Social accountability in medical schools versus
corporate social responsibility in businesses

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**Abstract**

Social accountability and social responsibility are key concepts in the world of healthcare and businesses respectively, and are often used interchangeably. Despite the similarity in meaning in English dictionaries, the definition, perception, and implementation of the two concepts are markedly different. In this article, we address the commonalities and differences to enable health professionals to address and utilize both concepts in an appropriate manner.

**Keywords:** Social accountability; Corporate social responsibility

**Introduction**

Social accountability (SA) and corporate social responsibility (CSR) are two well-known key concepts in healthcare and business respectively. In some cases, the terms are used interchangeably. The trending of these two terms has resulted in the evolution of managers, departments, and requirement of reports in both healthcare and companies relating to SA and CSR. Are the concepts of the terms one and the same, given the commonality in meaning?

**Definitions**

**Accountability and Responsibility**

According to the Cambridge dictionary (Cambridge Dictionaries, 2017), Accountability is defined as: **responsible** for and having to **explain your actions** and Responsibility is defined as: something that it is **your job** or **duty** to **deal** with. As per these definitions, accountability implies that you are responsible **for** something and **to** someone, while responsibility is a personal internalized sense of what is to be done and often
linked to one’s own values. Accountability imposes six demands on individuals and organizations: appropriate use of power, working to achieve the mission and priorities of the organization, reporting on performance, accounting for resources, ensuring quality of programs and serving public needs (Schedler, Diamond, Plattner, & Editors, 1999).

Social Accountability (SA) and Corporate Social Responsibility (CSR)

In the healthcare domain, the World Health Organization’s definition of SA in medical schools is: the obligation of medical schools to direct education, research and service activities towards addressing the priority health concerns of the community, region or nation that they are mandated to serve (Boelen & Heck, 1995). This definition is clear-cut, and requires adoption by medical schools globally. On the other hand, the definition of CSR is variable and poorly understood, despite decades of discussions and research to define it (Sheehy, 2015) (Maican, 2013) (Carroll, 2006). The definitions vary according to countries, sectors, industry, size of the firm, multinational/national or local firms, and the lens used to view CSR e.g.; academic, economic, political, environmental, legal, behavioral. While CSR is formal and bureaucratized in large firms, it is informal in small firms.

The very first definition of CSR was "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those directions which are agreed in terms of values and objectives by our society" (Acquier, Gond, & Pasquero, 2011). Some of the other definitions focus on: corporate philanthropy, moderation of internal practices, private self-regulatory scheme, and employment relations. According to Friedman (1970), there is only one responsibility of a company, namely to use its resources and engage in activities designed to increase its profits, as long as it respects the rules of the game (Friedman, 1970). The adoption of this definition by many is evident in the way most businesses function across the world.

Carroll(2006) has visually represented CSR as a pyramid with economic responsibility as the bottom (foundation) of the pyramid followed by legal (abide by the law), ethical (as required by law), and philanthropic (sacrificing profits). The European Commission has published a new definition as "the companies' responsibility for the impact they have on society" encompassing several dimensions such as human rights; environmental issues, involvement in communities(Maican, 2013);(Carroll, 2006). It emphasizes that the concept of social responsibility must be driven by companies, and public authorities should have only a supporting role. The aims of CSR in large firms is to build brand, while small firms focus on building trust, networks and personal relations(Maican, 2013).

In short, summarizing the various definitions, CSR is a phenomenon with many epistemological dimensions such as environment, social, economic, stakeholder voluntariness, societal obligation, quality of life, ethical conduct, law-abiding, human rights, transparency and accountability. The common ground across all CSR definitions is about how the business process is managed to produce a positive impact on society i.e. focus on quality of management. In summary, SA’s focus is on the priority health concerns of community while CSR is on the quality of management.

Society

SA

In the health care realm, the society addressed in SA relates to the communities, region or nation the medical school is mandated to serve. It should be noted that the focus of the medical school must be on the priority health concerns of this society. Given the current globalization of society with constant movement of both health-care professionals and others across the globe, does this definition of society in SA require rethinking? Also, is it sufficient to be accountable only to the external communities medical schools serve in relation to health? What about accountability of medical schools to the internal society of managers and employees?
CSR

In businesses, the "society" addressed in CSR is primarily the shareholders of the company. However, since companies rely on other stakeholders such as customers, employees, suppliers, local and international communities to survive and prosper, the "society" in CSR includes them as well, in accordance to the CSR indicators listed in the International Standards of Accounting and Reporting of the United Nations Conference on Trade and Development (UNCTAD Secretariat, 2008). Many businesses pay a lot of attention to stakeholders, with economics as the foundation of CSR.

Strategies for implementation and assessment

SA

In healthcare, the WHO has produced a framework with four values – relevance, quality, cost effectiveness and equity, to help medical schools evaluate their progress towards SA (Boelen & Woolard, 2009). In 2010, 130 organizations and individuals from around the world arrived at a global consensus for SA of medical schools in an evidence-based manner (Global Consensus for Social Accountability of medical schools, n.d.). Some of the strategic directions are: respond to current and future health needs and challenges in society and reorient education, research and service priorities accordingly; strengthen governance and stakeholder partnerships and use evaluation and accreditation to assess performance and impact in this realm. The new movement – Beyond Flexner Alliance – social mission in health professions education, established in 2012 in USA, focuses on health equity, and social determinants of health and how it is linked to education. It is helping to pave the path for implementing and measuring SA in academic health centers (Beyond Flexner Alliance, n.d.). However, there is scope for utilizing evidence-based principles of businesses such as operations management, performance indicators, strategic plan, among others, when it comes to implementation and assessment.

CSR

In businesses, there are multiple international guidelines on the implementation of CSR that include elements of human rights, labor, environment, economic and business issues, consumer issues and community development (Gradert & Engel, n.d.). This is most likely due to multiple definitions and perspectives of CSR and each company having a different strategy for implementation. Most large corporations have departments and managers that oversee the CSR. Social media, and internet play a prominent role in marketing their CSR activities and CSR annual reports have become an accepted norm. The government regulations and laws enforced ensure that basic standards are met especially relating to environmental impact, human resource management and ethics.

Regulatory bodies such as the Liaison Committee on Medical Education (LCME, 2017) and Committee on Accreditation of Canadian Medical Schools (CACMS) (The Association of Faculties of Medicine of Canada, n.d.) play a very important role in how SA is addressed by each medical school. While SA is an overarching theme and concept in accreditation, there is yet no specific mechanism in place for reporting SA and formally scrutinizing its application.

The Steering Committee on Social Accountability, Health Canada, has come up with a vision for Canadian Medical Schools (Health Canada, 2001) under the umbrella of education, research and service, with a set of principles that emphasize competencies of faculty and students in patient care, patient-physician relationship and professionalism. It includes awareness of community needs; promotion of research to provide evidence-based care; and working with
other healthcare stakeholders to develop a shared vision for sustainable health care systems. The CARE Model (clinical activity, advocacy, research, education and training) of Social Accountability (Meili, 2011) serves as a guiding tool in one of the medical schools. While the vision and guiding tools are admirable, there is yet no systematic assessment in place.

**Commonalities between SA and CSR**

While SA, as defined in health care, cannot be applied to businesses, CSR can be applied to medical schools. Medical schools have to look at themselves using the CSR lens. Why? Medical schools are part of the healthcare industry, which is an aggregation and integration of sectors within the economic system. Healthcare industry is one of the world’s largest industry that consumes approximately 10% of gross domestic product (GDP) in most developed countries. In industry, the primary sector involves extraction of raw materials and natural resources; secondary sector involves those that turn these raw materials into products. Tertiary sector provides services to other businesses and consumers. Medical schools can be considered to fall under the tertiary sector (viz. service sector).

The running of a medical school is similar to industry. It involves managers, employees, operations management, marketing and the quality of the product. In this case, the product is competent graduates. Operational effectiveness and management control is essential in publicly funded medical schools as part of CSR. As in any other industry, the supply chain for the infrastructure of the medical school plays a key role. Medical schools also influence the economy. For instance, many medical schools, especially those run by the private sector, bring in profits by way of tuition. Branding and reputation play a key role as medical schools compete for admissions of high quality students suited for the profession.

Given the commonalities with businesses and nonprofit sectors, it is imperative that the principles, values, and evidence-based approaches to governance and management adopted by businesses are fully applied in the running of medical schools. Typically, individuals qualified as physicians are assumed to have the competencies and skills in leadership and management, and are given leadership positions. To run a medical school effectively, competencies as an educator are also required. While there is extensive literature on management of disorders, physician wellness, and quality improvement relating to patient care, there is little or no literature on accountability relating to governance and management of medical schools. While the CanMEDs roles (Royal College of Physicians and Surgeons of Canada, 2017) includes Leader as a role for all physicians, to be socially responsible, additional training is required of a physician if he/she takes on a leadership role in a medical school.

The principles of, and, methods used by industries with CSR are also vital in executing SA. The business world leads the way in processes needed for change. Change management is part and parcel of changing direction of education, research and services according to the health needs of the community. Businesses can be used as role models to identify strategies to incentivize physicians to work in rural areas. There are multiple business tools such as SWOT (Helms & Nixon, 2010), PESTEL (Makos, 2015) among others that can be used for creating strategic plans.

The well known plan, do, check, act (PDCA) model provides an implementation model for CSR, involving CSR assessment and development of CSR strategy followed by development and implementation of CSR commitments, reporting on progress and evaluating performance (Hohnen, 2007).

**Conclusion**

In conclusion, the SA and CSR may be perceived as similar concepts when taking the dictionary definition into
consideration. However, in the worlds of medical schools and businesses, they are different and comparison of SA and CSR is like comparing apples to oranges. In medical schools, SA focuses on the health needs of the community being served. In business, CSR is a phenomenon with a multitude of definitions with economy as the foundation and both internal and external stakeholders playing key roles in the social aspect. Nevertheless, since healthcare is an industry with medical schools as prominent components, for the management of medical schools the principles of CSR and approaches of businesses need to be adopted in order to implement SA effectively. However, applying business principles in medical schools should be moderated to avoid the risk of merchandising the provision of healthcare. At the same time, the humanities and preventive part of SA in healthcare should not be neglected, but given priority.

Given these intersections between SA and CSR, it is critical for medical schools to delve wider and deeper into SA and not be limited by the current paradigm.

**Take Home Messages**

* The concepts of the terms Social Accountability and Social Responsibility are different in healthcare and businesses.

* The definition of Corporate Social Responsibility is variable based on a number of factors such as country, sector, industry, size of firm, among others.

* The society addressed in SA relates to the communities, region or nation the medical school is mandated to serve.

* In CSR, the society addressed is primarily the shareholders and other stakeholders such as customers, employees, and suppliers.

* The multiple guidelines available on the implementation of CSR can be applied in medical schools to be socially accountable in all domains.

**Notes On Contributors**

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Appendices

Declarations

The author has declared that there are no conflicts of interest.

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