

Establishing an ethic of Corporate Social Responsibility (CSR) in business school students: A comparative study of accounting and non-accounting majors

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ABSTRACT

In 2007, a United Nation's task force created the Principles of Responsible Management Education (PRME). Through the establishment of educational frameworks and curriculum that support corporate social responsibility (CSR) this task force hoped to develop future business leaders that value "an inclusive and sustainable global economy." The purpose of this paper is to investigate whether business students' perceptions toward the role of business in society differs with a college curriculum with varying emphases on ethics and CSR. This study uses a longitudinal ethics survey of business students in a southeastern, medium size public university. A comparative analysis between accounting majors and non-accounting majors was conducted in order to see if curriculum across differing majors influenced CSR perceptions. In a study of 254 business students, a chi-square analysis indicates that business students across majors do not differ significantly in their views toward CSR. However, some evidence does indicate differences across gender for the business students.

INTRODUCTION

The profound effect of private enterprises on their communities spans local, regional, and global economies, communities, as well as the environment. Depending on the behaviors chosen by leadership within organizations, a business may either improve or destroy these economies, communities and environments. Currently, citizenry around the world are calling on business to behave responsibly and sustainably in order to improve local, regional, and global economic and natural environments (Avery & Bergsteiner, 2011; Ogunyemi, 2013). Businesses are also being encouraged to proactively engage in socially responsible behavior in order to improve our world (Weinreb Group, 2013). Business leaders with long range vision and a mind-set for combining profitability with social and environmental sustainability are paramount to the successful interaction with local communities. A long term mind-set differs from a "climate of short-term profitability used to gauge success in order to facilitate both vertical and lateral movement of executives," (Hulsart & McCarthy, 2012). Future business leaders are our current business students. These business students generally majoring in accounting, finance, economics, management, and marketing will be determining the impact that businesses have on local, regional, national, and global environments. These environments include the physical (planet), communities (people), and economies (profits).

The United Nations (UN) Global Compact, composed of academic stakeholders, works to use business as a change agent for global benefits, (<http://www.unprme.org/about-prme/history/index.php>). In 2007, the Principles of Responsible Management Education were developed by a group of these stakeholders interested in improving management education around the world. The PRME is a set of

principles that outline a foundation for responsible management education. The declaration of the task force that formed these principles is:

As institutions of higher education involved in the development of current and future managers we declare our willingness to progress in the implementation, within our institution, of the following Principles, starting with those that are more relevant to our capacities and mission.

Source: <http://www.unprme.org/about-prme/the-six-principles.php>

The first three principles are:

Principle 1 | Purpose: *We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.*

Principle 2 | Values: *We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.*

Principle 3 | Method: *We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.*

Source: <http://www.unprme.org/about-prme/the-six-principles.php>

Business school curriculum plays an important role in the development of students' ethical understanding of the role that business plays in society (Hulsart & McCarthy, 2009; Nicholson & DeMoss, 2009; Peng & Lin, 2009; Podolny, 2009; Wang & Calvano, 2015). The implementation of business school curriculum that supports ethics and Corporate Social Responsibility is as important as the curriculum itself. To ensure that students across majors have access to the same ethics and CSR content whether they are management or accounting majors is important.

The main goal of business ethics education is to help students become more aware of and sensitive to the ethical consequences of their actions (Lau, 2010; Peng & Lin, 2009). Ethical Awareness is defined by Lau (2009) as "one's recognition of an ethical issue of dilemma that may lead to a conflict with ethical standards and/or negative impact on others." For this study ethical awareness will be represented by a series of questions on a student survey related to social responsibility. The belief that educational experiences influence ethical standards is a proxy for readiness. The literature review and hypothesis development led to the model presented above. The factor of Corporate Social Responsibility is used as a proxy for ethical awareness.

For the purposes of this study, CSR is defined as a concern for all stakeholders, the environment, and profit. The dimensions of social responsibility that we will consider include a discretionary dimension of concern for the community. We attempt to address the following research questions: Does business school curriculum that includes ethics and CSR impact business students' perceptions toward the role of business in society? How does curriculum across different majors such as Accounting and Management impact student's perceptions about CSR?

LITERATURE REVIEW

Business Education and CSR

Corporate Social Responsibility (CSR) has been discussed as early as 1970. Milton Friedman (1970) argued that it was limited to increasing the bottom line for shareholders (Bartkowiak, 2006). Over the past three decades CSR has evolved to encompass much more than just increasing the bottom line, such as enhancing society by creating and delivering desired products, providing employment, developing markets, and paying taxes. To greater ends CSR has become a more holistic term to include economic, social and environmental returns as well as acting on the behalf of the disadvantaged and serving as an instrument of public policy (David, 2009). Studies have found that “being a good corporate citizen does not result in poorer financial performance and shows that ethical and socially responsible behavior can actually contribute to improved performance,” (Cacioppe, Forster, & Fox, 2008, p. 698). As future business leaders, business students’ values will shape organizations over the next few decades. Nicholson & DeMoss (2009) found that students’ attitudes toward social responsibility varied across disciplines. Gonzalez-Rodriguez, Diaz-Fernandez, Pwlak, & Simonetti, (2013), explored the relationships between Schwartz value theory and the triple bottom line in cross cultural study of students. Authors explored the students’ perceptions of CSR in Spain, Poland, and Bulgaria. They focused on students because they play several roles—client/consumer and future executive or business managers.

Gonzalez-Rodriguez, Diaz-Fernandez, Pwlak, & Simonetti, (2013), looked at five dimensions of CSR:

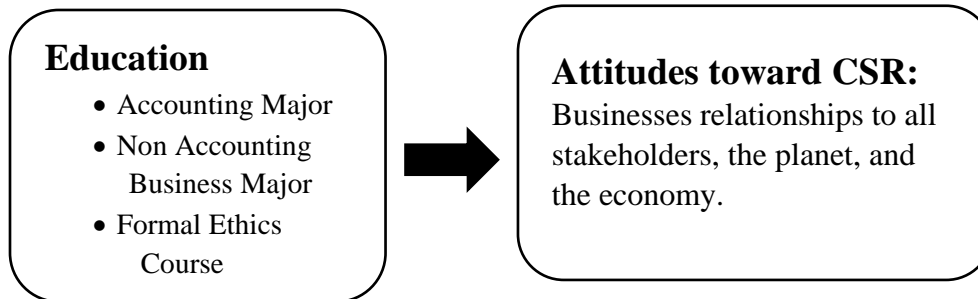
1. Environment
2. Social
3. Economic
4. Stakeholder
5. Voluntarism

The researchers found that gender, culture, and values played a significant role in attitudes toward CSR. Culture also played a role. Culture and values indicate that national feel is important.

Accounting Curriculum

Some studies indicate students in different majors react differently to ethical situations. However, there is not still no consensus on this. Our study adds to the literature on ethical behaviors and or perceptions in students. Over the past two decades there has been an increased emphasis on SOX and fraud in college accounting programs. Baird & Zelin, 2007, did a study of personal values and ethical viewpoints of accounting majors versus other students. Their study included 142 students from a Midwestern university who completed the Schwartz value inventory. This instrument measures personal values which are those things that are significant in peoples’ lives and are motivators in behavior. Accounting majors were found to differ significantly on four of ten values: power, security, self-direction, and universalism. Accounting majors also significantly differed on disapproval of unethical actions in four ethical dilemmas (Baird & Zelin, 2007). The authors concluded with the following questions: Are solutions more ethics education, more laws & regulations, or better screening of employees?

Several studies compare accounting majors to non-accounting and then business majors to non-business. There have been mixed results on these studies which generally surveyed students. There is also conflicting evidence as to whether or not business students are more or less unethical (Huang & Watson, 2015). Similar results were found true for the accounting versus non-accounting. Some studies looked at ethical judgement and individual’s underlying values (Moser & Martin, 2012). A study that looked at CSR and underlying values too.



METHODOLOGY

The purpose of this study is to evaluate the effects responsible management education has on students' perceptions toward CSR as well as to determine if there are differences in these effects based on whether a student is an accounting major or not. The researchers used a 2015 ethics survey of business school students with majors in accounting, finance, management, and marketing in order to determine the effects of curriculum on student perceptions. The primary research question is, "Do students across the College of Business, believe that businesses should be socially responsible regardless of whether or not they have taken a formal ethics course?" The second research question is, "Do accounting students, due to increase exposure to compliance and SOX, differ in their attitudes toward social responsibility?"

In order to answer these questions, cross-tabulations and chi-square analysis were used on the data collected from the 2015 survey. The research instrument includes ten questions related to businesses' role in society and social responsibility. Responses to each question were ranked on a five point Likert scale where 1=strongly agree and 5=strongly disagree. To identify relationships between the variables, cross-tabulation was used for all business school students' perceptions showing frequency counts of answers for each question. Chi-square analysis was used to determine statistical significance. The hypotheses tested investigated the research questions related to business school students' perceptions toward the role of business in society are listed below.

Hypothesis 1

In their study of Egyptian students, Seoudi & El-Bassiouny (2010) conducted a content analysis of the ANBHF Student Ethics survey to identify six factors: Corporate Social Responsibility (CSR); Employee Compliance; Individual Responsibility; Government Responsibility; Advertising and Business Ethics. Using the data from the 2009 Study Survey of American Business PCA was re-run and the same factors were found as in Seoudi and El-Bassiouny's study (McCarthy, 2010). Using Principle Component Analysis, Seoudi & El-Bassiony (2010) discovered that items 1-10 of the student's ethics survey composed the factor Corporate Social Responsibility (CSR) is being used in this study as a proxy for ethical awareness.

$H_{(0)}$ (null) There is no difference between accounting majors and non-accounting majors perceptions of social responsibility.

$H_{(1)}$ There is a difference between accounting majors' and non-accounting majors' perceptions of social responsibility.

Hypothesis 2

Students that are open to course content that covers ethical issues such as CSR will benefit the most from this content. Over the past two decades there has been a shift in attitudes toward CSR and its inclusion in business school content is becoming much more prevalent. In 2007, the United Nations created a task force to develop Principles of Responsible Education. These six principles include the development of business students as promoters of CSR, the incorporation of CSR values into business school curricula, the creation of educational frameworks and materials that promote CSR, and the inclusion of business school students in the global dialog related to CSR.

$H_{(0)}$ (null) Business school students who have had a formal ethics course do not differ in their perceptions toward social responsibility from business school students who have not had a formal ethics course.

$H_{(2)}$ Business school students who have had a formal ethics course do differ in their perceptions toward social responsibility from business school students who have not had a formal ethics course.

Hypothesis 3

$H_{(0)}$ (null) There is no difference between female and male business students' perceptions of social responsibility.

$H_{(3)}$ There is a difference between female and male business students' perceptions of social responsibility.

RESULTS

Measures

Ethical awareness was measured using ten items chosen from the ANBHF Ethics Study. These ten items used a five point Likert scale anchored from 1 being "strongly agreed" to 5 being "strongly disagree" and are listed below. The items were identified by Seoudi and El-Bassiouny's (2010) as factors of students' perceptions of Corporate Social Responsibility. This study uses these factors as ethical awareness.

The Survey Instrument

The original survey instrument was created by the American National Business Hall of Fame in 1983. The studies from 1983 to 1995 did not include the same questions for all studies nor was the wording of the same question exactly the same. Some of the differences were unintentional. For example, the wording of the questions in the report for the 1983 study had slightly different wording for some of the questions that had been on the questionnaire. The 2003 2009, and 2015, surveys included the same 47 attitudinal and 4 demographic questions as the 1995 surveys. The table below shows the number of questions asked of students for each survey. In 2015, College of Business students at a public university in middle Tennessee were administered paper and pencil copies of the ANBHF Ethics Survey for Business Students. Surveys were administered by the author in management, marketing, and accounting classes.

TABLE
NUMBER OF QUESTIONS ASKED IN EACH SURVEY

Year of the Student Study	Response Rate	Number of Questions
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		Attitudinal	Demographic
1995	n=191	47	4
2003	n=1009	47	4
2009	n=94	47	4
2015	n=254	47	4

Questions one through ten on the ethics survey ask respondents if they agree or disagree with questions related to corporate responsibility. The survey instrument included a five point Likert scale where one equaled "strongly agree", two equaled "agree", three equaled "no opinion", four equaled "disagree" and five equaled "strongly disagree". The results below present the combined percent of respondents that "strongly agreed" and "agreed" with each question.

The data used in this study was gathered during the Fall semester of 2015 using an ethics survey from the American National Business Hall of Fame (ANBHF). This survey instrument had been used in 1995, 2003, and 2009 with different samples of American college students (Prasad, Marlow & Hattwick, 1998; Monippallil, Kathawala, Hattwick, Wall & Shin, 1999; McCarthy, 2010). In 2010, Seoudi & El-Bassiouny used the survey instrument in a study of Egyptian business students. Seoudi & El-Bassiouny (2010) conducted a content analysis of the ANBHF Student Ethics Survey in which they found six different categories within the 47 item survey. These categories include: corporate social responsibility (CSR), employee compliance, individual responsibility, government responsibility, advertising and business ethics. Survey questions one through ten of the student ethics survey composed CSR.

1. The Corporation has a responsibility to take the lead in solving major social problems such as pollution, discrimination, and safety
2. The Corporation has a responsibility to not become involved in solving social problems unless doing so becomes a cost of doing business or the opportunity to earn a profit.
3. The Corporation has a responsibility to get involved in social responsibility projects because outside pressures make such an involvement a cost of doing business.
4. The Corporation has a responsibility to promote equal opportunity in hiring and promotion.
5. The Corporation has a responsibility to promote conservation of energy, even if doing so means a reduction in profits
6. The Corporation has a responsibility to conserve natural resources, even if doing so means a reduction in profits.
7. The Corporation has a responsibility to conserve natural resources, even if doing so means a reduction in profits.
8. The Corporation has a responsibility to clean up or avoid causing air, noise, and water pollution, even if doing so means a reduction in profits.
9. The Corporation has a responsibility to contribute money and management time to civic activities in communities where the firm has plants or offices.
10. The Corporation has a responsibility to help minority-owned businesses.

These ten questions relate to the role that business has in society. To address the research questions stated above: Does business school curriculum that includes ethics and CSR impact business students' perceptions toward the role of business in society? Do business students across majors differ in their views towards business's role in society? Is there a difference between the views of male and female business students' views business's role in society?

TABLE

SUMMARY OF DATA ANALYSIS FOR ALL RESPONDENTS

Overall

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
AGREE	71%	34%	56%	93%	65%	76%	83%	70%	41%	96%
NO OPINION	19%	24%	32%	4%	22%	17%	12%	22%	36%	3%
DISAGREE	11%	42%	12%	3%	13%	7%	5%	8%	23%	1%

The chi square test for independence was used to test the relationships between variables. However, the size of the chi square statistic may not provide a reliable guide to the strength of the statistical relationship between the two variables. For this reason, Cramer's V was calculated to determine the effect of statistically significant relationships.

The relationships between perceptions of business's role in society and a respondent's major were explored using cross classification and chi square statistics. Responses for each of the ten questions were evaluated to explore whether or not there were differences in accounting and non-accounting majors' responses.

TABLE
ACCOUNTING V. NON-ACCOUNTING BUSINESS MAJORS

Question	χ^2	Significance	Cramer's V	% Agree Acct Major	% Agree Non-Acct Major
Q1	1.162	.559		77%	75%
Q2	.967	.616		31	36
Q3	.805	.668		52	57
Q4	.115	.943		92	93
Q5	1.333	.513		67	62
Q6	2.217	.329		77	75
Q7	3.034	.219		83	83
Q8	6.441	.039	.159	64	74
Q9	3.70	.156		33	45
Q10	.276	.870		97	96

The results indicate that there is a statistically significant difference ($p < .05$) with a small effect size (Cramer's V = .159) between accounting and non-accounting majors for question eight. Seventy-four percent of non-accounting business majors agree that corporations have a responsibility to clean up or avoid causing air, noise, and water pollution, even if doing so means a reduction in profits. Only 64% of accounting majors agree with this statement.

Some studies indicate that there is a difference between men and women's attitudes toward the CSR dimension related to discretionary activities (Bear, Rahman, Post, 2010; Burton & Hegarty, 1999). For this reason, the relationships between perceptions of business's role in society and a respondent's gender were explored using cross classification and chi square statistics. Responses for each of the ten questions were evaluated to explore whether or not there were differences in female and male responses.

TABLE

FEMALES V. MALE BUSINESS MAJORS

Question	χ^2	Significance	Cramer's V	% Agree Females	% Agree Males
Q1	1.56	.458		71%	70%
Q2	11.48	.003	.213	24%	43%
Q3	1.37	.504		56%	54%
Q4	13.3	.001	.230	99%	89%
Q5	6.82	.033	.166	70%	61%
Q6	5.12	.077	.144	81%	71%
Q7	1.57	.456		82%	79%
Q8	1.92	.382		73%	70%
Q9	7.35	.025	.171	47%	33%
Q10	4.28	.117		98%	93%

The results above indicate that female and male respondents significantly differed on several questions related to CSR in this survey. The difference between females and males responses to question two, "the Corporation has a responsibility to not become involved in solving social problems unless doing so becomes a cost of doing business or the opportunity to earn a profit," was significant at .00 with a Cramer's V of .213 which indicates a small to medium effect size. Only twenty-four percent of women agreed that corporations have a responsibility to no become involved in solving social problems unless doing so becomes a cost of doing business or is a profit earning opportunity compared to 43% of men agreed to this question.

Question four, The Corporation has a responsibility to promote equal opportunity in hiring and promotion: 99% of women agreed and 89% of men agreed. The Chi Square test .00, Cramer's V was .230 (small to medium effect).

Question five, The Corporation has a responsibility to promote conservation of energy, even if doing so means a reduction in profits" 70% of women agreed compared to 61% of men. This was statistically significant at .03 ($p < .05$). The Cramer's V, .166, indicates a small effect size.

Question six, The Corporation has a responsibility to conserve natural resources, even if doing so means a reduction in profits: 81% of women agreed and 71% of men agreed, statistically significant at $p < .10$, Cramer's V, .144 indicates a small effect size.

Question nine, The Corporation has a responsibility to contribute money and management time to civic activities in communities where the firm has plants or offices. 47% of women agreed compared to 37% of men, $p < .05$, Cramer's V = .171 indicates a small effect size.

The relationships between perceptions of business's role in society and whether or not a respondent took a formal ethic's class were explored using cross classification and chi square statistics. Responses for each of the ten questions were evaluated to explore if students who had taken a formal ethics course differed from students who had not taken a formal ethics course.

TABLE
FORMAL ETHICS COURSE

Question	χ^2	Significance	Cramer's V	% Agree Ethics Course	% Agree No Ethics Course
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Q1	6.88	.032	.167	77%	69%
Q2	1.66	.436		34%	33%
Q3	4.22	.121		65%	51%
Q4	1.03	.597		90%	94%
Q5	.09	.764		66%	64%
Q6	.25	.882		77%	75%
Q7	2.24	.326		78%	85%
Q8	.97	.615		67%	72%
Q9	.42	.810		37%	42%
Q10	.86	.650		97%	97%

Students who had taken a formal ethics course differed from students who had not taken a formal ethics course on the first question. Seventy-seven percent of students agreed that corporations have a responsibility to take the lead in solving major social problems such as pollution, discrimination, and safety compared to 69% of students who had not taken a formal ethics course. The Cramer's V, .167, indicates a small effect size for the differences in gender on this question.

Discussion and Limitations of Results

There are some limitations to this study that prevent one from making broad generalizations about the results. However, over the three studies despite varying response rates, varying respondents, changing scope of respondents and a convenience sample, there is a considerable amount of consistency among response rates of agree in the 1989, 2003, 2009, and 2015 surveys. This study is the continuation of a longitudinal study related to business students' ethical views. This study has some limitations for generalizability. Primarily, the business students selected for this study were all from one medium, liberal arts university in central Tennessee. Second, the respondents were voluntary and self-selected into the study by agreeing to complete the survey. Finally, self-reports on ethics studies are subject to social desirability as a confounding variable. Despite these limitations this study does offer some insights into the perceptions of business students about ethics and Corporate Social Responsibility. These results and the raw data from the surveys provide a jumping off point for future studies comparing changes in students' perceptions toward the role of business in society.

The research related to gender as a factor in ethical decision making is not conclusive and there are possible confounding variables that may impact the findings, (Dalton & Ortegren, 2011). There are also some studies that indicate differences between genders may be a factor of the respondents' status of students versus practitioners (Cole & Smith, 1996). Maturity plays an important role in one's ethical development as do education, experience, and peer-group pressures (McCarthy, 2010). This study focused on business students as future leaders within business organizations. Their attitudes related to CSR are an important area of study for several reasons. Organizations that have already demonstrated a strong record of CSR, will benefit from new employees sharing these same values. Second, organizations looking to improve their CSR performance will benefit from recruiting employees that already hold similar attitudes toward CSR.

Students graduating with a BBA from the university in this study have numerous "core" courses required for all majors. Included are Principles of Economics I and II and Principles of Accounting I and II prior to inclusion into the College. Once admitted, all students must successfully complete: Principles of Finance, Principles of Management, Principles of Marketing, Social and Legal Environment of Business, Production and Operations Management and Strategic Management. In recent years, all students must also take a Strategic Management Lab, Technology for Business, an Ethics and Diversity course and a Professional Development class. Finally, all students must take an Information Systems

course (which differs slightly for accounting majors from other majors) and an International or Global Business course (which has been streamlined in recent years). In view of this commonality of coursework among AP College of Business students; it is not surprising that attitudes regarding Ethics and Corporate Social Responsibility do not significantly differ on the basis of major.

Business Core Courses- Upper Division	
<ul style="list-style-type: none">• Strategic Management• Principles of Finance• Technology for Business• Ethics and Diversity in Business• Global Business• Professional Development Seminar	<ul style="list-style-type: none">• Principles of Management• Social, Legal, and Political Environment of Business• Data Analytics and Statistics• Production Operations Management• Principles of Marketing• MIS or AIS

Major	Major Specific- Upper Division	Electives – Upper Division
Accounting	<ul style="list-style-type: none"> • Intermediate Accounting I • Intermediate Accounting II • Cost Accounting • Auditing • Income Tax • Advanced Accounting 	3 Accounting Electives 1 Business Elective
Finance	<ul style="list-style-type: none"> • Investments • Managerial Finance • Financial Markets and Institutions • Security Analysis and Portfolio Theory • Financial Policy • Selecting Equity Investments 	2 Finance Electives 2 Business Electives
Management	<ul style="list-style-type: none"> • Management Information Systems • Organizational Behavior • Human Resources • Entrepreneurship • International Management 	2 Management Electives 2 Business Electives
Marketing	<ul style="list-style-type: none"> • Retailing Marketing • Consumer and Market Behavior • Advertising and Promotional Strategy • Marketing Research • Marketing Management 	3 Marketing Electives 3 Business Electives

Conclusions and Future Research

Business leaders with long range vision and a mind-set of combining profitability with environmental sustainability are paramount to successful interaction with local communities. However, this long term mind-set is a deviation from the current climate of short-term profitability used to gauge success in order to facilitate both vertical and lateral movement of executives. Therefore, in order to bring these different models closer together we must begin to develop ethical business leaders focused on social responsibility and sustainability. Because of the dramatic shift from the current paradigm for success in business, this development must begin early on in the business students' education. Perhaps, eventually, as role models emerge this new paradigm will begin to be imparted prior to beginning business school.

There are numerous areas for future research on this topic. From an impact perspective, more research needs to occur on the degree that consumers take CSR into account in buying decisions. Useful demographic extensions include: age of student (or employee), ethnicity of student, region of country, international vs. U.S. born student, veteran vs. civilian, level of work experience of the student and finally which is the student (or employee's) ethical framework (e.g. traditional/Ten Commandments, pragmatic, idealistic, etc.).

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