

Social Responsibility: A Tool for Legitimation in Spanish Universities' Strategic Plans

Responsabilitat social: una eina de legitimació en els plans estratègics de les universitats espanyoles

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The mission of universities is not limited to creating and transferring knowledge. Nowadays, universities have the responsibility of working towards the improvement of people's lives and solving significant global problems. (Núñez and Alonso, 2009; Setó et al., 2011; Vázquez et al., 2015; Martínez et al., 2017). This global, inclusive mission, along with the goal of having a positive impact on society while respecting all stakeholders, is framed within the concept of University Social Responsibility (USR). Through a participative and dialogic process with internal and external stakeholders, University Social Responsibility and Responsible Research and Innovation will become important and necessary tools for universities' legitimation. The objective of this paper is to define whether or not USR and RRI strategies are considered tools for legitimacy in the Strategic Plans of universities.

La missió de les universitats no es limita a crear i transferir coneixement. Avui en dia, les universitats tenen la responsabilitat de treballar per millorar les vides de les persones i per solucionar problemes globals i importants (Núñez i Alonso, 2009; Setó et al., 2011; Vázquez et al., 2015; Martínez et al., 2017). Aquesta missió global i inclusiva, juntament amb el propòsit de tenir un impacte positiu en la societat respectant a tots els grups d'interès, s'emmarquen en el concepte de Responsabilitat Social Universitària (RSU). A través d'un procés participatiu i dialògic amb stakeholders interns i externs, la Responsabilitat Social Universitària i la Investigació i Innovació Responsables (RRI) esdevindran una eina important i necessària per legitimar les universitats. L'objectiu d'aquest treball és definir si les estratègies de RSU i RRI es consideren com a eines de legitimitat en els

To define the theoretical framework, we carried out a review of scholarly literature about the concepts of USR and RRI as related to legitimacy. A set of Spanish universities' Strategic Plans are analysed in order to determine the kinds of messages and projects related to USR and RRI that are included therein.

Key words: *social responsibility, legitimacy, strategic plan, university.*

plans estratègics de les universitats. Per definir el marc teòric, hem dut a terme una revisió de la literatura acadèmica sobre els conceptes de RSU i RRI en relació amb la legitimitat.

S'analitza un conjunt de plans estratègics de les universitats públiques espanyoles per tal de comprendre quin tipus de missatges i projectes relacionats amb RSU i RRI s'hi inclouen.

Paraules clau: *responsabilitat social, legitimitat, pla estratègic, universitat.*

Nowadays, most Spanish Public Universities are losing students to private universities. Up until know universities' vision focused on the short term and did not almost take into consideration the service provided or the commitment to their stakeholders (students, professors, alumni, employers, managers, media or the society in general). These stakeholders' groups were viewed as anonymous and passive receptive agents to any communication transmitted by the institutions.

Universities are experiencing a new business model based on market shares, economies of scale, unit cost, etc. This new context does not seem suitable for public institutions with social aim such as the Spanish Public University, but these institutions need to be able to deal with the new environment.

Due to globalization, within other factors, public universities need to compete to be highly ranked in national and international rankings in order to enhance their worldwide prestige and attract international students and faculty members.

Considering this complex situation, the analysis and study of concepts like government, strategy and legitimacy, applied to the public higher education sector, becomes necessary. Therefore, the ability of the university to fulfill social demand, competing with private sector, and, at the same time, to focus their teaching and research agenda in the common good improvement are topics which worth a deep scrutiny.

Universities are not expected to just create and share interesting and valuable knowledge. Nowadays, universities have the responsibility to work for people's lives improvement and for global important issue solutions (Núñez and Alonso, 2009; Setó *et al.*, 2011; Vázquez *et al.*, 2015; Martínez *et al.*, 2017). This third

university's mission is defined by two concepts: University Social Responsibility (USR) and Responsible Research and Innovation (RRI).

Besides that, developing a sustainability strategy and integrating social responsibility into corporate governance are important factors in today's organizations management (Porter and Kramer, 2006, 2011) to gather legitimacy (Brønn and Vrioni, 2001; Brønn and Vidaver, 2009).

In the last decade, many universities have approved and publish their Strategic Plans. However, it is important to analyze if these plans are legitimated by the different stakeholders' support and if they include governance, social and environmental multistakeholders objectives, which will allow the institutions to increase their legitimacy level.

The development of social and environmental responsible strategies is crucial for the institutions' legitimation, since legitimacy will improve the access to strategic and key resources, which enhances the possibilities of survival and success of the Spanish Public Universities (Zimmerman and Zeitz, 2002; Deephouse and Carter, 2005; Scherer *et al.*, 2013; Díez *et al.*, 2014; Bitektine and Haack, 2015; Beddewela and Fairbrass, 2016).

Under this highly competitive scenario, strategic management becomes crucial for universities. Strategic Plans are one of the most important governance tool for universities, including the different stakeholders' perspectives and needs.

Therefore, the objective of this research is to analyze how Spanish public universities introduce USR and RRI in their strategic plans in order to improve their legitimacy in front of their stakeholders and so ensure their right to operate, the acceptance and relevance in the society and the necessary resources to prosperate as prestigious institutions. In order to do so, a set of public Spanish universities' strategic plans is analyzed according to their commitment to USR and RRI.

The structure of this article is as follow: a general theoretical framework about legitimacy is defined, afterword the relationship between legitimacy and CSR is explained, then a brief overview about USR and RRI is described.

Next, the research methodology and sample are explained in detail. The content analysis results and the research implications follow. Finally, research limitations and the future research agenda is defined.

THEORETICAL FRAMEWORK

LEGITIMACY

Achieving and maintaining legitimacy is one of the most relevant objectives for most organizations, and it is only possible to achieve it through their stakeholders' support. Additionally, most of the organizations operate in highly competitive environment, and universities face the same situation (Newbert, 2008). Academic literature shows that organizations develop corporate social responsibility strategies to increase their legitimacy (Brønn and Vidaver, 2009).

Legitimacy reflects cultural alignment, normative support and consonance with relevant norms and laws (Scott, 1995). Its relevance lies in the acceptance

and desirability of an organization's activities and actions by its environment and stakeholders, which will allow it to access the necessary resources to survive and grow (Zimmerman and Zeitz, 2002). Similarly, when stakeholders decide to maintain or start a relationship with an organization, they pay attention to the organization's commitment to moral, ethical or social norms, which safeguard their interests and fulfill their needs (Patriotta *et al.*, 2011; Du and Vieira, 2012; Scherer *et al.*, 2013).

Institutional Theory suggests that organizations obtain legitimacy by fulfilling the general norms, believes and laws (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Scott, 1995) and that there is nothing to do to gain legitimacy since it is not possible for them to develop strategies to manipulate their legitimacy level (Mezias, 1995; Suchman, 1995). On the other hand, Scott (1995) or Suchman (1995) suggest that organizations can develop strategies to change their legitimacy type and level.

The concept of legitimacy is crucial in the strategical management field, since it is not a tangible asset that can be bought, but it is an element that can be managed. Alcántara *et al.* (2006) and Tornikoski and Newbert (2007) explained the existing positive relationship between the strategic actions orientated to gain legitimacy and organizational success. These studies show that organizations with higher levels of legitimacy have more possibilities to success and grow. Therefore, understanding the mechanisms to manage legitimacy becomes a key element for organizations.

In fact, there are several authors that define different actions that organizations could develop to improve their legitimacy (Suchman, 1995; Deephouse, 1996; Zimmerman and Zeitz, 2002; Lamberti and Lettieri, 2011; Beelitz and Merkl, 2012; Díez *et al.*, 2013). Suchman (1995) has categorized these strategies in three groups: *a*) strategies to gain legitimacy, *b*) strategies to maintain legitimacy and *c*) strategies to recover legitimacy. From this approach, it is assumed that organizations can take a proactive role to acquire, conserve or even repair their legitimacy. Many of these proactive steps are related with implementing social responsibility (SR) strategies.

In table 1 some of these legitimation strategies related with social responsibility (SR) are classified.

Table 1. Legitimation Strategies Related with Social Responsibility (SR)

STRATEGIES TO GAIN LEGITIMACY	
Conformity. Involves following the social norms of the environment in which the organization operates without questioning, changing or violating them	
Conformity with the environment	Commit to the environment's demands and expectations
	Enforce the law
	Count with well-reputed managers with experience in team management
	Satisfy stakeholders' needs
	Involve stakeholders in the decision-making processes

	Improve the organization's reputation
	Present meritorious results, activities or processes
Conformity with ideas	Develop partnerships with respected and institutionalized institutions such as NGOs
	Offer desirable symbols for the environment
	Review the organization's mission, vision and values and include social and shared values
Conformity with models	Formalize the informal procedures to provide transparency for the organization

Select a favorable environment in which the organization will not need to make many changes

Market selection	Identify target public with social values
Environment selection	Select environments with social demands
Label selection	Include information regarding the sustainable offer and information

Modify the environment, creating structures that adapt to the company's activities

Environment modification (Promotion)	Develop social marketing campaigns
	Strengthen the company's image through social actions
Modification (Persuasion)	Motivate the company's personnel
Modification (Popularization)	Events and research sponsorships and patronage strategies implementation
Modification (Standardization)	Establish protocols to standardize the SR area mainstreaming

STRATEGIES TO MAINTAIN LEGITIMACY

Monitor to identify the audience reactions and foresee changes

Monitor tendencies	Monitor and respond to new social values
	Strengthen SR action's external communication
Monitor values	Consult experts' opinion on society's values
Monitor diverse points of view	Involver the organization's stakeholders

Protect the obtained legitimacy, trying to maintain it instead of it being episodic

Protection	Communicate with credibility
	Communicate actions with honesty

	Demonstrate that the developed activities are responsible with social concerns
	Establish strategies vs negative campaigns
	Adapt in a social manner to technological changes
STRATEGY TO RESTORE LOST LEGITIMACY	
Activities' normalization, separating those socially problematic activities	
Normalize through denial	Manage the problem, reduce the concerns and compensate those affected
Normalize through excuse	Highlight the organization's moral responsibility
	Justify the problem through past believes and behaviors
Normalize through explanation	Explain the problem in a way that the environment's and stakeholders' support and understanding is maintained
Restructure the organization to mitigate the damage	
Restructure	Implement social changes to mitigate the damage
	Create a control organism that signals social concerns
Restructure through decoupling	Implement structural changes to separate from bad influences

Source: own elaboration drawn from Díez *et al.* (2013) and Suchman (1995).

LEGITIMACY AND SOCIAL RESPONSIBILITY (SR)

Despite the general agreement on the positive effect that SR commitment has on legitimacy, few empirical researches has been carried out to demonstrate the existing relationship between them (Rao *et al.*, 2008; Vaara and Tienari, 2008; Claasen and Roloff, 2012). Johnson and Smith (1999) consider that organizations must develop social responsibility actions in order to gain their right to operate. In fact, stakeholders assess legitimacy when they believe that the organization will maintain certain behavioral standards (Kostova and Zaheer, 1999). Lamberti and Lettieri (2011) recommend to plan's development managers to take into account legitimacy, SR and corporate strategy elements. Maxfield (2008), Barnett (2007), Orlitzky *et al.* (2003) and Mackey *et al.* (2007), among others, have identified that SR contributes in a positive manner to financial results, market value and that it is a competitive advantage source for organizations.

Scholar analyzes SR from two main different points of view: the stakeholders' orientation and the economic orientation. The first approach focuses on the stakeholders' theory (Godfrey and Hatch, 2007; Kleinrichert, 2008), which suggests that stakeholders are the organization's allies. SR represents a reciprocal action between the organizations and its stakeholders, based more on the company's duty towards these groups of interest, than on the benefit objectives

(Kleinrichert, 2008). The SR activities represent an answer to the stakeholder demands regarding their social concerns. Without these SR activities, stakeholders could withdraw their support (Freeman, 1984; McWilliams *et al.*, 2006). Some authors have criticized this approach since they consider that organizations are submitted to a to high institutional pressures (Bies *et al.*, 2007).

The economic orientation analyzes the relationship between SR and the economic results (McWilliams and Siegel, 2001; Godfrey and Hatch, 2007; Kleinrichert, 2008). Empirical studies on this matter have shown different results. Margolis and Walsh (2003) were not able to establish a clear relationship between both concepts. However, Orlitzky *et al.* (2003) show that SR has a positive impact on economic results. Varadarajan and Menon (1988) establish that SR strategies are a tool to improve financial results, although not every company is able to do it. McWilliams and Siegel (2001) show that the relationship between SR and financial results is neutral. Bhattacharya and Sen (2004) consider that this type of results can be explained with the fact that SR has a greater effect on the client's internal behavior compared to their external ones. Other authors, explain that the investment in SR strategies represent, more than costs or obligation, a competitive advantage source (Smith, 2003; Porter and Kramer, 2006). Several authors have shown that SR activities only generate exceptional results when organizations avoid their competitors to imitate them (Reinhardt, 1998; Hoppe and Lehmann, 2001). Therefore, SR is associated with the differentiation strategy.

SR contributes to a company's product and services differentiation, developing a positive brand image, safeguarding reputation (Fombrun, 2005). Brickley *et al.* (2002) and Lai *et al.* (2010) showed the existing relationship between SR, the company's reputation, and even brand value. Barnett (2007) identified a positive link between SR and the relationship with stakeholders. Mackey *et al.* (2007) developed a mathematical model, which showed how SR could increase a company's market value. It has also been demonstrated how SR facilitates client's adjustment to negative information (Bhattacharya and Sen, 2004) and to risk management (Husted, 2005).

Institutionalization facilitates the introduction of improvements in the organization's internal processes. For example, those organizations which have tried to adapt to social norms and standards through environmental best practices, have seen how pressure for achieving sustainability has improved their systems and applied technology (Bansal and Clelland, 2004).

Porter and Kramer (2006: 64) argued that legitimacy has fallen to unexpected levels, and they describe a paradoxical phenomenon "at the same time that more companies are adopting socially responsible practices, many are also accused of failing society". Within the educational field, Alford and O'Flynn (2009) establish that public education organizations should accomplish the following requirements: be valuable, politically sustainable, legitimated and feasible. Orlitzky *et al.* (2003) indicate that those organizations that include social initiatives within their strategies generate higher legitimacy and stakeholders' identification levels with the given institution. In addition, these types of social initiatives encourage stakeholders' commitment, which results in higher levels of legitimacy.

UNIVERSITY SOCIAL RESPONSIBILITY (USR)

It is assumed that universities have to develop teaching activities and knowledge transfer. However, nowadays a “third mission” is included in society expectations (Casani and Pérez, 2009: 127): working to improve the global sustainability and social responsibility development.

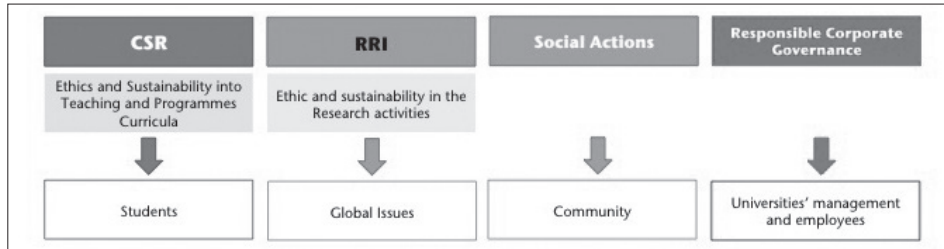
Considering United Nations and UNESCO projects as starting points, universities have been developing Social Responsibility strategies and policies that represent the new and relevant role of these academic institutions in today’s society. These SR strategies and policies are developed within the USR context.

Wigmore and Ruiz (2012) confirm the lack of agreement in the definition of USR since a variety of terms, including business/ethics, corporate responsibility, corporate governance, social responsibility, business and sustainability, etc. appear under this concept. Esfijani *et al.* (2012) argue that several terms have been used to refer to universities’ responsibilities towards society, such as: University Community (Civic/Public) Engagement (UCE), Outreach, Scholarship of Engagement (SOE), University Social Responsibility (USR), Civic Engagement, Public Engagement and Community University Partnership.

University Social Responsibility is the new *forma mentis* adopted by universities to approach their communities and sustain them (González and Túniz, 2014) at a social, ecological, technical and economical level: USR is a philosophy or principle for universities to use an ethical approach to develop and engage with the local and global communities in order to sustain their social, ecological, environmental, technical, and economic development (Chen *et al.*, 2015: 165).

The university has the mission to educate ethical and responsible citizens (Gasca and Olvera, 2011), in order to meet the objective of promoting a positive sustainable growth worldwide (Wigmore and Ruiz, 2012). USR is the key for the universities’ purpose, vision and values redefinition.

According to Miotto (2018), following the new USR paradigm, universities are responsible, not only for executing their teaching and research labor, but also for identifying internal and external stakeholders’ needs, for adapting research to solving relevant issues, for sharing useful and important knowledge, not only towards the academic community, but with society, for shaping responsible citizens concerned with their social, environmental and economic impacts, for showing that ethics should be a relevant tool for corporate and political management, and finally, for presenting the obtained results due to transparent and consistent communication with the different stakeholder groups.

Figure 1. University Social Responsibility (USR)

Source: own elaboration.

For a correct USR implementation, universities need to establish the following steps (Vallaey's *et al.*, 2009; Esfijani *et al.*, 2012; Chen *et al.*, 2015):

- a) **Commitment:** University Social Responsibility needs to be part of the institution, it has to be present in its mission, vision and values, shared by every internal stakeholder (Students, faculty and administrative personnel) and promoted by the top management.
A dynamic environment that facilitates active stakeholder's participation, influences in a positive manner the results obtained from USR strategies.
- b) **Self-diagnosis:** It is necessary to develop a self-diagnosis to evaluate the Social Responsibility and Environmental Sustainability implementation in the different areas in the institution: organization management, teaching, research and social participation.
- c) **Fulfillment:** As a consequence of the self-diagnosis, universities need to design the USR strategy, the action plan and begin its implementation in collaboration with the highest possible number of actors.
- d) **Accountability:** Once the measures defined in the action plan have been implemented, it is important to review the obtained results, the impact towards the institution, society and the environment and communicate them to internal and external stakeholders.

From this moment on, the cycle needs to be repeated, with a new self-diagnosis, action plan definition, evaluation, result's communication, etc. (Vallaey's *et al.*, 2009).

However, being responsible is not enough to legitimate an institution, in order to do so, it is necessary to share it with the stakeholders and to maintain a consistent and constant communication with all of them (Palazzo and Scherer, 2006; Castelló and Lozano, 2011). This communication objective is to share information in an environment that demands transparency and accountability (Palazzo and Scherer, 2006).

In conclusion, institutions have to justify their existence and involve their stakeholders constantly (Castelló *et al.*, 2016).

Finally, an educational institution must receive its community's support and acceptance in order to survive and fulfill its mission (Ravinet, 2008; Miotto and

Rom, 2017). Nowadays, public Spanish universities have chosen their Strategic Plans published in their webpages, visible and available for all the involved stakeholders, as the communication tool to share their USR strategies. Hence, an in-depth analysis of the universities' strategic actions orientation, and USR concerns, allows to evaluate if this approach performs as a legitimation tool for universities.

SAMPLE AND METHODOLOGY

This research is developed through the content analysis of the public Spanish universities' strategic plans published in their websites in 2018. The sample of the research is based on ten universities which apply to the following pre-requirements: the strategic plan is actual; the university is ranked by the 2018 QS Universities Ranking; the university is ranked by the 2018 Shanghai Universities Ranking; the university is ranked by the 2018 Times Ranking; and the university delivers degree programs in all the academic areas (table 2).

Rankings are used as a base for define the research sample since they are of vital importance in higher education industry (Wilson and Thomas, 2012; Mårtensson and Richtnér, 2015). Rankings became not just the guarantees of the quality and prestige of the institutions, they are one of the most important sources of legitimacy from the stakeholders' point of view (Gioia and Corley, 2002; Wedlin, 2011; Mårtensson and Richtnér, 2015).

Table 2. Universities, Strategic Plan and Rankings

UNIVERSITY	STRATEGIC PLAN	RANKING TIMES	SHANGHAI RANKING	QS RANKING	Students 2016-2017
Universidad Carlos III	2016-2022	601-800	301-400	281	15.288
Universidade da Coruña	2013-2020	801-1000	601-700	801-1000	14.522
Universitat de Barcelona	2008-2020	201-250	201-300	156	43.973
Universidad de Oviedo	2018-2020	601-800	501-600	801-1000	18.581
Universidad de Salamanca	2013-2018	601-800	701-800	601-650	21.145
Universidade de Santiago de Compostela	2011-2020	601-800	301-400	601-650	20.316
Universidad de Sevilla	2016-2020	601-800	501-600	601-650	54.213
Universitat Pompeu Fabra	2016-2025	140	201-300	296	14.843
Universitat de València	2016-2019	501-600	401-500	551-600	38.942

Source: own elaboration.

With respect to the methodology, this is a synchronic, qualitative and interpretative semantic content analysis based on text coding (Friese, 2011; Olabuénaga,

2012). The semantic analysis focuses on discovering the relevance and priorities of Social Responsibility 's strategies in the universities' strategic plans.

Strategic plans are a tool for legitimation because they foster stakeholders' involvement and society participation into the universities' management and shared values. According to Eckel (2006), legitimacy is obtained when stakeholders believe that they have the opportunity of influencing in the organization's process and results, thus, their involvement in the strategic plans is crucial. However, it is not part of the objectives of this research to evaluate if the mentioned projects in the strategic plans have been implemented yet. It is not an auditing work nor an "assurance of information" (Searcy and Buslovich, 2014).

To code the content and to manage the great quantity of data, the CADQAS software Atlas.ti is used (Valles, 2001; Trinidad *et al.*, 2006; Abela *et al.*, 2007; Silver and Lewins, 2014). The content codes of analysis are chosen taking into account the current theoretical framework related to University Social Responsibility (Cuesta and Valor, 2003; Reiser, 2008; Vallaeys *et al.*, 2009; Gasca and Oiveira, 2011; Wigmore and Ruiz, 2012; Esfijani *et al.*, 2012; Martell, 2012; Ramsenia, 2013; Chen *et al.*, 2015; Vázquez *et al.*, 2015; Martínez *et al.*, 2017).

The codes are defined according to the following topics:

- CSR, Ethics and Sustainability into Teaching and Programs Curricula: impact to the students
- RRI, ethic and sustainability in the Research activities: impact to the scholars and to the society
- Social Actions: impact to the community
- Responsible Corporate Governance, ethics, transparency and accountability: impact to the universities' management
- Scholarships programs: impact to the students
- Disability service: impact to the students
- Teaching quality: impact to the students
- Gender equality
- Common good improvement and positive impact on society: impact to the society
- Human Resource policies: impact to the employees
- Corporate Knowledge transfer: impact to the companies and society
- Stakeholders involvement and participation
- Environmental sustainability

RESULTS

The selected universities' strategic plans' content analysis shows that the fourteen University Social Responsibility aspects are not represented in all of them (table 3). For example, six universities' strategic plans do not mention any details about their "Scholarships programs". Five universities do not provide any information about "Disability services".

Nevertheless, all the universities introduce a lot of information and details about their Social Responsibility, since more than fifty quotations about this topic are highlighted during the strategic plans' content analysis.

Table 3. Strategic Plans' Content Analysis Results According with USR items. University Social Responsibility

ITEMS	A Coruña	Salamanca	Santiago Compostela	Oviedo	Sevilla	Barcelona	València	Pompeu Fabra	Carlos III	Total
<i>Scholarships programs</i>	1	0	0	9	0	0	0	0	7	17
<i>Disability service</i>	2	0	0	6	0	0	0	1	8	17
<i>Social Actions</i>	5	5	14	14	2	7	8	5	17	77
<i>Corporate Governance, transparency and accountability</i>	13	3	11	3	8	13	3	8	29	91
<i>Teaching quality</i>	4	4	7	1	2	2	2	3	18	43
<i>Gender equality</i>	5	3	4	8	2	0	5	4	16	47
<i>Environmental sustainability</i>	19	7	18	17	10	0	1	3	18	93
<i>Common good improvement and positive impact on society</i>	16	11	18	14	16	6	5	8	33	127
<i>Stakeholders involvement and participation</i>	8	2	16	5	6	5	6	20	19	87
<i>Human Resource policies</i>	5	6	10	7	0	2	8	3	23	64
<i>Responsible Research and Innovation</i>	2	1	7	15	8	12	4	15	45	109
<i>CSR, Ethics and Sustainability into Programs Curricula</i>	5	3	4	2	4	2	1	11	7	39
<i>Corporate Knowledge transfer</i>	13	14	9	24	13	18	10	4	53	158

ITEMS	A Coruña	Salamanca	Santiago Compostela	Oviedo	Sevilla	Barcelona	València	Pompeu Fabra	Carlos III	Total
Total quotations	83	47	79	104	55	54	47	64	201	

Source: own elaboration.

Analyzing each university's strategic plan and its alignment toUSR as a tool for legitimation, Universidad Carlos III from Madrid is the one that more focuses its strategy into the Social Responsibility's assets. Carlos III University's strategic plan highlights up to three times quotations if comparing with the others institutions. Its strategy is very much aligned with USR policies as instruments to manage the university and reach legitimation through the stakeholders.

The second position is occupied by Universidad de Oviedo, with 125 references dedicated to USR topics and policies, afterward Universidad Santiago de Compostela with 118 quotations and Universidade da Coruña with 98. Universitat Pompeu Fabra follows with 85 references, Universidad de Sevilla with 71 and Universidad de Barcelona with 67. Finally, Universidad de Salamanca (59 quotations) and Universitat de València (53) are the universities which less strategic alignment to USR.

Each university focuses its USR strategy and, therefore, its quest for legitimation, into different aspects of the Social Responsibility. The institutions highlight different kind of policies, projects and budget allocation (fig. 2).

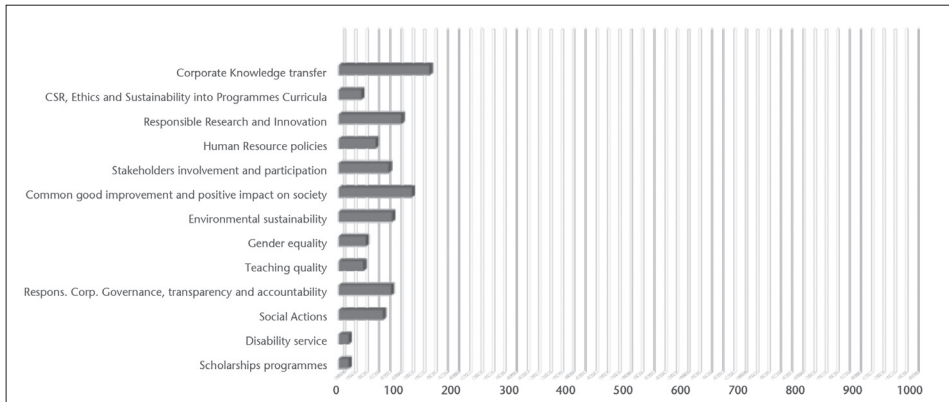
These differences will be discussed widely in the implications' chapter, nevertheless briefly the table 3 and figure 2 summarize the content analysis results.

"Common good improvement and positive impact into the society" is the most important topic related to USR mentioned by the universities. "Corporate Knowledge transfer" and "Responsible Research and Innovation" policies follow as pillars for universities' strategic development.

"Environmental Sustainability" and "Responsible Corporate Governance, transparency and accountability" are highlighted as priorities for universities' legitimation process.

At the other hand, "Scholarships programs", "Disability service", and "CSR, Ethics and Sustainability into Programs Curricula" have a very low representation into the Strategic Plans.

Figure 2. Ranking of the Strategic Plan’ USR Items



Source: own elaboration.

IMPLICATIONS

The fact that universities’ strategic plans include aspects related to social responsibility and that they affect the level of support provided by stakeholders is confirmed. Universities expect to increase their legitimacy by redefining their mission and vision, and by including the social approach and responsibility towards their ecosystem.

After developing the strategic plans’ content analysis, it can be confirmed that the key elements regarding social responsibility are common good improvement, knowledge transfer to corporations, responsible research policies, environmental sustainability and good governance.

Universities highlight that they are institutions that should collaborate towards the community development and the society’s general improvement and well-being growing. This fact underlines universities’ social responsibility “third mission” and their public approach.

The university should not only teach and investigate, they also need to answer to social demands because, among other motives, it is a public service and it is financed by citizen’s taxes. Moreover, this can be encouraged by the teaching and research personnel accreditation reform carried out by the National Spanish Accreditation Agency in which corporate knowledge transfer and positive impact into entrepreneurship and corporate innovation and development becomes a new pillar for accreditations, besides traditional teaching, research and professor’s management and training criteria.

Regarding Responsible Research and Innovation policies it is confirmed that the concept of RRI is not mentioned directly. However, universities very often mention that developing useful research for society, applying ethic procedures and stakeholders’ involvement into research projects is a priority in their strategic plans. Therefore, it shows that the concept of RRI remains in an embryonic phase. It will be very interesting to analyze if the European Union’s efforts to

include this topic into the “Horizon program 2020” evaluation criteria will be enough in order to place the RRI as a main priority for universities’ strategic plans.

In relation to environmental concerns and sustainability threats, universities mainly commit themselves to a zero paper policy and to a greater degree of energy savings. Universities should increase their efforts towards the implementation of a virtual secretariat and the digitalization processes in order to achieve this strategic axis and increase their legitimacy. Actually, ad Díez *et al.* (2013) argue environmental sustainability actions increase the legitimacy of organizations.

Regarding good governance, ethics and transparency, universities need to develop a transparent and collaborative management. All universities are making efforts to publish indicators related to transparency and to involve stakeholders in their strategic plans definition and in their decision-making processes. In addition, the official university titles follow-up and renewal systems, the AUDIT as well as the quality assurance commissions, are instruments that encourage this type of responsible attitude towards the stakeholders.

According to the strategic plans analysis, improving access to universities is not relevant for these institutions. Scholarships programs development are not a priority at the moment, there is almost no mention regarding gender equality and disability services.

Surprisingly, the introduction of Social Responsibility and Sustainability topics and criteria into the degree and masters programs is not a priority (Miotto and Rom, 2017). Following Snelson *et al.* (2016), private business schools worldwide, for example, understood that to maintain or improve their legitimacy they should commit to sustainability and incorporate social responsibility and ethics into their programs curricula.

The limitations of this research are mainly related to the limited sample of the content analysis and the lack of stakeholders’ inputs. Our future research agenda includes increasing the number of analyzed universities and collecting inputs by the different stakeholders, as, for example, interviewing universities’ managers, students, professors, analyzing the sentiment in social networks and the media set agenda about these public educational institutions.

These new data set will allow us to apply inferential statistical analysis and, therefore, being able to elaborate a more detailed theory about strategic plans as tool for legitimacy in public and private university industry.

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