"University social responsibility and knowledge management for a tax culture: Perception of internal stakeholders of tax advisory centers in Peru"

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NUMBER OF REFERENCES	NUMBER OF FIGURES	NUMBER OF TABLES
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UNIVERSITY SOCIAL RESPONSIBILITY AND KNOWLEDGE MANAGEMENT FOR A TAX CULTURE: PERCEPTION OF INTERNAL STAKEHOLDERS OF TAX ADVISORY CENTERS IN PERU

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Abstract

Developing countries generally have a poor tax culture, and in this context, university social responsibility plays an important role in knowledge management with an impact on tax collection. This study aims to determine the level of perception of University Social Responsibility (USR) by internal stakeholders (teachers, administrative staff, students) participating in the Accounting and Fiscal Support Nuclei (NAF) program (Latin American training program for university students on the tax and customs system, to provide free assistance to micro-enterprises and low-income people). The methodology applied was a quantitative, cross-sectional, non-experimental study; the sample consisted of internal stakeholders of the Northern Private University, (Peru); the sampling was probabilistic; the population was 220 people and the survey was applied to 136 people. Judges validated it using Aiken's V and Cronbach's Alpha reliability test, obtaining a result of 0.921. These results were processed using the IBM SPSS statistics. The results show that stakeholders attribute the USR efficiency in 88.22% to program implementation; 96.3% to the priority axes, for considering a culture of inclusion; 90.40% to management levels, for having committees, implementation of plans, projects, and management indicators; 89% to the record of actions carried out, such as the storage of evidence; 72.8% to the communication of results and impact; 92.6% to the implementation of strategies. It is concluded that the USR level of internal stakeholders based on the NAF program is efficient. The main factor is the strategies implemented by the university, with the active participation of all who contribute to improving students' competencies.

Keywords	university students, tax education, social impact, Peru, Latin America
JEL Classification	A22, M14

INTRODUCTION

Students, teachers, and the university play an essential role in making knowledge available in favor of citizenship in University Social Responsibility (USR) actions (De Castro & Prieto, 2023; Bakko & McBride, 2017; Reichel et al., 2023; Tshishonga, 2023). In this context, universities establish USR policies aligned with university law and contribute as a fundamental pillar to reduce inequalities, trying to cultivate positive and sustainable relationships with stakeholders (Bom-Camargo, 2021; Azizi & Sassen, 2023; El-Kassar et al., 2023; Fauzi et al., 2023; Ramírez et al., 2022).

The informal sector has gained a space in business activities, so much so that the World Bank (2021) states that informality represents more

than 70% of total employment, almost a third of the Gross Domestic Product (GDP) in Latin America and the Caribbean. This is due to inefficient regulations and weak public institutions. On the other hand, the International Labor Organization (2023) points out that in 2023 the low dynamism of economies negatively affected the generation of new jobs, leading to the growth of informality.

Likewise, Guillén Uyen (2020) estimates that 60% of the Peruvian economy is informal and affects micro, small, and medium-sized enterprises, which employ a similar percentage of the economically active population. Likewise, according to the National Institute of Statistics and Informatics, 76.8% of Peruvian workers are employed informally.

On the other hand, the Peruvian tax collection agency Sunat (2023) indicates that tax revenues decreased by 3.8% compared to 2022 due to the slowdown in GDP growth. In this sense, tax education is increasingly important in the development and practical application, given that taxpayer behavior has decreased tax fraud (OECD, 2021), and at the same time knowledge is not enough, but awareness will be decisive in responsible behavior of the taxpayer (González-Rodríguez et al., 2022).

University social responsibility increased with the creation of NAFs in 2014 by the *Receita Federal do Brasil*, which is a link between the tax administration, universities, micro-entrepreneurs, and low-income citizens (Lemos et al., 2022; Suranta & Rahmawati, 2024). As a result of this joint work effort, sixty NAFs have been created in Peru, three in Honduras, thirty-one in Argentina, ninety-five in Colombia, and Brazil has implemented it in more than three hundred universities. Due to these favorable results, several countries plan to implement it in the following years (EuroSocial, 2022).

The above-mentioned leads us to the following reflections: social responsibility is the task of all of us who make up a conglomerate within society, in the specific case addressed by the research there must be joint work between teachers, students, university, and society. Therefore, policies must be established to guide actions towards the generation of a more just and equitable society, where the state plays the role of promoter of social responsibility activities, generating competitive advantages for all stakeholders.

1. LITERATURE REVIEW

Social Responsibility (SR) has evolved, giving way to corporate, business, and university social responsibility (Kozáková et al., 2024; Cuba Sancho et al., 2023). The latter is of interest in this study. Universities aim to train highly competitive professionals, who are responsible to society, under University Law 30220, which establishes that ethical and effective management should impact society, and contribute sustainably to the development of the university community (Legislation of the Republic of Peru, 2014). It also involves a clear commitment of stakeholders to society and the environment, through strategic policies to obtain shared benefits, institutional strengthening, and competitive advantage (Salcedo-Muñoz et al., 2023; Lin & Zhu, 2019; Tan et al., 2023). University social responsibility (USR) is how universities manage the social solidarity projection, with a global impact on their academic processes, empowering their students, according to national and international policies and requirements (Vallaeys & Rodríguez, 2019; Mesta-Cabrejos et al., 2023; Usuriaga-Medrano et al., 2023; Carreño, 2022). Stakeholders in USR issues are teachers, students, administrative staff, coordinators, and external stakeholders who are considered beneficiaries, and have an impact on the results of an organization's actions (Vallaeys, 2020; Machuca-Vílchez et al., 2023; Mayuri-Ramos et al., 2023).

The Royal Spanish Academy (2022) defines the lines of action as the possibility of doing something with priority; and according to the USR policies of a Peruvian university, it is understood as the contribution to national development through inclusive education and the training of professionals who contribute altruistically to sustainable development. The management of USR, aligned with University Law No. 30220 (Legislation of the Republic of Peru, 2014), regu-

lates the actions of the committee and stakeholders, as well as the record of actions that the participants must comply with to make the processes evident. Likewise, it defines communication as the means that allows the transmission of its elements. According to university policies, internal and external dissemination are key to the success of these actions (Sunat, 2023).

The Accounting and Fiscal Support Nuclei (NAF) are consulting and information centers, where university students of Business and Accounting Sciences, trained by the managing agency of the country's Tax Administration, provide free assistance to micro-enterprises and low-income individuals. This University Social Responsibility activity also allows students to improve their professional skills (Sunat, 2023). Matsongoni and Mutambara (2018) and Cordova-Buiza et al. (2021) indicate that the main constraints that informal SMEs face are the absence of effective policies, licensing facilities, and less restrictive regulations.

The NAFs are constituted as free accounting and tax consulting centers and as part of the social service to the community, promoting tax culture to entrepreneurs, small businessmen, and informal businesses. Article 130 of the University Law defines university social service as decentralized actions of students to apply their knowledge for the benefit of society to improve the quality of life of vulnerable populations. This program started at the University around 2017, with the participation of volunteer students and teachers, trained by experts from the Tax Administration (TA) and then evaluated to perform the social service.

There are several studies in the scientific literature related to the NAF and USR, where Espina (2022) argues that by strengthening the tax culture, the aim is to make the citizens involved in the process aware of their constitutional obligations to contribute to the State in generating resources necessary for it to fulfill its role as a guarantor in achieving the Sustainable Development Goals. In line with the above, individuals must be able to cope with change in organizations, which implies having solid tax knowledge acquired during their training, and always focused on their good professional performance. On the other hand, Sulphey (2017) states that, in the

business world, it is time for University Social Responsibility (USR) to receive due importance from academia and the industry.

Mikalef et al. (2019) specifies that reporting is essential in management control. Similarly, Trynchuk et al. (2019) argue that the desire and ability to implement these practices are directly proportional to the culture shaped by the relevant knowledge, skills, and qualifications and that university education can encourage stakeholders to engage in socially responsible activities in Ukraine.

Dyakiv (2018), in her research on the socially responsible interaction of a business organization, aimed to clarify the essence of social responsibility in the field of engagement, basically oriented to the internal social responsibility of employers, who cover the processes of recruitment and adaptation, motivation, development and evaluation of their staff. On the other hand, Wiguna et al. (2021), in their research on the role of accounting in sustainable development, evaluated the impact of adopting green accounting and environmental performance on sustainable development and highlighted the importance of disclosure.

De Carvalho et al. (2023) analyzed the inclusion awareness of university students, concluding that education for inclusion and CSR should be part of students' training. Similarly, Smalskys et al. (2020) highlight the importance of stakeholder interaction in the context, to ensure sustainable territorial development. The results show the interests and needs of all stakeholders.

Khovrak (2020) conducted studies in institutions of higher education. The key results support that the basis for sustainable and eco-friendly development is to work in an ethical, transparent, and humanistic manner; to meet the needs of people and society, and the importance of training conscious and responsible citizens to take care of the future of the country, with economic, technological, environmental, cultural and human impact. Similarly, Stavytskyy et al. (2019) analyze how innovative environmental policies impact, and identify factors on the development of entrepreneurial universities in Ukraine, showing a new entrepreneurial model of a modern university, which effectively implemented administrative policies and reforms in this field.

Quezada and Rodríguez (2019), in their research regarding social responsibility in Latin America, aimed to analyze USR in the strategic planning of universities in Latin America, whose research was oriented to quantitative content analysis; they show results from 56 universities in Peru and Colombia regarding the priority lines of action of USR that were included in the mission 16% and vision 17%, and 62% and 42% respectively in professional training, 29% and 31% in social management, and 31% and 38% in social participation. Likewise, Alpízar Santana and Velázquez Zaldívar (2021), in their research on the university, development, and action in times of COVID-19, whose objective was to reflect on the development of the Cuban university and the extraordinary work they performed in times of COVID-19, present results focused on the goals of sustainable development to 2030 and how Cuban universities are betting on the professional growth of their students and teachers. Similarly, Ahumada-Tello et al. (2018) conducted a study on the development of educational competitiveness with a quantitative approach. The data were obtained from 537 accounting professionals and the results showed that the responsible campus axis of action has a Pearson correlation of 0.636 and $p < 0.001$ for responsible social participation.

Lugo-Muñoz and Lucio-Villegas (2022) investigated the vision and social responsibility to be aware of students' perception of the USR; the methodology was non-experimental, quantitative, and descriptive, and the instrument was applied to 169 undergraduate students. The results indicate that 70.9% apply their academic performance and 69% have the opportunity to work collaboratively in an interdisciplinary way, in diverse environments to integrate the university with society. These results reinforce the initiative of universities to include all stakeholders in collaborative work, in which each one contributes with their knowledge to achieve real and deep learning, becoming aware of the importance of social responsibility.

Regarding university management, Condori and Reyna (2019) conducted a research study to measure the perception of USR by university students; the method used was deductive, non-experimental design, quantitative approach, and basic type. They show that 58% of students perceive that USR is deficient, while the organizational management is efficient for 59%, and regarding university training, it is adequate for 70%. Flores-Fernandez et al. (2022), in their research on university social responsibility, aimed to design and validate a scale to study the students' perception of university social responsibility, using a non-experimental design method, and a sample of 150 university students. They concluded that the strategy in academic training agreed with the idea that the educational experience of social learning should be meaningful, practical, and applied to solve present and relevant problems that burden society, highlighting the importance of communicating the results.

Kong et al. (2022), in their research on tax reform and social responsibility, whose objective was to know the impact of tax incentives and CSR on entrepreneurs, based on a quantitative approach and applied level, affirmed that after applying internal regulatory changes, USR increased from 17% to 18.5% in taxpayers. Filatova et al. (2022), in their research on accounting support and sustainability, aimed to substantiate the accounting support of sustainability reports and develop practical recommendations to improve the mechanisms for generating fragments of non-financial reports based on accounting data, mention the importance of doing sustainability reports with an integrated approach, with the input of stakeholders, regular publication, and with reliable and complete contents.

González and Martínez (2021) investigated the communication of knowledge and digital platforms, to know the form of communicating knowledge, generated through projects of local development actions in universities, using digital technologies. They used a case study, documentary analysis, and theoretical review of a mixed approach, concluding that universities should publish their USR and research activities using digital media and express interest focused on the dissemination of information about the knowledge acquired, thus favoring the existing link between government, society, university, and business.

Kong et al. (2022) studied corporate tax reform in China, which aimed to investigate the impact of tax incentives on companies and their commitment to SR. They showed that the financial burden improves based on tax incentives, facilitating good SR practices.

Ramirez et al. (2022) present a study conducted in Peru on taxpayers of the new+ single simplified regime (NRUS) and electronic books, whose objective was to establish if the incorporation of taxpayers in this regime reduces tax evasion. The research had a quantitative approach, and a questionnaire was applied to these taxpayers. The results indicate that introducing micro-enterprises into electronic accounting books (digitalization) would significantly reduce tax evasion, showing a high correlation value of 0.707. Furthermore, Cabrera-Ignacio and Zapata-Aguilar (2021) conducted a research study on Tax Culture and tax evasion to determine the relationship between both variables, where the results showed that 62.3% have a low tax culture, representing 65.57% of tax evasion. This is due to the inefficiency of the state and the lack of a consolidated tax system, which hinders operability and simplicity for the taxpayer. They concluded that the tax culture significantly influences tax evasion in the fourth-category income, meaning that the tax system is neither efficient nor consolidated.

Based on the aforementioned, it is assumed that there is a need for a commitment on the part of universities to train socially responsible professionals with a commitment to society and the environment, without compromising the resources of new generations; as well as empowering stakeholders in the management of social responsibility activities that lead to the promotion of tax culture, through the implementation of policies regulated by the state.

The objective is to determine the level of perception of University Social Responsibility (USR) by internal stakeholders (faculty, administrative staff, and students) participating in the Accounting and Fiscal Support Nuclei Program (NAF).

2. METHODS

This is a basic, cross-sectional, quantitative, non-experimental type of research because it seeks to identify characteristics in a given context without manipulating the study variables (Hernández-Sampieri, 2023). The population was finite since the exact number of participants is known. It is made up of 220 individuals, and the sample comprises 136 internal stakeholders, comprising three (3) administrative staff, ten (10) NAF program coordinators, six (6) teachers, and 117 students, all of whom are involved in the social service program that focuses on tax and customs issues, for which probability sampling was used, being this a sampling where the subjects of greater access are selected for the research (Robledo-Martín, 2005).

The data collection technique was the survey, and the questionnaire was the instrument used, which was elaborated according to the USR guidelines included in University Law 30220 (Legislation of the Republic of Peru, 2014) and associated with the university's institutional policies of social responsibility. This questionnaire consists of 25 questions distributed among each dimension of university social responsibility. The questionnaire was developed under a Likert scale, based on five alternatives (always, almost always, sometimes, rarely, never). It was subjected to a reliability test by applying Cronbach's alpha coefficient, and a coefficient of 0.921 was obtained, indicating a high reliability. The instrument was validated under expert judgment, which was made up of specialists knowledgeable on the subject of university social responsibility.

Similarly, Aiken's V coefficient was applied to quantify the relevance of the items in terms of content based on the experts' evaluations. Finally, a pilot test determined whether the target audience understood the questions. For analyzing the information, the results were uploaded to SPSS, interpreted, and presented. The calculation of the coefficient values was determined for each question. Then, based on the answers provided, the calculation for each component was made using the following ranges as qualification criteria for the analysis: inadequate (0.00-2.00), deficient (2.01-3.00), satisfactory (3.01-4.00), and adequate (4.01-5.00).

3. RESULTS

Important results were obtained from applying the questionnaire to internal stakeholders (teachers, students, administrative staff, and coordinators), allowing us to comply with the objectives. The results are presented according to each objective.

Table 1. Level of USR of NAF stakeholders

	Dimensions	Efficient	Not very efficient	Deficient
136 Valid	Lines of action	96.3	3.7	0.0
	Management Level	90.4	8.8	0.7
	Recording of actions	89.0	10.3	0.7
	Communication level	72.8	25.0	2.2
	Implementation	92.6	7.4	0.0
	Total	88.22	11.04	0.72

Note: The level of university social responsibility of stakeholders is shown based on the NAFs.

3.1. Determining the level of university social responsibility of internal stakeholders based on the NAF program

Table 1 shows the levels of social responsibility in terms of efficiency reached by university stakeholders. In general terms, 88.22% indicate that the level of USR is in an efficient state and 11.04% indicate that the level is not very efficient, against 0.72% who express deficiency. It can be seen that the efficient level of university social responsibility comes from the policies and activities implemented, such as the lines of action with 96.3%, the management level with 90.40%, the recording of actions with 89.00%, the communication levels with 72.80%, and finally, the strategies implemented with 92.60%.

3.2. Determining the level of priority lines of action for internal stakeholders based on the NAF program

Table 2 shows the efficiency level achieved by university stakeholders according to the priority lines of action. For 96.3 %, there is efficiency, and 3.7 % indicate that the level is not very efficient, which differs from the study by Quezada and Rodríguez (2019), where it is argued that responsible behavior must be improved in the philosophy, strategic plans, and organizational culture.

3.3. Determining the management level of internal stakeholders based on the NAF program

Table 3 shows the level of efficiency achieved by university stakeholders, according to their management, where 90.40% state that there is efficiency and 8.8% indicate that they are not very efficient. On the contrary, the study by Condori and Reyna (2019) states that environmental management and corporate governance management are deficient since environmental activities are scarce, which is different from the actions developed by the University, such as the self-sustainable ecological campuses that motivate the participation of stakeholders.

3.4. Determining the level of recording of actions of university stakeholders based on the NAF program

Table 4 shows the level of efficiency achieved by the university stakeholders according to the actions, where 89.0% state that there is efficiency, 10.3% indicate that they are not very efficient, and 0.7% state that they are deficient. Likewise, Crespo et al. (2021) agree on the favorable results due to databases implemented through free guidance, which help to determine the beneficiaries' compliance with their tax obligations progressively.

Table 2. Priority lines of action

	Scale	Frequency	Percentage	Cumulative percentage
136 Valid	Efficient	131	96.3	96.3
	Not very efficient	5	3.7	100.0
	Total	136	100.0	–

Note: The level of social responsibility assumed according to university stakeholders' priority lines of action is shown.

Table 3. Management in university stakeholders

	Scale	Frequency	Percentage	Cumulative percentage
	Deficient	1	.7	.7
136 Valid	Efficient	123	90.4	91.2
	Not very efficient	12	8.8	100.0
	Total	136	100.0	–

Note: The level of social responsibility assumed in terms of the management of university stakeholders is shown.

Table 4. Recording of university stakeholders' actions

	Scale	Frequency	Percentage	Cumulative percentage
	Deficient	1	.7	.7
136 Valid	Efficient	121	89.0	89.7
	Not very efficient	14	10.3	100.0
	Total	136	100.0	–

Note: The level of social responsibility assumed in terms of the actions taken by university stakeholders is shown.

3.5. Determining the level of communication of results and impact on internal stakeholders based on the NAF program

Table 5 shows the level of efficiency achieved by university stakeholders in terms of the communication of results and the impact generated, with 72.8% stating that there is efficiency, 25.0% indicating that it is not very efficient, and 2.2% indicating that it is deficient.

3.6. Determining the implementation level of strategies among internal stakeholders based on the Accounting and Fiscal Support Nuclei

Table 6 shows the level of efficiency achieved by university stakeholders based on the implementa-

tion of strategies, where 92.6% state that there is efficiency and 7.4% indicate that they are not very efficient, compared to the study by González and Martínez (2021), who mention that the use of networks, active communication, content development, interaction with stakeholders, and others, allows for an adequate dissemination of university management.

Finally, to summarize, it is stated that the USR level of the NAF stakeholders, according to Table 1, shows an efficient result of 88.22% and 11.04% of not very efficient, which, although not the expected standard, is close to what is expected, which would be the efficient level. Then, regarding the level of the priority lines of action of the university stakeholders based on the Accounting and Fiscal Support Nuclei, according to Table 2, a result of 96.3% efficiency is shown. This is because the university implements quality educational processes. Likewise, regarding the management level of university stakeholders based on the Accounting

Table 5. Communication of results and impact of University Social Responsibility

	Scale	Frequency	Percentage	Cumulative percentage
	Deficient	3	2.2	2.2
136 Valid	Efficient	99	72.8	75.0
	Not very efficient	34	25.0	100.0
	Total	136	100.0	–

Note: The level of social responsibility assumed is shown in terms of results and impact on university stakeholders.

Table 6. Level of efficiency and impact of University Social Responsibility

	Scale	Frequency	Percentage	Cumulative percentage
	Efficient	126	92,6	92,6
136 Valid	Not very efficient	10	7,4	100,0
	Total	136	100,0	–

Note: It shows the level of social responsibility assumed in terms of the implementation of strategies in university stakeholders.

and Fiscal Support Nuclei, according to Table 3, a result of 90.4% efficiency is shown. This is sustained by the fact that the university proposes a duly approved work plan, through its directors and coordinators. Likewise, regarding the level of recording of actions in the university stakeholders based on the NAF program, according to Table 4, the efficiency level achieved is 89.0%. Similarly, regarding the level of communication of results and impact on internal stakeholders based on the NAF program, according to Table 5, the efficiency level achieved is 72.8% based on the communication of results and the impact it generates. Finally, regarding the level of implementation of strategies in internal stakeholders based on the Accounting and Fiscal Support Nuclei, according to Table 6, the efficiency level achieved is 92.6%.

4. DISCUSSION

The results of the USR level of the NAF stakeholders are a product of the strategies implemented by the university to improve the competencies of its students, specifically that of social responsibility, thus achieving the profile expected of graduates of the School of Business. The importance of the participation of all stakeholders is highlighted as a result and it is indicated that they are aware of the social responsibility activities developed and motivated by the university policy. These results agree with Ayala (2014), who states that, as an organization, many successful actions are undertaken to improve the quality of life of the university community, and they become more significant through University Social Responsibility. Similarly, Salazar et al. (2017) studied the perception of internal stakeholders about the actions and practices of social responsibility (SR) in the framework of University Management, showing that a high percentage of the surveyed participants knew about social responsibility. On the other hand, these results coincide with Macias et al. (2019), who pointed out that students perceive university social responsibility as an essential part of promoting the management of this component. The results also coincide with De Carvalho et al. (2023), who affirmed that social responsibility should be part of students' training, regardless of the homogeneity of the social and human environment, according to these results, it is expected that students, at the time of graduation, will have the competencies of

Social and Humanistic Responsibility and will be able to transcend in the labor market.

The results of the internal stakeholder priority areas of action based on the NAF program clearly demonstrate the promotion of an inclusive culture, which is part of the university's vision. These results differ from what Quezada and Rodríguez (2019) said, where a low presence of elements of university social responsibility is observed in the vision and mission statements. This is because they do not include aspects of social responsibility in their strategic statements; however, there is evidence of a high degree of commitment to building an organizational culture characterized by a management model that promotes a more socially responsible cultural discourse among its members. Likewise, Alpízar Santana and Velázquez Zaldívar (2021) highlight the importance of participation in the main transformations of society through the training of human resources, relevant and innovative humanistic quality, for the growth and development of the economy and its social project, for which it contributes to the achievement of the Sustainable Development Goals. In the same way, these results agree with Espina (2022), who states that tax revenues help to achieve Sustainable Development Goals (SDGs) and that countries should prioritize voluntary tax compliance, according to these results, it is expected that the university's internal stakeholders will be able to align themselves with an inclusive culture, where everyone is part of the transformation of society, under the guidelines of the Sustainable Development Goals.

The results of the management level with university stakeholders contain responsible persons, comprehensive plans, projects, activities, and management indicators that promote Social Responsibility. These results coincide with González-Rodríguez et al. (2022), who state that social responsibility, from the perception of university students, is composed of the dimensions: respect and dignity, citizenship and participation, context and environment, and people's freedom. They also state that university management contributes to teaching for a successful confrontation with the world of work, favoring an integral human formation. In addition, Lima-Ravelo et al. (2018) state that university institutions have shown USR initiatives, establishing impact measurement models as part of

their management in response to the demands of society for solving its problems, for which the authors highlight the need for greater involvement of students in USR initiatives, seeking to assume a commitment to research and social projection. However, Condori and Reyna (2019) differ by mentioning that environmental management and corporate governance management are deficient because environmental activities are scarce, a different case from the actions that the University developed, such as proposing self-sustainable ecological campuses that motivate the participation of stakeholders. In the same way, the results coincide with Espina (2022), who affirms that adopting environmental activities and good environmental performance in sustainable development is part of social responsibility management; with these results, it is expected that graduates will participate in projects with social and environmental responsibility plans that are sustainable over time.

The results of the recording of actions carried out with university stakeholders such as inventories, and storage of evidence that are part of the internal control process are adequately performed by recording evidence in detail; this agrees with Cresto et al. (2021), who positively highlight the implementation of databases that help to progressively determine the beneficiaries' compliance with tax obligations because of free counseling. In the same way, Mikalef et al. (2019) argues that the information recorded should be reported through corporate social responsibility (CSR) reports and that they play a key role in management control. Under these results, graduates are expected to register their evidence of responsibility for the verification of the standards proposed by international organizations.

The results show that the level of communication impacts internal stakeholders, where 72.8% of respondents indicated that there is good communication by the university; this differs from M. Jucan and C. Jucan (2014), who assume that they do not receive training to communicate their results out of academic circles and, therefore, recognize that they have poor communication skills. In the same way, Trynchuk et al. (2019) argue that social responsibility is directly proportional to the culture formed from relevant knowledge, skills, and qualifications. These results will enable universities to enhance their communication skills in relation to social and environmental responsibility activities that allow for collaborative participation among stakeholders.

The results of the level of implementation of internal stakeholder strategies are efficient for 92.6% of the study population. This agrees with the study by González and Martínez (2021), who highlight the use of networks, active communication, content development, and interaction with stakeholders. As part of the implications, it is specified that the Accounting and Fiscal Support Nuclei and university social responsibility have great value in society. They are not exclusive to reality since one of the objectives of universities is to contribute to the training of professionals focused on changing the students' lives fairly and equitably, thus contributing to socially responsible and sustainable economic growth over time. Therefore, the results on the role played by the Accounting and Fiscal Support uclei as part of the USR, and, according to the NAF guidelines, in coordination with the student population, seek to strengthen the tax culture in future professionals promoting the formalization of informal businesses. In the same way, the results agree with Smalskys et al. (2020), who state that a strategic approach allows considering the interests and needs of all stakeholders and identifying priority areas for regional development; at the same time, a detailed analysis of the existing regional development strategies and programs will allow measuring the effectiveness of the interaction of the participants to guarantee sustainable territorial development; this is expected to improve the strategies for active interaction among stakeholders to achieve a greater social impact.

CONCLUSIONS

The objective of this study was to determine the level of university social responsibility (USR) among internal stakeholders based on the Accounting and Fiscal Support Nuclei (NAF) program. The findings indicate that the USR is perceived as efficient, primarily due to the strategies implemented by the uni-

versity. These strategies involve the active and integral participation of stakeholders, aiming to enhance students' competencies in a socially responsible environment that promotes shared value. The results highlight the need to integrate policies that foster comprehensive improvement, enabling students in the School of Business and other disciplines to achieve the expected professional profile.

The study concludes that the priority lines of action, management processes, and communication strategies related to the NAF program are carried out efficiently. However, the findings also suggest the necessity of strengthening internal and external communication channels to ensure consistency across all components. Additionally, the recording of actions by internal stakeholders is considered effective, supported by proper documentation of social responsibility activities, leading to high satisfaction levels among stakeholders.

This study was limited by its focus on a single Peruvian university, though the sample was representative of its population. Future research could expand the scope by including multiple universities and longitudinal analyses to compare stakeholder perceptions over time. Considering that the NAF program operates in over sixty universities across Latin America, broader studies could provide deeper insights into the program's impact and best practices. These future efforts would contribute to a more comprehensive understanding of how university social responsibility can be enhanced through strategic collaboration and innovation.

AUTHOR CONTRIBUTIONS

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Methodology: Joberth Vargas-Figueroa, Sindulfo Javier Diaz-Angulo.
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All data generated or analyzed during this study are included in this published article. The authors do not duplicate the survey results, and no previous publications have been conducted based on them.

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APPENDIX A

Table A1. The level of university social responsibility

No.	Questions	Always (5)	Almost always (4)	Sometimes (3)	Nearly never (2)	Never (1)
**The level of university social responsibility**						
**Priority lines of action**						
1	Has the university implemented educational processes aimed at quality and inclusive education?					
2	Does the curriculum proposed by the university contribute to the general and specific competencies of University Social Responsibility?					
3	Is a culture of management with social and environmental impact fostered in the university community (teachers, students, and collaborators)?					
4	Does the university promote social projects that generate a positive impact on society?					
5	Does the university promote lines of social and environmental intervention linked to the SDGs?					
6	Organizational management with a USR approach?					
7	Does the university advise on efficient environmental management issues, identifying the impact on the university community?					
8	Does the university promote issues related to sustainability?					
9	Does the university promote a culture of inclusion and diversity, in terms of access to education, people with disabilities, multiculturalism, gender, generational and human rights?					
**RSU MANAGEMENT**						
10	Does the university have a Social Responsibility committee that approves the RSU work plan?					
11	Does the work plan establish the main activities and management indicators in the academic and administrative fields?					
12	Do the directors and career coordinators establish activities and management indicators at the headquarters in the academic and administrative fields?					
13	Are there full-time professors who execute RSU activities and projects?					
14	Is there an Operational Plan for all sites, approved by the Social Responsibility Committee?					
15	Are projects proposed outside the work plan evaluated and approved by the Social Responsibility Committee?					
**RSU SHARE REGISTRY**						
16	Do the directors and/or career coordinators record the inventory of RSU activities at the end of each semester?					
17	Are such reports stored as evidence for accreditation processes?					
18	Are these reports stored as evidence for supervision processes?					
**COMMUNICATION OF RESULTS AND IMPACT OF SOCIAL RESPONSIBILITY**						
19	Are the results and impact of Social Responsibility projects disseminated internally?					
20	Are the results and impact of Social Responsibility projects disseminated externally?					
21	Are media suggested by the Marketing and Communications Department used?					
**IMPLEMENTATION STRATEGIES**						
22	Are the courses that will manage University Social Responsibility reviewed and validated annually?					
23	Is the documentary syntony with the social/environmental deployment of the courses verified?					
24	Is the impact of the management of courses linked to the deliverables requested by the university law and the academic quality standards by which UPN is governed measured?					
25	Is the remote, face-to-face and mixed modality considered for the deployment of social responsibility activities?					