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CSR and Legitimacy in Higher Education Accreditation Programmes: An Isomorphic Approach of Lebanese Business Schools

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Abstract

Higher education (HE) institutions have always been considered as a major building block for the progress and prosperity of modern societies. Quality HE institutions are perceived to behave in a socially responsible manner and to build knowledgeable and ethical societies that confront the challenges of the future. Today, these institutions are faced with several challenges, such as the increasing number of universities to accommodate market requirements, commercialization, and financial restrictions, to list a few, that affect the quality of education and the universities' responsibilities towards society. Thus, to sustain their competitiveness among rivals, these institutions are sensitive to external assessment criteria of worth (certification, accreditation, etc.) that grant them legitimacy (Meyer and Rowan, 1983). The Association to Advance Collegiate Schools of Business (AACSB) is one of the reputable accreditation bodies fulfilling this role in the higher education sector in general and for business schools in particular. The AACSB ensures legitimacy and helps business schools to fulfil their primary role properly and to ensure sustainable development of the whole community (Dzięgiel and Wojciechowska 2016). However, a consequence of such accreditation trend leads to the creation of isomorphism (DiMaggio and Powell, 1983) and homogeneity in business schools, which could impact the sought legitimacy in the long run. The purpose of this paper is to investigate the influence of the accreditation path towards legitimacy, presenting a double-edged sword between isomorphism and social responsibility in higher education. A qualitative method is used to analyse the AACSB accreditation process in three Lebanese business schools aiming at revealing a new role of CSR in this process. The proposed method is validated, research questions are answered, implications are discussed, and recommendations for future research are presented.

Keywords: *Accreditation, CSR, Isomorphism, Legitimacy, Higher Education, Quality Assurance.*

Abstract

Purpose: The purpose of this paper is to investigate the influence of the accreditation path towards legitimacy in business schools from isomorphic and social responsibility perspectives.

Design/methodology/approach: A qualitative method is used to analyse the AACSB accreditation process in three Lebanese business schools, aiming at revealing a new role of CSR in this process.

Findings: Accreditation in business schools is a “temporary isomorphic legitimacy tool” enhanced by CSR in a continuum that may lead to sustained legitimacy in higher education once accreditation is attained.

Research limitations/implications: This research has its limitations around the external validity of the qualitative methods. In fact, our results depend on the context of the three studied business schools, and the generalization of the results was never our primary objective. Further research must be done to build and elaborate on our findings, either within our sample or within other business schools in Lebanon.

Practical implications: CSR can play a major role in guaranteeing and sustaining legitimacy in the phase after accreditation. Perhaps this consideration was the philosophy behind the proposition by the AACSB of the new standard regarding CSR in 2013, highlighting the importance of ethics, CSR, and sustainability education in business schools.

Originality/value: Accreditation in business schools is a “temporary isomorphic legitimacy tool” enhanced by CSR in a continuum that may lead to sustained legitimacy in higher education once accreditation is attained.

Introduction

In recent years, major changes have confronted the higher education sector (Zhao & Ferran 2016), from globalization and the ascent of information and communication technologies to the changes in the marketization of higher education (Natale and Doran, 2012); business schools cannot be immune to these changes and have to adapt to the new external environment (Zhao & Ferran, 2016).

For Schomaker (2105), the most important pillar in quality assurance in higher education is the accreditation of education institutions through specialized accreditation agencies. With origins in the United States, accreditation is “a process of quality control and assurance in higher education, whereby, as a result of inspection or assessment (or both), an institution or its programs are recognized as meeting minimum acceptable standards” (Adelman, 1992).

Morest (2009) perceives accreditation as either an obligatory or a voluntary pressure from the external environment of the organization influencing the latter internal environment. In fact, institutions’ quality assurance requires verification by some sort of external certification (Haug, 2003) or a seal of external validation through the accreditation process (Zammuto, 2008). With this regard, the Association to Advance Collegiate Schools of Business (AACSB) is one of the most respected accreditors for business schools; through its accreditation programme, business schools are gaining or reinforcing their legitimacy, i.e., the perception that their actions are appropriate within a socially constructed system of norms and beliefs (Suchman, 1995).

However, business schools pursuing the accreditation trend might be trapped by institutional isomorphism, i.e, the tendency for groups of organizations within an institutional field to move towards homogeneity, given through three different mechanisms: *coercive*, *normative* and *mimetic*; a fundamental consequence of such isomorphism is organizational legitimacy, the acceptance of an organization by its external environment (DiMaggio & Powell, 1983; 1991; Meyer & Rowan, 1977; Meyer & Scott, 1983).

In this context, the rich and multidisciplinary concept of corporate social responsibility (CSR) will be applied to business schools willing to exhibit economic, legal, and ethical responsibility, as well as philanthropy and citizenship (Carroll, 1999). Although teaching and research (the core functions of universities) can contribute to the public good, these activities never absolve universities from the need to participate in philanthropic or citizenship activities (Boyle, 2004). Consequently, business schools’ activities should extend beyond teaching and research in their quest for legitimacy.

Our research is a further investigation of the influence of the accreditation path towards legitimacy, presenting a double-edged sword between isomorphism and CSR in higher education. The choice of Lebanese business schools as a framework of our field study is valid; indeed, in addition to being locally reputable higher education institutions (HEIs), the three chosen business schools are frameworks that two of the authors know quite well, having worked there as teacher-researchers for many years.

Furthermore, to create a nuanced and detailed research of our subject, a case study is investigated to highlight all the complexities posed by different studied concepts. A qualitative approach is conducted using semi-structured interviews with actual and formal deans and professors having direct involvement in the accreditation process. This paper will study the case of three major business schools in Lebanon: one that entered the AACSB accreditation process, one that successfully fulfilled all the required AACSB standards and one that is still studying the possibility of conducting such a process. With the aforementioned purpose in mind, the study addresses the following questions: What is the purpose of accreditation in business schools?

What is the role of accreditation in the CSR strategy of a business school? What is the influence of isomorphism on such a process?

We shall start the literature review by defining CSR from a legitimacy approach; then, we shall introduce the accreditation from a CSR and legitimacy point of view, followed by a discussion of the relationship between CSR and accreditation from an isomorphic and legitimacy perspective. A summary of the methodology and the context of the research will follow, with a proper presentation of results and findings. Finally, in the study conclusion, implications and limitations are presented.

1- Literature review

1.1. CSR and legitimacy in higher education

CSR is becoming an important global concept that exists in every debate about competitiveness and sustainability in the context of globalization (Vasilescu et al., 2010). The Commission of the European Communities (2001) defines CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.”

Among many international initiatives, the ISO 26000 standard endorses the basis for social responsibility for all organizations; it is widely used to analyse and compare business schools (Dzięgiel and Wojciechowska, 2016) and includes seven core subjects: organizational governance, human rights, labour practices, environment, fair operating practices, customer issues, community involvement and development. In their study, Nejati et al. (2011) applied these seven concepts to universities, concluding that the top 10 world-leading universities have all taken social responsibility seriously in line with common CSR practices on their websites.

On the other hand, several researchers (Tetrevova & Sabolova, 2010; Chen et al., 2015) found that CSR initiatives in universities focus more on legitimacy and public image rather than on the needs, expectations, and demands of the society in which they operate. In fact, the acquisition and maintenance of legitimacy have long been recognized as vital organizational processes (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Suchman, 1995). The importance of legitimacy is derived from its impact on organizational continuity; a legitimate organization attracts continuous support and resources, whereas illegitimate ones do not. For Suchman (1995, pp. 573–4), legitimacy is “the generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate” within a social system; he suggests two different approaches that may be taken by an organization when seeking legitimacy: the strategic and the institutional. A *strategic approach* views legitimacy as a resource that can be actively managed by the organization, often through the use of symbols employed in pursuit of greater support from society. Dowling and Pfeffer (1975) are advocates of this approach, proposing that “since organizational survival is enhanced by legitimacy, legitimacy can be viewed as a resource which a given focal organization attempts to obtain and which, occasionally, competing organizations may attempt to deny” (p. 125). The authors see affiliation as key to increasing legitimacy and suggest that any communication that creates linkages with specific symbols, values, and other legitimate institutions can serve to increase organizational legitimacy (Dowling & Pfeffer, 1975).

Alternatively, the *institutional approach* views legitimacy as something accorded to the organization as a function of membership in a larger environment or field. In this conceptualization, the organization does not have the same control (over resources or symbols) and is subject to more powerful “structuration dynamics” (Suchman, 1995, p. 572). These

dynamics operate in the institutional environment of an organization and influence its activities and operations.

The AACSB accreditation programme is viewed in this article from both approaches. In fact, Suchman (1995) strongly argues that any analysis of legitimacy must include both of these perspectives.

1.2. AACSB Accreditation and CSR

The Council for Higher Education Accreditation (CHEA) defines accreditation as “a process of external quality review created and used by higher education to scrutinize colleges, universities and programs for quality assurance and quality improvement” (Eaton, 2012, p. 1). Such accreditation is believed by many colleges and universities to be valuable in improving their “brand”, thus enabling them to better attract students and to help in placement upon graduation. For business administration and management programmes around the world, the accreditation provided by the AACSB remains perhaps the most recognized global quality assurance programme; it is the most sought-after accreditation programme across the globe (Goby and Nickerson, 2014).

AACSB International has been a leader in the focus on ethics in business education. Regarding social responsibility and sustainability topics, these were not originally AACSB accreditation requirements; however, as of March 2013, the AACSB has proposed a new standard regarding CSR and sustainability that explicitly states, “A school must demonstrate a commitment to address, engage, and respond to current and emerging CSR issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities” (Stonebraker et al., 2017). The AACSB described their reasoning for the standard: “Diversity, sustainable development, environmental sustainability, and other emerging corporate and social responsibility issues are important and require responses from business schools and business students” (AACSB International, 2013b). Such a standard has brought much interest in CSR education, even though it is taught under a “broad rubric term embracing business ethics, CSR, stakeholder management and ecological sustainability” (Windsor, 2008, p. 507).

The importance of ethics, CSR, and sustainability education is articulated by AACSB International through its Resource Center for Business Ethics, as well as by the establishment of an ethics commission (AACSB International, 2013c). It explicitly ties the concepts of ethics, CSR, and sustainability together and advocates that the three (separate) areas be integrated in all business school disciplines.

Meyer and Rowan (1977) present the notion that legitimacy is sought through rationalized formal structures and that the “elements of formal structure are manifestations of powerful institutional rules which function as highly rationalized myths that are binding on particular organizations” (p 343). These myths are shared beliefs within an organization that specify what is appropriate or legitimate and include ideologies such as professionalism and standardization (Prasad & Prasad, 1994). Therefore, in order to gain legitimacy, an organization must adapt to commonly accepted ideals.

1.3. Isomorphism, legitimacy and accreditation in higher education

According to DiMaggio and Powell (1983), organizations compete not just for resources and customers but also for political power and institutional legitimacy as well as social and economic fitness. The concept of institutional isomorphism is a useful tool for understanding the politics and ceremony that pervade much modern organizational life.

Institutional isomorphism is the tendency for groups of organizations within an institutional field to move towards homogeneity. The phenomenon of homogenization (denominated isomorphism) was developed through three different mechanisms: coercive, normative and mimetic (DiMaggio and Powell, 1991). *Coercive* isomorphism takes place when organizations are submitted to external pressures, formal or informal, originating from other organizations of which they are dependent or owing to the cultural expectations of the society in which the organization is inserted. *Normative* isomorphism stems directly from the establishment of patterns by a determined professional community with a view to cognitively founding and giving legitimacy to its developed activity. Universities and professional associations are two important sources of isomorphism in this perspective. Finally, *mimetic* isomorphism occurs in times of uncertainty, which compels organizations to seek structuration patterns and actions from other organizations. A fundamental consequence of institutional isomorphism, according to institutional theory, is organizational legitimacy, i.e., the acceptance of an organization by its external environment (DiMaggio & Powell, 1983; Meyer & Rowan, 1977; Meyer & Scott, 1983). Organizations conforming to commonly used strategies, structures, and practices appear rational and prudent to the social system and, therefore, are generally considered acceptable (Tolbert and Zucker, 1983). Similar to isomorphism, legitimacy is a crucial concept in institutional theory, serving as the "anchor-point of a vastly expanded theoretical apparatus" (Suchman, 1995: 571). Mirroring or emulating other organizations to enhance legitimacy can be seen as advantageous and may be especially desirable in conditions of uncertainty (Ashworth et al., 2009).

In fact, organizations can develop legitimacy by copying the best practices of other organizations, particularly within their own institutional field. As practices by one organization or a group of organizations become benchmarked as a standard for operating, they form the basis for normative isomorphism. The growth of standard-setting bodies or accrediting institutions that certify membership within an institutional field can be seen in a wide variety of industries including the International Accounting Standards Board for accounting practices, the ISO group of certifications for safety and environmental considerations, and, of course, the AACSB for management education (Bredillet, 2003). Organizations seek legitimacy within a field, as the perception of legitimacy has been shown to have a direct effect on the survivability of an organization (Rao, 1994).

According to the Globally Responsible Leadership Initiative (GRLI, 2014), business schools face mimetic pressures around responsible management education; that is, they model their commitment on what other schools have done in this area. Uncertainty is a key driver of such mimetic behaviour. In fact, as responsible management education remains a rather vague concept, schools model their commitment on what changes other well-recognized players have implemented in their programmes and organization. This approach legitimizes the underlying agenda and makes it attractive to new adopters.

As for normative pressure, the third source of institutional pressure (Suchman, 1995), responsible management education is considered to reflect a proper course of action. The organizational environment of business schools has signalled in a variety of ways that integrating ethics and responsibility into curricula is "the right thing to do". Publications in trusted media

outlets have called on schools to change their educational frameworks, often emphasizing the normative nature of reforms and finally, professional networks develop norms that define what counts as desirable behaviour (GRLI, 2014).

Finally, Meyer and Scott (1983) focused on development of a macro environmental perspective of institutions. The authors suggested that although all institutions are subject to technical and institutional forces, some types of organizations are even more subject to specific types of institutional forces and they identify the organizational field as a new level of emphasis particularly suited to the study of these differential institutional processes; in our case, business schools are subject to accreditation vagueness.

2- Methodology

To dynamically analyse the CSR and legitimacy concepts in higher education accreditation programmes through an isomorphic approach, we based our methodology on qualitative data collection and analysis from three Lebanese business schools with different AACSB statuses: the first school already granted the AACSB accreditation, another in the process of fulfilling the AACSB accreditation standards, and the third not moving towards accreditation. Centred semi-structured interviews were conducted in each business school with actual and formal deans (B1D1, B1D2, B2D1, B3D1) along with committee members, vice deans and professors involved in the accreditation process (B1P1, B1P2, B1P3, B2P1, B2P2, B3P1, B3P2). According to Romelar (2005), the centred semi-structured interviews can enable us to collect data adapted to the case studies.

By this qualitative approach, we aim to reveal the actions that these business schools are currently doing to maintain their CSR and legitimacy within the influence of the AACSB accreditation process, which became an important market variable. Data collection took place between November 2016 and August 2017; data consolidation and treatment was conducted using the NVIVO software, which allowed us to determine specific and essential results in response to our research question.

2.1. The context of the study

In the last few years, the Lebanese higher education sector in general and business schools in particular, have been in an ongoing competition for quality assurance from international accreditation associations such as AACSB or others, from reviewing curricula with international partners to creating master's degrees to match market needs and many other actions. The growing demand for business majors, in addition to the internal and external competition and the international affiliation of Lebanese universities (Bologna process, etc.) are among other factors that pushed the whole sector in a quest for legitimacy.

Nevertheless, the accreditation market is still very young in Lebanon, with only two major business schools awarded the AACSB accreditation (OSB: Olayan School of Business of the American University of Beirut (AUB) and AKSOB: Adnan el Kassar School of Business of the Lebanese American University (LAU)). Although it is a voluntary process, many more schools are seeking such accreditation to attract more students and reinforce their legitimacy.

The sample we have carefully chosen among locally reputable HEI covered: the Faculty of Business and Management (FBM) at Saint Joseph University in Beirut (USJ), the AKSOB at the

LAU and the Faculty of Business at the Islamic University of Lebanon (IUL). Detailed information about each of the universities under study is shown in Table 1.

Table 1. Statistics and Information about the sample chosen

	FBM (USJ)	AKSOB (LAU)	FB (IUL)
Year of Establishment	1957	1980	1996
Accreditation status	Currently undertaking the AACSB accreditation process	AACSB accredited in 2016	Not pursuing any
Number of students as for 2016	1352	2612	1248
Number of Degrees offered	4	4	2
Price Range in USD	BA: 31.140 MBA: 18.000 EDBA: 35.000	BA: 71.208 MBA: 32.175 EMBA: 30.240	BS: 9.399 MS: 8.000
Number of Faculty Members	140	139	180
Number of Branches	4	2	3

3- Analysis and discussion of the results

The results of our exploratory study within the FBM at USJ, the AKSOB at LAU and the FB at the IUL gave evidence to the expanding literature on accreditation, legitimacy and isomorphism. They added an empirical support to the role of both legitimacy and institutional theory in accreditation independently and jointly stating accreditation as a “temporary isomorphic legitimacy tool.”

The Role and Purpose of Accreditation in Business Schools

The first conclusion we reached is that accreditation plays a major role in today’s higher education sector in Lebanon in general and for business schools in particular in their quest for legitimacy. The ranking race we are witnessing currently from several international bodies (QS, Shanghai...) pushed the competition to unseen levels regarding reputation, image, programmes, and quality assurance. *“The role of accreditation, especially the AACSB, is to strengthen reputation and image” (B1P1); “it is a label of good quality” (B1P2); “The AACSB accreditation process enhances the image of our university” (B2P1); “The role of accreditation is to rank the school as one of the best business schools in terms of quality of education and good practices, and to push for better and continuous improvements” (B2D1). “It will give us more legitimacy, it will affect our ranking pushing us worldwide” (B1D1, B1D2, B1P1, B2D1, B2P1), especially when facing the competition on the Lebanese market: “it is a must now that the AUB got it” (B1D1, B2D1).* These responses confirm the findings of Meyer and Scott (1983) that

organizations seek accreditation to maintain their legitimate status and the conclusions of Dattey et al. (2014), who consider isomorphism as an effective way to boost the chances of gaining, maintaining and increasing legitimacy.

Furthermore, the international affiliation of Lebanese universities (Bologna process...) brought some new challenges to the local market due to student mobility, which pushed further into branding and quality assurance. In fact, good quality must be demonstrated through external certification (Haug, 2003), which could be translated by accreditation. *“The ultimate objective of accreditation is more visibility; we will be in the same basket of big universities, the international ones; it will help with student mobility” (B1P3); “Accreditation is an indicator that we are up to international standards” (B2D1); “it is a good seal of quality that has a potential to give an international transparency” (B1D2); “The AACSB accreditation creates international bonds and improves students’ and teachers’ mobility” (B1D1).*

Even the IUL, which did not venture yet into an accreditation process, is aware of the abovementioned role and purpose: *“Today, you cannot compete without acquiring an accreditation, we need to be up to the international standards in order to survive and have international exposure for student exchange” (B3P1); “it allows student mobility and legitimizes your curriculum nationally and internationally” (B3P2).*

All of the above statements confirm the work of many authors regarding the role of accreditation, including Hunt (2015), who believes that accreditation improves colleges’ and universities’ brand, enabling them to better attract students and to help in placement upon graduation.

The quality of education is of pivotal importance to ensure efficient labour markets and employability (Schomaker, 2015). In fact, the job market and the rising awareness of students are another factor pushing for accreditation and quality in higher education, and this was confirmed in our study: *“an accredited business school degree is what the job market requires to recruit our students” (B1D2); “Accreditation is what the market and the students are demanding” (B1P1, B2P1); “AACSB accreditation attracts more students” (B1P2); “it gives you a better positioning and a higher visibility on the market” (B2D1); “accreditation will affect the status of the university vis-à-vis other stakeholders such as society in general (parents, businesses, students, academic organizations...)” (B3D1).*

Even the most prestigious universities in Lebanon are seeking accreditation: *“We can no longer rely solely on our previous image in the sector” (B1D1).* In fact, According to Dzięgiel and Wojciechowska (2016), 95% of surveyed business schools reported that AACSB accreditation is an indicator that their value is of higher quality than that of non-AACSB-accredited schools and that AACSB-accredited schools have the highest quality faculty, providing educational and career opportunities that are not found at other business schools. Therefore, non-AACSB-accredited business schools will find themselves obliged to take urgent measures and act in a rational, self-interested way by calculating the costs of nonconformity (Deephouse & Carter, 2005) that they will pay in terms of market share, image and attractiveness; neo-institutional theorists acknowledge such truth.

The role of accreditation in the CSR strategy of a business school?

Our second conclusion concerns the role of accreditation in the CSR strategy of a business school; in fact, we found that the impact of CSR on legitimacy was similar to that of accreditation, in that they are two sides of the same coin of legitimacy: *“CSR would surely benefit the accreditation process. The university has a responsibility towards its community; its*

goal should always be to improve its community; and accreditation should lead the university to improve its community” (B3P1); “being accredited is a social responsibility issue towards our students and community; we are offering them better education, we are preparing good quality graduates to serve the community in a better way” (B2D1); “When seeking accreditation, business schools look for visibility, better positioning and offering better education, this will certainly lead to serve the community in a better way, and thus, eventually, it will be related to CSR” (B2P1).

In fact, an important aspect of CSR for HEIs is strengthening reputation. Reputation based on the activities related to sustainable development may be an important factor for recruitment processes in HEI, affecting the number of potential candidates. Therefore, universities implementing CSR activities benefit from greater prestige and a stronger brand (Dzięgiel and Wojciechowska, 2016), leading to more legitimacy: *“CSR’s main benefit would elevate the ethical standards and thus would improve a university image” (B3D1); “we created a CSR office within the AKSOB in order to enhance our image and to legitimize our activities” (B2D1).*

We have also noticed that the perception of these two concepts are similar, as they can complement each other: *“CSR could make part of an accreditation effort and processes, as accrediting agencies are interested in seeing how the university would engage in such a process” (B3D1); “CSR will lead to accreditation, and accreditation will lead to CSR” (B1D2); The AACSB is not the only thing that will differentiate us, but also our CSR practices and objectives” (B1P2).*

With this regard, Dzięgiel and Wojciechowska (2016) argued in their article that HEIs are involved in activities promoting CSR and try to follow procedures so that they can be responsible for organization’s impact on the internal conditions, environment and external community; one of the indicators of this commitment is the AACSB accreditation awarded to these institutions: *“the AACSB process will help in identifying key responsibilities and distributing them accordingly by involving the whole community” (B1P2).*

In effect, the new standard regarding CSR and sustainability presented as of March 2013 by the AACSB based its judgement on the response and commitment of business schools to engage in emerging CSR issues (AACSB International, 2013b) through their policies, procedures, curricula and research (Stonebraker et al., 2017). This standard was confirmed in our results: *“AACSB will induce changes in the syllabus (courses) in order to meet the needs of the market and the society, especially on the social responsibility level” (B1P2).*

We can conclude that process of AACSB accreditation and CSR is a complementary continuum that enhances the reputation and legitimacy in business schools.

What are the influences of isomorphism on such a process?

For our third and last conclusion regarding the influence of isomorphism on the accreditation process in higher education, we have noticed that accreditation processes in general and the AACSB in particular are influenced deeply by isomorphism. In fact, the higher education sector is subject to institutional pressures and isomorphism because the internationalization and globalization phenomenon overwhelmed this sector with students’ mobility, ranking agencies, competition and, of course, legitimacy pressures. In fact, what Corcoran (2006) discussed is interesting, stating that the presence of accreditation does not differentiate an elite business school but that the absence of it does causes more noise and questions.

Three isomorphic mechanisms (DiMaggio & Powell, 1991; 1983) were identified in our results. Coercive isomorphism was clear in that the initiative to change was imposed by the environment:

“the university had to undergo this drastic step in order to face the environmental change and the level of competition” (B1P3); “AACSB accreditation process is a response to a threat; it is not proactive—it was a reactive decision following the AUB accreditation” (B1D2); “Increased competition has made it imperative for USJ to focus on entering [the] accreditation process to survive” (B1P2); “whenever your competitor starts accreditation, you need to follow” (B1D1); “our competitors are accredited, which obliged us to start an accreditation process” (B1P1). Mimetic isomorphism is also clear in adopting a similar organizational structure, as required by the AACSB standards, and even the choice of the accreditation body. For Beckert (2010), the imitation of institutional templates provide legitimation, especially when perceived as being instrumentally successful; this is the case of the AUB, the first business school to receive AACSB accreditation in Lebanon. Finally, the normative isomorphism is a direct consequence of the globalization and international affiliation of Lebanese business schools; accreditation will facilitate students’ mobility and will help sustain such an affiliation.

However, does isomorphism in accreditation secure legitimacy? Or are these business schools mimicking each other and venturing on an expensive journey towards another trophy status without any tangible results? *“Accreditation will result in extra financial cost” (B1D1, B1D2, B2D1).*

Although the actions of an entity deemed desirable or appropriate within some socially constructed system of norms, values and beliefs can grant legitimacy (Suchman, 1995), and although the link between legitimacy and reputation is clear (Deephouse and Suchman, 2008), reputation appears to be an issue at the organizational level that involves future expectations on behaviour; it is therefore a continuous measure relative to other organizations in the same sector (Bartlett et al. 2013). This situation will certainly disclose some problematic questions around the following: “we are accredited, what now?” This is to say that once the majority of business schools are accredited (AACSB or else), the link with legitimacy will not be valid anymore, the quest that every university and business school is taking towards legitimacy will be terminated and another unidentified quest will be launched. *“Undoubtedly, once all the Lebanese universities are accredited, we will have to work on many elements of differentiation” (B1P2); “isomorphism will neutralize the accreditation advantage regarding students’ selection” (B1D1); “if universities pursue accreditation based only on mimetic pressure, decoupling may ensue, and accreditation would only be projected without much change” (B3D1); “I’m against a mimetic accreditation isomorphism, let each institution have its style. Not all institutions are targeting the same group of communities; each institution should offer its own style and let students select the best suitable option for them” (B3P1).*

In this regard, CSR can play a major role in guaranteeing and sustaining legitimacy in the phase after accreditation. Perhaps this was the philosophy behind the proposition of the AACSB of the new standard regarding CSR in 2013 highlighting the importance of ethics, CSR, and sustainability education in business schools.

We can, therefore, conclude that accreditation in business schools is a “temporary isomorphic legitimacy tool” enhanced by CSR in a continuum that may lead to sustain legitimacy in higher education once accreditation is attained.

Conclusion, Implications and Suggestions for Future Research

Our article is another step in studying accreditation processes in higher education from isomorphic and legitimacy approaches while emphasizing the role of CSR in the process being the “fundamental management issue of the 21st century” (Windsor, 2008, p. 507).

In fact, business schools have a main objective to ensure constant legitimacy while satisfying local and international stakeholders; therefore, reducing uncertainty by mimicking other Lebanese business schools sounded as the right strategy to do (Chedrawi and Howayeck, 2017). As such, accreditation is becoming an increasingly more standardized strategy for business schools seeking social legitimacy. However, such status cannot be sustained without the social leverage provided by CSR. Business school managers and deans are encouraged to integrate more courses on ethics, sustainability and CSR in the business curriculum. They should also develop CSR strategies while involving all relevant stakeholders and promoting them to the Lebanese society to raise awareness on CSR. Furthermore, these managers are encouraged to adopt imported strategies and processes to the Lebanese concept limiting the mimetic phenomenon; the creation of specialized research centres concerning quality assurance, legitimacy and CSR can help on the matter.

In this context, we found that accreditation in business schools is a “temporary isomorphic legitimacy tool” enhanced by CSR in the FBM in Saint Joseph University in Beirut, AKSOB in the Lebanese American University, and the FB in the Islamic University Lebanon.

Our research has limitations regarding the external validity of the qualitative methods. In fact, our results depend on the context of the three studied business schools, and generalization of the results was never our primary objective. Further research must be done to build and elaborate on our findings, either within our sample or within other business schools in Lebanon.