

Ethical Corporate Social Responsibility (CSR) as a Catalyst for Inclusive Education: A Conceptual Framework for Educational Institutions

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ABSTRACT:

Inclusive education has become a major institutional issue, and now educational institutions must find ways to overcome barriers to participation, equality, accessibility, and assistance for learners. Although Corporate Social Responsibility (CSR) has received a lot of discussion in organisational context, the connection of Ethical Corporate Social Responsibility (Ethical CSR) with institutions of education has not been considered adequately. This conceptual paper looks at the possibility of using Ethical CSR as a catalyst for inclusive education in educational institutions. Based on Stakeholder Theory, Social Justice Theory, and Ethical Leadership Theory, an integrated conceptual framework that connects Ethical CSR with four institutional drivers: ethical governance, accessibility, equity, and stakeholder responsibility is developed. The drivers described are supposed to be able to work together to help inclusive institutional practices develop and contribute to quality inclusive education. The paper identifies institutional pathways that can lead Ethical CSR from an ethical commitment to governance, barrier reduction, meaningful participation, stakeholder responsibility sharing, and an inclusive institutional culture. Six conceptual propositions are put forward to demonstrate the relationship between Ethical CSR, institutional drivers identified, and inclusive education. The paper expands the discussion about CSR beyond the conventional organisational context and sees ethical responsibility as an institutional mechanism for inclusive education advancement. Furthermore, the proposed conceptual framework can serve as a basis for future research and practice regarding the integration of ethical responsibility with institutions.

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1. Introduction

Education is seen as a basic human right and one of the main factors driving social development. In recent times, the idea of inclusive education has become popular all around the world as people try to make educational systems provide equal education opportunities for everyone, despite individual characteristics of the learners. The idea of inclusive education is much more complex than the mere provision of physical access to educational environments. It involves the creation of environments where all students feel appreciated, accepted and supported. Unfortunately, even though there have been numerous policy initiatives and institutional attempts to ensure inclusive education, it still presents a great challenge for many educational institutions, especially in developing countries like India. Accessibility problems, equitable distribution of resources, institutional commitment, stakeholder participation, and ethical governance affect the implementation of inclusive education.

Educational institutions are no longer viewed just as places of teaching and learning. They should take social responsibility in order to promote equality, diversity, inclusion, and sustainable development. Being institutions that produce future leaders and citizens, they should teach students to appreciate their own values and rights as well as respect others' rights and needs. Thus, educational institutions are expected to implement institutional practices that not only will improve academic performance of the students but will ensure fairness, accessibility, accountability, and social responsibility of educational institutions.

Corporate Social Responsibility (CSR) of the business organisations has developed into the philosophy of organisational responsibility that is becoming more and more relevant for various spheres of society, such as education. Despite the fact that educational institutions are involved in socially responsible activity, it is mostly related to their outreach activities, engagement in social and environmental issues. At the same time, the ethical aspects of organisational responsibility and the role of these principles in promoting inclusive education remain rather understudied. Ethical Corporate Social Responsibility (Ethical CSR) is the approach that goes beyond CSR by

incorporating the ethics in institutional decision-making, governance, stakeholder relations, and corporate culture. Ethical CSR encourages institutions to introduce responsibility, justice, and accountability in their routine operations.

The main principles of Ethical CSR are congruent with the principles of inclusive education. Ethical governance contributes to transparent and accountable decision-making, accessibility implies that the necessary infrastructure and resources will be available to all learners, equity implies taking account of the needs of different learners, and stakeholder responsibility contributes to collaborative efforts among teachers, students, parents, communities, and policymakers. Altogether, the above-listed dimensions may contribute to the development of inclusive institution that promotes participation, equality, and high-quality education. On the other hand, while there is a lot of research related to Corporate Social Responsibility and inclusive education, the connection between Ethical CSR and inclusive education remains unexplored.

Taking into account the fact that Ethical CSR and inclusive education are related to each other, the present study proposes a conceptual framework that will help to explore how Ethical Corporate Social Responsibility can act as a catalyst for inclusive education. In particular, the study will incorporate four main dimensions that should be considered when educational institutions are trying to develop an inclusive institutional practice. Ethical governance, accessibility, equity, and stakeholder responsibility may contribute to the promotion of participation, well-being, and high-quality education of all learners. The study can contribute to the dialogue between the scholars of business ethics, stakeholder theory, and inclusive education.

2. Literature Review and Conceptual Foundation

2.1 *Inclusive Education: A Contemporary Educational Priority*

Nowadays, inclusive education becomes the important goal of all educational systems in the world as it aims at the provision of equal educational opportunities to all learners without regard to their abilities, backgrounds, or individual

needs (UNESCO, 2020; Ainscow, 2020). This concept has been developing and now it goes beyond the notion of physical integration as it emphasizes participation, sense of belonging, equity, and meaningful learning of all students. As a result, educational institutions are required to create an environment where diversity of learners is acknowledged and barriers to learning are removed.

Although there are many achievements in the area, implementation of inclusive education still remains a difficult task. There are numerous barriers associated with accessibility, policies, preparedness of teachers, allocation of resources, and collaboration of stakeholders (Florian & Black-Hawkins, 2011; Graham et al., 2023). These barriers indicate that inclusive education requires not only appropriate practices but also the values and governance systems in institutions.

While there is a considerable body of literature about the best practices of inclusiveness in education, the concept of ethical corporate responsibility and how it could facilitate such practices is rarely mentioned in scholarly discussions. In other words, it is worth discussing broader approaches to creating inclusive educational environments that go beyond implementing certain policies.

2.2 Ethical Corporate Social Responsibility: A Value-Driven Institutional Perspective

Corporate Social Responsibility is an approach to the work of the organisation that involves integrating the economic, social, environmental and ethical aspects of the institution's operations and decision-making (Carroll, 1991; Freeman, 1984). In recent years, Ethical Corporate Social Responsibility (Ethical CSR) became a value-oriented approach which places particular emphasis on integrity, justice, responsibility, transparency, and stakeholders' responsibility. Contrary to Corporate Social Responsibility understood as a set of social activities carried out by an organisation, Ethical CSR focuses on responsible actions based on ethics (Carroll & Shabana, 2010; Freeman et al., 2021).

The use of Ethical CSR concept has been thoroughly examined in business and management research; however, most existing studies are focused on applications in corporate

institutions. In other words, researchers have been mainly interested in how the Ethical CSR concept affects organisational performance, stakeholder trust, corporate reputation and sustainability. At the same time, the contribution of the concept in creating inclusive education environments remains rather understudied.

This gap calls for the further investigation of Ethical CSR not only in the field of business but also as an institutional philosophy which can facilitate educational inclusion.

2.3 Ethical CSR as a Catalyst for Inclusive Education

There are several common values between Ethical CSR and inclusive education, which

include fairness, justice, accountability, diversity and involvement of stakeholders. The existence of these values indicates that Ethical CSR can be applied in the process of developing an institution's governance system and policies to provide inclusive education for all learners.

Recent educational research stresses that effective inclusion necessitates going beyond mere compliance and building organisational cultures that embrace accessibility, equity, collaboration, and responsible leadership (UNESCO, 2020; Ainscow, 2020). In a similar manner, Ethical Corporate Social Responsibility calls for adding value for all stakeholders through ethical decision-making and socially responsible activities (Carroll & Shabana, 2010; Freeman et al., 2021). The common features found between these concepts suggest their close conceptual link with respect to the possibility of applying Ethical CSR to promote inclusive education.

Nonetheless, while the two concepts show strong conceptual compatibility, there is a lack of evidence regarding the capacity of Ethical Corporate Social Responsibility to serve as a driver for implementing inclusive education. Little research has been done to explain the role of institutional mechanisms of Ethical Corporate Social Responsibility in facilitating the implementation of inclusion practices. The above-mentioned knowledge gap represents the starting point of the present study.

2.4 Institutional Drivers of Inclusive Education

The review of literature shows that Ethical Corporate Social Responsibility may contribute to

implementing inclusive education by means of several interdependent institutional drivers. Rather than working independently from each other, these drivers create together an institutional setting based on values of fair play, participation, and equality. Among these institutional drivers, ethical governance, accessibility, equity, and stakeholder responsibility should be highlighted as the most important institutional levers through which Ethical CSR can be turned into practices of inclusive education.

2.4.1 Ethical Governance

First and foremost, ethical governance creates the institutional framework for responsible decision-making in educational institutions. Ethical governance involves transparency, accountability, integrity, and fairness in the development of policy and resource allocation (Brown & Treviño, 2006; OECD, 2019). With respect to inclusive education, ethical governance implies that educational institutions adopt policies that take into account the diversity of learners, provide learners with equal opportunities, and create an organisational culture in which inclusion becomes a value commitment. Therefore, ethical governance becomes the first institutional lever connecting Ethical CSR and inclusive education.

2.4.2 Accessibility

Accessibility becomes a basic requirement of effective inclusion. Accessibility does not mean only the existence of physically accessible infrastructure but also the use of accessible learning resources, technologies, communication tools, teaching strategies, assessment tools, and support services (UNESCO, 2020; Graham et al., 2023). From the point of view of Ethical Corporate Social Responsibility, accessibility stands for the institutional commitment to eliminate any barriers to participation in education.

2.4.3 Equity

While accessibility helps to ensure that learners enter educational environments, equity makes sure that they have proper opportunities to succeed. Equity recognises the fact that learners may have different educational needs and, thus, require different support services. Available literature is unanimous in asserting that equitable educational practices enhance participation, the

well-being of learners, and educational success (Ainscow, 2020; UNESCO, 2020). In the context of Ethical CSR, equity symbolises the institution's concern about fairness, social justice, and responsible decision-making in order to improve inclusive educational practices.

2.4.4 Stakeholder Responsibility

An inclusive learning environment requires the involvement of several stakeholders. Teachers,

students, parents, leaders of institutions, support specialists, policy makers, and the local community all make contribution to an inclusive educational environment. This involvement of stakeholders is one of the principles of Ethical CSR, as Ethical CSR promotes engagement of stakeholders, accountability, and participative decision-making (Freeman, 1984; Freeman et al., 2021). Therefore, when stakeholders work together, educational institutions are able to define the needs of learners, adopt inclusive policies, and develop an environment of respect and responsibility.

The review of institutional drivers discussed above shows that ethical governance, accessibility, equity, and stakeholder responsibility do not represent separate concepts but are interrelated elements of Ethical Corporate Social Responsibility. Combined, they help to establish institutional mechanisms that can promote the concept of Ethical CSR. Thus, these interlinked institutional drivers constitute the conceptual foundation of the framework discussed in this study.

2.5 Literature Synthesis

From the discussion of the literature presented above, it becomes clear that inclusive education and Ethical CSR have much in common: both share a common concern about such notions as fairness, participation, equity, and stakeholder responsibility. Still, the two concepts have mostly been researched separately, where inclusive education studies focus on educational policies and practices, and Ethical CSR has mostly been explored in the business sphere. Therefore, the relation between Ethical CSR and inclusive education in educational institutions has not received enough attention yet.

This gap was the reason for the development of a

framework in the current study that aims at exploring the role of ethical governance, accessibility, equity, and stakeholder responsibility as institutional drivers that can help to promote inclusive education through Ethical Corporate Social Responsibility.

3. Research Gap and Research Objectives

3. Research Gap

It should be mentioned that numerous studies dedicated to the problem of inclusive education have considerably helped to understand how educational institutions may contribute to the education process in regard to people of different ages having diverse needs. In turn, Ethical Corporate Social Responsibility (Ethical CSR) has gained growing popularity as a value-oriented model that helps to foster corporate responsibility and ethics of organizations. Though both theories are built on the same values like equality, inclusivity, responsibility and other issues, they have been developing separately for some time.

First of all, it is possible to note that most of the existing studies on the topic of inclusive education pay attention to the problems associated with educational policy, strategies, educational assistance and accessibility. These studies have done their job well but they offer very little information on how Ethical Corporate Social Responsibility (Ethical CSR) may help to develop inclusive education at the institutional level (UNESCO, 2020; Ainscow, 2020).

Secondly, it should be noted that the problem of ethical governance, accessibility, equity and stakeholder participation in the creation of inclusive environment in education is recognized. However, the aforementioned dimensions of Ethical CSR are considered separately. Very few studies investigate how they may be incorporated in one Ethical CSR framework and help to promote inclusive education.

Finally, even though the need for a conceptual framework explaining how Ethical CSR may become a catalyst for inclusive education in educational institutions is increasing, there is no such framework yet. That is why, the problem of lack of theoretical and practical knowledge arises.

Taking into consideration all of the above, the present study offers an integrated conceptual

framework of how Ethical Corporate Social Responsibility may foster inclusive education due to ethical governance, accessibility, equity and stakeholder responsibility.

3.1 Research Objectives

Based on the identified research gaps, the present study aims to:

- 1.To understand the significance of Ethical Corporate Social Responsibility in fostering inclusivity in educational institutions through inclusive education.
- 2.To analyze how ethical governance, accessibility, equity and stakeholder responsibility work in combination towards creating inclusive education as per Ethical CSR.
- 3.To develop a theoretical model that helps in explaining how Ethical Corporate Social Responsibility may act as a catalyst for fostering inclusive education in educational institutions.

4. Theoretical Foundation

The proposed theoretical model would be based on three theories: Stakeholder Theory, Social Justice Theory and Ethical Leadership Theory. Although each of these theories explains a different facet of organizational behavior and educational process, when put together, these theories help in establishing a sound theoretical foundation for understanding the importance of Ethical Corporate Social Responsibility (Ethical CSR) for promoting inclusive education in educational institutions.

4.1 Stakeholder Theory

Stakeholder Theory forms the main theoretical basis for the current study. According to the theory, organizations should work in the best interests of all stakeholders and not only of its shareholders (Freeman, 1984). Stakeholders are the individuals or organizations that are impacted by the decisions and actions of an organization. For educational institutions, stakeholders would include students, teachers, parents, administrators, support staff, policymakers and the community at large.

From the point of view of Ethical Corporate Social Responsibility, stakeholder responsibility

includes both consultation and actual participation in institutional decision-making. Educational institutions with active stakeholder engagement will be more likely to identify different learning needs of stakeholders, introduce inclusive policies, and facilitate collaboration in educational process. As a result, Stakeholder Theory is the theoretical basis of this research explaining why stakeholder responsibility is the integral component of Ethical CSR framework.

4.2 Social Justice Theory

Social Justice Theory stresses such ideas as fairness, equity, equal opportunities and human dignity. Applied to education, Social Justice Theory claims that every learner must have an equitable access to educational resources and possibilities regardless of his or her personal, social, and economic situation. Such ideas are reflected in the notion of inclusive education through participation, learning without barriers, and learner diversity recognition.

This research employs the concept of Social Justice Theory to justify the significance of such components as accessibility and equity in Ethical CSR framework. According to this idea, social responsibility of educational institutions consists not only in offering learning opportunities but also in making sure that institutional policies and practices are characterized by equality and participation of every single learner. As a result, Social Justice Theory is the appropriate theoretical base for the discussion of accessibility and equity as the institutional factors of inclusive education.

4.3 Ethical Leadership Theory

Ethical Leadership Theory claims that leaders of an organization are able to influence its behavior by means of showing such qualities as integrity, accountability, transparency, and fairness (Brown & Treviño, 2006). Ethical leaders create cultures encouraging responsible

behaviors, mutual respect, and trust between stakeholders. Within the scope of educational institutions, ethical leadership affects the process of policy implementation, resource distribution, and stakeholder engagement.

In the context of Ethical CSR, ethical leadership plays a significant role in the process of creating governance system supporting inclusive

educational process. Leaders, who act ethically, will be able to create such learning environment which respects diversity, is based on fairness, and ensures participation of learners. As a result, Ethical Leadership Theory explains why ethical governance is the necessary component of Ethical CSR framework.

4.4 Integrating the Theoretical Perspectives

Despite their belonging to different academic disciplines, Stakeholder Theory, Social Justice Theory, and Ethical Leadership Theory have some common aspects including the principles of responsibility, fairness, participation, and ethical decision-making. The Stakeholder Theory explains the responsibilities of educational institutions to their stakeholders; the Social Justice Theory explains the reasons for including and equitable treatment of the diverse student population in educational process; and Ethical Leadership Theory explains the mechanisms of embedding ethical values into institution's functioning.

Thus, based on complementary theories, the current study asserts that Ethical Corporate Social Responsibility is the institutional philosophy that brings theoretical ideas to educational practice. As a result, ethical governance, accessibility, equity, and stakeholder responsibility become the interconnected institutional drivers that make it possible to use Ethical CSR for fostering inclusivity in educational institutions.

5. Proposed Ethical CSR Framework for Inclusive Educational Institutions

Based on the reviewed literature, identified research gaps and theoretical foundation, the current study suggests the Ethical CSR Framework for Inclusive Educational Institutions (ECSR-IE Framework). The framework conceptualizes Ethical Corporate Social Responsibility (Ethical CSR) as the institutional philosophy aimed at promoting inclusive education through ethical governance, accessibility, equity, and stakeholder responsibility. Through their interaction, these institutional drivers contribute to the establishment of inclusive educational policies and practices, which ensure the development of inclusive educational environment and eventually bring quality education. Thus, the suggested

framework represents the innovative interdisciplinary perspective by integrating the concepts of business ethics and inclusive education and serving as a theoretical background

for further research

5.1 Proposed Ethical CSR Framework

Figure 1. Proposed Ethical CSR Framework for Inclusive Educational Institutions
(Developed by the Authors)

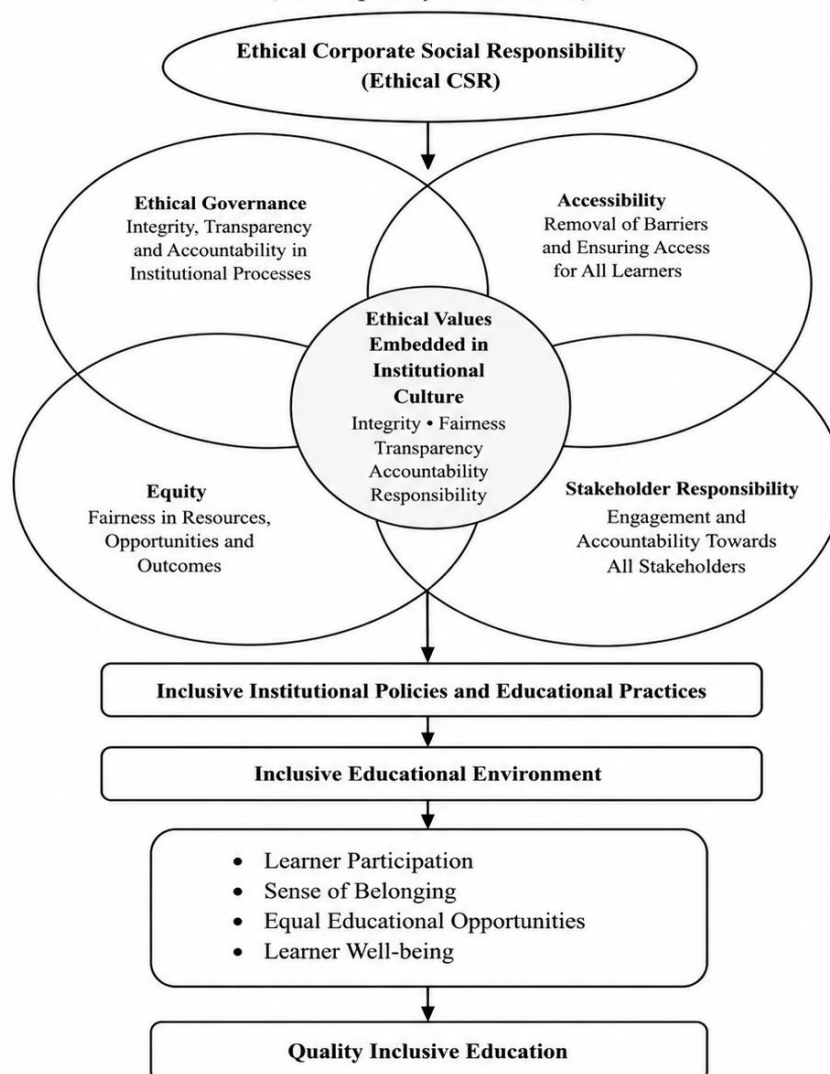


Figure 1. Proposed Ethical CSR Framework for Inclusive Educational Institutions

Source: Developed by the authors.

5.2 Explanation of the Proposed Framework

5.2.1 Ethical CSR as the Institutional Foundation

The proposed framework conceptualizes Ethical Corporate Social Responsibility (Ethical CSR) as the institutional philosophy that is used to promote inclusive education. Contrary to the conventional approach, which treats CSR as a set of separate initiatives, the suggested framework considers CSR as the concept, which includes the

implementation of such values as integrity, fairness, transparency, accountability, and responsibility in the institution's culture. In this case, the values define the decisions, which become the basis of inclusive education.

5.2.2 Institutional Drivers of Inclusive Education

The framework reveals four institutional drivers through which Ethical CSR becomes operational in educational institutions: ethical governance,

accessibility, equity, and stakeholder responsibility. Ethical governance fosters the promotion of transparent, accountable, and responsible institutional leadership. Accessibility makes sure that there are no physical, technical, and instructional

barriers for students' meaningful participation in educational activities. Equity acknowledges the diversity of learners and ensures the equal distribution of educational opportunities and resources based on individual needs. Finally, stakeholder responsibility promotes the participation of teachers, students, parents, institutional leaders, policy makers, and broader community in educational process.

5.2.3 Inclusive Institutional Practices

Thus, the proposed framework posits that these institutional drivers interact and reinforce each other in terms of developing institutional policies and practices which are characterized by inclusiveness. Ethical governance ensures that there is responsible leadership in educational institutions, accessibility improves participation, equity ensures fairness, and stakeholder responsibility facilitates institutional collaboration. Thus, their interaction helps educational institutions develop policies and practices which are characterized by ethicality and which take into account the diverse needs of learners.

5.2.4 Inclusive Educational Environment

The development of inclusive institutional practices leads to the creation of the educational environment characterized by participation of learners, sense of belonging to the institution, provision of equitable opportunities for education, and the well-being of learners. Such educational environment supports respect for diversity and helps learners from diverse backgrounds to engage with each other meaningfully. Thus, the framework proposes that Ethical CSR helps in delivering quality inclusive education by promoting institutional cultures that combine educational excellence and social responsibility.

5.2.5 Contribution of the Proposed Framework

The proposed framework makes several conceptual contributions. First, it develops a theoretical link between Ethical Corporate Social

Responsibility and inclusive education which developed separately from each other up till now. Second, it develops a theoretical integration of ethical governance, accessibility, equity, and stakeholder responsibility in one model which shows how these drivers help in promotion of inclusive education. Finally, the framework lays down the theoretical ground work for empirical studies which are needed in this area and directly address the research gap identified in this study.

5.3 Conceptual Propositions

Based on the proposed Ethical CSR Framework for Inclusive Educational Institutions, the present study develops the following conceptual propositions. These propositions are based on the literature review, theoretical foundation and the proposed conceptual framework. Although they are not empirically tested in the present study, they form the theoretical base for future empirical investigations of the relationship between Ethical Corporate Social Responsibility and inclusive education.

Proposition 1: Ethical Corporate Social Responsibility supports ethical governance in educational institutions.

Proposition 2: Ethical governance supports the development of inclusive institutional policies and educational practices.

Proposition 3: Accessibility contributes to the creation of an inclusive educational environment.

Proposition 4: Equity supports learner participation and educational inclusion.

Proposition 5: Stakeholder responsibility strengthens inclusive educational practices through collaborative engagement.

Proposition 6: The interaction of ethical governance, accessibility, equity, and stakeholder responsibility contribute to quality inclusive education.

5.4 Institutional Pathways Through Which Ethical CSR Catalyses Inclusive Education

The proposed framework reveals a conceptual link between Ethical CSR and inclusive education. But revealing the link itself is not enough to reveal how exactly Ethical CSR can be the catalyser of inclusivity. According to the proposed study, the main thesis is that Ethical CSR can build an

institutional pathway through which ethical values are translated into governance, institutional decisions, learner support, and stakeholder relationships. Thus, the catalysing role of Ethical CSR is based not on the introduction of an additional institutional activity but on establishing links between existing institutional activities under an ethical paradigm. It was found out through the literature that CSR can also be institutionalised through the organisational structure and decision-making processes rather than being limited to separate activities (Rahman et al., 2019). In addition, it is revealed in the literature about inclusive education that sustainability of inclusion implies attention not only to classroom activities but also to institutional structures, participation, accessibility, equity, and organisational practices (Ainscow, 2020; UNESCO, 2020). At the same time, according to CSR literature, responsibility should be embedded in organisational decision-making and relationships with stakeholders (Carroll & Shabana, 2010; Freeman et al., 2021). From the above-stated perspectives, it is possible to suggest moving from ethical commitment to institutional action, from institutional action to the creation of an inclusive environment, and from the inclusive environment to quality inclusive education.

5.4.1 From Ethical Commitment to Institutional Governance

The first pathway starts from transforming ethical commitment into institutional governance. In educational institutions decisions on resource allocation, admission process, curriculum delivery, assessment, faculty responsibilities, student support, infrastructure, and institutional policies are made. These decisions can either diminish or increase barriers for inclusion. In the case of Ethical CSR institutions will have to take these decisions not only for efficient administration but also for ensuring fairness, accountability, transparency, and their impacts on different groups of learners. According to Carroll and Shabana (2010), CSR includes organisational responsibilities that go far beyond economic interests while Freeman et al. (2021) pay attention to responsible relations with stakeholders.

In the context of the current framework, ethical governance becomes the mechanism through which these organisational responsibilities are

taken into account in the institutional decision-making process. The key concepts of ethical governance are integrity, transparency, accountability, and fairness of the process of decision-making, which play the significant role in building responsible educational environments (Brown & Treviño, 2006; OECD, 2019). Therefore, one can assume that the institution, guided by Ethical CSR, will take into account whether its policies are transparent, whether resources are allocated fairly, whether learners have opportunities to express their concerns and whether decisions do not inadvertently disadvantage some groups of learners. Thus, the concept of ethical governance helps to give practical sense to the ethical values presented in the framework.

This approach is important as the sustainability of inclusion is impossible only through individual efforts. Teachers can use inclusive methods in teaching, but their activities can be limited by the lack of institutional policy resources, accessibility, and administrative support. Thus, Ethical CSR directs us from individual efforts to institutional responsibility for inclusion.

5.4.2 From Governance to the Removal of Institutional Barriers

The second pathway connects the ethical governance with the concept of accessibility. For the implementation of inclusive education, it is important not only to allow learners to get into the educational institution but also to help to eliminate barriers for meaningful participation. It is found out in the literature that accessibility is a part of the concept of inclusion going beyond physical infrastructure to learning materials, technologies, communication systems, teaching methods, and support services (UNESCO, 2020; Graham et al., 2023).

In terms of Ethical CSR, such barriers can be

considered as an institutional obligation instead of individual learner's barriers. Therefore, in terms of Ethical CSR, accessibility becomes an expression of an institutional obligation towards learners. According to the theory, educational institutions should identify, evaluate, and solve existing barriers on their way of participation.

The significance of this pathway is related to the fact that it provides for the broad understanding

of access. Of course, a physically accessible campus is crucial. However, inclusive education requires access to learning material, to digital platforms and to other means of communicating, to teaching and assessment techniques, etc. In fact, Florian and Black-Hawkins (2011) share the idea that development of pedagogical strategies that are based on learner diversity is vital for successful inclusive education. In this case, Ethical CSR can become a value base that will help to integrate accessibility in daily educational activities.

5.4.3 From Access to Equity and Meaningful Participation

The third pathway involves the transition from access to participation. It is important to remember that equal access to the same environment does not guarantee equal educational experience and results. Different learners can enter the same educational space with different levels of support, resources, preparation, confidence and learning needs. In such a way, inclusive education requires recognition and appropriate response to this problem.

It is especially important to mention equity. The literature on inclusion highlights that meaningful inclusion is distinguished from mere participation because of addressing barriers and needs of different learners (Ainscow, 2020; UNESCO, 2020). Within the framework of Ethical CSR, equity becomes an institutional obligation towards fair distribution of educational opportunities and support.

The suggested framework assumes the conceptual progress from accessibility to participation and from participation to educational opportunities. When there is access

and equitable institutional support, learners have more chances to participate in the educational process and feel involved in it. In this case, the point is not about treating all learners in the same way, but about responsiveness to different circumstances.

5.4.4 From Individual Responsibility to Shared Stakeholder Responsibility

Fourth, an element of stakeholder responsibility can be considered. The inclusive educational process includes a variety of actors, none of

whom can take care of all challenges to inclusion by itself. For example, students, teachers, educational administrators, parents, support professionals, policy makers, and community members can have different types of knowledge about learner needs and institutional challenges. A good starting point for considering the shared responsibility in this case can be found in Stakeholder Theory. According to Freeman (1984), in order to make responsible decisions, organisations should take into account the interests and concerns of those people who are affected by their activities.

In this regard, stakeholder responsibility under the discussed framework goes far beyond consultation. It means that there should be real possibilities for stakeholders to engage in the processes of challenge identification, response development, practice implementation and evaluation. This type of engagement may allow the institution to better understand the diversity of needs of learners and create more responsive policies. Also, according to Freeman et al. (2021), stakeholder thinking may be connected with responsible behaviour, making stakeholder responsibility relevant within the context of Ethical CSR. At the same time, the idea of social responsibility and engagement is also characteristic of higher education institutions (Symaco & Tee, 2019).

Stakeholder responsibility is especially important since inclusion cannot be seen as a one-time achievement of an institution. Learner needs change, new technologies appear, social context changes and new issues related to policies should be addressed, etc. Thus, the stakeholder-based approach may allow educational institutions to remain responsive and adaptable in this sense and not see inclusion as some kind of finished administrative activity.

5.4.5 From Compliance to Institutional Culture

Thus, the combined operation of all of these pathways may lead to the achievement of the central catalytic effect that is inherent in Ethical CSR – the shift from compliance to culture. Regulations and policies can set the basic expectations regarding inclusion. However, sustainable inclusion presupposes the transformation of these expectations into routine institutional practices. Studies of socially

responsible initiatives in higher education also indicate that socially responsible initiatives can contribute to institutional engagement and organisational development if they are connected with institutional priorities (Corpuz & Sanchez, 2021). Ainscow (2020) pays attention to the importance of developing inclusive and equitable institutional approaches. Also, UNESCO (2020) emphasises the necessity for addressing exclusion in the education system through more comprehensive changes.

Ethical governance allows responsible decision-making, accessibility reduces barriers, equity meets needs of various learners and stakeholder responsibility allows participation in institutional activities, leading to inclusion being included in institutional culture. Ethical behaviour becomes less dependent on individual initiatives and begins to reflect routine decisions and other aspects of institutional activities.

This is one of the crucial differences between the traditional approach to the activity-based CSR and the idea of Ethical CSR offered in this paper. Inclusion is not just another thing added to the list of social responsibilities of an institution. Instead, Ethical CSR invites institutions to rethink the very concept of social responsibility and practices it involves.

5.4.6 From Institutional Culture to Quality Inclusive Education

The final pathway shows how institutional culture contributes to the development of quality inclusive education when ethical values are integrated into the governance system of an institution, strengthened through the use of accessibility, equity, and stakeholder responsibility. The institution can thus acquire the capacity to detect barriers, address the needs of learners, engage stakeholders, and reflect upon its practices. This is consistent with the wider notion of inclusive education as the process that includes participation, belonging, equity, and the elimination of barriers (Ainscow, 2020; UNESCO, 2020).

In that sense, the catalytic effect of Ethical CSR can only be seen as the process of institutional transformation. Ethical CSR does not automatically produce inclusive education. Instead, it offers an ethical perspective for

organising the governance system, resources, relationships, and practices in order to foster inclusion. The success of such process will depend on the commitment of the institution, its leadership, the amount of resources it has, stakeholder participation, and particular context of education.

Overall, the pathways proposed in this section suggest the following conceptual sequence:

Ethical CSR → Ethical Commitment → Ethical Governance → Accessibility and Barrier Reduction → Equity and Meaningful Participation → Shared Stakeholder Responsibility → Inclusive Institutional Culture → Quality Inclusive Education. The above pathway cannot be taken as a set of causally linked variables. It rather reflects the conceptual logic of the ECSR-IE framework developed in this paper. The framework illustrates how the four institutional drivers suggested by the ECSR-IE framework can work in concert to transform the Ethical CSR from the organisational value into the institutional practice of inclusion. Thus, the framework goes further and explains the nature of the relationship between the Ethical CSR and inclusive education.

6. Limitations and Future Research

All theoretical studies have certain limitations that should be addressed. One limitation of the present conceptual paper is related to the fact that the framework that has been proposed by the author is merely theoretical and needs to be validated empirically in the future. In addition, although the current framework is based on existing theories and the literature review, the possibility of its application practically still needs to be considered in future research, where relationships of this framework can be investigated through quantitative, qualitative, or mixed methods of research.

The second limitation of the presented paper is connected with the broad scope of the literature review used in the development of the framework, which makes the framework a general one applicable to Ethical CSR and inclusive education. The reality is that there are many differences between educational institutions in terms of their governance structure, institutional policies, available resources, and socio-cultural

environment. As a result, the applicability of the framework under discussion will depend on the specifics of different institutional settings.

Moreover, the focus made in the present study was made only on the four institutional drivers, namely ethical governance, accessibility, equity, and stakeholder responsibility. These four dimensions were identified by the researcher as the main ones; however, there are other important dimensions that can be considered in the future. For example, it can be organizational culture, digital inclusion, faculty competence, leadership styles, policy support, and financial capacity.

Based on the presented limitations, the following future research directions can be considered. First, it is possible to empirically validate the proposed framework through structural equation modelling, case study analysis, comparative institutional analysis, or longitudinal studies. Comparisons of the influence of Ethical CSR on inclusive education in the context of public and private educational institutions, higher education, schools, and vocational education can be very useful.

In addition, it will be interesting to compare the influence of Ethical CSR in the context of different countries and cultures in order to understand what cultural and institutional factors affect this relationship. It is also worth considering some emerging issues like the impact of digital transformation, artificial intelligence, sustainability, ESG practices, and institutional resilience on inclusive education.

7. Conclusion

The promotion of inclusion within educational institutions has become an important goal of modern-day education. The institutions should

not only comply with regulations, but also foster inclusive learning environments. Based on this idea, the current study posits that Ethical Corporate Social Responsibility (Ethical CSR) can serve as a driving force for fostering inclusive education through the integration of ethical values into institutional governance and educational practices.

With the help of the literature review and based on the ideas of Stakeholder Theory, Social Justice Theory, and Ethical Leadership Theory, the Ethical CSR Framework for Inclusive Educational Institutions is created in the current study. Ethical governance, accessibility, equity, and stakeholder responsibility are identified as the institutional drivers, which can be used by Ethical CSR in order to enhance inclusive educational practices and create inclusive educational environments.

Three important contributions can be highlighted. First, the idea of Ethical CSR is extended by showing its relevance for the field of education. Second, the integration of the notions from the fields of business ethics and inclusive education into one conceptual framework takes place. Third, the conceptual basis for further empirical research on the topic is provided.

The framework does not provide a recipe for solving the problems related to inclusive education. Rather, it creates the conceptual basis for understanding how the combination of ethical values and responsible practices of the institutions can contribute to the creation of more inclusive educational environments. Hopefully, it will stimulate further research and foster the adoption of Ethical CSR as a philosophy of socially responsible and equitable education.

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