Corporate Social Responsibility in Canadian Post-Secondary Institutions:

The Current and Ideal State of CSR in Teaching, Research and Partnering

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About the Author

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Executive Summary

The purpose of this study is to enhance the federal government's understanding of the current and ideal state of Corporate Social Responsibility (CSR) in teaching, research and partnering within Canadian post-secondary institutions, and identify potential roles the federal government could play to accelerate and advance CSR in Canada.

The federal government interviewed representatives from 18 "CSR" institutes, programs and centres of excellence at post-secondary institutions across Canada in the winter of 2019. The research found that all institutions are engaged in CSR research and the most common CSR research topics are aligned to the federal government's current social priority of social innovation and social finance. The second most popular topics address sustainable cities and sustainable companies. One institution is studying next generation skills in CSR.

While all institutions offer mandatory or elective CSR education, few believe CSR is fully integrated into the academic curriculum. As a result, most students are not exposed to CSR in their education. Barriers to integrating CSR in the curriculum include a lack of support and incentives from senior administration, and the lack of demand from accreditation bodies and employers. Equally, interviewees believe CSR should be embedded in continuing and executive education as professionals did not receive this education in their early degrees. However, this is not routinely included in these offerings, due again to the lack of market demand and absence of institutional funding and support.

All institutions partner with their communities to varying degrees from ad hoc participation on expert panels to ongoing sustained collaboration on societal issues with multi-stakeholders. The extent and nature of community partnering is likely a function of the institution's commitment to community engagement within its strategic plan. Interviewees identified two ideal roles for institutions to play in multi-sector collaborations on social issues: to act as a neutral convenor and to research and recommend solutions to identified CSR issues. However, faculty face several interconnected barriers to playing these leadership roles: the lack of resources (time and money), the lack of demand from business and government for them to play this role and the lack of a mandate from institutional leaders – faculty are not rewarded or incentivized to contribute to societal issues.

According to the interviewees, to accelerate the private sector's participation in effective CSR, advanced education institutions should contribute holistically, including through teaching, research, collaboration, thought leadership, acting as CSR actors themselves in terms of their

operations, and bringing all their assets to contribute to social outcomes in partnership with business, government and civil society.

Interviewees identify several roles for the federal government to help their institutions improve CSR performance in Canada. Funding for curriculum development, support to professional associations and accreditation bodies to stimulate demand for more CSR education, and funding for campus-community partnerships and multi-sector collaborations are among the top ideas. One recommended approach is to understand the skillsets professionals will need to enable a sustainable future for business and society and then support accreditation and post-secondary institutions in building this expertise in their competency models.

More generic interventions include the federal government developing a national CSR vision and strategy, hosting CSR dialogues, and a requirement for mandatory CSR reporting. Other federal roles include leading by example by embedding CSR in government decision-making and procurement and fostering cross-sectoral collaborations on top societal issues, such as implementing the United Nations Sustainable Development Goals. Many spoke in favour of government adopting regulations and legislation to require companies to improve their social and environmental impacts as voluntary CSR has been around for decades, and yet progress is slow. In order to truly drive enhanced social and environmental outcomes in communities across Canada the federal government will need to make CSR a priority through legislation and funding and by mobilizing accreditation bodies who dictate educational CSR mandates.

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Introduction and Purpose of Research

The federal government's Social Innovation and Community Development Directorate's Horizontal Policy Unit within Employment and Social Development Canada conducted a study to better understand the current and ideal state of Corporate Social Responsibility (CSR) in teaching, research and partnering within Canadian post-secondary institutions. The project sought to enable the Government of Canada to identify ways in which it could accelerate and advance CSR in Canada by supporting advanced education institutions in their CSR roles.

For the purposes of the project, CSR is defined as a company's approach to improving its social and environmental performance and impacts.

Methodology

In February 2019, representatives from 18 "CSR" institutes, programs and centres of excellence at post-secondary institutions across Canada were interviewed by the federal government (one submitted their comments in writing). See the list of institutions at Appendix A and the Interview Guide at Appendix C.

All but one of the interviewees was based at a university, with one respondent from a polytechnic institution. Colleges were not included in the study and could be the basis for follow up research. As can be seen from the chart below, this study includes coverage from British Columbia, Alberta, Ontario, Quebec and Nova Scotia.

Province	#	Institution
Ontario	10	University of Toronto, St. Michael's College (University of Toronto), Ryerson University (2 programs), Western University, Carleton University, University of Waterloo, University of Guelph, York University, Ivey Business School (Western University)
British Columbia	4	University of British Columbia, Royal Roads University, British Columbia Institute of Technology, Simon Fraser University
Alberta	2	Mount Royal University, University of Alberta
Quebec	1	Université du Québec à Montréal
Nova Scotia	1	St. Mary's University
TOTAL	18	

CSR Terminology

A range of terms are in use across Canada, according to the names of the institutes:

- Six centres / programs use the term sustainability
- Four use the term CSR
- Three use the term social or community innovation
- Other terms are community investment and corporate citizenship
- Two didn't have an explicit sustainability or CSR focus in their titles.

This terminology diversity is striking and reflects an underlying tension among academics regarding the language in this space. None of the interviewees spoke in favour of the term CSR, and a number of them spoke against it. The federal government was cautioned not to use this term when engaging institutions on the subject.

This report is a qualitative study designed to assess the state of play of CSR within the post-secondary sector. As such, interviewee responses are analyzed for general themes. The sample size does not support the drawing of definitive conclusions and the making of findings of statistical significance. However, the number and diversity of responses enables an overall assessment of CSR approaches within post-secondary institutions across Canada.

Findings

Question 1: CSR Research

Institutions were asked to provide a brief overview of CSR research at their institution that could advance social outcomes within Canadian communities. They were also asked to comment on how the research addresses the needs of the private sector.

Highlights:

Institutions are researching nearly two dozen CSR topics, the most popular of which are:
- Social entrepreneurship and social enterprise
- Sustainable, responsible and impact investment / finance
- Social innovation
- Sustainable cities
- Corporate sustainability strategy

The top three topics relate to the federal government's existing focus of social innovation and sustainable finance, while the next two top topics relate to sustainable cities and sustainable companies. Interestingly, none of the top five topics use the language of CSR and very few do overall. Notably, there were a few observations that CSR research is driven by academics and that there should be more research partnerships between academia and business.

Detailed Findings:

All institutions engage in CSR research. Interviewees listed the following current research topics:
- Social entrepreneurship and social enterprise (5)
- Responsible investment, impact investment, sustainable finance, role of financial sector (5)
- Indigenous issues (e.g., impact benefit agreements with Indigenous communities, Indigenous entrepreneurship, Indigenous tourism) (4)
- Social innovation (3)
- Sustainable cities (3)
- Corporate sustainability strategy (3)
- Corporate philanthropy (2)
- Social responsibility of supply chains (2)
- Social aspects of marketing (2)
- Impact measurement (2)
- Workplace issues (e.g., workplace harassment, work life balance) (2)
- Gender issues (e.g., gender discrimination, pay equity, women's employment, women's entrepreneurship) (2)
- CSR and the law
- Stakeholder engagement and collective decision-making
- Sustainable tourism and restaurants
- Social responsibility of technology

- Corruption
- Sustainable governance
- Renewable energy
- CSR reporting
- UN Sustainable Development Goals
- Benefit corporations
- Next generation skills in CSR

It is notable that the top three most mentioned topics all pertain to the federal government's existing Social Innovation and Social Finance strategy. Also notable is the one research focus on next generation skills in CSR, which is designed to help the institution upgrade its CSR course offerings.

Interviewees commented that this research (academic and applied) addresses the needs of the private sector in the following fashion:

The research:

- Serves to develop resources and toolkits that address the private sector's needs
- Provides data that helps enable investors to finance social ventures
- Assists companies to distinguish between decisions made with a financial lens and decisions made with a social impact lens
- Helps business understand system thinking and the need for multi-stakeholder collaboration to affect social change
- Provides the private sector with an evidence-based approach to tackling its ecological footprint
- Supports the business case for CSR
- Assists the private sector in defining and measuring success

> *"CSR studies should be aimed at the needs of the business community rather than being solely academic. Most CSR studies are not helpful to business. This gap should be addressed through applied research."*

Two people commented that CSR research is driven by academics, with one calling for more research partnerships between academia and business. Another mentioned that the CSR field is maturing, so that it now goes beyond broad categories, and increasingly deepens in specific areas, such as supply chains (circular economy), finance, and even innovation and design thinking.

Question 2: CSR Teaching

Interviewees were asked how their program's academic curriculum (diploma, degree and post-graduate certificate programs) addresses the CSR needs of the private sector. Follow up questions addressed the degree to which CSR is integrated across curriculums at the institution, the barriers to integration and how to overcome them, and the role of the federal government to enable integration.

Highlights:

Institutions are taking different approaches to CSR education, from offering mandatory or elective CSR courses, to embedding CSR in all courses, to offering specializations in CSR. Some interviewees believe CSR is fully embedded into the academic curriculum, but most believe it is not well integrated and that most students lack exposure to CSR.

Interviewees identified several barriers to CSR integration, from inertia, to lack of support and incentives from senior administration. In some cases, faculty lack the expertise, standards, materials and time to teach on the topic. The lack of demand for CSR education from accreditation bodies, national occupational standards and employers is another barrier. Until CSR is seen as a core part of business, program directors who shape the curriculum will treat it as optional. To address these barriers respondents suggested administrative leadership, incentives and standards are necessary. Top identified roles for the federal government to address this integration gap were to raise the bar for CSR performance through legislation, regulation and mandatory CSR reporting; and to provide funding for curriculum development.

Detailed Findings:

The interviews revealed a diverse approach to addressing CSR within academic curricula as follows:

- Mandatory CSR courses are required as part of a degree program
- Major / minor / specializations in CSR
- CSR offered as electives
- CSR is embedded in all courses
- CSR certificate / diploma programs

> *"Our institution does not have a cohesive institutional strategy as integration depends on the interests of individual faculty members."*

About one-third of institutions commented that CSR is not fully embedded into the curriculum. Other comments included: CSR is gradually being integrated, about half of their course

offerings have CSR elements, it is faculty dependent, it is course dependent, and about one third of business majors are exposed to CSR.

Barriers

Interviewees identified the following barriers to integrating CSR into the curriculum:

- Still new concept; conservatism
- Bureaucracy in the institution; lack of agility
- Belief that students are not interested
- Lack of faculty interest
- Limited amount of time available; adding a CSR component means that something else needs to be removed
- Lack of incentives for integration
- Faculty lack the expertise to instruct on the topic
- Lack of standards to guide instructors on what they should be teaching
- It is not on the radar of senior administration
- Lack of demand for CSR education from accreditation bodies and national occupational standards which influence curriculum
- Institutions operate in a siloed fashion and CSR is cross-cutting; funding is primarily directed to faculties which reinforces this silo approach

One person commented that there are no systemic barriers to integrating CSR into the curriculum, although according to another interviewee, if there were no systemic barriers CSR would be integrated.

The following measures were recommended to overcome the integration barriers:

- Increase incentives for integration
- Address CSR within occupational standards
- Introduce standards for CSR education
- Institutions should signal its importance; senior administrators should introduce initiatives for CSR integration; institutions should conduct gap assessments to identify and address gaps

> *"Post-secondary institutions should be training graduates for the future economy."*

> *"The issue is that CSR is still not seen as a core part of business, so program directors who shape the curriculum decide it is a nice to have, not need to have (e.g. like accounting). It will always be squeezed out by what is seen as mainstream business skills. I don't think the federal government can do anything about this, other than to require business schools to include CSR as part of the curriculum, but they don't legislate/regulate anything in this way, so it is likely not going to happen. One important development is that the Financial Times rankings (which most schools care about) have put sustainability in their list of criteria. This alone should move the needle."*

- Institutions should develop goals to train graduates for the future economy and then provide the required resources to faculty to help reach the identified goals
- Require business schools to include CSR as part of the curriculum
- Require schools to report on their social and environmental impacts and how they are integrating social and environmental topics in teaching and research
- Include CSR / sustainability in university rankings (e.g., Financial Times rankings now include sustainability in their list of criteria, see text box)
- If there is interest from students, faculty will be unable to ignore it

Interviewees were asked to identify possible roles for the federal government to address the integration barriers.

Two top ideas stood out:
- **Legislate CSR practices:** Adopt legislation and regulation to require improved CSR practices and legislate mandatory CSR reporting
- **Fund curriculum development:** Provide funding and grants to support curriculum development and the creation of pedagogical material

Other ideas included:
- Provide rewards for integration
- Promote the field of CSR to the public and business
- Host a series of conferences on the future economy and create an educational roadmap to help students and business prepare
- Provide funding for interdisciplinary collaboration across faculties to address identified societal challenges
- Create CSR chairs at universities
- Fund student CSR bursaries
- Fund CSR research within Canadian research bodies
- Bring CSR to the attention of the Association of Business School Deans and Association of Student Presidents

> **Financial Times Executive MBA Ranking Includes CSR for the First Time**
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> October 2018 was the 18th edition of the FT global executive MBA ranking of the best 100 programmes worldwide, based on data collected from business schools and their alumni who graduated in 2015. This ranking considered corporate social responsibility (CSR) for the first time. This new criterion is based on the proportion of core courses dedicated to CSR, ethics, social and environmental issues. The category carries a ranking weighting of 3 per cent and replaces the number of PhD graduates per school, which had a weighting of 5 per cent.
>
> Source: Financial Times

One person commented that there wasn't any role for the federal government to encourage CSR integration into curriculum as this was the responsibility of the provinces.

Institutions were not asked to describe current efforts to revamp business schools or other programs that will increase CSR education and student exposure to social responsibility in business. However, this trend is underway within some universities. Simon Fraser University's business school, for example, recently updated its mission: "We develop innovative and socially responsible business leaders with a global perspective through education, inspired by research and grounded in practice." Among its new values is "Engagement with Purpose: We produce positive societal and economic outcomes through engagement with our local and global communities." The school is committed to "Embracing world-class thought leadership and teaching to benefit society."

Through a process of continuous improvement and to keep ahead of, if not set, the global trends in teaching and research, some leading institutions are expected to evolve their CSR mandates in the years ahead.

Question 3: CSR Content in Continuing and Executive Education Teaching

Interviewees were asked to comment upon the role of continuing and executive education provided by post-secondary institutions in equipping business people in CSR, and to describe if and how their institutions currently embed CSR in course content. If they do not embed it, they were asked to comment on why not.

Highlights:

Interviewees believe CSR should be embedded in continuing and executive education because business people didn't have this exposure in their original education and CSR trends and ways of thinking keep evolving. CSR should be a standard component of executive upgrading programs, however, this is not routinely offered at institutions. Some provide specialized CSR executive education, but most do not fully embed CSR into mainstream programs. The identified reason for it not being more widely offered was lack of market demand and lack of funding. Another barrier is the lack of agreement on a core set of CSR skills, knowledge and learning outcomes that business schools can build programs and courses around.

Detailed Findings:

Interviewees were asked to comment on the role of continuing and executive education provided by post-secondary institutions in equipping business people in CSR. Many interviewees responded that it is essential continuing and executive education include CSR education. As CSR is not addressed in older curricula, business people need exposure through upgrading programs to keep abreast of CSR knowledge, trends and new ways of thinking. Models learned before and used in the workplace may not be relevant anymore.

"There is only very little emphasis on CSR at the continuing education and executive education level."

Interviewees recommended a few approaches, including offering executive programs to private, non-profit and public sector participants to build cross-cultural understanding; offering applied learning in CSR; and developing CSR standards and best practices for various professional fields that colleges and universities could use.

Regarding existing approaches, responses ranged from those institutions that offer more than one executive CSR program, to those that have programs associated with CSR or who have a single executive CSR program, to those who do not; from those who embed CSR in a variety of existing courses, to those who are planning to, to those who routinely or occasionally offer a CSR class within those programs and those who do not.

One interviewee commented that almost every business school in Canada is beginning to incorporate CSR into their curriculum at all levels. Another commented that many leadership courses are transitioning to innovation and CSR could become a component of it. Another institution doesn't use the language of CSR but uses social innovation and social impact instead – these courses are common at this institution, but it is still fractured within executive programs.

The main reason pointed to regarding why CSR is not fully embedded in executive education is that there is a lack of market demand ("executives are unlikely to take these programs; it's always been a tough sell") and external funding to develop and provide the programs. As one interviewee put it: "Unless these topics are built into a whole governance certificate or something similar, it is difficult to get companies to pay for these courses." Another interviewee added: "Another part of the problem is that there are no 'core' learnings with CSR. What are the skills/knowledge needed for CSR? Until we know what we are teaching are we unable to build programs/courses around it."

Question 4: UN SDG Awareness and Activity

Interviewees were asked if they were aware of the United Nations Sustainable Development Goals (UN SDGs), and if so, whether their program explicitly covers the SDGs as part of its content and to what degree. All the interviewees were aware of the UN SDGs, with all but one addressing them in their courses to varying degrees and in various ways. (See UN SDG Chart at Appendix B and at this Link)

Highlights:

Most of the institutions cover the UN SDGs in their courses. From their responses it appears there is a continuum of engagement on the SDGs, from no impact to high-impact, as set out in the table below.

Continuum of UN SDG Engagement				
No SDG Activity	**SDGs are mentioned but not a focus; discretionary**	**One or two courses focus on the SDGs** **Students are engaged on the SDGs via capstone projects, and research on company SDG activities**	**Comprehensive coverage of the SDGs; UN SDG expert addresses class** **Conducts SDG research** **Publishes SDG report** **Aligns campus sustainability strategy to SDGs**	**Engages post-secondary sector on SDGs via national hub** **Signatory to global standard that addresses SDGs**

No impact ←——————————————→ **High impact**

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Detailed Findings:

Most institutions address the UN SDGs in their courses, from modest, discretionary approaches to comprehensive coverage. The following is a list of activities institutions are pursuing to address the SDGs:

- Some courses focus on the SDGs explicitly; one school spoke to a very comprehensive approach to addressing the SDGs, even flying in the UN Global Compact Chief of Staff to address the class
- SDGs are addressed within classes covering metrics and frameworks
- Students are engaged with the SDGs via capstone projects, working with a global bank to see how their SDG commitments would affect their commercial lending, and researching what companies are doing on the SDGs
- One university is conducting a study on the relationships and intersectionality between the SDGs
- Another institution is the Hub for the United Nations Sustainable Development Solutions Network Canada which is bringing together Canadian post-secondary institutions, civil society members and others to mobilize around the Goals
- One institution publishes an annual SDG report
- Another aligned its environmental sustainability strategy focused on its campus operations to the SDGs

Many interviewees mentioned that their schools are signatories to the Principles for Responsible Management Education (PRME) and as such are very committed to the SDGs[1].

One interviewee commented that the SDGs are a vague aspiration with unclear roles for sectors rather than a pragmatic set of actions for business. Another commented similarly, stating that the SDGs are very broad and do not apply to concrete management challenges. This school preferred the ISO 26000 framework for CSR.

In moving forward, many interviewees stated that the federal government should take a leading role in establishing a national vision around the SDGs. According to one interviewee, the federal government has the primary mandate for defining how the SDGs should be implemented in Canada and should be the leading force that rallies all other organisations around a national SDG vision.

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[1] PRME is a United Nations-supported initiative that raises the profile of sustainability in schools around the world. Through its Six Principles, PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the SDGs.

Question 5: Current Campus-Community Partnerships

Interviewees were asked to describe the degree and nature of campus-community partnerships at their institution and comment upon the role the federal government can play to enhance them and make them more impactful.

Highlights:

All institutions engage with their communities, to varying degrees. For some this is more ad hoc and sporadic, and for others – those who describe themselves as community-engaged – community partnerships are ongoing and sustained. The partnerships themselves are diverse, involving business and industry, non-profits, local governments and others. These collaborations range from one-off student consulting projects to ongoing multi-stakeholder collaborations on societal issues. Community-based and applied research is a common approach, faculty experts are a common resource, and incubators and innovation hubs are common venues. Some partnerships bring communities onto the campus to use institutional resources, and other partnerships are based off-site in the community.

Interviewees would like to see the federal government provide funding to encourage and accelerate campus-community partnerships. A few would like the funding to be targeted at CSR education and partnerships within the CSR programs.

Detailed Findings:

Nature of Campus-Community Partnerships

Institutions appear to differ in their community partnerships, according to interviewees. For some, there is a high degree of community engagement, and for others, this is more of a one-off activity, such as faculty participating in forums or expert panels. Yet, all institutions have community partnerships to one degree or another. Most popular roles involve students and / or faculty working with community or business organizations on applied research or solving issues or problems. Several institutions referenced faculty led community-based research conducted with community, industry or government partners. Many schools require students to work with community clients as consultants, and a number are involved with incubators and innovation hubs to engage industry, local governments, students, faculty and community on shared projects. Some partnerships serve as community bridges, bringing community groups on campus and providing them access to university resources.

Many examples were mentioned, here are two:
- A collaboration with another post-secondary institution and a local government which enables city staff, students, faculty and community organizations to design experimental projects together – if an organization has a project idea but lacks the capacity to develop it, this innovation hub builds a team of students to work on the project for them.
- A "sandbox" program funded by the provincial government provides resources for a university collective – an outcome of this is a partnership between different post-secondary institutions and community partners to collaborate on specific goals around innovation and entrepreneurship with a sustainability focus.

Identified partners included industry and local business, credit unions, non-profits, high schools, local governments and other post-secondary institutions. One person commented that campus-community partnerships occur due to the instructors' personal relationships, and this will keep them limited in nature.

Federal Government Role

The main federal government role to enhance campus-community partnerships is to provide funding, according to interviewees. Funding could be provided to encourage and accelerate campus-community partnerships and for:
- Capacity building
- Case studies
- Convening accelerators
- Incubators and projects to test out ideas that address issues
- Collaboration on broad social topics (e.g., Indigenous reconciliation)
- Matching funding, in which the federal government matches the institution's financial contribution

One interviewee recommended that the federal government develop a strategy on social issues and fund initial activities to get things going around the priorities. A few people thought the federal government could be a convenor on social priorities and gather government, business, academics and non-profits together to collaborate on topics. Finally, a number of respondents recommended that the federal government provide sustained funding and resourcing to post-secondary institutions specifically for CSR education. One interviewee mentioned that the federal government could advise post-secondary institutions on how to form more government partnerships and engage on policy creation.

It was mentioned by one interviewee that the federal government had a very limited community role.

Question 6: Ideal Post-Secondary Role in Tri-Partite Social Collaborations

Interviewees were asked to identify the ideal role of post-secondary institutions in tri-partite collaboration with the not-for-profit, private and public sector to address social issues. They were then asked to comment on the barriers and accelerators of this opportunity.

Highlights:

The top identified barrier to institutions playing this role is the lack of resources (time and money) which stems from the lack of an institutional priority. This use of institutional resources is not considered a priority by the academy or rating organizations and is not valued, rewarded or recognized. As it doesn't appear that business and government see CSR as a priority, there are few incentives for institutions or academics to make this a focus.

The federal government's understanding of the importance of CSR, having a national CSR strategy, and providing funding to institutions for CSR collaborations are seen as important accelerators for CSR and tri-partite engagements on solutions, as is providing credit to students and academics for this type of work. Post-secondary institutions are perceived by interviewees to be ideal neutral convenors of tri-partite collaborations with the non-profit, private and public sector on social issues. They have a range of resources they can leverage to address social priorities, including research, student energy, facilities and public trust. As a mediator they can help foster cross-cultural dialogue and as research brokers they can produce solutions and co-produce knowledge.

Detailed Findings:

Most interviewees (about two-thirds) identified the ideal role of post-secondary institutions in tri-partite collaboration with the for profit, not-for-profit and public sectors to be that of neutral convenor. The university has a neutral meeting space and can bring different groups together under the umbrella of education, plus schools have students and researchers ready to tackle societal issues. In addition, institutions can be funded to act as independent organizations, wherein academics are more trusted than the business community. Institutions also serve as a neutral, unbiased platform that brings together the different sectors. Schools can help the sectors understand each other and foster cross-cultural dialogue, as mutual understanding is necessary for most social innovation and CSR efforts.

The next most frequently mentioned role is for institutions to conduct research, produce solutions, and co-produce knowledge. Universities provide the knowledge base for developing solutions to problems. They do so by holding conferences, conducting research projects, and being directly involved in solutions development. According to one interviewee: "Regularly, government turns to universities to ask for specific reports, reports that have credibility in the eyes of government and others, and it becomes a basis for policy changes or initiatives." People tend not to trust reports produced by business or industry. Universities conduct more objective research which does not favour one group over another. The idea of co-production of knowledge should be central to these relationships as post-secondary institutions can add a robust strength to the knowledge produced across these partnerships. Post-secondary institutions should also have an evidence-based role as this isn't the primary function for business.

A related role is for universities to conduct impact measurement and create strong centres of evidence, while a fourth role is for universities to conduct research to inform public policy. A few interviewees commented that they saw a role for post-secondary institutions to join long-range collaborations on societal issues, rather than focus on short term efforts. Finally, one interviewee commented that institutions should consider their own CSR impacts as an organization (e.g., jobs, greenhouse gases, community impacts) and contribute to community endeavours as good community citizens.

Barriers

The main barrier identified by many respondents, is the lack of resources (time, money and attention) to make this a primary task for faculty and departments. Another main barrier was identified as cross-cultural differences between the sectors. There is a level of distrust between them and some businesses are reluctant to get together with academics and non-profits because they fear criticism. Other challenges include the lack of resources in the non-profit sector, the lack of facilitation expertise in universities, and a misalignment on timelines. For the latter, the private sector seeks immediate responses, universities could take a few years before arriving at a solution and public policy can take even longer. Equally, it takes faculty longer to produce research results when collaborating with third-parties, when the research could be completed on a shorter timeline if faculty work independently.

Several interviewees commented that tri-partite collaboration is not an institutional priority in terms of its core mission versus its secondary mission. CSR in this case is still a nice to have, not a need to have. There is a lack of rewards for doing this kind of work and the approach is

sidelined by the academic world. As well, university rankings do not value collaborative methods.

Some interviewees consider multi-stakeholder collaborations to be an extension of CSR. Identified barriers to this approach to CSR include the lack of national occupational standards for how these sectors should collaborate, and for how these sectors should pursue CSR together or at all. There is no comprehensive CSR vision or story within or across institutions or Canada and this holds back progress.

The federal government itself presents a number of barriers: Ottawa is perceived as impenetrable and difficult to engage on CSR; its tight timelines to produce research is a barrier; its academic funding standards can be challenging; and as advanced education is a provincial responsibility, the federal government lacks a direct relationship to institutions.

Accelerators

To accelerate success and momentum in tri-sector collaboration, most interviewees identify funding as a critical input. This includes targeted research grants that focus on experiential or applied research, funding for long-term collaborations, and funding that allows for big failures because "failure provides an opportunity for learning". Other measures identified by interviewees include providing funding for a CSR network for educators, conferences to define the future of CSR, the creation of a national CSR strategy and recognition programs that profile CSR success stories. Students are another accelerator, and interviewees recommended responding to student demand for engaged learning and expanding the national Mitacs program[2]. If students and academics receive recognition or credit for what they are doing, that would be an accelerator. Additionally, tax incentives to organizations along the spectrum of social venture capital firms to social enterprise non-profit organizations were suggested as an accelerator.

Finally, an interviewee commented: "there is an opportunity to see sustainability as an issue that requires corporate action – now more than ever. There is urgency here and we need the government to say that businesses and business schools need to step up to deal with these challenges. That alone would be an important (and relatively easy) step."

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[2] Mitacs is a not-for-profit national research organization that, in partnerships with Canadian academia, private industry and government, operates research and training programs in fields related to industrial and social innovation.

Question 7: Impact Measurement

Nine interviewees were asked a set of questions about CSR impact measurement: whether it is deemed an important topic at their institution, if they are aware of best practices, and if they could comment on the status of CSR measurement in the private and non-profit sectors.

Highlights:

Most institutions address CSR impact measurement through their CSR courses, primarily focusing on the Global Reporting Initiative international standard for CSR reporting. However, due to the voluntary nature of CSR reporting, CSR impact measurement is fragmented, uneven and lacks comparability.

Detailed Findings:

Most interviewees commented that their institution addresses CSR impact measurement. One school offers a specific course on measuring and scaling social impact while another school offers courses on life cycle assessment and carbon accounting. Many institutions are also conducting research on impact measurement. A few responded that students learn about SDG indicators, the Global Reporting Initiative's metrics, the ISO 26000 CSR standard, and sustainability reporting – with the aim of learning how to use standards to measure a company's CSR performance. Some institutions operate centres that engage in CSR impact measurement, including Concordia University, University of British Columbia, and Carleton University.

Regarding best practices, interviewees most commonly cited the Global Reporting Initiative's standards for measuring and reporting. One interviewee referred to Ernst & Young's Social Return on Investment Report that has a calculation for measuring social impact and a tool for connecting social return on investment with the UN SDGs. Two other approaches mentioned by interviewees include B Corporation's "B Impact Assessment" and carbon accounting. One person commented that best practices do not exist, as everyone approaches it differently. According to most interviewees, CSR measurement is fragmented and uneven. As CSR measurement and reporting is voluntary, organizations do not follow a standard approach, but choose what, when and how they report on their CSR impacts. CSR disclosure is currently influenced by what stakeholders expect and often focused on marketing and public relations. Due to the lack of reporting standards, it is challenging to compare impacts across the private and non-profit sector. One person commented that "we have a long way to go before we can

have a robust and transparent reporting process and the federal government has a large role to play."

Question 8: Ideal CSR Role for Post-Secondary Institutions

Interviewees were asked to describe the ideal role of post-secondary institutions to engage the private sector on impactful CSR, and the role of the federal government to support this effort, if any.

Highlights:

Interviewees believe that institutions should leverage all their assets and roles to engage the private sector on impactful CSR and societal outcomes, including CSR teaching, research, collaboration and thought leadership. The federal government is perceived as a key partner to this effort, providing funding, policy leadership and convening national CSR dialogues.

Detailed Findings:

Interviewees identified the following as ideal roles for post-secondary institutions to engage the private sector on impactful CSR:

- **Teaching:** Educate future leaders and future management on CSR – teach and sensitize students to the idea that businesses should be about more than just the financial bottom line; broaden the horizon of all students regarding the role of business in society; provide foundational sustainability teaching in high school and focus on implementation of sustainability principles in post-secondary
- **Research:** Conduct research on CSR trends and frameworks – engage in global research on how companies around the world embrace CSR and how they integrate CSR into all facets of the companies; create frameworks that can be studied and applied by others
- **Collaboration:** Engage in collaborations with the private, non-profit and public sectors to develop solutions to identified societal problems
- **Institutional Resources:** Harness university resources to contribute to the social infrastructure of communities and use their resources as an anchor institution to mobilize social change
- **Thought Leadership:** Challenge and critique the private sector; offer thought leadership on how to move the needle in a thoughtful way

Interviewees believed that the federal government has a role to play to support this effort. Roles include providing funding and grants, policy and regulatory leadership to drive the market

and increase demand, hosting national conferences and convenings on CSR and signaling the federal government's CSR priorities to drive academic interest.

Question 9: Federal Government's CSR Role

Interviewees were asked to consider the role of the federal government in supporting, accelerating and scaling CSR in Canada. They were given eleven possible responses, and offered the opportunity to suggest other roles, including no role.

Highlights:

There was unanimous agreement among all interviewees that the federal government should play a role to advance CSR in Canada. However, none of the listed roles received high support among the academics, reflecting a diversity of opinion. About half of the respondents endorsed these ideas as good roles for government:

- Social Procurement
- Lead by Example
- CSR Reporting
- Incentives
- Professional Training
- CSR Collaboration

A few flagged regulations as the route to gaining traction on CSR issues in Canada as voluntary measures are inadequate.

Detailed Findings:

None of the listed roles for government to advance CSR in the private sector were ranked very high by respondents. The top favourable response was 9, and most of the preferred roles ranked about this level. Five interviewees identified additional roles for government not included in the list.

Top Interests:

1) Social Procurement

Over half stated that the federal government has a strong role to play in advancing CSR through its own procurement. By adopting a social lens on purchasing the government can compel its suppliers and contractors to pursue social responsibility. A few believe that of all the levers, procurement would have the biggest impact to advance CSR. It was recognized that there are some trade barriers and limitations on what can be done through procurement, but that the government should commit itself to addressing them so that social procurement could be a more effective instrument. As one interviewee commented: "This is huge! It's in the government's control and shows leadership."

> *"Social procurement is one of the easiest tools for the federal government to advance CSR. As the largest customer in Canada, it could set a very strong signal to is suppliers on how to do things. Scaling social procurement would significantly advance CSR."*

2) Lead by Example

An equal number believe that government should lead by example. Many reiterated their view that government should pursue social procurement. Others recommended including CSR in government budgets, decision-making, capital planning and investments. One interviewee observed that government's effort to promote green buildings within its own operations has done a lot for clean tech. It was suggested that one way to lead by example would be to establish a government body or ministry solely responsible for sustainability, reporting to the Prime Minister.

> *"Government can have an impact on capital markets."*

3) CSR Reporting

The same number of respondents agreed that for companies of a certain size (e.g., over 500 employees) there should be a requirement to disclose their CSR performance. Companies should be required to report in a standardized way, with common metrics, which would allow for comparison and efficiency. If companies were obliged to report, more would audit their reports to ensure accuracy. Without reporting, it was commented, companies can't change their impacts, because they don't know what that impact is. As one interviewee said: "What gets measured, gets done". One respondent pointed out that it would be more effective if companies were required to report on their CSR impacts in their financial reports. CSR reporting legislation would generate more measurable data.

4) Incentives

Half of the respondents believe government should advance CSR through incentives. The following incentives were suggested:

- Carbon tax in line with international standards
- Green transition incentives for industry and consumers
- Increase depreciation rate for social or environmental capital expenditures
- Tax incentives for social contributions, for example if a company reaches certain social impacts it triggers financial rewards; socially procured items are taxed at a lower rate; provide tax incentives for charitable giving.

5) Professional Training

Half the interviewees agreed that the federal government could support professional associations and academic institutions in providing education and capacity building to professionals on CSR and social innovation. They agreed with the idea of supporting higher education to embed CSR within their degree programs and continuing and executive education. One person recommended that the government focus on accreditation institutions, such as the CPA (chartered professional accountants), as schools would then align their curriculum with the requirements of the accreditations. Therefore, if the accreditation bodies push for more incorporation of CSR in their requirements, academic institutions will follow suit. Another interviewee recommended that the government provide funding and assistance in the formation of professional sustainability associations.

6) CSR Collaboration

Half of the respondents believed the government should convene and facilitate CSR dialogues, collaborations and projects on CSR with the private and non-profit sector. Specific suggestions included:

- Create a vision for the future of CSR in Canada. Bring together Canadian colleges and universities to help create this vision and embed CSR in their curriculums
- Leverage existing work in the field such as the Embedding Project and Impact 2030 to foster greater collaboration across institutions
- Map the current CSR eco-system, and use seed money to encourage the growth of this system
- Facilitate the use of collaborative spaces as well as events with business and financial sectors to increase their involvement in CSR

- Take a problem-led approach to the SDG national strategy and convene the business and non-profit sector by topic / goal
- Convene at the community scale, as there are many SMEs who are good corporate citizens in their local community and could be engaged in developing a collaborative local vision
- Provide funding for social impact initiatives (e.g., a social impact fund) to stimulate social entrepreneurship (an example of Sweden reducing criminal recidivism by providing exiting criminals a fund in which they can build new businesses was cited)

One person, however, disagreed with this idea, stating that "there is a lot of convening and facilitating and not a lot of acting." Instead, the government should use the convening money to fund actions.

Secondary interest

About a third of the interviewees identified the following federal government roles as important drivers of CSR practice and performance.

Resources
A number of interviewees noted that the CSR role of the federal government could be to support the development of how-to guides, tool kits and best practices to help business understand the business case, metrics and strategies to advance their CSR. Most felt the government should commission the work, rather than produce the materials itself. The information should be provided online, and existing resources should be more accessible. It was mentioned that Innovation, Science and Economic Development Canada should update the CSR materials on its website. If the government updated its CSR materials, academics could use them in their courses. Case studies are especially useful. Another commented that the government could provide funding for business school academics to develop teaching materials so that faculty have more current pedagogical materials to work with.

The topic of both the availability and the vitality of public data was mentioned by a few interviewees. One interviewee would like to see the federal government bridge the gap in data literacy within post-secondary institutions who often struggle to measure outcomes of CSR initiatives. Government resources, toolkits and best practice guides to measure social outcomes, specifically for post-secondary institutions, would be useful in developing a more compelling case around social impact. Another interviewee explained the importance in creating a more comprehensive system for data collection in order to support the development

of effective legislation on social sustainability. An additional idea is to create a database of Canadian Benefit Agreements in order to ensure fairness between communities and corporate companies across the country and to have access to information for researchers who seek to conduct research into community resilience.

Intermediaries/Incubators/Accelerators

Some interviewees agreed it would be valuable if the federal government funded intermediaries, accelerators, incubators and other scaling models to provide support to the private sector to innovate, implement, and accelerate CSR. A respondent commented that intermediaries require federal subsidies because they struggle to cover their costs. If the government funded a large social innovation intermediary program it would help business move in the right direction. The government could also explicitly include CSR and social impact in its existing innovation funds and programs, for example, the Strategic Innovation Fund.

Some interviewees spoke to the opportunity to fund university-based incubators and accelerators focused on social impact and CSR. Many students are developing business ideas that make a social impact and their ventures would benefit from federal government support.

Social Risk Research

A number of respondents thought the federal government could fund research on the societal trends likely to impact business in the future. One commented that this type of research is important because it helps business develop a business case for their shareholders and businesses are not likely to generate such research themselves. The federal government could fund universities to conduct this research and make it available to business. An interviewee added that if this social risk research was available, it could be used to inform government policy regarding the economic, financial and risk benefits of certain courses of action – thus the federal government itself could be a beneficiary of this approach.

One person thought that understanding societal trends that could impact business was a futile practice as he did not believe in "futurology."

Boards and Shareholders

A few respondents believe engaging business leaders, corporate boards, investors and the finance community on CSR could be a useful role for government. For CSR to advance, boards need education on CSR-related governance, social and environmental issues that are becoming increasingly more complex for organizations to address. It was suggested the SDGs could be a good framework for boards and shareholders to prioritize CSR risks and opportunities. One interviewee commented that the federal government could collaborate with the Institute of

Corporate Directors (ICD) which provides executive education to corporate directors. ICD currently addresses CSR in its programs, but perhaps the federal government could engage with the ICD to provide support for the organization to enhance its director CSR education. Another respondent commented that the federal government could specify CSR (social and environmental risk management) as a fiduciary duty within the Canada Business Corporations Act (CBCA). If the Act clarifies that generating shareholder value is not the sole fiduciary duty of business and investors, more CSR action would result. The government could even require business to define its purpose through the CBCA.

Trade Associations

A small number of interviewees thought it would be valuable if the federal government worked with industry / sector / trade associations to help their business members develop effective CSR practices and innovation to improve the overall performance of a sector. One person commented that working with Boards of Trade and Chambers of Commerce would be more useful because trade associations have narrow mandates typically not aligned with CSR. One person spoke against the idea of government collaboration with trade associations.

Other Roles

The following are other roles suggested by interviewees:

> *"You have to regulate. The time is gone where voluntary mechanisms will deliver."*

- **Regulations:** A few respondents commented that the federal government should increase regulation of industries on CSR impacts in order to see real progress.
- **Impact Measurement:** A few respondents suggested that the government should support efforts on CSR impact measurement.
- **Mentoring for Student Entrepreneurs:** One mentioned the government should support youth in establishing social enterprises and provide them access to mentoring.
- **Social and Environmental Financing:** It was also suggested that the government could identify mechanisms to finance CSR projects, such as a sovereign wealth fund, a Social Bank of Canada or green and social bonds.
- **CSR Standard of Practice:** Another recommended that the federal government could develop a CSR standard of practice to be used by post-secondary institutions within their curriculums.
- **High School Education:** Require that fundamentals of sustainability be considered within core courses in high school, such as Math and English.

Cross-Cutting Topics

Two cross-cutting topics surfaced in responses across several questions, suggesting enhanced interest in these matters. Notably, they specifically address questions 4 and 7 above, but they also emerged as a topical theme across the institutional interviews.

United Nations Sustainable Development Goals as a lens or approach

According to the interviewees, some institutions are instructing students on CSR through an UN SDG lens and advancing and promoting CSR professional training by aligning it with the SDGs. Some institutions are also utilizing the SDGs to reframe their curriculums and help advance the institutional integration of CSR; a number are signatories of the UN Principles for Responsible Management Education (PRME aims to realise the SDGs through responsible management education). In addition, the SDGs are influencing research as a few universities are mapping them and their interrelation and studying how large companies are implementing them. In addition, they are taught as a framework for measuring CSR impact (providing widely comparable metrics and indicators), and case studies are used as 'real world' examples to instruct students on how companies are contributing to SDG advancement. Some institutions see the SDGs as a tool to encourage CSR reporting as businesses are beginning to align their CSR strategies to them (they are a clear framework for measuring and communicating progress); it was also suggested that the federal government develop a national CSR vision with an SDG inspired base.

Impact Measurement as a gap and imperative

CSR impact measurement is a research focus for some institutions, taught as a course, and is embedded in some curriculums. Institutions identified the current state of impact measurement as fragmented and challenging for the private sector and non-profits as the lack of a uniform approach makes it difficult to meaningfully define, measure, report and compare CSR impacts. Institutional efforts are underway to establish a common approach to assist with impact measurement; the UN SDGs have been proposed as an impact measurement framework due to their universality. Interviewees expressed interest in the federal government establishing a national CSR standard for impact measurement and requiring companies to disclose their social and environmental impacts by legislating CSR reporting.

Conclusion

This study reveals that CSR is an established practice at post-secondary institutions. Universities have CSR centres of excellence, programs, institutes and certificates which are working to

embed CSR in academic curriculum and executive and continuing education and are actively engaged in CSR research. Unfortunately, according to interviewees, this does not go far enough as most students graduate without CSR exposure and continuing education is not addressing this gap. The drivers to do so are lacking. Employers and accreditation bodies are not looking for it, institutions are not prioritizing it, and funding is not available to upgrade curriculum. However, despite this, many institutions are engaged in community partnerships and multi-stakeholder collaborations, acting as neutral convenors to bring sectors together to address societal issues. More could be done, if the federal government, industry and academia agree on the importance of CSR, and if funding and other incentives are offered to faculty to stimulate and reward their efforts. In the absence of CSR regulation and mandated CSR reporting, leadership and vision are necessary to accelerate and scale CSR in Canada.

Appendix

Appendix A:
List of institutional programs interviewed for this study

Michael Lee-Chin Family Institute for Corporate Citizenship, University of Toronto

Centre for Social Innovation and Impact Investing, University of British Columbia

Certificate in Corporate Social Responsibility and Sustainability, University of St. Michael's College in the University of Toronto

Graduate Certificate in Corporate Social Innovation, Royal Roads University

Community Investment Institute, Mount Royal University

Centre for Corporate Governance and Sustainability, Simon Fraser University

Institute for the Study of Corporate Social Responsibility Law and Business Management, Ryerson University

Sustainability Management Certificate program, Ryerson University

Network for Business Sustainability, Ivey Business School, Western University

Carleton Centre for Community Innovation, Carleton University

Canadian Centre for Corporate Social Responsibility, University of Alberta

Sustainable Business Leadership, British Columbia Institute of Technology

Department of Strategy, Social Responsibility, Université du Québec à Montréal

MBA in Sustainable Commerce, University of Guelph

School of Environment, Enterprise and Development, University of Waterloo

Environmental Studies, York University

Operations Management and Sustainability, Western University

MBA Program, St. Mary's University

Appendix B:
UN Sustainable Development Goals

Appendix C:
Interview Guide

<h2 align="center" style="color:green">INTERVIEW QUESTIONS FOR POST-SECONDARY SECTOR
WITHIN THE FIELD OF CORPORATE SOCIAL RESPONSIBILITY</h2>

Context*:*

The Social Innovation and Community Development Directorate's Horizontal Policy Unit (HPU) is undertaking policy research to identify and scope out the current state of the Corporate Social Responsibility (CSR) field in Canada in order to identify key trends and best practices within the field. This project will enable the Government of Canada to identify ways that it can accelerate and advance the CSR field of practice in Canada. For the purposes of the project, CSR is defined as a company's approach to improving its social and environmental performance and impacts. This study is particularly interested in a company's community impact, relations and partnerships, including social innovation, and the role of post-secondary institutions to support these efforts. The results of this study will assist the HPU in providing evidence-based advice, knowledge and options on the advancement of social issues and in leading departmental work on volunteerism, philanthropy and socially responsible business as well as in supporting the delivery of the Social Innovation and Social Finance Strategy.

Responses will be compiled into a summary report. All responses are confidential, and no responses will be attributed to an individual or company.

Questions:

1. Could you please tell us about pertinent research (this can include your own research) on CSR that is being undertaken at your institution that could advance social outcomes or inspire innovation in social sustainability within Canadian communities? How does this research address the CSR needs of the private sector? (5 min)

2. How does your program's academic curriculum (diploma, degree and post-graduate certificate programs) address the CSR needs of the private sector?

   To what degree is CSR integrated across curriculums at your institution?

   What are the barriers to integration?

   How can they be overcome?

What is the federal government role in enabling that integration, if any? (5 min)

3. What is the role of continuing and executive education provided by post-secondary institutions in equipping business people in CSR?

   Does your institution currently embed CSR in course content within continuing and executive education and if so, how (e.g., topics, skills, etc.)?

   If not, can you comment on why not? (5 min)

4. Are you aware of the [United Nations Sustainable Development Goals](URL)? (URL: sustainabledevelopment.un.org/sdgs)

   If yes, does your program explicitly cover the SDGs as part of its content and if so, how and to what degree? (2 min)

5. What is the degree and nature of campus-community partnerships at your institution (partnerships can include local governments, business, non-profits, etc.),

   What role can the federal government play to enhance them and make them more impactful? (5 min)

6. What is the ideal role of post-secondary institutions (e.g., school, faculty, program, academic level) in tri-partite collaboration with the not-for-profit, private and public sector to address social issues?

   What are barriers?

   What are the accelerators? (5 min)

7. Can you identify the importance that is given to CSR impact measurement (i.e., sustainable development measurement) and metrics?

   Are there any best practices in CSR impact measurement you can identify?

   Can you comment on the status of CSR measurement in the private and non-profit sectors? (3 min)

8. What is the ideal role of post-secondary institutions to engage the private sector on impactful CSR?

   What is the role of the federal government to support this effort, if any? (5 min)

9. What role could the federal government play to help accelerate and scale-up the implementation of CSR in Canada? Can you identify any suitable roles / activities the federal government could pursue and support? (5 min)
   o Some examples include:
     ▪ **Trade Association**: Work with industry / sector / trade associations to help businesses develop effective CSR practices and innovation to improve the overall performance of a sector (please describe)
     ▪ **CSR Collaborations**: Convene and facilitate CSR dialogues, collaborations and projects on CSR with the private and non-profit sector (please describe)
     ▪ **Resources**: Support the development of how-to guides, tool kits, best practice to help business understand the business case, metrics and strategies to advance their CSR (please describe)
     ▪ **Intermediaries/Incubators/Accelerators**: Fund programs and incubators that provide support to the private sector to implement CSR and accelerate the growth of CSR in business (please describe)
     ▪ **Social Risk Research**: Fund research on the societal trends likely to impact business in the future (please describe)
     ▪ **Incentives**: Provide incentives for firms to pursue CSR, such as recognition programs or awards, financial or tax incentives, etc. (please describe)
     ▪ **Social Procurement**: Build social objectives into federal government procurement to help encourage a supply-chain that generates social benefits (please describe)
     ▪ **Boards and Shareholders**: Convene business leaders, corporate boards, investors and the finance community to develop a roadmap for accelerated CSR in Canada (please describe)
     ▪ **CSR Reporting**: Require companies of a certain size (e.g., over 500 employees) to disclose their CSR performance (please describe)
     ▪ **Professional Training**: Support professional associations and academic institutions in providing education and capacity building to professionals on CSR and social innovation; support higher education in a process to embed CSR within their degree programs and continuing and executive education (e.g., professionals in business, economics, finance, procurement, HR, governance, marketing and sales, risk management, public relations etc.) (please describe)
     ▪ **Lead by Example:** Pursue social sustainability through government operations and its value chain, decision-making, capital planning, budgets and projects, human resource management, procurement, crown corporations and agencies, cross-government interdepartmental collaboration, progress reporting, etc. (please describe)
     ▪ **Other roles** that the federal government could support, accelerate and scale the emerging trends in CSR, Social Innovation and Social Purpose linked to higher performance in business? (please describe)
     ▪ **No Role**: The federal government does not have any role in CSR in Canada. (please describe)