administrative solutions facilitating work-life balance; percentage of employees covered (by form and employee group)	
18. Number of reported cases of discrimination and mobbing and information on preventive and corrective action	
19. Utilities consumption figures (water, electricity, and heat) per user/employee	
20. Volume of generated waste and pollutant emissions generated per year per user (by category of refuse — mixed, segregated, and bio)	
21. Number of initiatives in the area of environmental education involving employees, students and PhD candidates; number/percentage of people who attended	
Qualitative indicators	
1. Satisfaction index for students, PhD candidates, auditing students	
2. Employees' level of satisfaction based on periodic satisfaction surveys	

(universities) sought inspiration from one another, at least in the case of eight documents. Some similarities in the wording can even be discerned.

The analysis of the main structural items of the USR strategies adopted by the USRD signatories reveals their intended concision. They open with the rector's message and a brief description of the university. The strategies devote much room to the description of the UN Sustainable Development Goals (SDGs) that are considered top priorities for HEIs. The most frequently named SDGs are Goal 4 Quality Education (four HEIs), Goal 5 Gender Equality, Goal 12 Responsible Consumption and Production, Goal 17 Partnerships for the Goals, Goal 8 Decent Work and Economic Growth, Goal 9 Industry, Innovation and Infrastructure, Goal 10 Reduced Inequalities, and Goal 11 Sustainable Cities and Communities (three HEIs). The structure of the USR strategies often simply contains items linking to the UN Sustainable Development Goals (three cases - 75 % of the analysed HEIs); less often, they are arranged in thematic chapters and paragraphs (one case). The main strategy items are put together and compared in Table 2.

As shown in Table 2, the USR strategy of only one university (SGH Warsaw School of Economics) contains the mission statement, vision, values, and motto. It provides for a monitoring system to oversee the implementation of the strategy. The monitoring system provides for the following requirements: drawing up reports on the university's social responsibility (at least once every two years); regular tracking of strategy-related actions (at least once a year); regular verification of the achievement of operational objectives and the level of achievement of indicators (at least once in two years) (SGH Strategy, 2021). The indicators adopted for monitoring the implementation of the USR strategy are listed in two USR documents. It transpires that the examined HEIs most frequently resort to quantitative (25) rather than qualitative (two) indicators (Table 3).

In terms of structure, the reviewed USR reports fall within two main sets: (i) reports on USRD implementation progress drawn up in line with the 12 USRD principles and the methodology designed by the USR Working Group appointed by the Team for Sustainable Development and Corporate Social Responsibility and (ii) USR reports prepared according to the HEI's methodology. When preparing the reports, the USRD signatories mainly relied on the university self-assessment form provided by the USR Working Group. In the form, each USRD principle was accompanied by general guidelines as to which information was necessary and expected to be included in the report.

The review showed that most reports in this group differed in terms of the level of detail of the presented information and data, graphic design, or presentation of content in a tabular form. Some reports merely provide a concise description of activities falling within the scope of the USRD principles (social responsibility reports of the Łódź University of Technology, the Academy of Applied Sciences in Tarnów, or the State Higher Vocational School in Ciechanów). The report produced by the Jan Długosz University of the Humanities and Natural Sciences in Częstochowa shares its USR initiatives in a tabular form. In contrast, the Social Responsibility Report of Kozminski University in Warsaw contains a wealth of graphic forms in addition to comprehensive descriptions. Apropos, an attractive graphic design of the reports, especially those containing a large amount of information and numerical data, promises a positive reception from the reader.

In the case of the USR reports drawn up based on HEI's own methodology, certain fixed elements and reporting areas can be identified. Most of them share a foreword by the university governance (rector). Other topics and areas of interest covered in the reports on socially responsible activities are itemised in Table 4.

Interestingly, two of the USR reports differ slightly in their structure compared with others. One is the report of the Wrocław University of Economics entitled, University's Sustainable Development Goals. The report is available in two language versions: Polish and English. In addition to the regular introduction and a few opening remarks about the university, the report offers a comprehensive description of the entity's socially responsible initiatives, which are aligned with the 17 Sustainable Development Goals of the United Nations. The report highlights projects and activities that the staff and students of the Wrocław University of Economics undertook in the years 2017-2022. Another approach to USR reporting, although as holistic as at Wrocław, was adopted by the Adam Mickiewicz University in Poznań (UAM). The UAM report was entitled, Engaged University 2022. The title alludes to the university's Poland-first accreditation as an engaged university awarded by the Accreditation Council for Entrepreneurial and Engaged Universities (ACEEU). The report comprises the following structure items: Rector's message, UAM in numbers, UAM in rankings, accreditation, and aid to Ukraine. In addition, the

Tab. 4. Matters addressed in USR reports by the USRD signatories

USR report structure item	Areas covered in USR reports
Author(s)	Only a small number of reports (9 %) disclose their authors' names
Rector's foreword	Statement of the intention and nature of the report
Introduction	A brief description of the organisation and explanation of the reporting methodology Reference to SDGs
University stakeholders	Identification of internal and external stakeholders
Social action	Monitoring the social structure of the university Initiatives for the student community University response to the Covid-19 epidemic Cooperation with social organisations Initiatives for persons with disabilities
Research and teaching activities	Initiatives aimed at combining various disciplines in education (interdisciplinarity) Scientific and research centres Promotion of health
Economic initiatives and cooperation	Financing university operations, especially in USR Strengthening cooperation with external stakeholders regarding innovation
Environmental action	Best practice in environmental action Environment-oriented events (debates, conferences, festivals, etc.)
Initiatives promoting diversity	University Diversity Day Diversity card
Promotion and dissemination of science	Awards Educational projects for children Meetings with experts

Source: elaborated by the author.

document highlights four main categories of focus: People, City, Environment, and Kaleidoscope. Each contains initiatives around the social impact of the university on its milieu, the quality of cooperation with external partners, and the implementation of the idea of social responsibility, including SDGs.

4. Discussion of survey findings

Very few studies exist on the implementation of USR in universities in Poland. A pioneer in this area was Geryk, who, from 2007 to 2010, carried out a project in Poland entitled "Social responsibility of universities in the perception of stakeholders". The author conducted comprehensive studies, which proved that USR was understood by universities and their stakeholders practically exclusively as social involvement, i.e., activities for the benefit of society and the local community (this is how the author of the study presented this concept in the survey questionnaires). The researcher referred to the institutionalisation of USR only in one question of a representative quantitative survey of Tricity residents, asking whether pro-social activities should be published in the form of a report prepared by the university (34.4 % of respondents agreed with this) or in the form of an audit of such activities by an independent organisation (60.8 % of answers "yes"). The researcher asked the same question to 81 managers of Polish universities: 41.2 % of managers from public universities and 47.2 % from non-public universities agreed that activities for the benefit of society should be communicated in a report, and 50 % of managers from public universities and 47.2 % from non-public universities agreed that such activities should be assessed by an external audit. 20 % of managers of public universities and 39 % of managers of non-public universities believed that universities should inform in some special way about their activities for the benefit of society (Geryk, 2010, 68, 97). The small number of universities that currently publish USR reports shows that the beliefs of managers have not evolved significantly since that period.

Subsequent Polish studies on USR are mainly fragmentary and focus on case studies. For example, research by Tenety-Skwiercz (2017, 317) in five of the most important Polish economic universities serves as a basis for stating that in June 2017, only one of them had an USR strategy, and two had an employee code of ethics. This research shows a similar result, i.e., universities with a USR code and strategy are still in the minority. Analyses conducted by other researchers show that the first university codes of ethics in Poland were adopted in 2003 by the Jagiellonian University, Wrocław University of Science and Technology, and the AGH University of Science and Technology in Kraków (Gałat, 2018). The first Polish USR strategy was the Social Responsibility Strategy of the Faculty of Computer Science and Communication of the University of Economics in Katowice in 2012 (Jastrzębska et al., 2019, 294). Until 2018, the only USR report in Poland was published by the Faculty of Computer Science and Communication of the University of Economics in Katowice (Dąbrowski et al., 2018).

In 2019, a comparative analysis of the experiences of Poland and Ukraine in the field of USR was conducted, which showed that universities in both countries recognise the importance of USR in creating a positive impact on regional development (Khovrak, 2020). A survey in which representatives of over 60 universities from Poland and Ukraine participated allowed for the identification of the main motives and barriers to implementing the USR concept. Additionally, the use of the case study method based on data from 40 Polish universities allowed for the development of a list of the most effective USR practices. The study showed that the implementation of the USR concept allows universities to actively participate in the life of the region and the country by identifying needs, engaging stakeholders, supporting cooperation, disseminating good practices and developing sustainable development strategies.

According to the report Diagnosis of the Implementation of Social Responsibility of Universities conducted in 2022 in 46 universities, 55 % of universities had a document of the implementation of the USR created by the top management for the entire university and a code of ethics — 35% (n=39), while a social report/USR/sustainable development was published by 23 % of the surveyed universities and another 62 % planned to do so within the next 2 years (n=35) (Lulewicz-Sas et al., 2023, 31, 35, 37). This study is the most comprehensive (after Geryk's study) and up-to-date diagnosis of the level of USR in Polish universities to date. However, it does not refer to the content of the above-mentioned documents.

Conclusions

As demonstrated in the analysis, codes of ethics are still relatively rare at HEIs (only 33 % of the USRD signatories have them in place). An improvement, however, is that most of the existing codes address the entire academic community and not only academic or non-academic staff (although many speak exclusively to them). Still, while identifying university responsibilities towards its immediate setting, the codes should pay more attention to the needs of various stakeholders. Certain key concepts also need clarification; for example, a clear dividing line should be drawn between values and rules of conduct. The review of the code contents shows that when drafting such documents, HEIs are inspired by the PAN or CRASP codes and their own output. In this context, however, huge emphasis should be placed on the codes' operationalisation. Their content does not seem to facilitate it, which becomes evident when studying the drafting process or being aware of the bodies responsible for putting them in place.

USR strategies are not common at universities (only 4.4 % of the USRD signatories have them). A closer look at the content of the strategies shows that when making these documents, HEIs are inspired only by the UN Sustainable Development Goals, and they fail to define specific operational objectives or indicators that help measure progress.

Also, sustainability/USR reporting at Polish HEIs is not yet common. It is in its infancy, which may testify that Polish HEIs have barely begun to professionalise their SR activities. They are making the first attempts to identify areas of responsibility, which are then communicated on official websites or published reports (Sady & Galat, 2022). The research conducted for this paper demonstrates the limited extent of USR reporting. Of the 160 signatories of the USRD, only 16 % have published USR reports on their official websites to date. The reviewed USR reports differ significantly in structure, content, and length. Moreover, few Polish HEIs produce reports that offer specific indicators that measure the social and environmental impact of the university; if they did, it would help them communicate the effectiveness of their SR action. The quality of the published reports also leaves much to be desired. One reason for that is the lack of uniform and clear-cut reporting guidelines for individual sectors. Although the widely acknowledged global reporting initiatives (GRI) guide specific sectors (energy, finance), they have not yet developed similar practices for the HEI sector. Building socially responsible universities in Poland remains a major challenge and a key goal to pursue in the future.

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