PROVIDING A SOCIAL VALUE CREATION MODEL BASED ON UNIVERSITY SOCIAL RESPONSIBILITY (USR)

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Abstract. The purpose of this study was to provide a social value creation model based on the dimensions of university social responsibility. In this model, the supporting literature of the balanced scorecard field is used. In this model, the development of creating value for the beneficiaries follows the triad of: (1) internal processes, (2) academic audiences, and (3) learning and growth. Also, innovation development, organizational development and social learning play key roles in this model. This model is elaborated to developing a road map for science and technology policy makers in the development of university social responsibilities. This research also describes the experience of how to use balanced scorecard method, shows how this method can be used to formulate strategies in the field of social responsibility of universities and what advantages this method has in comparison with other methods of developing cultural and social strategies. The manuscript identifies the strategies of university social responsibility in the dimensions of the balanced scorecard, which is to identify these factors using qualitative method (using snowball method) and quantitative (using appropriate statistical tests). It is used as a mixed method and in the classification of researches based on how to collect data, this research is located in the descriptive research group of the survey and due to the experimental and non-experimental characteristics of the research, the present research method is considered as a non-experimental method.
Keywords: *culture, university social responsibility, balanced scorecard, strategy*

Introduction

The role of the university in today's world goes beyond the production and dissemination of knowledge. Today, universities around the world should take social responsibility as an integral process of the organization and organize their activities in the field of education, research and entrepreneurship accordingly. Meanwhile, it should be noted that the social responsibility of universities is different from corporate social responsibility in terms of nature, and the institutional operations and objectives of the university differ from commercial organizations (Ali et al., 2021). Since the social responsibility of organizations is related to economic, legal, humanitarian, ethical and environmental responsibilities, in this sense, higher education institutions are also obliged to exceed their basic responsibility in the field of student education, research and science promotion, and to adapt these activities to the concept of social responsibility. Thus, the element of social responsibility is an orderly part of the management of higher education centers. The beginning of the 21st century required universities to reconsider their roles and positions in the social sphere. The literature review also shows significant and sustainable practices in different scenarios of universities in this regard (Hosny et al., 2015).

According to one study, two main problems to achieve the construction of a sustainable university include the financial aspect and the lack of understanding of the

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concept of social responsibility among the university community (students, faculty members and staff). The research has shown that these difficulties are the result of ineffective administrative policies, specific disciplinary limitations of the educational environment, and the lack of a clear vision of university management in the field of sustainability and social responsibility of the university. The most common use of the university's definition of social responsibility is about the university organization's ability to apply processes in four aspects: "How to be aware of social issues”, “how to access information resources on social issues", "how to plan timely education" and "how to build collective cooperation" (Hopson et al., 2016). In other words, what can distinguish universities from each other is the decisions that universities make on how to educate, research and develop on the basis of ethical grounds, dependence on key stakeholders and external departments of the university, and from this perspective universities should be equipped in the tasks specified to monitor the individual, social and ecological aspects of social responsibility. In this regard, the design of strategic initiatives for the realization of university social responsibility is evident in universities in developed countries. In the United States, for example, most universities have established social responsibility programs and offices that incorporate and design courses in their social responsibility curriculum. These activities include areas such as water management, energy management, transportation, food and recycling, etc. (Vázquez et al., 2013).

In particular, several studies have shown that universities have critical effects on their surroundings using complex resources and experiences and their impact on the economy and society is very central (Kuenssberg, 2011). This study reviews the concept of corporate and university social responsibility and explains the balanced scorecard method to explain the capacity of this method to formulate strategies focused on the university's social responsibility.

Literature review

Corporate Social Responsibility (CSR)

In The idea of corporate social responsibility has been expanding more than ever in recent times. This interest is generated by several factors that arise from the behavior of customers and employees by business entities and the lack of attention to the ecological and environmental impacts of business activities (López et al., 2015). The company's social responsibility includes moral responsibility for individuals and the environment apart from economic progress. This is an alternative pathway for the organization that can achieve sustainability goals through interaction with all sectors of society because the stakeholders of each organization are affected as individuals. Corporate social responsibility is generally regarded as a multi-stakeholder responsibility because it not only takes into account individual satisfaction (i.e., employees as well as customers) but also involves different communities on a social scale. Through financial, environmental and social issues (Teixeira et al., 2018). Although the term is widely used in literature, the exact implications of any organization's CSR actions are not entirely clear. It has different aspects for individuals and communities based on their interaction with different organizations (Davies and Glaister, 1996).

There are different reasons for organizations to accept social responsibility and their commitment to other stakeholders, including customers and consumers. In today's business world, corporate social responsibility is considered as a correct measure, in

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addition, organizations use corporate social responsibility strategies to prevent inappropriate advertising against them, legitimize their profits, coordinate their business processes in the path of CSR initiatives and ultimately control regulatory risks. Hence the key elements of CSR along with social and environmental impacts include correspondence with stakeholders to exchange information and work with other organizations to achieve sustainability goals. This indicates the organization's understanding of the interests of stakeholders and its integration into organizational goals. This not only improves the organization's image among other stakeholders but also makes it possible to attract the best employees (Sarmiento, 2017). An organization needs to communicate with stakeholders in order to justify CSR initiatives and clarify its organizational efforts in this regard.

Organizations constantly use online tools to share their reports about CSR's actions with shareholders. Research has been conducted to establish a relationship between organizational CSR activities and their value efficiency, and the results have been that setting CSR with organizational goals helps to achieve those goals. On the other hand, it seems that most universities in the world today are aware of the ecological impacts and have taken the necessary measures to align these effects with social responsibility strategies and sustainability goals. Reducing the use of petroleum products, focusing on systems supplied through recyclable natural resources, and increasing public awareness of environmental issues with social consequences among employees and students are the most important priorities of today's universities (Hosny et al., 2015).

University Social Responsibility (USR)

The social responsibility of the university known as USR is another well-known phenomenon of corporate social responsibility. Although this concept explains the specific responsibility of universities to society, it also emphasizes the ethical position of universities more than educational subjects and presents its distinctive characteristics (Bernardo et al., 2012). The study of systematic literature on university social responsibility in developed and underdeveloped countries shows that this concept generally emphasizes on improving society through joint cooperation of universities with society. In their review of the concept of university social responsibility, Ali et al. (2021) showed that it is essential that universities integrate the Social Responsibility Initiative into their administrative policies and management procedures. The researchers stated that participation of different stakeholders in the process of university social responsibility is necessary for a long-term approach and a significant transformation in social issues (Ali et al., 2021). The scope of various related measures in the field of university social responsibility has expressed different concepts in the subset and related to this concept, and the issues such as community participation, community relations programs, civic engagement, public participation and related topics, each express a specific aspect of how the university's social responsibility emerges (Esfijani and Chang, 2012).

Despite the fact that university social responsibility in practice is unable to address social inequalities in developed and underdeveloped countries; but there is always the question of how to create social responsibility action at a university! In response to this question, international studies show that the core of the central management of each university should be able to design and implement specific missions and objectives regarding social responsibility and emphasize the necessity of “change" to affect all individuals and stakeholders who face it (Ali et al., 2021). Although universities are the

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main institutions influencing young people in the field of social responsibility and sustainable development (Söderbaum, 2009). But social responsibility-related activities are typically separate from the main objectives and missions of universities (Wiltshier and Edwards, 2014) and from this perspective universities, without receiving significant feedback from the community in practice, are prohibited from the community (Cabedo et al., 2018). Within this framework, university social responsibility serves as a useful relationship between domestic and foreign stakeholders in higher education centers. And university stakeholders (students, faculty and staff) should be able to participate in sustainability learning processes based on feedback from foreign stakeholders. This also leads to research within the university on the basis of the exchange of information between shareholders (Chile and Black, 2015).

In other words, social responsibility is a business logic that is not necessarily limited to a particular type of organization because it refers to the ethical and legal responsibilities arising from organizational interactions with the general public, economy and the environment. Universities are responsible for their impact in interacting with other stakeholders, but evidence suggests that social responsibility-based procedures at many universities around the world are still in its infancy and remain unknown or are identified as additional hassles. The ranking systems of universities and university’s also mainly depend on the quality of routine procedures and the number of students and scientific productions, and less depends on the practical results of scientific research that have social participation and problem solving on the path to sustainable development.

However, it seems that the duty of universities is to familiarize socially responsible individuals with logical knowledge and practices, and to act more actively, given the significant role of online communities and social networks and their impact, and to expand their abilities to adapt to these situations in order to achieve individual and social satisfaction (Belyaeva et al., 2018). It should be noted that in many aspects, the performance of the university's social responsibility is distinguished from corporate social responsibility, because the social responsibility of the university can have explicit and clear effects on the society that other companies will be unable to do for various reasons (Quezada, 2012). In addition, universities should organize social responsibility on four initiatives of "design", "creation", "presentation" and "evaluation", and with the areas of responsibility, social learning management, skill training and social co-operative (Sheau Ting et al., 2012) This requires defining new tasks for the university. In general, university social responsibility can be described as a managerial hypothesis that expects universities to think and act from their fundamental capacities with a socially oriented perspective. The social responsibility of universities adds to financial, legal and social advances and the advancement of social justice, and in this regard, the university's social responsibility-based action will be a principled work among educators, researchers, university administrators, students and foreign stakeholders (such as the local community) (Domanski et al., 2017).

Balanced Scorecard (BSC)

Today, the concept of balanced scorecard (BSC) as a popular tool for measuring performance and management is established and has authority. The purpose of introducing it in its time was too inadequate the traditional tools available to measure the performance of financially-focused organizations. Over the course of a decade, the majority of Fortune 1000 companies implemented or had already implemented it. The

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use of the BSC and its changes apply not only to private business entities, but also to the public sector and non-commercial entities (Kaplan, 2009; Lawson et al., 2006). Reports show that more than 50% of Fortune 500 companies consider BSC or its changes as the main means of measuring performance and strategic management. Rioux et al. (2017) argue that the BSC's immense and successful expansion among thousands of organizations in the two decades since its founding suggests that enforcement agencies are either satisfied with the concept or at least consider some aspects of the concept to improve performance useful and fruitful. Mohammadi (2021) showed that it is difficult to prove a strong relationship between BSC acceptance and performance.

Although the balanced evaluation model was initially proposed to measure the performance of companies, it became a tool for implementing strategies after a while. In recent years, this tool has been used as a key tool in strategic management and in this regard, studies have been conducted on the use of balanced scorecard tools in the field of management and evaluation of social responsibility strategies, some examples of which are mentioned below. The results of literature review in this field show that the study of the dimensions of university social responsibility with the help of balanced scorecard tool despite very few studies globally in Iran does not see the same and even close example and part of the innovation of this research is based on this point. In his study, Mohammadi and Babaei (2022) examined the management of corporate social responsibility using a stable balanced scorecard. This study is based on a two-year research project titled "Management Helm for Corporate Sustainability", sponsored by the German Ministry of Education and Research (BMBF). It has been conducted by the Universities of Leonburg (D) and St. Gallen (CH) and finally, the intermediary findings from four exploratory studies on the launch of the Sustainability Balanced Scorecard (SBSC) have been presented for the use of enterprises.

In their study, Tsai et al. (2009) introduced balanced scorecard tools as a framework for selecting social responsibility investments using the Multi-Criteria Decision Model (MCDM). In this research, using dematel method and zero and one modeling, an optimal model for selecting the best social responsibility investments for enterprises is presented using the sustainable balanced scorecard model tool (Tsai et al., 2009). Wu et al. (2011) evaluated the performance of educational centers in universities using balanced scorecards in their study. In this study, using multi-point decision-made methods (MCDM) and specifically using dematel method and reviewing three universities with experts' opinions, the evaluation and priority of the sub-spectra of the four aspects of balanced scorecard were evaluated. Finally, the results emphasized on the greater impact of learning and innovation on the other three categories of balanced scorecard tools. Also, the results showed that internal processes and financial aspect of balanced scorecard tools play important roles in evaluating the performance of educational centers (Wu et al., 2011).

Nikolaou and Tisalis (2013) in their study, by examining the firms operating in Greece and examining the indicators of global reports in the field of sustainable development, have developed the concept of balanced scorecard with sustainability indicators. This framework generally shows what indicators should be measured in the stable balanced scorecard and how this measurement should be performed (Nikolaou and Tsalis, 2013). Boni and Gasper (2012) based on multiple case study and performance of 10 active private sector manufacturing firms based on in-depth interviews and qualitative analysis has presented a model in the field of corporate social responsibility management. This study investigates and compares the two balanced

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scorecard tools and Hoshin Connery's model from the comprehensive quality management complex and finally suggests that the structure and dimensions of the Hoshin Connery model can be a more appropriate tool than the balanced scorecard for managing corporate social responsibility activities. Bento et al. (2017) examined the existing challenges by examining the existing stress between maximizing value creation for shareholders and firm social responsibility with analysis based on balanced scorecard tools. In this research, a conceptual framework has been presented by examining a commercial bank utilizing experts' opinions. The results of this study show that the interests of financial evaluators in investigating the performance of the organization emphasize on abandoning the actions related to the social responsibility of the organization (Bento et al., 2017).

Hong (2017) emphasized the transformational role of the e-commerce industry in the Fourth Industrial Revolution and emphasized the need to pay attention to social responsibility in these enterprises. In his study based on different components of balanced scorecard, this researcher analyzes the social responsibility of a firm in Alibaba Company as one of the leading companies in the field of e-commerce and finally, based on each of the components in the field of balanced scorecard, it refers to the presentation of key related measures (Hong, 2017). Asiaei and Bontis (2019) presented a conceptual framework in this field by examining the impact of firm social responsibility on firm performance with the mediating role of sustainable balanced scorecard tool. In this research, the social responsibility of a firm consisting of three dimensions of social, economic and environmental is considered. Also, the concept of sustainable balanced scorecard includes financial, customer, domestic business process, learning and innovation, and social and environmental dimensions are categorized. Also, the performance of the firm has been analyzed financially and non-financially (Asiaei and Bontis, 2019). In their research, Pylypiv et al. (2020) presented a model for using a balanced scorecard to implement social responsibilities in unified societies. This research also shows that the indicators in balanced scorecard are analytical tools to ensure the realization of the concept of social responsibility. Finally, this study aimed to create a balanced scorecard for unified communities. These indicators include domestic business processes, budgets, service providers, service consumers and the environment. This model has developed a strategic map based on BSC compatible with the environmental characteristics of the researched (Pylypiv et al, 2020).

Materials and Methods

The aim of this study is to identify the strategies of university social responsibility in the dimensions of the escape scorecard, which is to identify these factors using qualitative method (using snowball method) and quantitative (using appropriate statistical tests). It is used as a mixed method and in the classification of researches based on how to collect data, this research is located in the descriptive research group of the survey and due to the experimental and non-experimental characteristics of the research, the present research method is considered as a non-experimental method.

In this research, based on specific questions from experienced experts and managers in the field of university social responsibility, successful experiences and analysis of successful management functions in recent years have been discussed in the path of social creation of universities. The relevant statistical community has been created in line with the development of the knowledge of these experts. Considering that in the

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first step; Information has been collected based on archival reports and documents, so experts and managers have been identified with the help of these preliminary analyses. In this model, 11 semi-structured interviews were conducted with experts and industry relations managers of universities and research institutes active in Iran. The interviewees and their organizational positions are shown in *Table 1*.

Table 1. *Characteristics of interviewees in the research.*

No	Position	Relevant experience in management	Scientific degree	Interview time
1	Management of relations with industry in the university	38 years	Associate Professor	35
2	Technology development manager	36 years	Assistant Professor	62
3	Head of the working group for community relations	23 years	Associate Professor	30
4	Director of relations with society and industry in a research institute	43 years	Assistant Professor	45
5	Head of the research institute	28 years	Professor	22
6	University President	12 years	Professor	74
7	Research assistant of the university	14 years	Associate Professor	44
8	Director of Technology Development Group	14 years	Associate Professor	76
9	Director of relationship with the industry of the Ministry of Science, Research and Technology	34 years	Professor	43
10	Industry relations manager at a university	21 years	Assistant Professor	69
11	Vice President of Management Development in a university	22 years	Associate Professor	22

Results and Discussion

In the university, with numerous field studies and a series of researches under the title of "Comprehensive Plan for The Study of Cultural and Social Issues of the University" based on the teachings of scient studies (Cultural and social information) found that a significant part of the university’s planning has significant differences with cultural and social needs, accordingly. Various, effective and new measures must be taken;

For example, in this method of study, which was conducted by examining the cultural, moral and attitudes of students, it was found that among the cultural and social harms, the decline of hope and the image of the future. It has the highest level of importance for students of this university followed by the issue of elite immigration, plagiarism, reduced sense of security and risky behaviors during the course. The students ‘attitudinal priority in the university is studied; on the other hand, it was also clear that the university also paid attention to its cultural and social programs. As a result, university outputs cannot fulfill the university’s social responsibility as they should. Meanwhile, the use of the results of scientific researches of students in the field of cultural and social issues of the university also indicated that the findings their research has a serious difference with managers’ traditional attitudes.

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In addition to these results, "Workshop on Cultural and Social Status Analysis of The University" which with three months of continuous work of a team consisting of faculty members, employees active in cultural affairs and The Ph.D. student familiar with the cultural subjects of the university all indicated that the current situation of the university should be evaluated carefully and then the perspective of the situation The expected favorability should be drawn in the university field. It should be noted that in the process of formulating new programs, in addition to the mentioned cases, upstream documents, regulations and regulations related to cultural and social issues of the university should include cultural views Leaders, Islamic University documents, fifth and sixth program approvals in the field of higher education and culture, cultural engineering map of the country, document of the comprehensive scientific map of the country and many other documents that A considerable number of them had significant and undeniable considerations despite the slogan-like literature. In this framework, after collecting studies and researches, more than 50 components including strengths, weaknesses, opportunities and threats in the cultural and social domain of the University of Med case the study was extracted and deployed in SWOT matrix. In the next step, based on priorities and comparison of internal and external factors with each other, SO, WO, ST, WT strategies are determined and finally measures are taken. The required strategies were determined. In this section, based on the "balanced scorecard" approach, the concepts were determined in the form of strategic themes and landscapes and the social responsibility map of the university was drawn. In addition, functional measures were determined and finally strategic, operational and regulatory measures were developed in the field of social responsibility of the university.

As mentioned above, balanced scorecard describes the organization’s mission in four aspects: customer, financial, internal process, future growth and learning, and a framework for transforming the strategic logic of the organization. And the vision and mission of the organization provide measurable measures and controls. Nevertheless, in the case of university institutions and organizations, what is considered as a goal is to create values and crystallize the values desired by the stakeholders of the organization, such as cultural excellence, vitality, promoting moral values. Another important aspect about for-profit organizations in today's competitive environment is the customer aspect. In fact, it is the customer who determines with what quality and how and when to be presented in order to ensure the customer's satisfaction and survival of the organization, but in the case of nonprofit organizations such as universities, instead of the concept of the client, the audience can be replaced, and although university organizations do not look at the audience as monetization. But since the philosophy of the existence of cultural and social institutions is a useful and effective effect on the target society and the audience, this aspect is of great importance. Based on the studies and researches mentioned in the previous section, it is necessary to determine the mission, perspective, strategic objectives and strategic initiatives.

Figure 1 show the cycle of social value creation in universities. This model is based on the results of content analysis of interviews with managers. They show the different dimensions of the identified categories.

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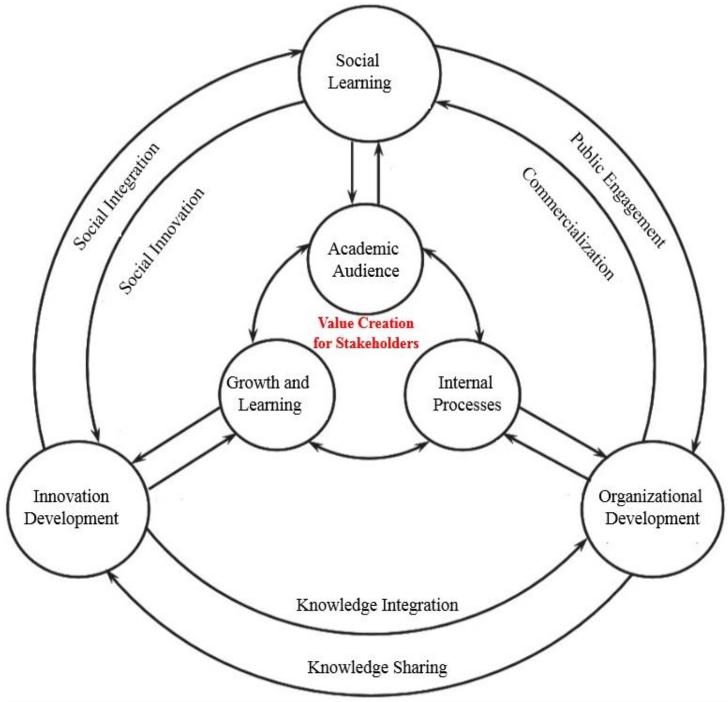

Figure 1. *Social Development cycle model based on USR model.*

This cycle shows that the triple set of relationships between key dimensions of the BSC landscape, including internal processes, academic audiences, and the growth and learning stage, can collectively develop value creation and benefits. These three axes can increase the satisfaction of the beneficiaries by synergizing and converging between different goals. The axis of internal processes is related to a bilateral relationship with the field of organizational development. Based on previous studies, improving internal processes in organizations causes' organizational development and organizational success (Babaei and Tavakoli, 2017). Also, the organization's success in growth and learning makes it successful in developing innovation in organizational activities (Mohammadi and Mohammadi, 2021). This development of innovations takes place both at the managerial level and at the functional level (Mohammadi, 2021). The obtained model generally shows that organizational development, innovation development and social learning are mutually influencing. For example, the studies of this research show that organizational development can cause success in social learning through improving the commercialization of products and services. Also, social learning also causes the growth and development of organizational maturity through increasing public participation and improving quality in the implementation of citizen science methods.

The development of innovation in general with the help of social innovations can bring more success in social learning. Also, more social learning will bring more success in the development of innovation with the help of increasing capabilities in social integration between organizations. Therefore, paying attention to this cycle by science and technology policy makers can bring more success to universities in implementing social responsibilities.

The university studied in this framework and relying on the collective wisdom of its first mission or "mission" in the field of social responsibility to increase the cultural and social capitals of Iran-Islamic Students and universities, along with increasing

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innovation and creativity through adherence to moral and spiritual values derived from religious principles and designing innovative culturally defined programs and solutions. And then He introduced his vision as a model university in the field of vitality, innovation, philanthropy and adherence to ethics. In this framework, “strategic objectives" are determined based on priorities and comparison of internal and external factors with each other, SO, WO, ST, WT strategies and finally the required measures to perform the specified strategies. Four strategic objectives: "expanding and deepening religious and moral values", "studies of cultural and social needs and harms", "strengthening the spirit of students' vitality”, and “Cultural entrepreneurship" is shown. Accordingly, the strategic goal of “spreading and deepening religious and moral values" has been placed in the strategies of strength and opportunity. The strategic goal of "studies of cultural and social needs and harms" has been placed in the strategies of weakness and opportunity. The strategic goal of "strengthening students’ vitality has been placed in the strategies of weakness and threat, and the lack of cultural entrepreneurship approach and lack of cultural credits, the strategic goal of “social entrepreneurship development” has been placed in the strategies of strength and threat.

Strategic perspectives are very important in this planning method, in the balanced scorecard method, the landscapes of "creating value", "audience", "internal processes" and "Growth and learning" are the most important issues that should be considered in developing strategies".

From the perspective of "creating value", the first beneficiaries are the general public or, in other words, the same people who have assumed a significant portion of the university budget in the form of their taxes. The next phase of the Ministry of Science and higher cultural institutions of the country will be considered other stakeholders and in the following strategies such as the expansion and deepening of national, moral and religious values, increase Creativity and innovation and efforts to create vitality are among the most important strategies for creating value. In the perspective of "audience" strengthening the relationship and interaction of professors and students in the university, organizing university’s' leisure time, accountability and transparency and avoiding superficiality in the field University’s’ social responsibilities will be one of the most important strategic objectives, and from the perspective of “internal processes”, it is also important to determine what processes to achieve their goals. A strategy should be considered accordingly, strategies to strengthen the mechanism of measuring opinions, continuous studies of needs and harms and organizing the administrative system and the harmonization of the institutions responsible for the university's social responsibility should be of particular interest. Finally, improving lifestyle, creating a distinctive university experience, discourse of resistance economy, improving life skills, developing virtual and physical infrastructures in the field of culture and creating Cultural entrepreneurship platforms from the perspective of "growth and learning”, which serious measures must be taken to strengthen each of these issues.

Conclusion

For many organizations, balanced evaluation method has been transformed from a performance measurement tool into a powerful tool for strategic realization and in other words, today balanced evaluation method is known as a strategic management system. Balanced evaluation method has established its position as a tool for strategic realization by helping to overcome barriers to strategic implementation. Balanced evaluation

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method is established by creating a common understanding and translating the organization's strategy into general objectives, metrics, quantitative objectives, and executive plans and initiatives in each of the four perspectives. On the other hand, systematic development of the relationship between universities and society is an inevitable strategy for exiting the existing crisis of universities and a fundamental component of the country's success. In this study, balanced scorecard model has been used as a suitable tool for classification of concepts in helping University as a case study to increase its effectiveness on society. Universities are considered as key infrastructures for responsible research and participatory education and research. The challenges facing the advancement of social responsibility of universities include division of labor and resolving cultural differences and managing interests with different priorities. Using documentation and reviewing other successful local and international models and experiences, we can determine what strategies are most effective in addressing common challenges in maximizing impacts on community conditions and on students' learning.

A model whose ultimate goal will be used to strengthen the university's social responsibility and create sustainability in Iranian society. From the perspective of this paper, timely and robust planning for university students is one of the main components of the success of the university's social responsibility development program. In other words, universities should increase their efforts to educate students with a sense of responsibility toward society and, in a model based on value creation, paying attention to the audience, continuously reforming internal processes and ultimately creating learning infrastructures, increase their services quickly and try to prepare students for greater and more effective participation in voluntary associations.

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Conflict of interest

The authors confirm that there are no conflict of interest involve with any parties in this research.

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