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Social Responsibility Education Across Europe

A Comparative Approach

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∂ Springer

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Foreword

First of all, I would like to express my sincere appreciation to all contributors of this book for their efforts in conducting these theoretical and empirical studies on the education of social responsibility across European universities. The distinguished scholars in the editorial team have certainly succeeded in the accomplishment of such a hard-core task in unifying those efforts in a comparative manner. As a publisher company, Springer has also taken the responsibility of contributing to the development of scientific knowledge in the field of social responsibility by encouraging the editors and researchers to focus on this topic and disseminating the accumulated knowledge among interested parties. Therefore, the publisher should be also appreciated due to their internationally recognised scientific efforts; Springer certainly has a well-deserved reputation.

Although the *laissez faire* liberalism of the eighteenth century evolved into the notions of individualism, independence and equal rights in the twentieth century depending on the ongoing economic and political conditions over time, it was a very long and painful process; the concept of responsibility was entered into the agenda of management practices together with those slogans of "equality, freedom and friendship" due to increasing poverty and unemployment in societies around the world at the end of the nineteenth century. Today, besides protecting the individual values and rights as part of human rights, contributing to the community-based activities under the scheme of social, economic and political responsibilities has considerably increased the quality of life by its multiplier effects over the individuals and society.

The historical roots of responsibility can be found in philanthropic activities of both corporate and individual citizens. However, the concept of social responsibility that should bring the private, public and civic organisations together within a collaborative network goes beyond the traditional philanthropic efforts by creating shared value for individuals and societies. There is an overall consensus on the idea that social responsibility activities raise awareness towards democratisation and socialisation of both individuals and corporate entities in the long run. It is certainly a significant development when individuals and corporate entities take

responsibility for finding solutions to local as well as national problems and when they engage in voluntary activities to create shared value. Surely, social responsibility is not only limited to local and national levels; global problems require a global network among all parties. Therefore, considering these global interdependencies, organisations operating at the international and regional levels must take leading roles to achieve the overarching principles of social responsibility. Particularly, the organisations that engage in the education, training and development of young generations must give priority to the concept of social responsibility in their agenda.

The positive attitude towards the idea of social responsibility is not obtained overnight or spontaneously. It requires a carefully designed education system towards the fundamental philosophy of brotherhood, cooperation and joint efforts, individual tendencies and a well-organised public sphere throughout the lifelong learning process starting from the first interactions with family till the working life. At this point, educational institutions have significant roles as supporting and sustaining the systems and spheres towards the quality of life standards and building capacity with integrating social responsibility efforts. Particularly the universities represent a significant step in this process which begins from the primary school by improving the theoretical knowledge and providing the opportunities for the practical experiences for the young generations. Students can more easily improve their ethical stances and internalise the notion of social responsibility in the social sciences by integrating such topics into the curricula of management and business departments. Since efforts towards the improvement of social responsibility require a cross-sectoral and holistic approach, it is important to transfer these invaluable insights and experiences within the social sciences into the natural sciences. Therefore, as a future implication, I believe that it can be very useful to provide a similar version of this invaluable book in the natural sciences as well.

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Preface

Corporate social responsibility (CSR) has become increasingly popular among practitioners, policymakers, non-governmental organisations, educators, scholars and so on. The growing literature on CSR provides that a viable adoption of CSR can improve their financial and non-financial performance in the form of reputation, competitiveness or sustainability, etc. Therefore, CSR has been widely recognised and practised by the business community in both developed and developing countries during the last decades. In addition to its increasing popularity among business organisations, CSR has been promoted as a useful tool for business organisations by both international and intergovernmental organisations, such as European Commission, United Nations or World Business Council for Sustainable Development.

In parallel to this increasing attention, the higher education institutions have also recognised their key roles to provide CSR education to young generations. While most undergraduate and graduate programmes start to include at least one course on CSR, ethics or sustainability in their curricula, most higher educational institutions work for being ranked by internationally recognised accreditation systems on social and environmental domains. Depending on this paradigm shift towards CSR and the increasing experience of all actors over the decades, now we significantly need to assess the level of progress and analyse how CSR is taught and practised to meet the challenges of economic, environmental and social problems. The current literature on CSR education shows that CSR is taught in various forms in universities, and this variability on the quality and quantity of education significantly affects the perception of both undergraduate and graduate students. Therefore, in order to increase the effectiveness of the system that is operationalised around the concept of CSR and collectively generated by all these actors, it should be revisited from the new perspectives and approaches of these actors again.

Since there is no commonly accepted guideline/curriculum/content on social responsibility, business schools across Europe have started to develop their own approaches. Although these diverse approaches enrich the current nature of education, we have little information on what these methods are and which of them is best to teach CSR. This book aims to explore these approaches on CSR education

around Europe while identifying the current country and university cases and then revealing the effect of these methods on young generations. Following a quantitative research methodology, the book comparatively presents the current nature and implications of CSR education on a sample of ten business schools from Turkey (Yasar University), Hungary (Corvinus University of Budapest), Greece (University of Macedonia), Latvia (Banku Augstskola), Poland (Gdansk University of Technology), Germany (Koblenz University of Applied Sciences), Spain (Universidad Europea de Madrid), Italy (Università degli Studi di Perugia), Portugal (Universidade do Porto) and Netherlands (Open University—The Netherlands). We believe that this book has contributed to both scholars and practitioners' understanding while providing viable perspectives on CSR education and helping to shift the current paradigm of business schools for a better world.

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Acknowledgements

Contents

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Introducing the Book

Background

Depending on the increasing importance of CSR, its education has also captured significant attention of higher education institutions (HEIs). Since there is no commonly accepted guideline/curriculum/content of social responsibility (SR), business schools at HEIs start to develop their own approaches on SR education. Although these diverse approaches enrich the current nature of education, to the best of our knowledge, there are only a few qualitative studies on the impacts of these approaches in terms of their pros/cons. This research project aims to explore different SR education approaches of business or related schools at HEIs and their impacts on CSR perceptions of young generations. The project also seeks whether SR education results in socially responsible consumer behavior and affects the attitudes of students as prospective employees. The research idea was initiated first at the closing session of an Intensive Program (IP) Project called Social Responsibility Education (SOCRESEDU) that was organised in June 2012 at Yasar University/Izmir with the European Union's (EU) financial support. The idea was to develop cross-cultural research that examines and explains SR education practices among European universities. After the completion of the IP, an international edited book called *Contemporary Issues in Corporate Social Responsibility* was published with the contributions of project partners.

Following the book, a conference idea was initiated in order to develop a research group and also in order to unite academicians, practitioners and non-governmental organisations (NGOs) working in the field of CSR. International Conference on Social Responsibility Education and Practices (SREP) was organised by Yasar University in Izmir/Turkey 3–5 July, 2014, to accomplish this aim, and this specific research is a part of SREP conference. The conference provided a collaborative and viable platform for the various actors to assess the CSR education and practices and share their experiences and perspectives. In doing so, the conference contributed to identify the gaps and problems in the ongoing system on CSR and focused on how CSR, sustainability and ethics can be integrated

into our core education and business system better to achieve the overarching principles of sustainable development.

During the conference, a session was specifically devoted to this matter with the contributions of the keynote speakers, Professor Øyvind Ihlen from University of Oslo, Norway, and Samuel O Idowu from London Metropolitan University, United Kingdom, the invited speakers, Professor Brigita Baltača and Dzintra Atstāja from BA School of Business & Finance, Latvia, and Professor Ivan Hilliard from the Universidad Europea de Madrid, Spain, and other participants. This session provided a very good opportunity to discuss and scrutinise the idea of conducting a cross-cultural survey on social responsibility education and helped to build a consensus on the basic domain of research. This session then turned into a collaborative research project with the involvement of many European universities.

Depending on these backgrounds, a research protocol was designed to act as a tool to guide the research and enable the participating researchers to generate comparable results. The aim is to review the existing literature and practices at the country and institution level and then to conduct a survey research among university students in order to measure the impact of SR education.

Participating Institutions

In the 2014–2015 Academic Year, research was conducted following the same methodology in ten European countries including Turkey (Yasar University), Hungary (Corvinus University of Budapest), Greece (University of Macedonia), Latvia (Banku Augstskola), Poland (Gdansk University of Technology), Germany (Koblenz University of Applied Sciences), Spain (Universidad Europea de Madrid), Italy (Università degli Studi di Perugia), Portugal (Universidade do Porto) and the Netherlands (Open University—The Netherlands).

Methodology

Following a deductive approach, each country case has intended to include three parts: (1) the current SR education in that specific country, (2) the current SR education in that specific university and (3) a survey study applied to a carefully selected sample of students who are undergoing CSR education in some form. The research project and the protocol details were also discussed during the SREP Conference in Izmir. In this book, only the Netherlands followed a slightly different approach regarding the quantitative survey, but as the results and the chapter reflected CSR education in the Netherlands, they were included in the project as well.

A systematic research protocol was prepared and distributed to all project members together with the deadlines for the distinct stages of the research process. All participants started with reviewing the literature and collecting data for

analysing the current situation of SR education in their countries and at their universities. After that, they selected their samples which were chosen deliberately from Business or Management Faculties because CSR education is mostly embedded into courses lectured in those faculties. A common questionnaire was developed by the editors and sent to each participating country for data collection. All participants tried to follow the same path while collecting and analysing the data.

The questionnaire is composed of two main parts. The first section is composed of demographic information about the respondents. The second section aims to measure the effectiveness of qualitative and quantitative components of SR education. Two research models are tested. The first research model aims to measure the impact of SR education on different dimensions of CSR perception of the students. The second model aims to measure the impact of SR education on student behavior as a socially responsible consumer and as a socially responsible employee.

The CSR perceptions in the first model are composed of Carroll's CSR Pyramid's (1979, 1991) layers which are economic, legal, ethical and philanthropic responsibilities of the firm. The scale was adapted from the study of Maignan and Ferrell (2000). The scale of socially responsible consumer was taken from the subscale of Webb et al. (2008) (CSR Performance Subscale), and prospective employee attitude was adapted from the scale of Aiman-Smith et al. (2001). As the moderator of study a scale was also added to measure the importance of CSR for respondents. The scale was a subscale of Etheredge's scale (1999), which is derived from Singhapakdi et al. (1996). (The questionnaire form is provided in the Appendix.)

All the chapters went through peer review and some of them were revised in up to three rounds. Scientific rigour and common structure were among the most important principles adopted by the authors. However, keeping the difficulty of standardisation in highly different curriculae and academic schedules, there might be slight differences between country analyses. The editors decided to preserve the chapters as they are deliberately in order to avoid sacrificing a meaningful coherence in favour of methodological standardisation.

This book presents the first part of this analysis and tries to underline an in-depth picture of CSR education in different countries and universities of Europe. The analysis will be extended by integrating the existing data and analyzing the model in a comparative manner for further publication to disseminate the results of this research project among the scientific community and to lead future paths for extending same or similar research with other parts of the world.

Short Overview of Chapters

The result of the survey on a sample of 239 students shows that most students involve SR education in either a compulsory or an elective course and some of them face with CSR via different activities, methods and occupations. While most students come across the topic at the beginning of their education, female students seem to be more responsive towards the concept. Although there is no or minimum

effect of their department or year of education on their attitudes as consumers and prospective employees and perception on social responsibility dimensions, the importance of SR affects both consumer and employee attitudes. Being a socially responsible consumer or the employee of a socially responsible organisation can be explained with the importance attached to SR by the respondents. Therefore, the authors suggest that the education should be designed to enhance this perceived importance.

181 students were surveyed by the research partner in Germany. In general, Germany's results show that student sensitivity against CSR activities of companies is high. They are conscious consumers of socially responsible brands and they are prospective employees of such companies. However, this sensitivity is not directly influenced by CSR education in business schools. It is rather learned through other information resources. Authors suggest that the formal CSR education system should be transformed into a learner-centric way in order to incorporate education's impact into student attitudes.

The Netherlands followed a slightly different approach and they surveyed 20 Dutch MBA programme managers on the ways and levels of CSR integration into MBA programmes, teaching methods used, student interest in CSR education and the main drivers and obstacles for integrating CSR into management education. The results show that attention for CSR in Dutch MBA programmes has developed and expectations are that this development will continue in the near future. Particularly public universities view that CSR integration into their MBA programmes will increase to a great extent in the near future. Student interest in CSR education has been on the rise, and this trend is expected to continue for the coming years.

The research partner from Latvia surveyed 254 students and found that most of the students gain a good understanding of CSR only at their third year of studies, so they recommend incorporating CSR in earlier years of higher education. Also the students are not actively participating in the School's extracurricular activities related to social responsibility, so this dimension of CSR education should be communicated in more effective ways in order to include students in extracurricular activities as well.

A total of 106 students participated in the study from Hungary. The results indicated that CSR education has a considerable share in Hungarian business education. The Hungarian students attach significant importance to all layers of CSR, and CSR education seems to have a significant impact on students' consumption behavior. However, its impacts on CSR's economic, legal and philanthropic domains are modest. It does not seem to have a significant effect on CSR's ethical domain or on the student behaviours as prospective employees.

The Italian case showed that CSR education in a widely dispersed curriculum does not have a strong influence on the CSR perceptions of students. The 200 respondents participating in the study from Italian research partner exhibit high interest towards CSR domains. They are willing to support socially responsible companies as consumers and perceive such places as better workplaces. However, their behavior is rather influenced by their individual propensities instead of

CSR education. It is recommended that CSR education should be given in a more direct manner instead of embedding its different dimensions into various courses.

In Greece, CSR education has recently been gaining more attention from HEIs and also from other institutions. The 211 survey results indicate that Greek students demand a deeper CSR education embedded into their curricula. Such an action seems to proliferate the existing impact of CSR education on the positive behaviour as socially responsible consumers and prospective employees of socially responsible companies. CSR-focused courses also imply a positive influence towards the ethical and philanthropic domains of CSR perceived by students.

Spain seems to take many formal measures to promote CSR in both the business world and business education despite its rather latent action when compared with other European countries. The survey results coming from Spanish research partner suggest that university students are aware of the need for strong CSR policies and understand their potential impact for success in doing business, while at the same time seem unsure as to the role they can play in ensuring that future business practices are conducted in a responsible and sustainable manner.

Finally, Portuguese research partner emphasises the importance of CSR education by referring to the insignificant results derived from an insufficiently perceived CSR education on importance levels attained in main CSR domains. However, the quality and variety of CSR education seem to have a significant impact on consumption behavior and job pursuit intentions from socially responsible companies. Therefore, this chapter as well recommends the introduction of mandatory CSR courses in management schools. One important suggestion is about the formation of a researcher network for managing the extant concentration in CSR research. The editors believe that this book will become one of the initiatives that respond to this suggestion.

Social Responsibility Education in Turkey

Huriye Toker, Duygu Turker, and Ceren Altuntaş Vural

1 Introduction

The literature points out that education is the basic requirement in enhancing individuals' awareness in society and in business. The role and fundamental task of the universities is an ongoing debate in many developed countries. The discussions mostly pose the question whether the universities should focus on teaching and engaging in applied research (Reed, 2004), creating and implementing new and innovative academic programmes, increasing educational quality via varied course offerings or they need to focus on character development of their students with preparing for real life (Bourner & Flowers, 1997) and raise their social consciousness level. Some researchers already coined the term as "educating citizens versus educating technicians" (Wilhite & Silver, 2005). The question is whether universities can accomplish these two missions at the same time. Further than that, one should think if these objectives contradict with each other?

The concept of corporate social responsibility (CSR) has been receiving increasing interest both in academic and business fields. It is defined as the corporate policies and voluntary initiatives (Matten & Moon, 2004) that corporate decision makers undertake in order to improve the welfare of the society while achieving their corporate interests (Davis & Blomstrom, 1975). While CSR has been debated in business and academia in North America for quite a long time (Carroll, 1999), after international developments in policy level, the debate in Europe has been take off more than a decade ago (Matten & Moon, 2004; Wolf, 2002) and the developing countries are following the same trend as it is the case in Turkey (Küskü & Zarkada-Fraser, 2004; Turker, 2015). We can frequently observe CSR interest in new coalitions between business and NGOs, increased pages of company CSR and sustainability reports, strategic communications of businesses, changing portfolios

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of traditional business consultants and new emerged CSR consultancy firms, changing company structures, CSR related reports of international organisations, CSR interest in government policies, and extensive media interest and coverage on CSR related topics (Matten & Moon, 2004, p. 324).

The above mentioned evolution in business world requires new imperatives for corporations to employ and develop appropriate skills and competencies. As the source of skilled work force, universities provide business education embedding CSR concept within, supply the work force equipped with socially responsible business management skills to the industry and conduct researches to develop the knowledge in CSR field (Matten & Moon, 2004, p. 324). Therefore, we have to concentrate the education offers of universities which are important variable to lead future socially responsible human beings.

In developing countries such as Turkey, there is a great need for the development of democracy, civil rights, and social capital. Effectively educated students will be the backbones of creative, caring, constructive citizens of a democratic society (Harkavy, 2006, p. 5). A worldview based on social responsibility should be engrained, otherwise as potential investors of tomorrow they will be incapable of understanding and acting upon the expectations of their society and the responsibilities of their organisation. So as Dewey (1927, p. 213) put in with the right words that "democracy must begin at home and its home is neighbourly community". He certainly emphasized the civic mission of the higher education. According to Dewey (1927) and his active learning system, knowledge and learning are most effective when human beings work collaboratively to solve specific, strategic, real world problems which he almost describes CSR practices in the educational framework.

Under the light of these developments, the aim of this chapter is to explore CSR education in Turkey and analyse how CSR education influences business school students in terms of their future employment and consumption tendencies. Firstly, the universities in Turkey will be analysed according to availability of courses addressing CSR related topics, elective or compulsory character of these courses, the ECTS credits assigned to them and the years which are thought in the curricula. Furthermore beside the CSR related course content, the study will try to question the availability of separate functions focusing on CSR and to answer how CSR logic is embedded in the university strategy, mission and vision.

The paper is organized in three main sections. The first section summarises the findings of existing research about higher education in Turkey and CSR's position in it. The second section is composed of a case study conducted in one of Turkish universities which includes compulsory social responsibility course as a fundamental core of curricula for the whole faculties and departments. The third section includes a quantitative effort to measure the impact of CSR education over the perception of students at the faculty of economics and administrative sciences regarding the corporate world as potential employees and current and future consumers.

There are plenty of studies that investigate social responsibility courses, programmes and the intention of the universities to involve in CSR activities in

higher education institutes in all over the world (Aspen/WRI, 2003; Christiensen, Peirce, Hartman, Hoffman, & Carrier, 2007; Hill, 2004; Mahoney, 1990; Matten & Moon, 2004) and in Turkey (Atakan & Eker, 2007; Cetindamar & Hopkins, 2008; Ozdemir & Sarikaya, 2009; Toker & Tat, 2013). However to the best of the authors' knowledge such an effort to explore, compare and analyse Turkish universities in a holistic manner is a neglected are in related research.

2 Turkish Higher Education

Turkish higher education dates back to the Nizamiye Madrasa, founded by Seljuk Turks in Baghdad in the eleventh century (Erdem, 2005) " Unlike western universities, which evolved from medieval European universities, starting with Bologna in 1088, Turkish universities did not evolve from the madrasas " (Küskü, 2003, p. 349). On the contrary, they were all established in the Republican period to replace the madrasas. Turkish higher education experienced great improvements since the establishment of Istanbul University in 1933. Since then the higher education system has been revised several times. The most recent important revision took place in 1981 and 1982 when the Council of Higher Education (CHE) was established.

In Turkey, while pre-school, primary and secondary formal education take place under the responsibility of Ministry of National Education (MONE), higher education falls under the responsibility of CHE, the organization that is responsible for planning, coordinating, and policy making for higher education. Each university consists of faculties offering bachelor's level programs, and 2–4-year vocational schools offering pre-bachelor's (associate's) level programs of vocational nature. Graduate-level programs consist of master and doctoral programs, coordinated by institutes for graduate studies.

"Starting from the mid-1980's, Turkish higher education has witnessed a huge demand boom. The number of applicants to university entrance exam increased from 480,463 to 1,569,879 in 1985-2003 period which means the number of full-time students enrolled in higher education almost quadrupled" (Cahan, 2005, p. 62). As a response to this educational demand, the next big change in the history of the higher education was the establishment of the private/foundation universities in Turkey. As of 2014, there are 108 state universities and 71 foundation universities (CoHE, 2014) whose number has notably increased during the last 10 years.

The relatively recent history of private universities in Turkish higher education system started in 1984, when The Higher Education Law allowed the establishment of private universities by non-profit foundations. "Private universities can enjoy all the financial privileges and exemptions, and they are under the supervision of CHE like public universities" (Cahan, 2005, pp. 65–70). State universities are free of charge, students are required to pay a relatively cheaper "contribution fee". On the other hand the students have to pay a higher amount of annual tuition fee for the education in the private universities. Due to the rapid increase in the number of the

private universities in Turkey, they face with competition in national and international level and therefore they need to offer and commit to continuous improvements in their educational quality in order to sustain in this competitive educational environment (Bringham, 1994). Private universities offer better facilities, modern equipment and innovative teaching materials and they are communicating a favourable corporate image in order to differentiate themselves among their competitors (Atakan & Eker, 2007, pp. 56–57). Since the first private university established 30 years ago, they are still at the development phase in their educational quality. Beside their educational offers, a handful of private universities in Turkey attempt to embrace CSR as a part of its corporate identity programme for both communicating with society and for following the developments in the business world that it aims to supply the work force for.

2.1   Volunteerism in Turkish Context

As this research focus on the CSR courses in higher education curricula in Turkey we should sketch the volunteerism in the Turkish context. Although Cetindamar and Hopkins (2008: 408) criticised Turkey as "a country without a strong history of volunteering or civic involvement", in fact volunteerism and philanthropy has always been a part of culture and religion in the form of informal social networks in Turkey (Karaman, 2014, p. 487). Traditionally in villages and small towns, social networks and support systems naturally functioned without the need for projects that would be formally organized by institutions, which are called "imece" or "Ahi community" representing Turkish-Islamic guild in the Ottoman business life. Moreover, foundation in the tradition of Seljuk and Ottoman charitable endowments (waqf) should be stated as a CSR related organisation and more institutionalized body which established dormitories and providing religious and social services. Other societal units to mention are the "village institutions" that can explain the educational CSR history in Turkish Republican Era. "The laws regarding the Village Institutions in 1940s required the teachers, in addition to teaching, to integrate the society, to do the necessary jobs regarding repairing the schools, providing the basic agriculture and healthcare services, associated with the village and the villagers" (Kesten, 2012, p. 2141). This statement describes the job of teachers nearly similar with an 'educational messiah' who brings the civilization to the villages of Anatolia in 1940s. The teachers should contribute to improve the village and villagers culturally and economically, protect the environment and even organise events to enable the youngsters of the village to spend their time more efficiently and effectively (Başaran, 2006).

After 1980s "the emergence of new urban landscapes increased population density in many settings and the need for more formal, institutionalized organizing of volunteering arose for Turkish society" (Karaman, 2014, p. 487). Despite existing volunteerism culture as a part of practice in Turkish societal life without an organized structure, civic engagement of the education system through

experiential learning was quite a new phenomena for Turkish educational setting. The students have been introduced with civic engagement projects and institutional social responsibility actions in their late phase of schooling, literally at the universities.

It is of great importance for today's business schools to educate individuals who are aware of the roles and responsibilities of business enterprises in society (Hawawini, 2005; Ozdemir & Sarikaya, 2009, p. 316) which labelled as the "third generation management development" by Mintzberg (2004). Learning about potential problems and obstacles that they will encounter, and about their possible solutions during their school years, provides business students with a solid basis for a future in business life. The social demand from business enterprises is growing rapidly which require individuals to be educated in accordance with this consciousness. Business students that are educated responsibly will be more acknowledged with real world demands and will prepare themselves for business life. Today's managers are at the same time CSR practitioners therefore the content of business education requires a transformative change. For this reason, the curricula of business departments of the universities in Turkey should be revised and updated according to the current changes within society (Ozdemir & Sarikaya, 2009, p. 317).

2.2   Profiles of Turkish HEI

Although the term 'university' differs in many countries, higher education includes all levels of institutions giving education after secondary school level for a period of at least 2 years in Turkish higher education system. In order to limit the sample for the exploratory and descriptive steps of this study, only the higher education institutions (HEIs) which offer 4 years graduate degree programmes in Turkey. In order to collect data for this step 179 HEIs out of which 108 are public and 71 are private universities were identified from CHE web site. Vocational higher educational schools and distance learning faculties are excluded from the sample. Furthermore, only the curricula of business departments of the faculties of administrative sciences and economics in Turkish HEIs are analysed in order to reflect business schools' perspectives. This decreased the sample size to 154 universities that have economic and administrative sciences faculties, 151 of them having business departments. The sample exhibits that 84 % of Turkish universities have business departments. This percentage clearly emphasizes the importance being given to business departments in Turkey. The 28 universities not having business departments are either specialised on health/art or military schools in the country.

It is identified that although the traditional label of these faculties and departments prevail, foundation universities are searching new labels to these faculties such as Business, Management, Business and Management, Commercial Sciences, International Business and Commerce, Business Engineering, Social Sciences,

Social and Humanities, and Political Sciences Faculties in Turkey. CSR courses are mainly embedded into the curricula of these faculties.

Throughout the analysis firstly the courses that are named closely with CSR related issues were detected. However, due to the scarcity of the number of such courses, the syllabuses of business courses were analysed to find the range of courses delivering CSR related topics. The data represents a great variety in the course labels used for the CSR related course titles. CSR itself is used only in 23 of institutions which is the second most common single title after business ethics that exists in 63 universities and environment and sustainability is ranked third but it is less prominent among the business curricula. CSR or social responsibility has been not well established as a single course in the Turkish business school curricula yet.

These findings state that in Turkey 116 business faculties do not include these courses or do not communicated related course content via their university web sites. Additionally, the findings reveal that CSR in Turkish business education is partly grounded in the ethics agenda. It is clear that ethical dimension still provides the most common theme in CSR education in Turkey and CSR has mostly dealt as a sub context in the course content of business ethics.

One of the most prominent finding is that private and foundation universities in Turkey tend to have pure CSR related courses besides the traditional business ethics courses more when compared with public universities. The 23 universities which have these social responsibility courses in their curricula design the courses for the whole students enrolled at different faculties. Most of these courses are compulsory and include a real life social responsibility project requirement to be implemented by the students during the course period. The pioneering courses in this respect started officially in 1996 and embedded in education curricula in 1999 by one of the leading private universities in Turkey.

Both the universities and the students are active contributors in these CSR courses. The labelling of these 23 courses vary which emphasize creativity, but lack of institutionalization (Matten & Moon, 2004, p. 331) among the universities. The most common CSR course titles are social responsibility (projects), civic involvement projects, social responsibility and community service, social sensitivity practices. The least used course labels are corporate governance and social responsibility, creating social impact through collaborative project management, experiential learning, environment and social responsibility and sustainable Istanbul courses.

When the 68 business ethics related courses are analysed it is seen that 19 institutions declared these courses as compulsory whereas 49 of them are elective in the curricula (Table 1). In total there are 91 different courses that cover CSR and business ethics in their curricula among Turkish business faculties. The research data also revealed that 42 courses in the business schools' curricula also included social responsibility topic within the diversified course syllabuses.

The group of the courses which included CSR topic in their syllabuses varied extensively. It is an important finding that beside the ethic related content; CSR topic is also included in the syllabuses of core business courses such as introduction to business, strategic management, management and organisation, global business

Table 1 Dissemination of social responsibility and ethic courses in Turkey

Type of courses	Number	Percentage
Compulsory courses	19	10.6
Elective courses	49	27.3
Not existed	38	21.2
Unclear curricula	73	40.7
Total	179	100

Table 2 The year of the courses in the curricula

Year	Number	Percentage
1st year	11	6.1
2nd year	11	6.1
3rd year	22	12.2
4th year	24	13.4
Not existed /not available curricula	111	62
Total	179	100

management, management policy and international marketing strategies in Turkey. The other courses which includes the CSR topic are sustainable human development, economics of environment and natural resources, current issues in environment, environmental economics, understand the universities and think critically, sustainability management, globalisation and sustainable development, and public relations.

As Table 1 shows, 38 HEIs having business departments do not include ethics and/or CSR related courses in their curricula and 73 of universities do not communicate their curricula via their web sites.

Nearly 35 % of the students have the chance to interact with the possible CSR course content in their third or fourth year of their study. Only 6 % of students are able to learn the concept with theories and practices in their first year and another 6 % have the same chance in the second year of their enrolment (Table 2). The CSR related courses have been thought mostly at the third or last year of business education which indicates the general elective character of the courses and theoretical content as well. From another perspective it may also interpreted that the business schools would rather prefer to deliver these courses after completing the basic courses such as introduction to business and introduction to accounting, in order to create healthy debates about CSR and ethical issues in the classroom environment.

According to the findings, the universities which include distinct CSR courses in their curricula also have social responsibility related separate pages in their web sites, established social responsibility centres and include social responsibility principals in their mission and vision statements or other university promotional documents. As stated by Simoes, Dibb, and Fisk (2005) company's philosophy, mission and values are part of corporate identity because the mission statement gives us messages about corporates decisions, future policy and actions which encompass the core motivating principles of an organisation (Collins & Porras,

1991; Melewar & Akel, 2005). Similarly, a university's organisational identity is composed by its mission statement, vision and organisational values. If universities emphasize social responsibility in these binding statements, universities' future actions in this field are expected to be promising.

Out of the total sample, 21 universities have social responsibility projects announced on their web pages, 12 of them devote separate pages to social responsibility topic and 27 universities used the social responsibility concept and wording in order to define their mission statements. As it comes to the institutionalization only five public universities established CSR related centres or bodies to internalize and manage the CSR actions and projects in their universities. Another finding clearly illustrates that private universities have a leading role in this field. Ten private universities established CSR centres which proves their interest in the topic and they communicate centre activities via their separate CSR centre web pages.

It is stated that the pioneer universities first offer CSR and business ethics courses to all students in the campus which is labelled as 'pioneering phase' of social responsibility in the universities (Matten & Moon, 2004, p. 331). If the management of the university internalize social responsibility logic as part of its institutional design they enter to 'mainstreaming phase' (Matten & Moon, 2004, p. 329) and implement civic involvement projects, invite guest speakers from the business field, establish social service clubs and provide educational support for the local community etc. This phase requires more involvement that just teaching social responsibility and ethics in the classrooms which is the main actions in 'pioneering phase'. Just a few private universities in Turkey reach to the third level which can be labelled as "amalgamation phase". This stage includes all the previous efforts plus prioritization of social responsibility in their mission and vision statements.

When the CSR projects in five state, ten private universities which have separate CSR related management offices or social responsibility centres in Turkey are evaluated, it is an interesting finding that many universities are doing more or less the similar thematic projects. The state universities, Dumlupınar University, Ege University, Gaziantep University, Mersin University and Bogazici University have similar projects in the field such as vulnerable societal groups projects (women, children, elderly), education related projects. It is interesting to find that Dumlupınar University stated in its academic activity report the projects that they realized in 2012–2013(prevention of the violence in sport and arranging an excursion to Çanakkale). The university established the social responsibility unit in 2013.

The amalgamation of CSR perspective also depends on the universities' mission and vision statements. When the mission and vision statements and ethical principles of these 15 universities are examined, it is seen that only four higher institutions don't refer social responsibility terms in their statements. Some public and private universities integrate the CSR perspective to the future strategies of their universities. For instance, Mersin University uses the concept of "sustainable welfare " in its mission statement, Ege University prefers to mention "societal benefit", Bogazici University emphasises "respecting the human rights, paying attention to the responsibilities of the universities" in its ethical guidance,

Gaziantep University mentions about "provoking the solution for societal problems". Among the foundation universities, the vision statement of business department of Sabancı University underlines "social responsibility", Bilkent University declares its goal as educating "ethical and socially responsible leaders", Bilgi University mentions "awareness of social responsibility" in its mission statement "to serve the society" etc.

As an another amalgamation indicator of CSR strategy, four of above mentioned private universities, Doğuş, Kadir Has, Bilgi, Koç Universities are participating UN Global Compact organisation and signed ten principals of responsibility act as responsible education organisations. Since the academia plays an important role in shaping future business leaders and educating them on the importance of responsible citizenship with their signatures the academia adds critical dimensions to the Global Compact's operations as well. Through research and educational resources, they can increase knowledge and understanding of corporate citizenship.

3 SR Education at Yasar University

Yasar University established in 2001 and currently has 6333 students as an evolving education institution in Izmir/Turkey. It has seven faculties, one language, one vocational and two graduate school. The founder of the University, Selçuk Yasar has been many years in various sectors in economic life such as coatings, hotel and tourism, fishery and seafood farm, dairy products and water sectors. He has been also a driving force in İzmir via The Education and Culture Foundation of Yasar in educational, cultural, social and sports activities.

According to the Rector's vision: "A University is the collection of the efforts of man to ponder on the problems surrounding him, to search, find and apply reliable and sustainable solutions scientifically and finally to teach those findings within the framework of universal scientific methods. With respect to this, university is a stance of scientific sensitivity; and is a method. Scientific creativity thrives to the extent that it integrates with artistic sensitivity. Hence, the attribution of "Higher Education" to university derives from its attempts to teach scientific methods and principles and to introduce artistic sensitivity to young minds.

Due to those two functions, a university goes beyond being a school and attains the quality of a sophisticated way of life and becomes a "Higher Education Institution" in which civilized people prepare for life.

In line with this innovative logic the aim of the university is to create a package of "philosophy" or "corporate" courses that deliver the university's scientific aspirations. To achieve this aim Yasar University established the first Science Culture department in Turkey and included seven corporate foundation courses namely Ethics, Aesthetics, Project Design, Research Culture, Design Culture, Philosophy and History of Science and Social Responsibility courses. These two ECTS credited and compulsory courses are part of the university requirement and the whole departments, from music to communication, from mathematics to visual

arts departments have to enroll them. This pioneer application is a clear evidence of the university's innovative CSR strategy.

The aforementioned courses differ from the 'compulsory' lessons, which are determined by the CHE. They also differ from the 'specialized' and 'elective' courses, as they are chosen by the students studying on Bachelor programs (Faculty of Science and Letters, Faculty of Fine Arts, Faculty of Law, Faculty of Economics and Administrative Sciences, Faculty of Communication, Faculty of Architecture and Faculty of Engineering) or on Associate Degree programs (Vocational School). These courses however are coordinated within the students' learning programme. They are commonly shared and a compulsory component for students of all departments within each Faculty and Vocational School program.

According to the University's educational strategy these courses are product of Yasar University's institutional scientific identity assertions. It envisages in this assertion that academic and administrative staff, students and graduates, all adopt these values for a 'consciousness towards the social environment'. They reflect the common institutional, academic, cultural and unique identity values of Yasar University, its essential principles, along with the methodology needed to adopt the philosophical basis of these principles. Under the guidance of the respective academic members of staff, the students are expected to succeed in these courses throughout eight terms of a Bachelor Degree program and throughout four terms of an Associate Degree program.

Social Responsibility which is one among seven compulsory courses included in the package, has been the part of Yasar University curricula since 2009. The main purpose is "to educate individuals who can think analytically, constantly researching the better, not resting on their laurels, creative and at the same time empowered with sense of responsibility and those who have problem solving skills. The main aim of the university to graduate successful specialists with self-confidence who build professional experiences on the qualities that they have gained at this university."

Social responsibility is just one among the other qualities. According to the course syllabus "The social responsibility course provides students with the team building skills to solve a real life problem outside the campus, through combining their accumulated knowledge and expertise in the art and science disciplines, as well as through building on the individual study areas of expertise of the other group members. While working towards achieving a common goal, the project will raise awareness of the relevance of civil society and its impact on real life and people's attitude towards the environment. The course creates an experiential learning laboratory fostering collaboration between students, faculty and non-profit organizations for the aim of creating social value. This course gives students the tools to enhance their social innovation through education in the class and interactions in real life; and as well support students to understand, identify needs, match these needs with available resources to develop and implement social impact projects."

The objectives of the course which was stated in its syllabus:

- to define an environmental problem which concerns a social, environmental or cultural issue
- to develop inter-disciplinary cooperation within the team while solving a predetermined problem
- to maintain the ultimate goal of the project throughout its implementation
- to publicise the results of the project and gauge the public opinion created

Activities Course is a 'practical' course, in which students devise solutions to actual, real life problems (social, cultural, environmental, political, professional etc.) outside the university campus, by forming 'multi-disciplinary study groups'. The concept behind this course is to develop a student's social awareness towards real life issues, creating an active scientific challenge which lies within the framework of the university's responsibility. In the event of a Yasar University student failing this course, the student cannot graduate from the university, even if he or she succeeds in every other academic activity.

4 Methodology

4.1 Population and Sample

As of 2014–2015/ Fall Semester, Yasar University has 633 students and 957 of them are registered to the Faculty of Economics and Administrative Sciences. Table 3 presents the distribution of students among seven departments of faculty.

Considering the percentage of students in the faculty, the data collection process started at the beginning of November/2014 and completed at the end of December/ 2014. The process was completed with the collaboration of faculty members and, after their permission, the questionnaire forms were distributed at the beginning of each lecture, which was randomly selected from the weekly programme and completed within 10 min. At the end of the process, 239 questionnaire forms were obtained after eliminating some questionnaire forms due to missing information.

Table 3 Students distribution based on the department and year of education

	1st Year	2nd Year	3rd Year	4th Year	Total
Business Administration	45	43	52	78	218
International Trade and Finance	42	51	40	63	196
International Logistics Management	38	49	37	61	185
International Relations	46	27	33	13	119
Economics	27	28	19	32	106
Tourism Administration	20	25	12	28	85
Tourism Guidance	22	18	8	–	48
Total	240	241	201	275	957
Percentage	0.25	0.25	0.21	0.29	

4.2   Analysis

4.2.1   Descriptive Statistics

Table 4 shows the background information about the respondents. While 55 % of students were female, the age of whole respondents ranges between 18 and 29; mean age is 21.4. It can be seen that the distribution of respondents' year of education and department are in line with the aforementioned criteria of data collection process.

   Table 5 presents the answers of the qualitative questions in the forms. It can be seen that most students (77 %) took a course on social responsibility, which is either at elective (12.6 %) or compulsory courses (63.2 %). Only some of them stated that they learned social responsibility with similar conceptions (12.6 %), different teaching methods (17.2 %), personally involving to a project (36 %) or other teaching activities (17.6); in other modules/courses (6.3 %); during the internship (15.1 %).

Table 4 Demographics

Gender	Frequency	Percent	Department	Frequency	Percent
Female	132	55.2	Business Administration (BA)	62	25.9
Male	107	44.8	Economics(ECON)	45	18.8
Year			International Trade & Finance (ITF)	60	25.1
1st Year	52	21.8	Logistics (LOG)	42	17.6
2nd Year	55	23.0	International Relations (INR)	5	2.1
3rd Year	67	28.0	Tourism Guidance (TGD)	6	2.5
4th Year	65	27.2	Tourism Management (TMN)	19	7.9

Table 5 CSR Education/I

Question		F	%	Question		F	%
Have you ever taken any course regarding with social responsibility?	N	42	17.6	I learned it with embedding in other modules/courses	N	100	41.8
	Y	184	77.0		Y	15	6.3
I learned it at the elective course(s)	N	88	36.8	I learned it with different teaching methods (case-studies, speakers, internship, e-learning etc.)	N	166	69.5
	Y	30	12.6		Y	41	17.2
I learned it at the obliga-tory course(s)	N	39	16.3		M	32	13.4
	Y	151	63.2				
I learned it with diverse focus of content/topic (integrating one or more topics)	N	194	81.2	I personally involved social responsibility project(s)	N	141	59.0
	Y	30	12.6		Y	86	36.0
	M	15	6.3		M	12	5.0
I learned it during my internship at other orga-nization(s)	N	175	73.2	I attended other teaching activities on it (seminars, spe-cial events, conferences)	N	178	74.5
	Y	36	15.1		Y	42	17.6
	M	28	11.7		M	19	7.9

F Frequency, *M* Missing, *N* No, *Y* Yes

Table 6 CSR Education/II

Question	Year	F	%	Question		F	%
I learned it at...	1st	109	45.6	What is your overall rate for your education on social responsibility at your university?	Very poor	18	7.5
	2nd	71	29.7		Poor	14	5.9
	3rd	14	5.9		Average	69	28.9
	4th	3	1.3		Good	46	19.2
	Missing	42	17.6		Very Good	46	19.2

Table 6 shows that most students stated that they learned social responsibility at the first (45.6 %) and second (29.7 %) year of their education. While most students evaluated their social responsibility education either average (28.9) and above average (38.4), 13.4 % of students thought that this education is either poor or very poor.

Table 7 shows the mean values and correlation matrix for the key variables of customer support to internal (CSI) and external (CSE) stakeholders as measuring socially responsible consumer attitudes; importance of social responsibility (ISR); organizational attractiveness (OA) and job pursuit intention (JPI) as measuring prospective employee attitude; economic responsibilities (ECR), legal responsibilities (LER), ethical responsibilities (ETR), and philanthropic responsibilities (PHR). All mean values are above average; while CSI is slightly higher than CSE, OA is considerably higher than JPI. Among the components of CSR pyramid, legal (4.38) and then ethical (4.32) have the highest score; it seems that ECR (4.22) was not perceived as important as the rest of pyramid.

4.2.2 Independent Sample t-tests

In order to find out whether there is a difference in the mean values depending on the gender of respondents, independent sample t-test was performed. Table 8 presents that female respondents have higher values in all variables and, except two of them (ECR and PHR), these comparisons produce statistically significant results. This result shows that female respondents were more inclined towards a socially responsible business when they are buying products from them or considering them as a prospective employer. In terms of CSR pyramid, female respondents obtained higher values in all variables, but only LER and ETH are statistically significant.

Table 9 shows the independent sample t-test result for the comparison on taking a SR course and its type as compulsory of elective. The analysis shows that taking a course regarding with SR differs slightly in almost all variables (except PHR), but these results are not statistically significant.

On the other hand, the type of courses, which were taken during their education, does not affect the results. However, it should be noted that this result should be interpreted with considering the fact that the groups in all variables do not have

Table 7 Correlation analysis

No.	Variable	Mean	SD	1	2	3	4	5	6	7	8
1	CSI	3.8036	0.75878								
2	CSE	3.7842	0.76717	0.771**							
3	ISR	3.8681	0.79589	0.429**	0.424**						
4	OA	4.2773	0.93514	0.104	0.049	0.327**					
5	JBI	3.9709	0.75692	0.310**	0.279**	0.573**	0.435**				
6	ECR	4.2216	0.66671	0.286**	0.329**	0.304**	0.363**	0.376**			
7	LER	4.3886	0.68098	0.317**	0.355**	0.396**	0.302**	0.360**	0.637**		
8	ETR	4.3232	0.64612	0.303**	0.319**	0.391**	0.380**	0.388**	0.626**	0.790**	
9	PHR	4.2721	0.67406	0.291**	0.326**	0.417**	0.402**	0.395**	0.616**	0.677**	0.748**

**Correlation is significant at the 0.01 level (2-tailed)

Table 8 Results based on gender

	Gender	N	Mean	SD	Sig.
CSI	Female	129	3.9216	0.68798	**0.010**
	Male	106	3.6608	0.82087	
CSE	Female	129	3.8884	0.68890	**0.025**
	Male	106	3.6585	0.84218	
ISR	Female	129	3.9969	0.70133	**0.004**
	Male	102	3.6980	0.87732	
OA	Female	129	4.3953	0.65453	**0.027**
	Male	102	4.1209	1.18721	
JPI	Female	129	4.0605	0.68264	**0.037**
	Male	102	3.8515	0.83139	
ECR	Female	129	4.2700	0.66240	0.237
	Male	102	4.1650	0.67242	
LER	Female	129	4.4948	0.63625	**0.010**
	Male	102	4.2582	0.71729	
ETR	Female	129	4.4314	0.59539	**0.005**
	Male	102	4.1863	0.68376	
PHR	Female	129	4.3419	0.69087	0.074
	Male	102	4.1838	0.64475	

Note: Bold values show that the result is statistically significant at 0.05

equal size of respondents. Table 10 provides the results for the comparison on taking a SR in other courses or modules and by the means of other teaching activities (such as seminars, special events, conferences) and methods (case-studies, speakers, internship, e-learning etc.). While the first and third group of analysis do not provide any statistically significant results, only CSI and CSE are significant in the second group of analysis. In this case, involving other activities about social responsibility might differentiate the attitudes regarding with the consumer support to internal and external stakeholders. Recalling the explanation in the previous analysis, the unequal size of groups might affect the result of these analyses.

The same analysis was performed to reveal whether learning social responsibility diverse focus of content/topic (integrating one or more topics), during the internship period at other organization(s) or though personally involving in a social responsibility project makes a difference. Despite the existence of some slight differences among the mean values, they are statistically significant—probably due to the unequal sample size between groups.

4.2.3 ANOVA and Tukey HSD Test

ANOVA and Tukey HSD test were applied in order to see whether the results vary based on the departments of respondents. In doing so, first the mean and standard deviations were obtained on each variable. Tables 11 and 12 show the results on departmental differences; while the students of LOG obtained higher results at

Table 9 Results based on taking a SR course and its type (as compulsory or elective)

		SRCourse				SRcompulsory				SRelective			
		N	Mean	SD	Sig.	N	Mean	SD	Sig.	N	Mean	SD	Sig.
CSI	N	40	3.8143	0.76204	0.989	37	3.8616	0.70532	0.535	85	3.8717	0.73714	0.797
	Y	183	3.8124	0.76289		149	3.7795	0.75709		29	3.9113	0.70444	
CSE	N	40	3.7683	0.75008	0.752	37	3.9000	0.66939	0.380	85	3.8400	0.76381	0.976
	Y	183	3.8100	0.76010		149	3.7888	0.74406		29	3.8448	0.75189	
ISR	N	39	3.7897	0.80779	0.427	36	3.8944	0.88219	0.993	83	3.7639	0.83587	0.376
	Y	180	3.9033	0.78860		146	3.8959	0.80899		28	3.9071	0.69811	
OA	N	39	4.1282	0.68794	0.134	36	4.2569	0.69046	0.919	83	4.2269	1.25887	0.323
	Y	180	4.3282	0.97959		146	4.2717	1.06323		28	4.4107	0.64984	
JPI	N	39	3.9077	0.66308	0.440	36	4.0444	0.68304	0.519	83	3.9042	0.80925	0.198
	Y	180	4.0014	0.76349		146	3.9592	0.78950		28	4.1071	0.67655	
ECR	N	39	4.1603	0.60830	0.279	36	4.3333	0.63246	0.388	83	4.2259	0.70561	0.843
	Y	180	4.2787	0.64039		146	4.2295	0.67944		28	4.2560	0.68528	
LER	N	39	4.3590	0.58432	0.435	36	4.4514	0.60006	0.708	83	4.3323	0.71822	0.484
	Y	180	4.4421	0.66229		146	4.4081	0.68367		28	4.4345	0.64284	
ETR	N	39	4.2872	0.59258	0.478	36	4.4444	0.59351	0.230	83	4.2861	0.68268	0.155
	Y	180	4.3633	0.65116		146	4.3079	0.65165		28	4.4679	0.53614	
PHR	N	39	4.1282	0.57581	**0.035**	36	4.3167	0.63853	0.990	83	4.2313	0.72750	0.741
	Y	180	4.3525	0.65055		146	4.3182	0.69334		28	4.2786	0.62382	

Note: Bold values show that the result is statistically significant at 0.05

Table 10 Results based on related courses, activities and methods

		Courses				Activities				Methods			
		N	Mean	SD	Sig.	N	Mean	SD	Sig.	N	Mean	SD	Sig.
CSI	N	96	3.8755	0.67866	0.594	175	3.8506	0.74020	**0.035**	162	3.8054	0.76918	0.639
	Y	15	3.7397	0.92894		41	3.5645	0.76861		41	3.7445	0.73144	
CSE	N	96	3.8809	0.72447	0.355	175	3.8432	0.75919	**0.046**	162	3.7897	0.75916	0.827
	Y	15	3.6444	0.91908		41	3.6041	0.65584		41	3.7618	0.71928	
ISR	N	94	3.9106	0.84376	0.435	172	3.8640	0.77677	0.557	160	3.8525	0.75485	0.472
	Y	14	3.7143	0.85831		41	3.9463	0.80750		40	3.9600	0.85958	
OA	N	94	4.3422	1.16311	0.874	172	4.2611	0.98869	0.603	160	4.2917	1.00848	0.514
	Y	14	4.3036	0.77941		41	4.3354	0.77179		40	4.1938	0.79761	
JPI	N	94	3.9984	0.78550	0.433	172	3.9701	0.74954	0.917	160	3.9078	0.73674	0.091
	Y	14	3.8286	0.73110		41	3.9561	0.77008		40	4.1450	0.79225	
ECR	N	94	4.2828	0.65778	0.864	172	4.2844	0.65579	0.141	160	4.2286	0.65164	0.900
	Y	14	4.2500	0.65779		41	4.1159	0.64975		40	4.2125	0.74367	
LER	N	94	4.4096	0.66987	0.494	172	4.4225	0.66212	0.902	160	4.4255	0.66224	0.968
	Y	14	4.5357	0.37796		41	4.4085	0.64652		40	4.4208	0.65425	
ETR	N	94	4.3426	0.64031	0.173	172	4.3538	0.61642	0.912	160	4.3462	0.62765	0.448
	Y	14	4.5857	0.44003		41	4.3659	0.62754		40	4.4263	0.58298	
PHR	N	94	4.3106	0.66080	0.692	172	4.3116	0.66525	0.754	160	4.3141	0.66399	0.891
	Y	14	4.2357	0.63441		41	4.2744	0.68512		40	4.3300	0.65406	

Note: Bold values show that the result is statistically significant at 0.05

Table 11 Descriptive statistics of departments on CSI, CSE, ISR, OA, and JPI

Dep.	N	CSI		CSE		ISR		OA		JPI	
		Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD
BA	61	3.9317	0.67424	3.8295	0.68503	3.8345	0.80100	4.1351	0.74680	3.9517	0.70418
ECON	45	3.6921	0.86617	3.5400	0.93381	3.8409	0.82921	4.3466	0.70343	3.9818	0.73809
ITF	60	3.7885	0.79912	3.9044	0.67649	3.8600	0.85513	4.1625	0.82957	3.9700	0.78617
LOG	41	3.8386	0.69952	**3.9423**	0.73280	3.9171	0.77971	**4.5915**	1.48509	3.9280	0.85864
INR	5	3.1095	1.01374	2.8200	1.06630	3.8000	0.72111	4.4500	0.51235	**4.2800**	0.67231
TGD	4	**4.0357**	0.83605	3.7083	0.96585	**4.1000**	0.73937	4.3125	1.04831	3.7500	0.92916
TMN	19	3.7669	0.63569	3.7719	0.60403	3.8842	0.66772	4.1447	0.68878	4.0316	0.70950
Total	235	3.8040	0.76038	3.7847	0.76876	3.8649	0.79615	4.2742	0.93596	3.9682	0.75742

Note: Bold values show the highest mean values in each category

Table 12 Descriptive statistics of departments on ECR, LER, ETR, and PHR

Department	N	ECR		LER		ETR		PHR	
		Mean	SD	Mean	SD	Mean	SD	Mean	SD
BA	61	4.2313	0.75913	4.3147	0.72599	4.2629	0.65525	4.1957	0.63428
ECON	45	4.1875	0.61029	4.5208	0.69794	**4.4568**	0.63736	**4.3864**	0.67016
ITF	60	4.2875	0.65391	4.4083	0.67643	4.2817	0.63579	4.2283	0.69284
LOG	41	4.2561	0.59289	**4.4268**	0.55970	4.3220	0.64943	4.3463	0.64811
INR	5	3.9000	0.80234	4.0500	0.83666	4.2400	0.76681	4.0000	0.78740
TGD	4	**4.3125**	0.80039	4.5000	0.61237	4.4000	0.58878	4.0500	0.82260
TMN	19	4.0789	0.68745	4.2500	0.75920	4.3368	0.69937	4.3368	0.77187
Total	235	4.2237	0.66743	4.3903	0.68198	4.3232	0.64612	4.2721	0.67406

Note: Bold values show the highest mean values in each category

Table 13 Anova for departmental differences

		Sum of Squares	df	Mean Square	F	Sig.
CSI	Between Groups	4.274	6	0.712	1.240	0.287
	Within Groups	131.018	228	0.575		
CSE	Between Groups	9.375	6	1.563	2.763	**0.013**
	Within Groups	128.919	228	0.565		
ISR	Between Groups	0.441	6	0.074	0.113	0.995
	Within Groups	145.345	224	0.649		
OA	Between Groups	6.708	6	1.118	1.286	0.265
	Within Groups	194.775	224	0.870		
JPI	Between Groups	0.843	6	0.141	0.240	0.963
	Within Groups	131.106	224	0.585		
ECR	Between Groups	1.302	6	0.217	0.480	0.823
	Within Groups	101.156	224	0.452		
LER	Between Groups	2.157	6	0.359	0.768	0.596
	Within Groups	104.815	224	0.468		
ETR	Between Groups	1.162	6	0.194	0.457	0.839
	Within Groups	94.857	224	0.423		
PHR	Between Groups	1.901	6	0.317	0.692	0.656
	Within Groups	102.601	224	0.458		

Note: Bold values show that the result is statistically significant at 0.05

CSE, OA and LER, the student of TGD were at CSI, ISR, and ECR, the students of INR were at JPI, the students of ECON were at ETR and PHR. The students of BA and ITF were not higher any of these variables.

The differences at mean values were analysed by ANOVA test (Table 13). According to the result of analysis, only statistically significant difference was obtained in the variable of CSE.

Since the result of ANOVA test does not provide any information about which departments are different from each other, Tukey HSD was performed and the statistically significant difference was obtained in between the departments of LOG and INR (Mean Difference: 1.12228/p-value: 0.030) and INR and ITF (Mean Difference: −1.08444/ p-value: 0.035). It should be again noted that the result should be interpreted in the light of sample sizes, which were not equal to each other.

The same analyses were applied to figure out the differences based on the years of education. Tables 14 and 15 show the results on the year differences; while the 1st year students obtained higher results at ISR, OA, ECR, LER, and ETR, the 2nd year students were at CSE and PHR, the 3rd year students were at CSI and JPI.

The differences at mean values were analysed by ANOVA test (Table 16). The result of analysis shows no statistically significant difference among variables. Therefore, Tukey HSD was not performed as a further analysis.

Table 14 Descriptive statistics of year of education on CSI, CSE, ISR, OA, and JPI

Year	N	CSI		CSE		ISR		OA		JPI	
		Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD
1st	49	3.7298	0.77793	3.6918	0.89050	**3.9304**	0.85606	**4.2880**	0.65185	4.0130	0.69077
2nd	54	3.7571	0.79145	**3.8284**	0.74523	3.7741	0.88172	4.2577	1.40504	3.7935	0.83055
3rd	67	**3.9069**	0.75248	3.8169	0.75655	3.8687	0.80042	4.2799	0.82057	**4.0507**	0.73554
4th	65	3.7927	0.73494	3.7851	0.71178	3.8906	0.67418	4.2721	0.72667	3.9969	0.75550
Total	235	3.8040	0.76038	3.7847	0.76876	3.8649	0.79615	4.2742	0.93596	3.9682	0.75742

Note: Bold values show the highest mean values in each category

Table 15 Descriptive statistics of year of education on ECR, LER, ETR, and PHR

Year	N	ECR		LER		ETR		PHR	
		Mean	SD	Mean	SD	Mean	SD	Mean	SD
1st	49	**4.3152**	0.64428	**4.4928**	0.58973	**4.4000**	0.57812	4.2674	0.61030
2nd	54	4.2824	0.62012	4.3565	0.70811	4.3185	0.71377	**4.3315**	0.65641
3rd	67	4.1206	0.73759	4.3881	0.73734	4.3470	0.64119	4.2478	0.76917
4th	65	4.2161	0.64494	4.3477	0.66907	4.2469	0.64438	4.2508	0.63742
Total	235	4.2237	0.66743	4.3903	0.68198	4.3232	0.64612	4.2721	0.67406

Table 16 Anova Studentship Year

		Sum of Squares	df	Mean Square	F	Sig.
CSI	Between Groups	1.106	3	0.369	0.635	0.593
	Within Groups	134.186	231	0.581		
CSE	Between groups	0.595	3	0.198	0.333	0.802
	Within Groups	137.699	231	0.596		
ISR	Between Groups	0.686	3	0.229	0.358	0.783
	Within Groups	145.100	227	0.639		
OA	Between Groups	0.026	3	0.009	0.010	0.999
	Within Groups	201.457	227	0.887		
JPI	Between Groups	2.249	3	0.750	1.312	0.271
	Within Groups	129.699	227	0.571		
ECR	Between Groups	1.287	3	0.429	0.962	0.411
	Within Groups	101.171	227	0.446		
LER	Between Groups	0.661	3	0.220	0.471	0.703
	Within Groups	106.310	227	0.468		
ETR	Between Groups	0.683	3	0.228	0.542	0.654
	Within Groups	95.335	227	0.420		
PHR	Between Groups	0.260	3	0.087	0.189	0.904
	Within Groups	104.242	227	0.459		

Table 17 The impact of importance of social responsibility

Variable	Adjusted R^2	F	Unstandardized Coefficients B	Standardized Coefficients B	t
CSI	0.182	52.090	0.413	0.430	7.217**
CSE	0.178	50.695	0.407	0.426	7.120**
OA	0102	27.048	0.382	0.325	5.201**
JPI	0.324	111.376	0.544	0.572	10.554**

Note: Independent: Importance of CSR
*p < 0.05; **p < 0.01

4.2.4 Regression Analysis

Table 17 shows the result of regression analysis on the link between ISR and consumer support variables (CSI and CSE) and employee attitude variables (OA and JPI). The findings reveal ISR affects both groups of variables positively and the relationships are statistically significant. In this case, the attributed importance to social responsibility affects students' perception towards socially responsible organizations as a consumer and prospective employee. While the result for CSI is slightly higher than CSE, the result for JPI is considerably higher than OA; if a student views social responsibility as a critical element of doing business, s/he seeks the business organizations that pay attention to their internal stakeholders more as consumers and intent to connect with and later work for such an organization in the future.

Table 18 The impact of quality of CSR Education

Variable	Adjusted R^2	F	Unstandardized Coefficients B	Standardized Coefficients B	t
CSI	0.013	3.543	0.087	0.135	1.882
CSE	0.033	6.561	0.115	0.183	2.561*
ISR	0.007	2.419	0.075	0.113	1.555
OA	0.005	0.016	0.008	0.009	0.128
JPI	0.005	0.006	0.004	0.006	0.080

Note: Independent: Quality of CSR education
*$p < 0.05$; **$p < 0.01$

Table 18 shows the result of regression analysis on the link between the quality of social responsibility education and ISR, consumer support variables (CSI and CSE), and employee attitude variables (OA and JPI). Although all variables were positively affected by the quality of social responsibility education, only CSE provided a statistically significant result. This result shows that the quality of education positively affects the students' perception, as customers, towards socially responsible organization towards their external stakeholders.

5 Conclusion

The twenty-first century expect to change our taken for granted perspectives. The universities cannot opt out from this transformation process. They are the main institutions which are expected to create knowledge; to improve equity; and to respond to student needs and even to do these tasks so more efficiently. Issues related to citizenship and diversity cannot be addressed solely within the traditional social studies curriculum (Glickman, 2009) which we already experienced this deadlock with the existing business education curriculum in Turkey. For individuals, CSR related courses provide the opportunity to encounter difference and reflect on diversity in society. Furthermore it serves as a useful instrument helping practice the theoretical knowledge they have learned in school in real life and see the effects of its operation in social life. The relative scarcity of courses labelled CSR itself explaining the recent slow development in Turkish business education. It is a slow but dynamic development that foundation and private universities will lead the situation in a short period of time.

However CSR is a new phenomenon for the Turkish business environment, there is a general acceptance that the universities are institutions where life-long learning begins, should not operate as an isolated institution from society and has to commit itself to reinvest in society. The university is an adequate context and CSR is an opportunity and a teaching tool for education system. Although the criticism on CSR is existed and it is regarded as a marketing tool for teaching programmes, the

research results show that intercultural awareness, empathy, and ethics emerge as domains of negotiation during these practice included courses. Research in the last decade has shown that well-designed community service learning projects can also promote the development of active citizenship among participants (David, 2009).

The objective of this research was to map the variety of CSR related activities carved out by universities and to understand the measure it in Turkish higher education institutions. In the present study, we aimed to analyze the CSR related courses offered in universities to determine the foresight of the universities with business departments. We reached the expected result that social responsibility related courses have been not well established single course in the Turkish business school curricula yet. In Turkey 116 business curricula do not include these courses or not available course content in their university web sites. Business Ethics generic titles are existed in 63 business departments whereas only 23 institutions used the term CSR and related subjects. This indicates that CSR in Turkish business education is partly grounded in the Ethic agenda and have been thought as a topic in many diversified courses. The second most common CSR course is Business Ethics and Social Responsibility. It is clear that ethical dimension still provides the most common theme in CSR education in Turkey and CSR have mostly dealt as a sub context in the course content of business ethics. However it seems a slow process, we should bear in the mind that only three universities the CSR related practical courses were requirement in 2008 (Cetindamar & Hopkins, 2008, p. 408) but they are 23 in 2014.

It might seem a simple task to give students active learning opportunities for addressing the real life problems of their communities, but in reality, real life problems it is rather difficult, complex, interdisciplinary, interdependent and has multi-cultural context (Cetindamar & Hopkins, 2008, p. 402). "There is a need to move away from a measured, linear curriculum to a 'transformatory' curriculum which will lead to change in the belief and attitudes and in turn help to lead to a perspective transformation in the long run" (de Jongh & Prinsloo, 2004, pp. 118–119).

We found out that there is a strong correlation between the universities which included separated CSR courses in their curriculums also have social responsibility projects devoted social responsibility related separate pages in their web sites and established social responsibility centers and included social responsibility principals in their mission and vision statements. In this line we confirmed 21 universities have social responsibility projects which announced in their web sites and 12 of them also devoted separate pages to social responsibility topic and 27 universities used the social responsibility concept and wording in order to define their mission statements. As it comes to the institutionalization only 5 public, 10 private universities established separate CSR centers.

We can state that there is a multi-speed institutionalization is going on the CSR philosophy among the Turkish higher education institutions. Generally CSR related courses are in the pioneering stage in Turkish Business education which indicates a minimum course offering in the curricula. Only 15 universities established the CSR related centers which is the sign of institutionalism or mainstreaming phase which

requires more involvement that just teaching social responsibility and ethics in the classrooms which is the main actions in 'pioneering phase'. Just 11 universities in Turkey reach to the third level which can we label as "amalgamation phase" which includes all these efforts and prioritize social responsibility in their mission and vision statements at their universities. Furthermore only four private universities reach the peak (Doğuş, Kadir Has, Bilgi, Koç Universities) and participating UN Global Compact organisation and signed ten principals of responsibility act as a responsible education organisation. With their signatures the academia adds critical dimensions to the Global Compact's operations. Through their research and educational resources they can increase knowledge, and they become guarantor the understanding of global corporate citizenship.

The statistical analysis shows that majority of the sample selected from Yaşar University is receiving SR education in either a compulsory or an elective course. They are also coming across with the topic in other courses that embed SR into their programs. Majority of them are introduced with the concept at their first years of enrolment. Surprisingly majority of them evaluate the quality of SR education on the average. This might be related with the year of enrolment as a freshman lacks the basic business information during his/her first year and therefore he or she might lack the basic knowledge to understand the importance of SR in business during that time. An integration between the topic and business courses might be lacking and this might yield to these poor results about SR education.

T-test results show that female students generally tend to perceive being a socially responsible consumer, pursuing a job in a socially responsible organization or general importance of SR higher than male students. However taking an SR course does not make a significant difference in terms of student perceptions except philanthropic CSR. Year in education does not seem to make a significant difference on the dependent variables. The departments yield some slight differences but those should be considered within the sample size difference effects.

The clearest result is provided with the relationship between the importance associated with SR and consumer or employee attitudes. Being a socially responsible consumer or the employee of a socially responsible organization can be explained with the importance attached to SR by the individuals. Therefore education should be designed to enhance this perceived importance. Quality of education, on the other hand, might be an indicator for socially responsible consumer attitudes for companies that posit socially responsible practices to their external stakeholders.

As a result, business faculties are organizations that train future consumers and employees of the business world. Incorporation of SR during the education process and the quality of this process has some important impacts on the future attitudes of these students as consumers or employees. Therefore it is recommended that universities pay attention to SR education at all times and with all available methods. University-industry partnerships in SR education might provide favorable results in terms of converting SR in real life. Students should be encouraged to get involved in SR activities throughout their higher education processes.

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Social Responsibility Education in Germany

Rashimah Rajah, Georg Reifferscheid, and Elmar-Laurent Borgmann

1 Introduction

Recent studies have found German companies to lag behind in terms of corporate social responsibility (CSR) compared to their European counterparts (Antal, Oppen, & Sobzca, 2009; Silberhorn & Warren, 2007). CSR activities are not only less publicly reported in German companies, but commitment to CSR tends to be missing from corporations' official mission statements and strategies. These findings come as a surprise as Germany was seen as the economic motor of Europe during the financial crisis and would be expected, as a consequence, to take a leading role in developing good practice examples for CSR in Europe. Yet, a Europe-wide survey conducted by the German *Manager Magazin* found that German companies could do better in CSR as they are being edged out by British, Finnish, and Swiss companies (Kröher, 2005).

In this study, five teams of experts evaluated the companies based on publicly available reports, which included financial reporting, sustainability reporting, and CSR reports. Companies were given points based on their social responsibility to:

- employees (compensation, staff development etc.)
- society (orientation of commitment to society as part of the corporate strategy, anchoring of CSR programs in business, degree of social engagement, and social awareness of the issues of the CSR programs), and
- the environment (e.g. environmental aspects of the value chain, eco-innovation, integration of environmental aspects into business processes).

They were also given points based on their financial strength (equity ratio, shareholder return, growth and volatility of cash flow etc.) and the transparency of their internal and external processes. The points awarded resulted in a "Good

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Company" ranking. Out of the top five firms in the list, four had British origins—namely BP, Anglo American, British Telecom, and Royal Dutch Shell. While four out of the top ten companies in the Good Company Ranking list were German (Deutsche Post, Deutsche Telekom, BASF, and Henkel), German companies could rank even better if they systematically integrated CSR into their operations.

A similar study conducted by Deloitte (2009) among 55 large companies of the consumer goods and retailing industry in Germany showed that there is, indeed, very low integration of management control departments in activities related to corporate sustainability. In addition, a comparative study that is based on a qualitative content analysis of the CSR websites of 40 British and German companies, and a series of interviews with senior managers, also preliminarily concluded that British companies tend to be clearer and broader in their public definition of CSR than German companies (Silberhorn & Warren, 2007). Compared to German companies, British companies included more CSR themes, such as corporate governance and compliance with the law, risk management processes, health and safety management, corporate benchmarking, and employee community involvement. In the study, the British companies interviewed mentioned these themes more often than their German counterparts (Silberhorn & Warren, 2007). This finding indicates that German companies could benefit more from demonstrating a broader, more business-driven understanding of CSR.

Antal et al. (2009) pointed out that while companies in Germany have had a long history of *practicing* some kind of social responsibility, the actual *concept* of CSR as a formalized business strategy is relatively new and not established as an integral part of the recognized corporate image. Indeed, according to the analysis by Kraus and Britzelmaier (2012), German corporations tend to engage in a defensive approach when it comes to CSR—a strategy deemed to be less proactive as compared to the cost-benefit, strategic, and innovation and learning approaches (Zadek, 2004). In other words, German companies have a tendency to engage in CSR only to reduce the feared risks that may be associated with potential scandals or negative reports about unethical business practices, instead of embracing CSR as a proactive approach to generate new markets.

In contrast to these reports about the relatively conservative approach of large companies to CSR, consumers in Germany seem to be more knowledgeable in this area. A cross-cultural study on consumers' perceptions of CSR showed that German consumers tend to place high importance on companies' ethical conduct (Maignan, 2001). A study by Maignan (2001) found that German consumers placed legal, ethical, and philanthropic responsibilities above economic responsibilities. Consumers are more concerned that businesses conform to social and ethical norms instead of achieving high levels of economic performance. With this apparent discrepancy between observed conservative business strategies and more evolved consumer preferences, incorporating CSR in education, especially in business schools, becomes increasingly important for several reasons.

First, CSR education increases students' awareness of local and global ethical issues such as employee and human rights, voluntary engagement in civic activities, and international sustainability standards. This heightened awareness would not

only challenge and influence students' private consumption attitudes, but is also likely to affect their overall decision-making processes once they hold a managerial position in a company in their later careers. Second, as future employees and managers in German companies, students need to understand the role of CSR as a strategic expansion strategy, where active engagement in CSR provides new opportunities for employees to learn and develop, as well as for organizations to increase their market presence (Buchholtz & Caroll, 2008). In order to achieve these goals, German companies need to change the current status of CSR and incorporate CSR activities as a key performance indicator (KPI). By gaining theoretical and practical knowledge of CSR during their formal education in universities, students will be able to help their future companies move closer to this goal.

This chapter examines the impact of CSR education in Germany. In order to provide a comprehensive view of the topic, we divide the chapter into three sections. In the first section, we analyze the current status of CSR education in German universities, as well as analyze the German view on CSR education by examining how leading German CSR experts and faculty approach CSR education in business schools and universities worldwide. In order to accomplish this, we use results from a qualitative and quantitative study with five German faculty teaching CSR in business schools. In the second section, we analyze the state of CSR education in a particular university in Germany, namely Koblenz University of Applied Sciences. We do this by examining the mission statement, syllabi, and curricula of the university, as well as by examining the university's CSR-related activities. In the third section, we use results from a quantitative study from Koblenz University of Applied Sciences. We examine the impact of CSR education on students' perceptions of CSR in businesses, as well as on their private consumption and prospective employee attitudes.

2 CSR Education in Germany

2.1 Role and Responsibilities of Business Schools and Faculty

Despite the often-aired argument that "ethics cannot be taught", education in CSR and business ethics remains essential (Piper, Gentile, & Parks, 1993). As courses in leadership and marketing do not necessarily produce outstanding leaders or brand managers, education in CSR may not always produce "better people". However, the fact that society recognizes that these aspects are important in education means that perhaps, social responsibility should be taught in core courses in business schools (Rasche, 2011).

According to the study by Schwerk (2010) with 287 German universities, 60 % of German business schools currently have lectures related to the broader topic of CSR. Most of the CSR courses offered are related to business topics, such as

management and sustainable marketing. Still, the study found that CSR education is integrated in other topics as well such as courses on renewable energy, eco-controlling, and sustainable tourism (Schwerk, 2010). This seems to suggest that CSR education in Germany is rather well established.

However, we are interested in the actual implementation process, analyzing if the structure of the curricula and courses correspond to effective CSR education. In particular, we are interested in whether the content and topics taught in CSR courses are successfully conveyed to and understood by students. There has been much attention on CSR education from a macro level, that is, examining university-level variables such as mission statements, implementation instruments, and curricula. In this chapter, we attempt to provide a more holistic view of CSR education in Germany, by adding a micro-level perspective, where we examine how the faculty of business schools approach CSR education.

In order to do that, we refer to an ongoing cross-cultural empirical study conducted by Reifferscheid and Heinzen (2015), which analyzes CSR education from a macro and micro level perspective in business schools in Europe and North America. In total, 53 CSR-related courses were analyzed, and five faculty members from five different universities were interviewed for this study. We focus on how leading German CSR experts in academia (research and education) view and approach social responsibility education. Although they are of German nationality, the five selected experts also work and teach at leading business schools abroad. In total, we evaluate analyses from one German university and four universities from Canada, Denmark and Switzerland.

2.2 Overview of Study

We will present the results of the Reifferscheid and Heinzen (2015) study. Data were gathered in two ways. First, a series of semi-structured guided expert interviews were conducted. Second, the mission statements, implementation instruments, and curricula available from the web pages of the business schools were analyzed. All of the business schools provided official and public access to curricula and syllabi. The existence, relevance and implementation of values-oriented mission statements, as well as related instruments and the design of the CSR curricula, were examined. We first discuss the macro-level findings and then delve into the micro-level results, based on the combination of public data and responses from the expert interviews.

2.3 Macro Level: CSR Education in Business Schools and Universities

2.3.1 Mission Statements

For this study, mission statements were taken from data available from the universities' websites. All mission statements were analyzed with regard to their general structure and content (Sidhu, 2003), philosophy, the business school's core competencies and values orientation. All of the mission statements followed similar structures, but showed differences in terms of "what to achieve through what".

The underlying notion that educating or developing future leaders through the combination of the business school's core competencies, such as knowledge, research, and teaching, was shared by all business schools. They do, however, differ in the means in which they believe future leaders as individuals should be developed, revealing a variety of attributes and capabilities they deem important for leaders. Examples of these attributes and capabilities include integrative and critical thinking, effectiveness, and entrepreneurial behavior. These examples have a unifying factor in that they all stress the development of *ethical* leadership, as they represent important aspects of individual reflection and are also connected to the concept of responsibilities and values. In this sense, the values-oriented mission statements in business schools correspond to the overall societal need for responsible management education to groom future leaders who will be able to make ethical business decisions.

2.3.2 Implementation Instruments

The development and publication of a mission statement is an important part of a mindful and self-reflected process. However, putting into practice the theoretical ideas to address the "gap between rhetoric and reality" (Rasche, Gilbert, & Schedel, 2012) is the real challenge for any organization. While both the perceived and actual linkage between the activities of the business schools and their corresponding mission statements highlight the importance of a well-considered and precisely formulated mission statement (Cornelius, Wallace, & Tassabehji, 2007), business schools have a variety of opportunities or instruments that can serve to strengthen that linkage.

Implementation ranges from "faculty-only" to institution-wide variations, which include students and other staff. For example, as far as "pledges" or "beliefs" are concerned, students are required to sign and agree to them at the beginning of and during the course of their studies. These sort of pledges include the commitment to not carry out acts of misconduct, such as plagiarism and cheating. These documents aim to sensitize students to ethical behavior. In some instances, students are advised to report acts of misconduct they may have observed in other students or staff to dedicated internal sections.

The development of specific communities and project groups that deal with community work, social learning or entrepreneurship projects, and other types of group engagement, represents another type of CSR instrument or initiative found in business schools. They are very present in the everyday life of the business schools selected in this study. By emphasizing the actual engagement of socially responsible activities, these initiatives not only make ethical issues more comprehensible to students, but they also help sensitize students to their individual and collective responsibilities.

2.3.3   Curricula

The curricula and syllabi of the selected business schools in our study were screened, and the content was analyzed by employing keywords. The courses were also differentiated between stand-alone and integrated courses, as well as between mandatory and elective course offers. Stand-alone courses refer to modules that are entirely dedicated to CSR or business ethics, such as examining the multiple stakeholders of a company and how it deals with these responsibilities. Integrated courses refer to modules which mainly cover a different business topic (e.g. marketing, leadership etc.), but include CSR aspects into their list of topics treated. Table 1 represents the results of the 53 courses that were offered at the selected business schools across all ranges of studies and levels of graduation.

The figures from Table 1 allow the following interpretations: First, at the beginning of students' education (i.e. undergraduate), a high number of integrated courses assure that within their ranges of studies, students are confronted with ethical issues and their relevance in a broader context. Even when taking courses that are not explicitly related to CSR, the younger generation is made aware of "what to expect in their future work life", namely, that ethics and social responsibility will always play a role in the workplace. It is also interesting to note that at the undergraduate level, a wide variety of courses are offered on an elective basis.

Second, we observe that CSR education tends to be more developed at the executive level. Mandatory stand-alone courses are preferred in order to allow the groups to reflect on "what they have already experienced in their work life". Executives learn to deal with basic ethical and philosophical theories and models,

Table 1   Analysis of business school curricula in cross-cultural study

	$\sum$ (n = 53)	Stand-Alone (n = 25/47 %)	Integrated (n = 28/53 %)	Mandatory (n = 28/53 %)	Elective (n = 25/ 47 %)
Undergraduate	47 %/ (25)	**48 %/(12)**	**52 %/(13)**	36 %/(9)	64 %/(16)
Graduate	42 %/ (22)	**36 %/(8)**	**64 %/(14)**	41 %/(9)	59 %/(13)
Executive	11 %/ (6)	**83 %/(5)**	**17 %/(1)**	83 %/(5)	17 %/(1)

at the same time as they are experiencing ethical issues and dilemmas in their own workplace. It appears that in these business schools, ethical decision-making competencies tend to be more rigorously developed only at a more advanced stage of education.

To summarize the results of the curriculum analysis, the implementation of ethics-related courses at the selected business schools: (i) is cross-disciplinary, (ii) is done across all levels of graduation (undergraduate/graduate/executive), (iii) has a mixed selection of integrated and stand-alone courses, and (iv) includes both mandatory and elective courses. Findings suggest that in undergraduate education, preference is being given to a higher proportion of integrated and elective courses as opposed to mandatory stand-alone courses in graduate and executive education.

2.4 Micro Level: Faculty's View on CSR Education

As faculty members are those responsible in training and developing socially responsible employees who will grow into ethical future leaders (Gruber & Schlegelmilch, 2013), it is important to examine their individual competencies and embodiment of CSR education. With regard to the faculty's individual understanding of their roles and responsibilities, analysis of the transcribed interviews with leading German CSR experts led to the summarized development of different roles and teaching methods of ethics educators described in the subsequent sections. From the expert interviews, we developed a typology, differentiating between the role of the faculty member as an educator, moderator, and ambassador. We also examine the variety of teaching methods or pedagogical approaches of the experts in our study.

2.4.1 The Roles of the Educator, Moderator, and Ambassador

A social responsibility *educator* needs to deliver an underlying theoretical framework for ethical theories and their historical development within an ethics-related course, in the form of providing specific skills and tools. However, it is also important to put these aspects in a broader social context, referring to (inter)cultural and historical, and systemic perspectives of society. This approach leads to the second faculty role of the *moderator*, who should neither preach nor teach right or wrong behavior, but should sensitize individual awareness through facilitating changes of perspectives in learners, such as when dealing with case studies of misconduct in the real business world.

When students take on the role of the "CEO", e.g. in a simulated company or in counterpart-discussions, and are responsible for any kind of misconduct that impacts others, they can at least get a sense of what such situations of ethical dilemma can feel like in the real working world. For this approach, the pedagogical

perspective needs to shift from teacher-centric to learner-centric experiential learning. Moderators have to limit their roles to that of the facilitator who merely organizes and manages learning opportunities (Borgmann, 2009). Moderating these role plays and discussions through thought-provoking situational activation or vitalization is key to learners' reflection processes. In this sense, the faculty's roles are primarily about raising awareness and encouraging reflection, while providing knowledge, skills, tools, and conducive learning opportunities to students.

The third role, **ambassador**, focuses on a more internal view of the faculty members' perceptions of their own roles. As an ambassador, the faculty should be an active and leading part in the process of the identification and sharing of common values and beliefs within the business school, and present themselves as role models for the institutionalization and internalization of "responsible behavior". In order to develop and extend the practical aspect of CSR education, faculty members can cooperate with corporate members and the society by engaging in social and community projects, or by inviting practitioners as guest speakers. In this way, faculty members are able to integrate the external views of their role obligations (educator and moderator) with the internal view of their individual understanding of their role (ambassador).

2.4.2 Pedagogical Approaches

When asked about what types of pedagogical approaches they apply, the majority of the faculty and CSR experts in this study reported themselves as being more in the role of an educator rather than a teacher. This may be a reflection of the long tradition of the holistic concept of education in German society. The educator provides a space in which students can gain awareness of the individual and collective reflection on ethical dilemmas, and where they can reflect upon the ways in which such situations should be handled. Creating an open-minded, yet thought-provoking, learning atmosphere within courses is deemed crucial for attaining these objectives.

Faculty members were also asked how they typically respond to the situation in the classroom when students have different views on values or responsibilities. They answered that these situations are more than welcome in classroom discussions, as they offer opportunities for reflection and change of perspectives which form an important aspect of CSR education. Besides, faculty members do not aim to deliver a "sample solution", but rather, to develop students' individual competencies in establishing and defending their different points of view, while respecting the opinions of others.

In stand-alone courses, focus is on ethical theories, the process of ethical decision-making, and the historical development of business ethics and CSR. Integrated courses usually include a higher degree of practical applications, where examples used in class include real business cases and the everyday situations in the workplace. By closely examining case studies, students are trained in

adopting different positions, as they view the issue through multiple perspectives via counter-part discussions. In exercises such as writing hypothetical "Letters to CEOs" of companies involved in scandals, students can apply the theoretical knowledge gained in the courses to the practical context of introducing change.

2.5   Discussion

Business schools, like any other organization, can and should base their behavior on underlying values in a thoughtful way in order to fulfill their inherent responsibilities and obligations. The development of a written mission statement referring to ethical and values-oriented content, in addition to being able to develop and implement action, is the initial step for bringing words to life and having a positive impact on members of the organization (Davis, Ruhe, Lee, & Rajadhyaksha, 2007; McCabe, Trevino, & Butterfield, 2002). Strengthening the linkage between *espoused* and *actual* behavior, mission statements not only need to incorporate socially responsible values, but also set a basis for activities and instruments that foster ethical awareness (Cornelius et al., 2007). In order to internalize the mission statement's values and beliefs, instruments such as codes of conduct, codes of honor, or pledges and beliefs need to be accompanied by operational practices in order to be taken seriously by business students (Desplaces, Melchar, Beauvais, & Bosco, 2007) and faculty alike (McCabe, Butterfield, & Trevino, 2006).

A well-balanced design of a CSR curriculum including challenging ethical classroom discussions is the most effective way to teach business students about socially responsible behavior and ethical decision-making processes. The results from our study suggest that business schools should strive for a fully integrated approach that involves stand-alone CSR courses, delivering basic theoretical input combined with practical case studies to develop students' abilities in dealing with and resolving ethical dilemmas (Swanson & Fisher, 2008; Trevino & Nelson, 2010).

Faculty members involved in CSR education act as role models for students and should therefore also be sensitized in their respective discipline, e.g. within the doctoral program (Giacalone & Thompson, 2006; Mitchell, 2007; Rasche et al., 2012). The faculty is perceived as the driving agent for the university in translating macro-level values to micro-level engagement in CSR. With a clear understanding of their own ethical values, faculty members can teach CSR with conviction and passion, infusing their ethical direction into the different components of the coursework.

3   CSR Education in Koblenz University of Applied Sciences, RheinAhrCampus

For this chapter, the chosen university in Germany is the Koblenz University of Applied Sciences, RheinAhrCampus due to convenience sampling. RheinAhrCampus is a young and modern campus located in the north-west region of Germany. Founded in 1998, the campus has since expanded to include 2800 students. RheinAhrCampus consists of two faculties—Mathematics & Technology and Business & Social Sciences (RheinAhrCampus, 2015).

3.1   Mission Statement

As in the previous cross-cultural study, we examined the mission statement, the implementation instruments, and the curriculum of the university to obtain a macro-level perspective of CSR education. Analyzing the profile and mission statement of the campus, we found that CSR is emphasized through international projects and collaborations with external institutions, as well as through practical role plays and simulations.

3.2   Implementation Instruments

RheinAhrCampus is committed to being the regional center for innovation which carries out applied research and development. It does so through collaborations with the region's service providers, institutions, and companies. At the local level, engagement in research and development for the betterment of society, while working hand in hand with German enterprises, represents a facet of CSR. The implementation instruments available in RheinAhrCampus include the Social Responsibility Education in Europe Project, which is an initiative aimed at developing joint CSR course content for European universities, lecturers, and students. Knowledge, expertise, and experience of 12 universities are shared in conferences and intensive seminars in Izmir, Turkey, and Remagen, Germany, resulting in the development of a new curriculum and joint learning methods, materials, and techniques.

There are also projects that encourage the integration of information technology (IT) into learning at the university, in order to empower students to work competently in the digital world. These projects, such as UnderstandIT, VITAE-project, GameIT, and Columbus Portal, not only train students in optimizing their learning methods with the use of information technology, but the fact that these projects are also collaborations with external institutions support the spirit of implementing CSR at a wider level. In these projects, students work closely with external

organizations in effecting change as some courses (e.g., International Business Simulations) require them to carry out CSR projects with real companies and local institutions (Borgmann & Kokareva, 2014).

3.3 Curricula

We examined the curriculum and conducted similar analyses as the previous study with regard to the classification of courses. We sifted through the list of courses offered in the faculty of Business and Social Sciences and coded if CSR or business ethics is a core concept in the syllabi, or if it is a topic that is integrated into cross-disciplinary courses. We also analyzed if the CSR and CSR-related courses are compulsory for students, or if they can participate in them voluntarily. Table 2 shows the breakdown of CSR and CSR-related courses according to whether they are stand-alone or integrated courses, and whether they are mandatory or elective.

As concluded by the previous study, there are more elective courses at the undergraduate level, and there is a higher proportion of mandatory courses at the graduate level. However, different from the findings of the study by Reifferscheid and Heinzen (2015), there are more stand-alone courses at the undergraduate level, whereas at the graduate and executive level, CSR education tends to take the form of integrated courses. There is a rich variety with 28 different CSR-related courses being offered at RheinAhrCampus. The availability of these courses indicates that the university as a whole is carrying out the espoused behavior of providing CSR education to students. This is similar to the finding by Schwerk (2010), in that business schools in Germany do offer courses in CSR. However, as most of the courses in this university are offered on an elective basis, not all students will be equally exposed to CSR education.

Table 2 Analysis of curriculum in faculty of Business and Social Sciences in Koblenz University of Applied Sciences, RheinAhrCampus

	$\sum$ (n = 28)	Stand-Alone (n = 12/43 %)	Integrated (n = 16/57 %)	Mandatory (n = 8/29 %)	Elective (n = 20/ 71 %)
Undergraduate	36 %/ (10)	**80 %/(8)**	**20 %/(2)**	10 %/(1)	90 %/(9)
Graduate	43 %/ (12)	**17 %/(2)**	**83 %/(10)**	58 %/(7)	42 %/(5)
Executive	21 %/ (6)	**33 %/(2)**	**67 %/(4)**	0 %/(0)	100 %/(6)

4 Impact of CSR Education on Students

4.1 Overview of Study

We conducted a study with students from the Koblenz University of Applied Sciences, RheinAhrCampus. Surveys were given out to over 200 students. To obtain comparable datasets with the other European contributions to this publication, only responses from undergraduates in the Business & Social Sciences faculty were included in data analysis. The final dataset comprised 181 students.

In this study, two research models were tested (Figs. 1 and 2). The first model examines CSR education as an antecedent and tests its relationships to the economic, legal, ethical, and philanthropic layer of CSR perception as outcomes, i.e. the impact of CSR education in influencing students' perception and understanding of CSR in businesses. This research model is important for providing preliminary answers to the relevance of CSR education. Does CSR or corporate citizenship garner the support of the society in Germany? More importantly, does CSR education help students understand the parameters of social responsibility in businesses? Testing the relationships between CSR education and the four layers of CSR perception examines the effectiveness of education in broadening students' grasp of CSR and heightening their awareness to these issues.

The second research model examines the impact of CSR education in the university both on students' private consumption attitudes and on their attitude as prospective employees. This research model addresses the research question with regard to the impact of CSR education to students' private attitudes. This transfer of knowledge from the theory learned in the classroom to the practice of individuals'
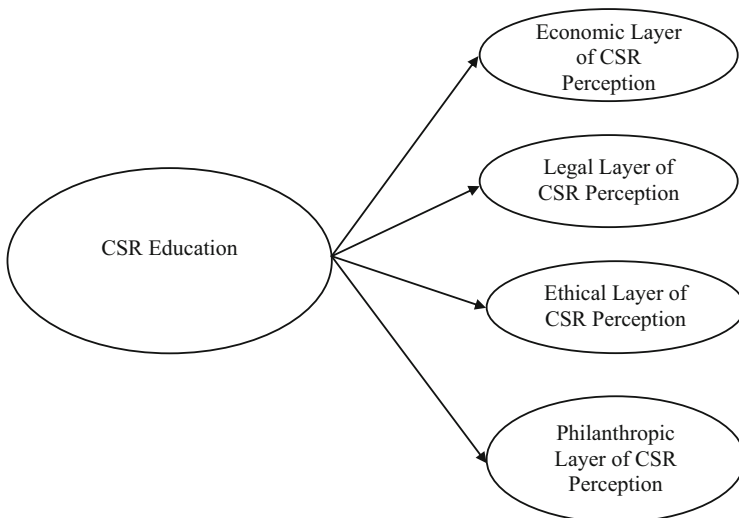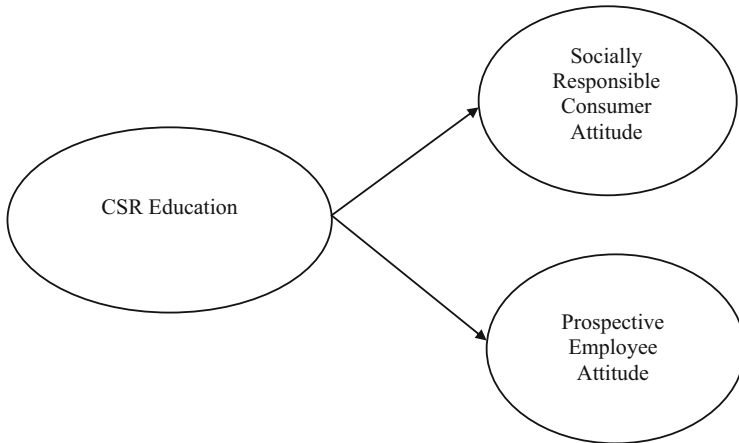

Fig. 1 First research model, examining the impacts of CSR education on CSR perception

Fig. 2 Second research model, examining the impacts of CSR education on consumer and prospective employee attitudes

consumer choices in their private lives tests the efficacy of CSR education outside the realms of academia. Previous research has looked at the way social responsibility is being taught in universities, but few studies have examined the direct and indirect impacts of such education on students (Matten & Moon, 2004).

4.2 Sample and Measures for Quantitative Study

In this study, 133 undergraduate students in their first year, 35 in their second, 8 in their third, and 5 in their fourth years filled in questionnaires. The mean age was 21.73 years old (SD = 3.16), and 55 % of the participants were female. Pen-and-paper surveys were distributed and responses were later entered into a dataset. No names or other identifiers were collected. The survey was completely anonymous and participants were also reminded to respond to the items honestly.

Majority of the participants (73.5 %) was studying in their first year of their undergraduate programmes. The reason the percentage is high is because we targeted students who were having their courses in English so that they were better able to understand the survey. In this university, most of the courses in English are taken in the first year of studies. Admittedly, this poses as a limitation for our study, and this should be considered when drawing conclusions from the results of this study. Participants were asked to respond to items that measured social responsibility education in the university, as well as items on the different layers of CSR perception, consumer attitudes, and prospective employee attitudes.

Table 3 Frequency Tables

(a) Frequency Table for Gender			
	Female		Male
Gender	99 (54.7 %)		82 (45.3 %)
(b) Frequency Table for Year of Study			
	1st	2nd	3rd	4th
Year of study	133 (73.5 %)	35 (19.3 %)	8 (4.4 %)	5 (2.8 %)
(c) Frequency Table for CSR Education			
		No	Yes
6. Have you ever taken any course regarding CSR?		113 (62.4 %)	68 (37.6 %)
7a. I learned CSR through obligatory course(s)		170 (94.4 %)	10 (5.6 %)
7b. I learned CSR through elective course(s)		167 (92.8 %)	13 (7.2 %)
7c. I learned CSR embedded with other modules/ courses		167 (92.8 %)	13 (7.2 %)
7f. I attended other teaching activities on CSR (seminars etc.)		145 (81 %)	34 (19 %)
7g. I learned CSR with different teaching methods (case studies etc.)		145 (80.6 %)	35 (19.1 %)
7h. I learned CSR with diverse focus of content/ topic		150 (83.3 %)	30 (16.7 %)
7i. I am personally involved in SR projects		173 (96.1 %)	7 (3.9 %)
7j. I learned it during my internship at other organization(s)		139 (77.7 %)	40 (22.3 %)

Note: Not all the figures for the questions add up to the total number in the sample, as some participants left some questions unanswered

4.3 Results and Discussion

Data were analyzed using cross-tab analyses. Table 3 represents the frequency tables, and Table 4 shows the means and standard deviations of the continuous variables. The results of the cross-tab analyses are found in Tables 5 and 6. Cells that are highlighted in green show results that are statistically significant at the $p = 0.05$ level, while cells that are highlighted in yellow represent results that are marginally significant (i.e. the p-value is less than 0.10).

The results for the first research model suggest that CSR education impacted students' perceptions of CSR in different ways. CSR education did not impact students' perception of the philanthropical layer of CSR. Perhaps, because the state of CSR in Germany is not as advanced, as mentioned earlier, philanthropy is perceived as something that is remote or distant to a company's objectives.

Table 4 Means and standard deviations of all continuous variables

	Variable	Mean	SD
1	Age	21.73	3.16
2	Overall rating of CSR Education	2.64	1.00
3	Importance of CSR	3.33	0.56
4	Economic layer	3.67	0.60
5	Legal layer	3.95	0.64
6	Ethical layer	3.76	0.55
7	Philanthropic layer	3.86	0.71
8	Consumer support for internal stakeholders	2.84	0.73
9	Consumer support for external stakeholders	2.81	0.70
10	Organizational attractiveness	3.94	0.62
11	Job pursuit intentions	3.36	0.62

Table 5 Cross-tab analysis for first research model

Question		Economic Layer			Legal Layer			Ethical Layer			Philanthropic Layer		
		LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.
6. Have you ever taken any course regarding CSR?	NO	54 (47.8%)	59 (52.2%)	$\chi^2=.01$ p=.93	55 (48.7%)	58 (51.3%)	$\chi^2=3089$ p=.08	58 (51.3%)	55 (48.7%)	$\chi^2=.88$ p=.35	59 (52.2%)	54 (47.8%)	$\chi^2=.01$ p=.93
	YES	32 (47.1%)	36 (52.9%)		24 (35.3%)	44 (64.7%)		30 (44.1%)	38 (55.9%)		36 (52.9%)	32 (47.1%)	
7a. I learned CSR through obligatory course(s)	NO	81 (47.6%)	89 (52.4%)	$\chi^2=.22$ p=.64	73 (42.9%)	97 (57.1%)	$\chi^2=.19$ p=.66	81 (47.6%)	89 (52.4%)	$\chi^2=1889$ p=.17	87 (51.2%)	83 (48.8%)	$\chi^2=1341$ p=.25
	YES	4 (40%)	6 (60%)		5 (50%)	5 (50%)		7 (70%)	3 (30%)		7 (70%)	3 (30%)	
7b. I learned CSR through elective course(s)	NO	83 (49.7%)	84 (50.3%)	$\chi^2=5699$ p<.05	75 (44.9%)	92 (55.1%)	$\chi^2=2341$ p=.13	84 (50.3%)	83 (49.7%)	$\chi^2=1841$ p=.18	90 (53.9%)	77 (46.1%)	$\chi^2=2585$ p=.11
	YES	2 (15.4%)	11 (84.6%)		3 (23.1%)	10 (76.9%)		4 (30.8%)	9 (69.2%)		4 (30.8%)	9 (69.2%)	
7c. I learned CSR embedded with other modules/courses	NO	82 (49.1%)	85 (50.9%)	$\chi^2=3278$ p=.07	76 (45.5%)	91 (54.5%)	$\chi^2=4458$ p<.05	86 (51.5%)	81 (48.5%)	$\chi^2=6295$ p<.05	89 (53.3%)	78 (46.7%)	$\chi^2=1063$ p=.22
	YES	3 (23.1%)	10 (76.9%)		2 (15.4%)	11 (84.6%)		2 (15.4%)	11 (84.6%)		5 (38.5%)	8 (61.5%)	
7f. I attended other teaching activities on CSR (seminars etc.)	NO	68 (46.9%)	77 (53.1%)	$\chi^2=.11$ p=.74	65 (44.8%)	80 (55.2%)	$\chi^2=1021$ p=.31	73 (50.3%)	72 (49.7%)	$\chi^2=.43$ p=.51	79 (54.5%)	66 (45.5%)	$\chi^2=1187$ p=.28
	YES	17 (50%)	17 (50%)		12 (35.3%)	22 (64.7%)		15 (44.1%)	19 (55.9%)		15 (44.1%)	19 (55.9%)	
7g. I learned CSR with different teaching methods (case studies etc.)	NO	73 (50.3%)	72 (49.7%)	$\chi^2=2917$ p=.09	68 (46.9%)	77 (53.1%)	$\chi^2=3856$ p<.05	77 (53.1%)	68 (46.9%)	$\chi^2=5301$ p<.05	77 (53.1%)	68 (46.9%)	$\chi^2=.23$ p=.63
	YES	12 (34.3%)	23 (65.7%)		10 (28.6%)	25 (71.4%)		11 (31.4%)	24 (68.6%)		17 (48.6%)	18 (51.4%)	
7h. I learned CSR with diverse focus of content/topic	NO	77 (51.3%)	73 (48.7%)	$\chi^2=6103$ p<.05	70 (46.7%)	80 (53.3%)	$\chi^2=4072$ p<.05	75 (50%)	75 (50%)	$\chi^2=.45$ p=.51	79 (52.7%)	71 (47.3%)	$\chi^2=.07$ p=.79
	YES	8 (26.7%)	22 (73.3%)		8 (26.7%)	22 (73.3%)		13 (43.3%)	17 (56.7%)		15 (50%)	15 (50%)	
7i. I am personally involved in SR projects	NO	82 (47.4%)	91 (52.6%)	$\chi^2=.06$ p=.81	76 (43.9%)	97 (56.1%)	$\chi^2=.65$ p=.42	83 (48%)	90 (52%)	$\chi^2=1481$ p=.22	90 (52%)	83 (48%)	$\chi^2=.07$ p=.79
	YES	3 (42.9%)	4 (57.1%)		2 (28.6%)	5 (71.4%)		5 (71.4%)	2 (28.6%)		4 (57.1%)	3 (42.9%)	
7j. I learned it during my internship at other organization(s)	NO	67 (48.2%)	72 (51.8%)	$\chi^2=.13$ p=.72	67 (48.2%)	72 (51.8%)	$\chi^2=5414$ p<.05	77 (55.4%)	62 (44.6%)	$\chi^2=9671$ p<.01	73 (52.5%)	66 (47.5%)	$\chi^2=.08$ p=.78
	YES	18 (45%)	22 (55%)		11 (27.5%)	29 (72.5%)		11 (27.5%)	29 (72.5%)		20 (50%)	20 (50%)	
7k. Overall rating for CSR education at the university	LO	22 (42.3%)	30 (57.7%)	$\chi^2=.36$ p=.55	25 (48.1%)	27 (51.9%)	$\chi^2=2944$ p=.09	27 (51.9%)	25 (48.1%)	$\chi^2=1435$ p=.23	23 (42.3%)	30 (57.7%)	$\chi^2=1502$ p=.22
	HI	27 (37%)	46 (63%)		24 (32.9%)	49 (67.1%)		30 (41.1%)	43 (58.9%)		39 (53.4%)	34 (46.6%)	

Note: Not all the figures for the questions add up to the total number in the sample, as some participants left some questions unanswered

Therefore, students had a higher awareness with regards to the other layers of CSR perception.

Participants who learned CSR through different teaching methods (e.g., case studies) tended to be more aware about the economic, legal, and ethical layers of CSR perception. It is possible that it is through various teaching methods that CSR education is most effective for students in this university. This is because the study

Table 6 Cross-tab analysis for second research model

Question		Consumer Support (Internal)			Consumer Support (External)			Organizational Attractiveness			Job Pursuit Intentions		
		LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.	LO	HI	Chi-Sq. & Sig.
6. Have you ever taken any course regarding CSR?	NO	49 (43.4%)	64 (56.6%)	$\chi^2=.01$ $p=.93$	50 (44.2%)	63 (55.8%)	$\chi^2=.00$ $p=.99$	45 (39.8%)	68 (60.2%)	$\chi^2=.14$ $p=.71$	49 (43.4%)	64 (56.6%)	$\chi^2=.75$ $p=.39$
	YES	29 (42.6%)	39 (57.4%)		30 (44.1%)	38 (55.9%)		29 (42.6%)	39 (57.4%)		34 (50%)	34 (50%)	
7a. I learned CSR through obligatory course(s)	NO	73 (42.9%)	97 (57.1%)	$\chi^2=.19$ $p=.66$	76 (44.7%)	94 (55.3%)	$\chi^2=.09$ $p=.77$	67 (39.4%)	103 (60.6%)	$\chi^2=1661$ $p=.20$	74 (43.5%)	96 (56.5%)	$\chi^2=5065$ $p<.05$
	YES	5 (50%)	5 (50%)		4 (40%)	6 (60%)		6 (60%)	4 (40%)		8 (80%)	2 (20%)	
7b. I learned CSR through elective course(s)	NO	71 (42.5%)	96 (57.5%)	$\chi^2=.63$ $p=.43$	72 (43.1%)	95 (56.9%)	$\chi^2=1658$ $p=.20$	70 (41.9%)	97 (58.1%)	$\chi^2=1776$ $p=.18$	79 (47.3%)	88 (52.7%)	$\chi^2=2855$ $p=.09$
	YES	7 (53.8%)	6 (46.2%)		8 (61.5%)	5 (38.5%)		3 (23.1%)	10 (76.9%)		3 (23.1%)	10 (76.9%)	
7c. I learned CSR embedded with other modules/courses	NO	73 (43.7%)	94 (56.3%)	$\chi^2=.14$ $p=.71$	74 (44.3%)	93 (55.7%)	$\chi^2=.02$ $p=.90$	68 (40.7%)	99 (59.3%)	$\chi^2=.03$ $p=.87$	76 (45.5%)	91 (54.5%)	$\chi^2=.00$ $p=.96$
	YES	5 (38.5%)	8 (61.5%)		6 (46.2%)	7 (53.8%)		5 (38.5%)	8 (61.5%)		6 (46.2%)	7 (53.8%)	
7f. I attended other teaching activities on CSR (seminars etc.)	NO	68 (46.9%)	77 (53.1%)	$\chi^2=4688$ $p<.05$	68 (46.9%)	77 (53.1%)	$\chi^2=1979$ $p=.16$	61 (42.1%)	84 (57.9%)	$\chi^2=.52$ $p=.47$	66 (45.5%)	79 (54.5%)	$\chi^2=.03$ $p=.87$
	YES	9 (26.5%)	25 (73.5%)		11 (32.4%)	23 (67.6%)		12 (35.3%)	22 (64.7%)		16 (47.1%)	18 (52.9%)	
7g. I learned CSR with different teaching methods (case studies etc.)	NO	70 (48.3%)	75 (51.7%)	$\chi^2=7419$ $p<.01$	73 (50.3%)	72 (49.7%)	$\chi^2=10514$ $p<.01$	57 (39.3%)	88 (60.7%)	$\chi^2=.48$ $p=.49$	69 (47.6%)	76 (52.4%)	$\chi^2=1240$ $p=.27$
	YES	8 (22.9%)	27 (77.1%)		7 (20%)	28 (80%)		16 (45.7%)	19 (54.3%)		13 (37.1%)	22 (62.9%)	
7h. I learned CSR with diverse focus of content/topic	NO	65 (43.3%)	85 (56.7%)	$\chi^2=.00$ $p=1.00$	71 (47.3%)	79 (52.7%)	$\chi^2=3042$ $p=.08$	62 (41.3%)	88 (58.7%)	$\chi^2=.23$ $p=.64$	69 (46%)	81 (54%)	$\chi^2=.07$ $p=.79$
	YES	13 (43.3%)	17 (56.7%)		9 (30%)	21 (70%)		11 (36.7%)	19 (63.3%)		13 (43.3%)	17 (56.7%)	
7i. I am personally involved in SR projects	NO	75 (43.4%)	98 (56.6%)	$\chi^2=.00$ $p=.98$	76 (43.9%)	97 (56.1%)	$\chi^2=.48$ $p=.49$	72 (41.6%)	101 (58.4%)	$\chi^2=2085$ $p=.15$	78 (45.1%)	95 (54.9%)	$\chi^2=.39$ $p=.53$
	YES	3 (42.9%)	4 (57.1%)		4 (57.1%)	3 (42.9%)		1 (14.3%)	6 (85.7%)		4 (57.1%)	3 (42.9%)	
7j. I learned it during my internship at other organization(s)	NO	64 (46%)	75 (54%)	$\chi^2=2324$ $p=.13$	66 (47.5%)	73 (52.5%)	$\chi^2=1958$ $p=.16$	56 (40.3%)	83 (59.7%)	$\chi^2=.00$ $p=.97$	67 (48.2%)	72 (51.8%)	$\chi^2=1443$ $p=.23$
	YES	13 (32.5%)	27 (67.5%)		14 (35%)	26 (65%)		16 (40%)	24 (60%)		15 (37.5%)	25 (62.5%)	
7k. Overall rating for CSR education at the university	LO	23 (44.2%)	29 (55.8%)	$\chi^2=.12$ $p=.73$	24 (46.2%)	28 (53.8%)	$\chi^2=.07$ $p=.80$	16 (30.8%)	36 (69.2%)	$\chi^2=.52$ $p=.47$	23 (44.2%)	29 (55.8%)	$\chi^2=.04$ $p=.84$
	HI	30 (41.1%)	43 (58.9%)		32 (43.8%)	41 (56.2%)		27 (37%)	46 (63%)		31 (42.5%)	42 (57.5%)	

Note: Not all the figures for the questions add up to the total number in the sample, as some participants left some questions unanswered

was conducted in a university of applied sciences, with great emphasis on the practicality of concepts, as well as focus on real-life settings. Using different teaching methods, such as case studies, for example, is thus one of the more impactful ways of communicating CSR concepts to students. CSR education was also effective when CSR was learnt embedded in other modules, and when CSR was taught with diverse focus of topics and content. Again, by integrating different concepts and highlighting real-life business settings to students, students were better able to grasp theories related to CSR.

In line with connecting studies with real-life scenarios, participants who learned about CSR during their internships also presented higher awareness about the legal layer of CSR perception. With hands-on learning and experience, students were able to comprehend concepts related to CSR which may not be as effectively communicated through the classroom.

In testing the second research model, we were interested to see if CSR education would impact students' attitudes in their private lives. Higher consumer support for CSR to internal and external stakeholders was observed when students learned CSR through different teaching methods. Those who attended other CSR activities, such as seminars, conferences, and workshops, showed higher consumer support for internal stakeholders, whereas those who learned CSR with a diverse focus of content showed higher consumer support for external stakeholders (marginally). This highlights the efficacy of applying knowledge in practical contexts in affecting students' attitudes towards CSR.

According to the results of this study, it was less important that students took CSR courses (either obligatory or elective courses), but rather, what impacted their understandings and attitudes is the *way* in which CSR is taught. Drawing parallels from theories conveyed in classrooms to real-life business settings through role plays, simulations, case studies, and workshops, strengthened students' CSR attitudes through connections that they found relevant to their own lives.

Surprisingly, CSR education through internships did not affect students' attitudes as prospective employees. Instead, it appears that whether or not students took courses related to CSR affected how they imagined their future employers to be. The awareness that corporations indeed have responsibilities to multiple stakeholders could have influenced students to pursue jobs with more socially responsible companies. Yet, CSR education generally did not affect organizational attractiveness and job pursuit intentions for socially responsible firms. These firms were attractive to participants, but CSR education did not affect this relationship. Possibly, this is because social responsibility in companies in Germany has become to be more of an *expectation* than a factor that makes organizations stand out from their competitors. A more detailed explanation of this is in the following paragraph.

Respondents seemed to have an instinctive understanding of the different layers of CSR, as the scores for these scales were generally high (means of at least 3.67 out of 5). They also generally showed more positive attitudes towards companies which engage in socially responsible practices (mean = 3.94, SD = 0.62), and expressed greater interest to pursue jobs in such organizations (mean = 3.36, SD = 0.62). This is possibly due to the long-standing culture of CSR being implicitly practiced in organizations (without formally acknowledging it as a business strategy) (Antal et al., 2009). Employee well-being generally receives priority in German companies. Employers paying for employees' social insurance (retirement and unemployment) is just one example of how companies carry out social responsibility. This practice was legislated many years ago and is enforced by the German government, resulting in a paternalistic tradition that tends to be taken for granted and perceived as normal. Thus, students expect their potential employers to be socially responsible.

There is also an overarching work culture that emphasizes work-life balance, where German employees are entitled by law to more holiday leave than in other countries (Passport to Trade, 2014). While the European Union only prescribes a statutory minimum employment leave of 20 days, most Germans enjoy over 30 days of holidays (paid work days) plus six to eight paid public holidays, depending on the region. Weekends are also traditionally protected from work-related issues. Indeed, people in Germany work 1397 hours a year—considerably less than the OECD average of 1765 hours—and Germany ranks among the top ten countries in the Better Life Index (OECD, 2014). The government also rolls out regulations that support family-friendly work practices (Stolz, 2012). However, the impulses for the implementation of a healthy work-life balance are generally expected to come from the government rather than from individual employers.

There is some good news in the results of our study. It appears that students in Germany tend to have a good instinct when it comes to private CSR attitudes without specifically needing CSR education to explicitly explain social responsibility. Although CSR education is deemed not to be absolutely necessary in some cases, an increase in the salience and quality of CSR education could have far-reaching impacts in the future of these students. Incorporating CSR concepts in private decisions may not translate into engagement in similar cognitive processes when one is deciding on business strategies. Improving the state of CSR education in universities in Germany at the present moment might result in companies moving towards more advanced approaches to CSR in the future.

5   Conclusion

There is an increasing demand from various stakeholders to improve the situation of CSR and CSR education in Germany. As soon as a company is reputed to make an exceptional annual profit, the general opinion is that this company should "give back" to society. German companies and universities are making progressive steps in embedding CSR in their official statements and objectives in an attempt to keep up with this demand. The German government also continues to roll out initiatives to encourage CSR.

However, in this information-rich era, it is not enough to simply *express* interest in CSR. Consumers consciously make more informed and moral decisions, and unethical business practices are more easily discovered through regular audits, informal investigations and the media. Companies and educational institutions in Germany need to be proactive and integrate CSR into their core strategies and core curricula respectively, and ensure the successful implementation of socially responsible behaviors and activities. Business schools could do more to strive for a fully integrated approach that involves stand-alone CSR courses, delivering basic theoretical input combined with practical case studies to develop students' abilities in dealing with and resolving ethical dilemmas.

While the conclusions from our study have limitations, it appears that students in Germany seem to have a clear idea with regard to the levels of CSR they personally expect from companies. They expect the products they purchase to be produced in an ethical way, and show preference towards socially responsible companies when it comes to potential employment. These private attitudes, however, do not seem to correlate with formal education in CSR at the university level. Instead, they may stem from their general culture and upbringing. While German students seem to be naturally aware of CSR issues, formal teaching of CSR in classrooms could further refine these instinctive judgments to be developed into rational, deliberate business decisions. For this, the pedagogical perspective needs to shift from a teacher-centric to a learner-centric form of experiential learning, with faculty members encouraging an atmosphere of perspective-taking. CSR ambassadors in universities can also

foster ethical thinking at a young age by leading the integration of CSR both in coursework and collaborations with the community.

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Responsible Management Education in the Netherlands: To What Extent Have Dutch Business Schools Integrated CSR into Their MBA Programs?

Lars Moratis and Marwan Jezrawi

1 Introduction

Corporate social responsibility (CSR) and related concepts such as business ethics and sustainability have become mainstream in contemporary business (Erskine & Johnson, 2012; McWilliams & Siegel, 2001; Nicholson & DeMoss, 2009; Wright & Bennett, 2011). Corporations have increasingly become aware of the negative impacts of their operations and decisions on their stakeholders and environment and the positive role they can play in society, and many are taking initiatives to deal with this issue (Lacy & Salazar, 2005). As a corollary, business schools have begun to consider their essential role in this development as well and are striving to positively contribute to it through responsible management education (Christensen, Peirce, & Hartman, 2007; Morsing & Rovira, 2011). However, it is uncertain whether business schools are educating their students well enough to be prepared and able to know how to deal with CSR issues throughout their careers effectively and to avoid irresponsible behavior as future leaders (Rasche & Escudero, 2010, p. 245). Business leaders seem to agree that CSR needs to be a part of management education, in particular of those programs that are aimed at top management, such as MBA programs (Louche & Hudlot, 2007; Sigurjonsson, Vaiman, & Arnardottir, 2014). Research suggests that business students also appear to have a desire to be better educated about these topics (Crane, 2004; Gardiner & Lacy, 2005; Lacy & Salazar, 2005; Net Impact, 2013) and "believe that there are ethical standards that should be followed in business, but that the current ethical standards do not meet society's need adequately" (Crane, 2004, p. 149).

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As we were unable to acquire sufficient data from students of one management program in the Netherlands, this chapter is based on data that was recently collected through a survey among MBA program managers at Dutch business schools. We expected MBA program managers to be sufficiently knowledgeable to shed light on the current status of responsible management education in the Netherlands, including student interest in CSR and the most important drivers and barriers for the integration of CSR into management education. A questionnaire was developed and administered to investigate this topic among nearly the entire population of MBA programs in the Netherlands. Reflecting the structure of higher education in the Netherlands, we included MBA programs offered by both academic business schools and business schools of universities of professional education/applied sciences and both business schools at public and at private universities.[1] In addition, and in the light of lacking information about responsible management education in the Netherlands, the experience of one of the authors of this chapter is also used to complete the picture of the context in which the integration of CSR into management education takes place.

This chapter consists of three parts. It starts with sketching a brief picture of the CSR context in the Netherlands, including initiatives (or the lack thereof) regarding the integration of CSR in education. Second, it turns the attention to a case description of the Open University The Netherlands and its offerings in the field of CSR education. The third part of this chapter explores the current state of responsible management education in the Netherlands through reporting on the results of the survey that was held among Dutch MBA program managers. It focuses, among other topics, on the ways and levels of CSR integration into MBA programs, teaching methods used, student interest in CSR education, and the main drivers and obstacles for integrating CSR into management education.

2 CSR in the Netherlands

CSR has gained a lot of traction over the past 15 years in the Netherlands. Although large domestic firms such as Philips are seen as early examples of CSR in Europe and while the Netherlands has a history of corporate engagement in philanthropy, the era of 'modern CSR' only began with the publication of the seminal report 'De winst van waarden' (EN: *The profit in values*) in late 2000 by the Social Economic Council (SEC) of the Netherlands (SER, 2000). Stating that CSR is a catch-all term that takes different forms in a wide range of areas of public life, the SEC defined CSR as having two key characteristics. The first characteristic is that firms

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[1] Since, strictly speaking, only a part of the MBA programs in the Netherlands are offered by business schools (e.g., they are also offered by faculties of business administration or business studies of universities that are not separate entities such as business schools), we have chosen to dominantly use the label 'university'.

consciously direct business activities at value creation in the dimensions of People, Planet and Profit (cf. Elkington, 1994), contributing to long-term societal prosperity. Emphasizing this so-called triple bottom line approach, the SEC clearly propagated an instrumental rather than a moral view on responsible business behavior (Garriga & Melé, 2004). It not only views CSR as an important and integral part of running a business, it also emphasizes that there is a clear business case in CSR which enables firms to make a profit through addressing their social responsibilities. Despite the fact that the SEC emphasizes CSR as a business imperative, CSR is essentially seen as voluntary business behavior extending above and beyond the rule of law. The second characteristic of the Dutch definition of CSR is that firms maintain an active and open relationship with its stakeholders. This engagement is based on transparency and dialogue through which firms respond to legitimate demands from stakeholders and broader society. This approach is obviously grounded in the so-called Rhineland model of economic organization (or social market economy) which recognizes the interests of all stakeholders involved in economic activity instead of giving mere primacy to the concerns of shareholders and investors, which is central to the Anglo-Saxon model of economic thinking. The Dutch approach to CSR may thus be qualified as a form of stakeholder capitalism, understood as a "narrative of capitalism, one that builds in morality and ethics from the foundations, and acknowledges stakeholders as essential to value creation and trade, rather than trying to put the rights of one group beyond discussion" (Freeman, Martin, & Parmar, 2007, p. 304).

The Dutch government has adopted the CSR definition of the SEC and decided to develop a CSR policy which was primarily aimed at encouraging and supporting Dutch business with adopting and implementing CSR. The voluntary nature of CSR has always been emphasized in Dutch public policy and while CSR has become institutionalized through various mechanisms no explicit 'CSR laws' have been developed. However, Dutch government does propagate certain norms for responsible business behavior which are for instance manifested through the OECD Guidelines for Multinational Enterprises which internationally active companies are expected to undersign, through the endorsement of the ISO 26000 standard for social responsibility, and through the requirement of adhering to certain social and environmental criteria in public procurement. Perhaps the most visible manifestation of the importance attached to CSR by the Dutch government has been the development of CSR Netherlands, an organization which was founded in 2004 to create a coherent national CSR infrastructure and help companies in navigating it through activities including information sharing, tool and program development and networking (cf. Waddock, 2008). Since institutional subsidies from the national government ended for CSR Netherlands several years ago, the organization now functions as the primary business network and support organization for CSR in the Netherlands. As per 2015, some 80 employees work at CSR Netherlands and the organization currently has over 2,100 member organizations that have committed themselves to furthering the national CSR agenda and implement CSR. Although the majority of its member network consists of small and medium-sized enterprises, its network also includes large, multinational companies, semi-public and private

healthcare organizations, sectoral organizations, governmental and non-governmental organizations and a few educational institutions. Partly through CSR Netherlands, CSR has gained a prominent position on the agenda of Dutch businesses. In terms of the roles governments can play in CSR, the organization has primarily taken a facilitating role, blending it with a partnering orientation through convening collaboration between businesses, civil society organizations and governments (Steurer, 2010). In addition, CSR Netherlands has taken an informal endorsing role, highlighting CSR best practice. Interestingly, while this endorsing role also extends into the educational sector with supporting educational initiatives and projects, CSR Netherlands has to date not taken an active role in developing the integration of CSR into (management) education. The interpretation of the responsibilities of Dutch firms can be seen to extend into the category of discretionary or philanthropic responsibilities, usually but certainly not exclusively against the background of instrumental or business case approaches towards CSR (Carroll, 1979). CSR Netherlands has adopted the instrumental approach towards CSR and dominantly tries to further CSR practice in the Netherlands along the argumentative lines of the business case.

Over the years, the complexity of international supply chains and inherent social and ecological sustainability issues that have to be addressed has received more and more attention within CSR discourse in the Netherlands and (partly because of the fact that the SEC published an influential report on this topic) has become a priority on the national CSR agenda. While the initial phase of CSR Netherlands was funded by the Dutch Ministry of Economic Affairs, the Ministry of Foreign Affairs decided to fund a large 'international CSR' program that is carried out by CSR Netherlands. Currently, CSR Netherlands has teamed up with several organizations, including the Ministry of Infrastructure and the Environment and another network of sustainable business frontrunners in the Netherlands, to explore if the Netherlands can successfully undergo a transition towards a global circular economy best practice. Parallel to this development there has recently been a surge in attention in the Netherlands for new, sustainability-oriented business models, including circular and cradle to cradle business models and business models grounded in the emerging sharing economy (Jonker, 2014; cf. SustainAbility, 2014).

2.1   Critical Views Towards CSR: Academia, NGOs and Media

While CSR discourse in the Netherlands is dominated by views on CSR that can be labelled as instrumental or strategic relationships between business and society, critical views on CSR have also emerged, both from an academic perspective and from non-governmental organizations (NGOs). For instance, from a humanistic perspective Van den Ende, Kunneman, and Dubel (2005) published an edited book

on CSR in which authors explored if CSR was more about symbolic 'cosmetic humanization' rather than substantive business action. Business school scholars Nijhof and Jeurissen (2010) have criticized business case approaches towards CSR, emphasizing, among other things, the corrupting effects of cherry-picking social issues by companies and the possibility of instrumental approaches towards CSR crowding out value-driven approaches towards CSR (cf. Moratis, 2014). In addition, Dutch CSR discourse is influenced by several NGOs that have particularly been researching and discussing human rights issues in the supply chains of large companies, issues of tax evasion (in relation to corruption and global poverty), and the CSR performance of the banking and, more recently, the insurance sector in the Netherlands (e.g., SOMO, 2014). This latter initiative, which is an initiative by OxfamNovib ranking banks and insurance companies based on their CSR performance, seems to be receiving ever more attention and has recently been covered on national television in the widely viewed eight o'clock news. In addition to individual NGOs, an umbrella organization for NGOs that are active in the field of CSR called the CSR Platform, has been a critical watchdog of both Dutch industry and government policy over the years.

While there is no research available on the media interest in CSR in the Netherlands, this appears to be moderate to high, especially over the past few years. In addition to the aforementioned examples that have been covered in the media, there have been public debates that were picked up by the media around the extent to which human rights have been addressed by the Dutch government in the context of the 2014 Olympic Games and trade missions to countries such as Russia and China. Also, CSR in the banking sector has become under intense scrutiny especially since the beginning of the economic crisis. More recently, ABN AMRO, the bank which was nationalized by the Dutch government in 2008, has been extensively covered in the media due to its C-suite receiving some €100,000 in additional annual salaries. In popular media culture, a series of documentaries about cradle to cradle-related topics have been televised and one of the national newspapers has started the 'Sustainability 100', ranking the most influential Dutch sustainability professionals.

2.2   CSR in Higher Education

As mentioned, the integration of CSR in higher education has neither been part of Dutch government policy nor have there been substantive coordinated efforts to address this topic. This is not to say that there have not been initiatives within higher education, however. Although factual information again lacks here and while there are no research reports available, it seems that within the academic context CSR has become an integral part of the research agendas of most academic universities and business schools (and generally has a marketing or strategy orientation) and that an increasing number of students seems to choose for writing their

theses on CSR-related subjects.[2] Also several dedicated postgraduate CSR programs have sprouted over the past years at both academic business schools and at universities of professional education in the Netherlands. Taken together, we estimate that around 100 professionals embark on these programs on an annual basis.

Although every stakeholder in the Netherlands would concur with the observation that higher education in general and business schools in particular have an important role to play in encouraging responsible business behavior, it is seen as the individual responsibility of such institutions in the Netherlands to address CSR issues in research and education activities. Anecdotal evidence from the experience of one of the authors of this chapter suggests that several universities of professional education have since recently engaged in initiatives to incorporate CSR into their educational programs. These initiatives are partly guided by an audit and implementation framework called Audit Instrument for Sustainability in Higher Education (Roorda, 2004), which was originally developed under the auspice of an educational NGO and has recently been transferred to a specialized consultancy firm. Also, several network organizations have been started on the intersection of CSR and higher education, but most of these efforts failed, probably due to lacking institutional support and embeddedness. Recently, an organization called Het Groene Brein (EN: *The Green Brain*) has taken the initiative to start a network for educational institutions (not limited to higher education institutions) to join forces and advance the CSR agenda through the educational curriculum. As of April 2015, there are just five signatories of the PRME (of which two are non-communicating participants), which are all academic business schools.

The extent to which CSR has been integrated into mainstream management education in the Netherlands, which is the main topic of this chapter, has not been researched to date. The next sections of this chapter hence aim to shed some additional light on this from the perspective of the integration of CSR in management education by a single university and through reporting on the results of a baseline study that was carried out among Dutch MBA program managers.

3   CSR Education at the Open University The Netherlands

Within the higher education system in the Netherlands The Open University The Netherlands (OUN) is among a limited number of Dutch academic universities that offers a post-graduate program in CSR. Next to the OUN (a public university), Erasmus University (a public university) and Nyenrode Business University (a private university) offer post-graduate programs in CSR which attract between 10 and 30 participants each on an annual basis. It was another public university, Radboud University, that was the first to offer such a general CSR program, but it

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[2] This is the personal experience of one of the authors of this chapter as a thesis supervisor.

recently decided to develop the program into one that focuses on the interface of CSR and innovation, particularly from the perspective of the development of organizational innovation and new sustainability-oriented business models. TSM Business School, a private business school which has relations with but is not part of the Technical University of Twente in the Netherlands, has recently begun to offer a CSR management program with an emphasis on technological innovation.[3]

Currently not being a signatory of the United Nations Principles for Responsible Management Education (PRME) and dominantly being a teaching rather than research university, the Faculty of Management, Science & Technology within the OUN has made CSR and sustainability part of its strategic priorities. After an intense process of reorganization that took place over the past few years it is striving to develop a range of educational programs and research lines on these topics in the near future. Although the OUN, alike other Open Universities around the world, is specialized in the provision of distance education, the OUN has also offered a post-graduate face-to-face program type that is called Certified Professional Program (CPP). One of these CPP's is the CPP CSR. Together with the short distance education course 'Corporate Responsibility for Sustainable Development' (which is available in the Dutch and in the English language), and in addition to several distance education courses that focus more on environmental management, the 1-year CPP CSR constitutes the heart of the dedicated CSR offerings of the OUN.

3.1 The CPP CSR

The CPP CSR is a 1-year, part-time program that is offered to practitioners in various stages of their careers that are seeking to developing themselves as well-rounded CSR professionals—either from the perspective of the function they have in their organization or with the aim of developing a new career path. Every participant has experience in practice and has either recognized that he or she is being increasingly confronted with the topic of CSR in his or her work or has purposefully chosen to develop his or her career into the area of CSR. Participants of the CPP CSR usually are professionals that have a background in the area of QHSE (quality, health, safety and environment), in the field of marketing and communication, related to social innovation or in a general project management function as a mid-level manager, either within an organization or as an external consultant. Participants come from all sectors, including business, sectoral organizations, government agencies and non-governmental organizations. The CPP CSR has been running for 5 consecutive years and group sizes have varied from 9 to 16 participants.

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[3] It should be noted that also within the public universities, the CSR programs that are offered are first and foremost seen as 'standalone profit centres', which means that they are part of the commercial market offerings of these institutions instead of being part of the educational activities they develop as part of their public functions.

Central to the CPP CSR is Schön's idea of the reflective practitioner (Schön, 1983). CSR is both viewed as a manifestation of contemporary discussions about the role of business in society and as an epistemology of practice based that requires critical investigation and reflection-in-action. While the program aims to apply CSR theory to organizational practice, an important aspect of the CPP CSR is reflecting on the instrumental and strategic frameworks that are dominant in CSR discourse (e.g., Porter and Kramer's (2011) concept of Creating Shared Value) and that tend to give efficiency-oriented answer to an essentially normative question" (Crane, Palazzo, Spence, & Matten, 2014, p. 141). It is seen as important for participants both from an academic perspective and from the perspective of organizational practice to get acquainted with different strands of theory development in the field of CSR (cf. Garriga & Melé, 2004) in order to be effective as a CSR professional.

3.2   Pedagogical Principles of the Program

In order to cultivate the development of reflective practitioners the CPP CSR is organized around three pedagogical principles. The first pedagogical principle is that of scaffolding (Vygotsky, 1978), which particularly manifests itself in the beginning of the program through learning about the fundaments of CSR, which are seen to be business ethics and stakeholder management, and getting acquainted with the different categories of CSR theories (Garriga & Melé, 2004). By getting acquainted with these subjects and theories, students are expected to reflect on their own assumptions about the role of business in society, the manifestations of these concepts in their own practice, and develop their own views on CSR.

The second pedagogical principle is rooted in the approach towards management learning that was developed by Gosling and Mintzberg (2003). These authors identified five managerial mind-sets that serve as perspectives or lenses through which subject matter should be viewed: the reflective mind-set (managing self), the analytical mind-set (managing organizations), the worldly mind-set (managing context), the collaborative mind-set (managing relationships), and the action mind-set (managing change). During the CPP CSR students are encouraged to consistently look through each of these different lenses when studying the subject matter (e.g., what are the consequences of looking through these lenses when engaging with stakeholders?) and are challenged to identify dilemmas and tensions that may occur on the interfaces of these mind-sets (e.g., how do you cope with the different motivations people within organizations have towards CSR?).

The third pedagogical principle is related to the socializing function of management education. Participants in the CPP CSR are stimulated to attend at least some of the many CSR events that are organized in the Netherlands and get into contact with other more experienced CSR professionals, including corporate CSR managers. As such, the CPP CSR aims to both contribute to the provision of shared language and contemporary understandings of issues and developments in the field

of CSR (cf. Grey, 2002) and introduce its students into relevant networks of professional CSR practice.

3.3   Program Structure

Although the content structure of the CPP CSR is organized around multiple building blocks, the portfolio of themes that are addressed within the program changes every year from the perspective of providing relevance of education. On the one hand relevance here is seen as the alignment of the contents of the CPP CSR with the needs and preferences of the participants from the perspective of their professional practice. On the other hand, part of the contents of the CPP CSR changes according to what is seen as the relevant themes within both the academic and the business community. For instance, CSR discourse in the Netherlands has lately been shifting from more traditional approaches towards the business case of CSR towards the idea of sustainability-oriented business models that offer a more organizationally and strategically integrated view of CSR (cf. Jonker, 2014; Visser, 2011). Consequently, this theme is integrated in the program.

The content *structure* of the CPP CSR however remains and consists of the building blocks 'The basics of CSR', 'Relevant CSR themes', 'The CSR implementation process' and 'Communicating about CSR'. There is a mid-term assignment to write a short essay on the business case of CSR. Also, students are required to hand in a so-called CSR business plan for their organization at the end of the program which challenges them to translate CSR theory into the practice of CSR. As a final requirement of the CPP CSR, students should write a paper from the perspective of critical CSR studies (cf. Blowfield & Frynas, 2005; Fleming & Jones, 2013) in which they both critically reflect on their own learning process during the program and develop their own academic critique on CSR.

Although the CPP CSR requires a substantial amount of self-study and self-directed learning, the mode of learning that is central to the educational philosophy of the OUN, face-to-face sessions are organized on a monthly basis. These sessions serve the purpose of delving into one or more CSR-related themes, discussing study questions, reflecting on the application of theoretical CSR knowledge into the context of practitioners, and sharing information and learning experiences among students.

4   CSR Integration in Dutch MBAs: Results of a Baseline Study

Instead of reporting on the results of a survey among business students at a single university in the Netherlands, this chapter reports on the results of a survey that was held in 2014 among the program managers of Dutch MBA programs offered at academic universities and universities of professional education, both publicly and privately funded.[4]

The main aim of this study was to develop an initial view on the extent to which CSR is currently integrated into Dutch management education. The topics that were covered in the survey were the ways and levels of CSR integration into MBA programs, teaching methods used, student interest in CSR education, and the main drivers and obstacles for integrating CSR into management education.

4.1   *Demographic Information*

The study, conducted from March to October 2014, included 20 of 25 (80 %) of the entire identified population of general MBA programs offered by Dutch business schools. While specialized MBA programs (e.g., MBA in logistics management, MBA in health care management) are increasingly being offered, we chose to focus on general MBA programs. These general MBA programs are offered in the Netherlands in the form of a 'Traditional MBA' and an 'Executive MBA' by either public or private institutions and either academic universities or universities of professional education. For research purposes, we selected only one MBA program per university following a simple heuristic: we first looked for a full-time MBA program offered by a business school; if no full-time traditional MBA program was available, we looked for a part-time traditional MBA program; if no part-time MBA program was available, we looked for a part-time Executive MBA program. Half of the responding MBA program managers represented a 'Traditional MBA' (either part-time or full-time) and half represented an 'Executive MBA'. Also, half of the responding institutions belonged to the category academic universities; the other half represented universities of professional education (see Table 1).

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[4] While management education in the Netherlands is provided through other programs than MBA programs as well (e.g., bachelor and master of science programs in Business Administration (offered by both academic universities and universities of professional education), Commercial Economics (offered by universities of professional education) and Management, Economics & Law (offered by universities of professional education) this approach was expected to provide first insights into the subject matter.

Table 1 University type and MBA program type included in the study

			Type of general MBA program			
			Part-time regular MBA	Full-time regular MBA	Part-Time EMBA	Total
University type	Research University	*N*	2	2	6	**10**
		% of Total	*10 %*	*10 %*	*30 %*	**50 %**
	University of Applied Science	*N*	4	2	4	**10**
		% of Total	*20 %*	*10 %*	*20 %*	**50 %**
Total		**N**	**6**	**4**	**10**	**20**
		% of Total	**30 %**	**20 %**	**50 %**	**100 %**

4.2 CSR Education Level and Methods

The questionnaire contained several questions to enable the identification of (1) the level of CSR integration in the MBA programs, (2) the educational methods that are used in CSR education, and (3) the place of CSR education in different stages of the MBA programs.

Considering the integration of CSR, it appeared that MBA programs used several strategies. Overall, 75 % of the respondents indicated that CSR had been integrated in more than one core course of their MBA program; four business schools (20 %) mentioned that CSR had been integrated in one core course. In addition, several respondents said that CSR was integrated in one optional course (5 %) or that CSR was integrated in more than one optional course (10 %). In two MBA programs (10 %) CSR was the topic of a compulsory course, while in three programs CSR was the topic of an elective course (15 %). In one case (5 %) CSR appeared a topic of a separate specialization or thesis track in (see Table 2).

Among the 15 business schools that appeared to have integrated CSR in more than one core course, eight are academic universities, while seven are universities of professional education. Nine of these 15 programs were Executive MBA programs, four were part-time regular MBA programs, and two are full-time regular MBA programs. The two business schools that provide CSR as a compulsory (standalone) course were both public universities. Only one university, a private university, appeared to provide a separate CSR specialization or thesis track.

4.3 Teaching Methods

MBA programs appeared to use various teaching methods into convey CSR content. The most frequently used methods were case studies, followed by business speakers, and field trips/company visits. These methods were applied by 13 (65 %),

Table 2 Strategies of CSR integration in MBA programs

Level of CSR integration and teaching	N(20)	% of Total
Integrated in one core course	4	20
Integrated in more than one core course	15	75
Integrated in one optional course	1	5
Integrated in more than one optional course	2	10
Provided as a compulsory CSR course	2	10
Provided as an elective CSR course	3	15
Provided as a separate CSR specialization/track	1	5

12 (60 %), and 9 (45 %) of the business schools in this survey respectively. Other teaching methods that were regularly used are lectures of expert CSR speakers from business practice such as consultants and policy makers in the field of CSR (45 %), CSR project managers (40 %), NGO speakers (35 %), and CSR management simulations (15 %).

4.4 Place of CSR Education in the MBA Program

Looking at the place of CSR education in the MBA program, the results sketched a varied picture. Half of the responding MBA program managers indicated that the emphasis on CSR education is equally spread over the first half of the program and the second half of the program. Three universities (15 %) appeared to place the focus on CSR education during the latter half of the program, of which two were universities of professional education and one was an academic university. Only one university had 100 % of the focus on CSR education during the first half of the program (see Table 3).

4.5 Principles for Responsible Management Education

The respondents were asked whether or not they were familiar with the PRME, if their university was a PRME signatory, what their progress in the implementation or accomplishment of these principles was, and, in case they were currently not a PRME signatory, if they were planning to become one in the near future. The survey data show that only two universities (10 %) were currently PRME signatories, while seven universities (35 %) were not. One of the two business schools that was a PRME signatory, a private academic university, scored its progress on PRME implementation 7 on a 10-point scale, with 1 being "only beginning" and 10 being "fully implemented. The other PRME signatory, a public academic university, indicated that it scored 1 on a 10-point scale.

Table 3 Division of attention for CSR during the MBA program

CSR at the first half of the program (%)	CSR at the second half of the program (%)	N(20)	% of Total
0	100	3	15
20	80	3	15
40	60	1	5
50	50	10	50
60	40	1	5
80	20	1	5
100	0	1	5

Table 4 Signatories of PRME

University a PRME signatory	N(20)	% of Total
Yes	2	10
No	7	35
Don't know what PRME are	11	55

The majority of the MBA program managers (55 %) had not heard about the PRME (see Table 4). Out of the seven MBA program managers that were familiar with the PRME but were currently not a PRME signatory, only one indicated that its university was planning to become a PRME signatory in the near future. Four universities in this subgroup did not appear to have plans to become a PRME signatory; two indicated that they did not know yet.

4.6   Evolution of CSR Education

To obtain insight into the evolution of CSR integration within Dutch MBA programs we asked MBA program managers to what extent CSR has been integrated over the past few years and about their expectations for this development in the near future. We also asked them how student interest in CSR has developed over time and what their expectations concerning this interest in the near future was.

4.6.1   Attention for CSR in MBA Programs in the Past and Near Future

To identify how CSR has been integrated in Dutch MBA programs over the past 5 years and what respondents' expectations were for the coming 5 years, we asked respondents to indicate this based on a 5-point scale, ranging from 1 being "much less attention for CSR" to 5 being "much more attention for CSR". Seven universities (35 %) indicated to have had much more attention for CSR over the past 5 years, eight universities (40 %) indicated a little more attention for CSR, while five universities (25 %) specified to currently have the same level of attention for

CSR as in recent years. Looking at the development for the coming 5 years, several MBA program managers indicated that their program will have much more attention for CSR (30 %), while around two-thirds (65 %) mentioned that they will have a little more attention for CSR. Only one respondent indicated that its program will have the same level of attention for CSR as the current level. Concerning future expectations, none of the responding universities chose for the options "little less attention CSR" or "much less attention for CSR".

Table 5 shows that academic universities have increased their attention for CSR over the past 5 years and expect this development to continue in the coming 5 years. The same results applied to universities of professional education. While the results between these different types of universities do not differ a lot, universities of professional education appear to expect a bit more attention for CSR in their MBA program than academic research universities. Looking at the difference between public and private universities, it appeared that the former indicated a somewhat lower level of attention for CSR over the past 5 years compared to the latter. Public universities however expect an increase in the attention for CSR in the next 5 years, while private universities expect to have around the same level of CSR in the coming 5 years as over the past 5 years (see Table 5).

4.6.2   Student Interest in CSR

A potentially important element influencing the integration of CSR education in MBA programs, is student interest in or student demand for the topic. Hence, we looked at how student interest has developed over the past 5 years and what the expectations of MBA program managers are for this development in the near future. Respondents were asked to indicate their views on a 5-point rating scale, ranging from 1 being "much less interest in CSR" to 5 being "much more interest in CSR".

Looking at the perception of the MBA program managers of the development of student interest in CSR education, four universities (20 %) appeared to experience much more interest from students, 12 universities (60 %) experienced a little more interest, while two universities (10 %) observed a little less student interest in CSR education. Two universities (10 %) indicated that they experienced neither an

Table 5   Mean development CSR integration and types of business schools

Type of business school	N	Development of CSR integration			
		The past 5 years		The next 5 years	
		M	SD	M	SD
Research University	10	4.000	0.943	4.100	0.568
University of Applied Science	10	4.200	0.633	4.400	0.516
Public	9	3.778	0.833	4.111	0.601
Private	11	4.364	0.674	4.364	0.505

Note. Responses were rated on a 5-point scale Likert-type ranging from 1 ('much less attention for CSR') to 5 ('much more attention for CSR')

Table 6 Development of student interest and university type

| | | Development of students' interest in CSR education | | | |
| | | The past 5 years | | The next 5 years | |
Type of university	N	M	SD	M	SD
Academic University	10	3.800	0.919	3.900	0.738
University of Applied Science	10	4.000	0.817	4.300	0.483
Public	9	3.556	1.130	3.889	0.782
Private	11	4.182	0.405	4.273	0.467

Note. Responses were rated on a 5-point scale Likert-type ranging from 1 (much less attention for CSR) to 5 (much more attention for CSR)

increase nor a decrease in the student interest for CSR education. None of the 20 universities chose the option "much less interest in CSR". Regarding the expected development of student interest for CSR education in the next 5 years, five student (25 %) expected that students will have much more interest, while 12 student (60 %) said to expect a little more interest. Three respondents (15 %) expected the same level of student interest in CSR education as it is at the moment. None of the MBA program managers chose for the answer "a little less interest in CSR" or "much less interest in CSR" (see Table 6).

Looking at the different types of universities that offer an MBA program, academic universities appeared to have experienced a moderate increase in student interest for CSR education over the past 5 years ($M = 3.800$, $SD = 0.919$) and expected that this interest will keep increasing in the coming 5 years ($M = 3.900$, $SD = 0.738$). In contrast to this, universities of professional education encountered a stronger increase in student interest for CSR education over the past 5 years ($M = 4.000$, $SD = 0.817$) and thought that this will increase in the coming years ($M = 4.300$, $SD = 0.483$). Public universities appeared to experience a slight increase of student interest in CSR education over the past 5 years ($M = 3.556$, $SD = 1.130$) and expected this trend to continue in the near future ($M = 3.889$, $SD = 0.782$). Private universities experienced a stronger increase in the student interest for corporate social responsibility over the past 5 years ($M = 4.182$, $SD = 0.405$) and also expected some increase in the coming 5 years ($M = 4.273$, $SD = 0.467$).

To determine the current state of student interest in CSR education, we used of a 3-point rating scale ranging from 1 being "hardly any interest" to 3 being "very high interest. We found an overall mean value of 2.150 and the large majority of universities (75 %) to experience some interest. Four universities (20 %) indicated a very high interest, while one university (5 %) responded to expect hardly any interest.

4.6.3 Perceived Attention for CSR by Program Managers

Since MBA program managers may themselves exert some influence on the contents of the program, we asked them whether in their opinion there is currently sufficient attention for CSR in their MBA program. Using a 5-point rating scale, ranging from 1 being "far too little" to 5 being "far too much", we observed a mean value of 2.600, indicating that they find the current level of attention for CSR to be balanced. The mean value for academic universities was higher ($M = 2.800$, $SD = 0.422$) than for universities of professional education ($M = 2.400$, $SD = 0.843$), while the mean value for private universities ($M = 2.73$, $SD = 0.467$) was somewhat higher than that of public universities ($M = 2.440$, $SD = 0.882$).

4.7 Drivers and Obstacles for CSR Integration

Since several factors may drive the integration of CSR into MBA programs offered by Dutch business schools, we asked respondents to rate the extent to which they believed various factors played a role. Based on a list of potential drivers that were derived from existing literature, particularly from Matten and Moon (2004), we identified the main drivers based on a 5-point rating scale ranging from 1 being "not important at all" to 5 being "very important". It appeared that, in descending order, the main drivers of CSR integration into MBA programs were business, leaders of the school/faculty/program, students, and individual school/faculty members (see Table 7). While accreditation schemes appeared to rank low on the list, the least important driver appeared to be other universities' CSR initiatives and actions.

Table 7 Drivers of CSR integration into the MBA program

Rank	Drivers of CSR in the MBA program(s)	N(20)	M	SD
1	Business	20	4.200	0.696
2	Leadership of the school/faculty/program	20	4.000	0.649
3	Students	20	3.750	1.020
4	Individual school/faculty members	20	3.550	0.999
5	Individual departments/faculties	20	3.200	1.196
6	CSR related networks and associations	20	3.050	0.686
7	NGO's	20	3.000	1.170
8	Government	20	2.950	1.234
9	Business support organizations (e.g., Chamber of Commerce)	20	2.850	0.933
10	Accreditation schemes	20	2.750	1.209
11	CSR initiatives and actions of other business schools	20	2.700	1.218

Note. Responses were rated on a 5-point scale Likert-type ranging from 1 (not important at all) to 5 (very important)

In order to determine the main obstacles for the integration of CSR into the MBA program we asked MBA program managers to "describe three obstacles, starting with the most important one". We categorized the obstacles to find some patterns and, based on frequency counts, identified the most important obstacles. The most important obstacle for universities appeared to be taking the initiative to change the current curriculum to integrate CSR: MBA program managers mentioned that they often act rather conservative and have a focus on the maintaining the current curriculum contents rather than innovating it. Second, we found that program managers generally perceived low levels of commitment with faculty and university leaders to incorporate CSR in the curriculum stronger. Third, respondents indicated that the costs associated with the integration of new subjects into the MBA program curriculum were an obstacle, while the lack of available knowledge in the field of CSR within the university ranked fourth. In fact, several MBA program managers indicated that there are no CSR experts on the faculty and that they lack the knowledge about relevant learning materials. Fifth and finally, and suggesting that not all respondents experience the same drivers for CSR integration, a few MBA program managers indicated a lack of interest in CSR education with students and business as an obstacle.

4.7.1 Motives for CSR Integration

To get an additional understanding of the motives behind universities' involvement in CSR and education, we developed a list of eight motives which were measured on a 5-point rating scale ranging from 1 being "not important at all" to 5 "very important". We found that social responsibility motives (i.e., attention for CSR seen as a social responsibility of universities) were viewed as the most important reason behind CSR education ($M = 3.550$, $SD = 0.945$) by MBA program managers. This motivation was trailed by strategic motives, understood as achieving competitive advantage in the MBA marketplace ($M = 3.400$, $SD = 0.754$). Business approval and support motives ($M = 3.400$, $SD = 1.046$), reputational motives ($M = 3.150$, $SD = 0.988$), and accreditation motives ($M = 2.800$, $SD = 1.105$) also appeared to be of importance according the MBA program managers (see Table 8).

Table 9 provides more insight into the relationship between the type of university and the three most important motives. This table suggests that academic university consider social responsibility motives more important than universities of professional education. Conversely, universities of professional education consider strategic motives ($M = 3.700$, $SD = 0.675$) and business approval/support motives ($M = 3.800$, $SD = 0.919$), more important than academic universities ($M = 3.100$, $SD = 0.738$, and $M = 3.000$, $SD = 1.054$).

Table 8 Motives for CSR activities

Rank	Motives for CSR education	N(20)	M	SD
1	Social responsibility motives	20	3.550	0.945
2	Strategic motives (achievement of competitive advantage)	20	3.400	0.754
3	Business approval and support motives	20	3.400	1.046
4	Reputational motives	20	3.150	0.988
5	Accreditation motives	20	2.800	1.105
6	Governmental incentives (e.g., subsidies)	20	2.200	1.005
7	Ranking motives	20	2.100	0.968
8	Mimetic motives (copying other business schools)	20	1.650	0.813

Note. Responses were rated on a 5-point scale likert-type ranging from 1 (not important at all) to 5 (very important)

Table 9 Top-three motives for CSR education and university type

		Motives for CSR education					
		Social responsibility motives		Strategic motives		Business approval and support motives	
Type of university	N	M	SD	M	SD	M	SD
Academic University	10	3.900	0.568	3.100	0.738	3.000	1.054
University of professional education	10	3.200	1.135	3.700	0.675	3.800	0.919
Public	9	3.670	1.000	3.220	0.833	3.220	1.302
Private	11	3.450	0.934	3.550	0.688	3.550	0.820

Note. Responses were rated on a 5-point scale Likert-type ranging from 1 (not important at all) to 5 (very important)

5 Conclusion

This chapter aimed to provide a picture of the state and aspects of responsible management education in the Netherlands and included a case description of the Open University the Netherlands. Based on the evidence we gathered through our survey among 20 Dutch program managers of regular MBA programs (out of a total population of 25), it may be concluded that Dutch MBA programs are in general concerned with responsible management education. The majority of general MBA programs offered by Dutch universities included in our study have integrated CSR into the curriculum. Most MBA programs appeared to educate their students in CSR through either traditional teaching approaches (such as integrating CSR through separate courses) and use CSR case studies and inviting business speakers on CSR as additional teaching methods. The most popular way of paying attention to CSR in the MBA program was through the integration of the topic across multiple core courses instead of offering it through optional courses—75 % of the respondents

indicated that their MBA program integrated CSR into more than one core course. Only two MBA program managers responded that their program offered CSR through a mandatory course. Such a teaching approach seems to be effective due to the fact that students are confronted with CSR issues from different perspectives and, more important, as a mandatory part of the program (Sigurjonsson et al., 2014). This aligns with the notions of Matten and Moon (2004), Lacy and Salazar (2005) who state that for CSR education to make a difference in the future of business, it should be embedded in the core of management education. This can ensure that every student has at least some basic knowledge about CSR. On the other hand, the prominence of these 'saddle bag approaches' towards responsible management education as Sharma and Hart (2014) call them still stands in sharp contrast to the model of MBA programs in which CSR is embedded throughout the program by being the guiding principle.

While the results may overall indicate that Dutch MBA programs have integrated CSR, the majority (18 out of 20) of universities were currently not PRME signatories. In fact, we found 55 % of the responding MBA program managers to be unfamiliar with the PRME. Of all the MBA programs included in this research project. This level of adoption of the PRME may be considered as low compared to the number of business schools from other European counties like Spain, France, and Germany (PRME Committee, 2014). However, we did not observe large difference with respect to CSR education between universities that were PRME signatories and those that were not. As illustrated by our findings, this may be caused by the fact that despite a university being a PRME signatory, the actual implementation of the principles is still in an embryonic stage. In contrast to Nicholson and DeMoss (2009), we did not find remarkable differences when looking at the different types of universities in terms of CSR education (academic universities vs. universities of professional education and private vs. public universities).

Furthermore, and in line with Zhou et al. (2009), Orlitzky and Moon (2008), our results show that the attention for CSR in Dutch MBA programs has developed and expectations are that this development will continue in the near future. Particularly public universities view that CSR integration into their MBA programs will increase to a great extent in the near future. Student interest in CSR education has been on the rise and this trend is expected to continue for the coming years.

In general, the MBA program managers that we surveyed were neither satisfied nor dissatisfied with the current level of attention for CSR in their program (cf. Doh & Tashman, 2012; Nicholson & DeMoss, 2009). Looking at private and public universities, and in line with Nicholson and DeMoss (2009), we found that MBA program managers at private universities were generally more satisfied with the level of inclusion of CSR topics in their curricula. Our results contradict findings of Nicholson and DeMoss (2009) as our data show that public universities consider CSR education as more important than private universities. However, we found that this has yet to be translated to a greater level of integration of the topic in several instances.

On average, it appeared that Dutch MBA programs seem to consider business as the main driver of attention for integrating CSR into management education, followed by the leadership of the school/faculty/programs. These findings contradict those of Matten and Moon (2004), Orlitzky and Moon (2008), who concluded that individual faculty members are the most important drivers of CSR integration. However, Matten and Moon (2004) acknowledge the significance of the role of business as one of the major customers for MBA programs in driving CSR education due to an increased interest in the topic. In line with Doh and Tashman (2012), Kessels (2008), who state that curricular and administrative constraints sometimes thwart the integration of CSR, our results reveal that Dutch MBA programs consider the efforts necessary to change the current curriculum to integrate CSR and the low level of commitment of individual faculty and program leaders as the main obstacles to increase the attention for CSR education in the MBA program. This is acknowledged by Zhou et al. (2009), stating that schools by their nature are conservative.

Considering the motives behind the integration of CSR into management education, our results suggest that the main motive is one of social responsibility. Academic universities appeared to consider this motive for the integration of CSR into education more important than universities of professional education. Ranking-related motives and mimetic motives were rated as the least important motives in this regard. This contradicts the argument by Gioia (2002), who states that business schools tend to ponder to the rankings. In a sense, it also shows that Dutch universities are aware of their societal role and the importance they attach to delivering responsible management education. Although the dominant approach remains one that is dominated by what Sharma and Hart (2014) call 'saddle bag approaches' to management education, the results this chapter reports on may be reason for optimism from the future role of business in achieving a better world.

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Social Responsibility Education in Latvia

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1 Introduction

The perception of CSR in Latvia is changing (Graudiņa & Volkova, 2013; Kavasa, 2011; Luiga, Azanda, & Foigt, 2008; Mazurkiewicz, Crown, & Bartelli, 2005; Mežinska, Lapiņa, & Mazais, 2015; Pētersons & King, 2009; Pētersons & Pavāre, 2005; World Bank, 2006). One of the current business stakeholder challenges is to set up the National CSR Strategy, and Business and Human Rights action plan. It is important that the state recognises responsible businesses, creates a framework of competitive advantages through public procurement, availability of EU funding, etc., and demonstrates good practice—starting from state-owned companies, involving and engaging stakeholders.

As Latvia is a comparatively small country in Europe, promoters of CSR in Latvia are more concerned with advocating adoption of the CSR-related regulations from Europe—e.g. the non-financial reporting directive. In addition, the processes of public procurement and governance of state–owned companies should be recognised as the main economic assets with the power to influence and strengthen the responsible business approach and to provide examples of best practices.

The *aim of the research* is to explore the understanding of the diversity of CSR across countries among business administration students in the BA School of Business and Finance, Latvia. There are three levels of higher education programmes in Latvia—Bachelor, Master, and Doctor. Universities and colleges implement academic and professional higher education programmes as well as scientific activities, research, and artistic creativeness. In the 2014/2015 academic year there were 57 higher education establishments and three branches of foreign

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higher education establishments in Latvia, including 17 public and 15 founded by legal entities (Ministry of Education and Science, 2014). The Eduniversal system rates schools according to the international reputation of a school at national and global levels (Eduniversal, 2014a, 2014b, 2014c).

2 The Current Character and Structure of Social Responsibility Education

The BA School of Business and Finance (the School) is one of the leading, self-financing business schools in Latvia (Eduniversal, 2014a, 2014b, 2014c). It was founded in 1992 as a Banking College under the Bank of Latvia and in 1997 was accredited as a Higher Educational Institution. Today it is known as the Banku augstskola (BA—in Latvian), in English: BA School of Business and Finance, offering studies to 1400 students (BA SBF 2014a).

The School provides 14 full cycle higher education study programmes at all levels—the first level higher education, Bachelor's, Master's, and doctoral study programmes—focusing on the niche of financial and business management education. All study programmes have incorporated company traineeship as a compulsory requirement. The study process has gained an international dimension. Every year the School receives international students.

The School's vision is: "BA School of Business and Finance—a credible and internationally recognised partner for the development of personality." The mission of the School is "to offer high quality studies and research in business and finance. Our international cooperation, professional and creative staff, working closely with the business world, and the achievements of our students and graduates earn our excellent reputation."

The competitive advantages of the School are high study quality, close links with the business environment, and an individual approach to each student. There is a strong emphasis on the adoption of new technologies and teaching methods. At the School attention is also paid to maintaining a high quality of study and administration processes.

The School occupies a significant place in the higher education system of Latvia, preparing socially responsible specialists with a wide knowledge of economic theory and other subjects of economics as well as profound knowledge and professional skills in entrepreneurship in areas related to banking and the financial sector.

The School provides studies based on competency–based learning outcomes, both for study programmes and each study course. The School places importance upon its responsiveness to the needs of students, personnel, and society, fostering cooperation among academic staff, administration, Student Council, and other involved parties.

Though the School is a state higher educational establishment, it operates on the basis of self-financing. The School's budget is planned using a full cost model, thus ensuring long-term financial stability and funds for its development.

Alongside the study programmes, the School participates in local and international projects, offers courses of further education, and opportunities for everybody to attend any study course as a listener. To broaden the School's contribution to cooperation, free of charge public lectures on contemporary topics of national economy and other social activities are organised.

The School is concerned with the level of satisfaction of all involved parties and the implementation of CSR with regard to the needs of society. Both the School and its partners have benefited from this approach. Social responsibility is based on the responsibility for your work and the resources necessary for reaching the entity's goals. Being socially responsible within the study and research process, the School's administrative and academic staff serve as an example to students.

3 The Best Practices and Results

The study programmes of the School are gaining wider international recognition. The Eduniversal International Scientific Committee acknowledged the School's Masters programmes "Creative Industries Management" and "International Finance and Banking" as some of the best MBA Masters programmes in the world (Eduniversal, 2014a, 2014b, 2014c). In 2014 the Master's programme "Creative Industries Management" ranked 41st in the world among the top 50 arts and cultural management master's programmes, but "International Finance and Banking" ranked 12 among the top 20 Finance master programmes in Eastern Europe (Eduniversal, 2014a, 2014b, 2014c).

The School has obtained the "Investors in Excellence" Quality Management Certificate from the British Quality Foundation, thus demonstrating it meets the high internationally recognised standards of the European Foundation for Quality Management (EFQM) model, and is going to offer qualitative, internationally competitive study programmes in the future (Investors in Excellence, 2014).

Continuing its commitment to excellence, the School was re–certified in 2015 in accordance with the Investors in Excellence quality assurance standard. The School was originally recognized as an Investor in Excellence in 2010 following an external assessment for the requirements of the Standard, which demonstrated that excellence is a key driver for all of the School's activities. The School was granted an Investors in Excellence certificate by Investors in Excellence Ltd (GB), which is an international mark of quality based on EFQM Business Model and globally recognised as a leading management model providing flexible access to continuous improvement. The School implements the European standards and guidelines for ensuring internal quality at higher educational establishments. The quality assurance standards set out CSR expectations and their correlation with society by the organisation.

The School was approved by the Scottish Qualifications Authority (SQA) as a centre for presenting SQA qualifications. It has been granted the right to offer the Customised Award in Module Financial Management leading to the qualification of Financial Manager. During verification, it was concluded that all the School's systems, policies, and procedural documentation were in place for the proper management of delivery and assessment of the SQA qualification. The qualification is a customised award in Financial Management.

The School is a member of various associations within which it has developed a wide partnership network. Students and academic staff participate in various international projects related to marketing, within which they promote the issues of social responsibility. The School is a member of the European Foundation for Management Development (EFMD), CEEMAN, Professional Inter-University Management for Educational Networking (PRIME-Networking), and the European Association of Institutions in Higher Education (EURASHE). The School's teaching staff participates in conferences and seminars of these associations every year, ensuring they obtain the latest information and exchange experiences in the area of entrepreneurship. The School is proud to report that in 2012 it organized, in partnership with EURASHE, the Danish Rector's Council, and the project FLLLEX (LifeLong Learning programme, Education and culture), an international conference dealing with lifelong learning issues and the welfare of society. The FLLLEX project disseminated its results concerning the impact of lifelong learning strategies on professional higher education. The conference also addressed the challenges of another important topic: the Welfare Society. It was no coincidence the European Commission adopted the theme of "Active Ageing" as the focus theme for 2012. The conference speakers reported on the fact there are various political systems and differences in economic resources, which resulted in different models and standards for provision of services for the development of the Welfare Society.

In 2008 the School signed the Principles for Responsible Management Education (PRME) initiative and committed itself to following the PRME principles to improve the entrepreneurship environment in Latvia (UN PRME, 2014). The PRME initiative serves as a framework for gradual systemic change in business schools and management-related institutions, based on three distinctive characteristics: continuing improvement, a learning network, and reporting progress to stakeholders. The implementation of PRME principles are closely related to the School's organisational mission and strategic goals. It also focuses on the introduction of internal quality management systems, thus being able to identify new areas and ways of how to increase its social responsibility (Bērziņa, Kalniņa, & Strautmanis, 2010).

To date, more than 8000 finance and business professionals have graduated from the School. Today they work for leading companies, banks, auditing companies, and various government institutions, contributing to the growth of the whole sector with their knowledge and expertise. Graduates are nationally and internationally recognised entrepreneurs, managers, consultants, experts, and professionals working both in public and private companies.

The ECTS (European Credit Transfer System) learner-centred credit system has been implemented. Credit allocation is based on the assessment of learning outcomes. The School was awarded the ECTS Label and trophy. It is an honorary distinction awarded by the European Commission showing the institution applies the European Credit Transfer and Accumulation System and the Diploma Supplement correctly, both in terms of the published information on its website and ECTS documents for student mobility (Education, Audiovisual and Culture Executive Agency, 2014). It follows the decision passed by EC Executive Agency on Label selections for 2013.

The School participates in local and international projects, for example, in the European Community Programme for Employment and Social Solidarity—PRO-GRESS (2007–2013)—co–financed project "Information Campaign against Discrimination for Foreign Students Promoting Tolerance in Latvia". The objectives of the project were to initiate discussions on tolerance towards foreign students and promote tolerance among students in Latvia, to inform society about the role of cross-cultural communication in developing a knowledge society, as well as involving local and foreign students in promoting intercultural dialogue.

Another strong aspect of the School's CSR is that waste collection is centrally organised in order to save our natural resources.

4   The Character of CSR Study

The School's study programmes focus on the development of future managers and financiers. Graduates acquire the knowledge, skills, and competencies needed for business management. The School educates competent competitive company managers, who are able to work in a changing socioeconomic climate. They demonstrate a professional approach to their work by exhibiting competence in process management, problem solution, and decision-making in corresponding fields. The School's programmes have a strong emphasis on sustainable business and society. The Bachelor's and Master's degree programmes have incorporated the principle of CSR. In 2012 the School undertook an audit of its study programmes to ensure that all programmes focus on social responsibility issues (Table 1).

Full attention to CSR is also given in study courses on entrepreneurship management, intellectual property, reputation management, etc. Courses contain topics, examples, and discussions on the latest issues and tendencies, including the global financial crisis caused by lack of social responsibility. Students, guided by lecturers, research the causes of the crisis and its impact on entrepreneurship and society. Examples of unsuccessful businesses and the most serious mistakes in starting a business are analysed. In the course of the study process case studies are used and experts are invited. Lecturers share their experience obtained at international conferences and working in international organisations. Within the study course trips to Latvian enterprises are organised. During business weeks foreign experts lecture on CSR. Local experts are also invited to give public lectures on CSR.

Table 1 Study courses with social responsibility issues content, ECTS

	ECTS
Bachelor programmes (Business administration)	
Change Management	3
Environmental, Civil Defence, and Work Safety Organisations	3
Human Resource Management	3
Intercultural Communication	3
Management	6
Reputation Management	3
Social Entrepreneurship	3
Strategic Management	3
Bachelor programmes (Finance)	
Business in a Global Economy	3
Leadership and Human Resource Management	3
Organisation Management	3
Reputation Management	3
Strategic Management	3
Master programmes (Business administration)	
Corporate Social Responsibility	3
Strategic Management	9
Sustainable Leadership	3
Master programmes (Finance)	
Corporate Social Responsibility	3
Sustainable Leadership	3
Sustainable Organisation Management	6
Doctoral study programme (Business administration)	
Strategic Management	6

Source: BA School of Business and Finance (2015)

Studying foreign languages in the study courses "Business English", "Business German", and "English for Specific Purposes" students, in addition to other topics, discuss issues related to responsible entrepreneurship and leadership, awareness of cross cultural differences in business communication, environmental protection, management skills and styles in international business, and wrongdoing and corruption.

The Master's study programme "Business Administration" has been developed based on an analysis of those European higher education institutions offering programmes in business administration. The Professional Master's study programme "Business Management" has been developed in accordance with the state educational Standard of the 2nd higher professional education and the profession classification standard of the Republic of Latvia for the profession of Manager of enterprises and institutions, fifth qualification level. The business management study programme's main objective is to provide students with the opportunity to become leaders/managers—both owners and managers on different levels,

competent in managing people. To allow future leaders to be able to initiate and implement in their companies strategies for sustainable development, universities must ensure they have the opportunity to gain the appropriate knowledge and a positive attitude. Incorporation of the study course on CSR into the curriculum is an important tool for doing so.

During implementation of the study programme great emphasis is placed on student group work and development of different individual tasks, group discussion of individual tasks, students' involvement in university research projects, and attending local and foreign guest speakers' lectures and seminars. It is envisaged that this combination will allow students to interpret general theoretical knowledge through concrete examples from professional/real life activities and practices. The study course consists of lectures, seminars, practical work, tutorials, individual work, and tests related to the course content. The techniques and methods used in the study process are aimed at facilitating analytical, critical, systemic and creative thinking, promoting group and team work skills, business communication, including intercultural communication, presentation, and other skills. Much attention is paid to students' independent individual or group research work (analysis of different sources), reports, term papers, projects, including international, applied research, and master thesis writing. The independent work of students in most of the study courses exceeds 30 % of the course total.

The Master's study programme is designed to produce qualified personnel knowledgeable about the essential functional areas of business, theoretical economics, and management. This is achieved through providing knowledge, integrating knowledge and skills, general knowledge, and skills. Together with professional competencies, a manager is also required to have proper social competence—the ability to live in society, the ability to respect others, and to have self–respect; all in all, to be a responsible member of society. It is even more important for managers and owners of businesses to implement a relevant, dignified, and sensitive attitude throughout a company's activities by promoting/fostering CSR.

Stakeholder theory was chosen as a benchmark for the evaluation of social responsibility issues included in the study courses. This theory supports the opinion that the company's economic objectives are best implemented by aligning them with the needs of stakeholders. To determine if the course content includes and promotes the concept of responsibility to interested parties, faculty members involved in the implementation of the Master's programme were interviewed. They were asked to evaluate which of the company's specific stakeholder interests and needs are addressed and analysed in their study courses. Responses were obtained from all of the 17 course instructors of the MBA programme.

From interpretation of the results of the interviews, which are summarised in Table 2, one can conclude that the CSR approach permeates the entire study programme content: all courses to a greater or lesser extent, actualise the manager's responsibility, and indirectly contribute to an understanding of the company's social responsibility.

The majority of responses corresponded with the economic level of responsibility proposed by Carroll (1991) in his division of levels of CSR: i.e. the

Table 2 Summary of BA SBF master study program "Business Administration" content concerning company strategies for implementing CSR

Study course and its goal	Responsibility to stakeholders							
	Internal stakeholders				External stakeholders			
	employees	owners	clients, consumers	Creditors, suppliers	government	Interest groups, associations	Local community	Society, media
Financial Accounting and Analysis: to provide students with in-depth theoretical knowledge and application skills in the fields of: 1) Financial accounting and reporting principles, application of GAAP, IAS, IFRS, LGS; 2) Managerial accounting principles, cost management and budgeting; 3) Financial analysis of company's operation and forecasts								
Project Management: to provide students with in-depth theoretical knowledge and practical skills in development and management of projects as well as understanding of project principles within EU context.								
Consumer behaviour: to ensure understanding about the role of consumer behaviour in developing marketing strategies in international markets; acquaint students with the theoretical and practical aspects of consumer behaviour research; explain the influence of cultural, social and personal factors on the consumer's decision making process.								
Marketing management: to acquire the process of marketing management and its realization in the international environment, thoroughly acquiring elements of marketing mix, methods of market research, factors influencing marketing environment and other marketing components and regularities that effectively realized facilitate the company's competitive capacity in a market, reaching the objectives.								
Global strategic management: to ensure students with knowledge about the key company strategies in international markets in order to ensure competitiveness of the company; develop skills enabling students to determine the most appropriate strategies for expansion in foreign markets aswell as their interrelation with strategies chosen for the local markets;develop competences requisite for making decisions ensuring sustainable increase of the company competitiveness while determining the most appropriate key strategies in the international market.								
Organisational Leadership: to provide students with theoretical and practical knowledge about sustainability, leadership and responsible entrepreneurship emphasizing the understanding of leadership as cooperation between the leader and the employees of the organization; describe the leader's responsibility for unlocking employees' creative potential aimed at reaching the goals set by the organization.								
Corporate Social responsibility: To discover, differentiate and discuss the scope and consequences of companies decisions for various stakeholders; explore the role and responsibility of leadership and governance in the formation of policies and processes of good decision making; and, understand a company's obligation to and impact on its stakeholders.								
Management Information Systems: is to students learning about managing IT in an enterprise. While students may have experience with information technology and tools they need to learn how tools and skills are combined to make business decisions. Students are getting acquainted with the relationship between strategy, business decisions and information technology. Focus of this course is the management of information systems and not engineering of IT.								
Intercultural Communication: to help students build intercultural competence through understanding the key elements of culture, the importance of culture in Business communication and Cross-cultural management, developing skills for successful work in multicultural environment.								
Logistics: to understand logistics as a system of planning, implementing and								

Table 2 (continued)

controlling of the processes in a definite organisational system, that ensures delivery of the required goods to the customer to a definite place within a defite time.
Knowledge management: to acquaint students with the basic elements and pphhilosophy of knowledge management, its role in the management process of an organiation and the possible application scenarious in the organisation.
Business Research Methods: to investigate the techniques of the research process as applied to business. Experience is gained in defining research problems, designing a research project, and in collecting, analyzing, recording, and interpreting data. Also, an analysis of pertinent research literature in business is conducted.
Managerial Economics: to expand students' knowledge of economic theory and to demonstrate applications of the theory in actual practice. The course shows how the application of economic theory and concepts helps managers to make allocation decisions that support the economic goals of their firms.
Risk management: to deliver comprehensive introduction to the risk management. During the studies students will be able to get acquainted with and apply in practical tasks the essential theoretical methods of dealing with financial risk arising in different industries. Course will concentrate on the methods which are in general common for many fields of economy such as industry, banking, insurance and asset management.
Business Evaluation in the European Environment: to learn about different instruments, being used for evaluation of firms' value.
Financial Management: based on the European experience to provide students with in-depth theoretical knowledge and application skills in financial management of the company: assets and capital management, evaluation of investment projects, valuation of the company.
Commercial Legal Environment: to acquire basic knowledge and skills related to use of normative legal acts in business management. The course focuses on normative acts and their application in companies and institutions. The course provides practical instructions for independent student works.

responsibility to employees regarding remuneration and social guarantees, responsibility to owners and shareholders for increasing the company's value, responsibility to creditors and suppliers for timely payments, contract enforcement, etc., and ultimately responsibility to the community for financial stability and tax payments.

There was a smaller emphasis on the legal liability level, pointing to the need to comply with legal regulations and follow legally binding regulations; however, this is still present in a significant number of study courses. This indicates that graduate students acquire an understanding of the role of legal liability in building the rule of law in a state/country and as part of the development of a favourable business environment and are aware of the advantages of the principle of legitimate expectations.

Overall, it can be concluded that the MBA programme provides students with an idea of the CSR approach as an alternative to the traditional approach of simply maximising profit. However, students get the best knowledge and understanding of the principles of CSR and its benefits from the study course Corporate Social Responsibility.

Recognising the theoretical knowledge and international experience required to provide a systemic understanding for graduate students of the essence of CSR and to better understand the concept of it in the world and Latvia, and to gain an understanding about the interdependence of the relationship between the individual,

company, and society, the School introduced the free choice (Part C) course "Corporate Social Responsibility" in the scope of two credits (three ECTS) in the professional Master's study programme "Business Administration".

For the successful completion of the course, students require the background knowledge acquired in previous academic years during undergraduate and graduate studies. The course "Corporate Social Responsibility" is based on knowledge of management theory, strategic management, business ethics, leadership and organizational psychology, sociology, and personnel management.

In the course "Corporate Social Responsibility", graduate students acquire theoretical approaches, learn about CSR practices, analyse these, and gain knowledge of good practice tools and techniques. The course emphasises the role of the CSR approach in the company's development and as a means to enhance competitiveness in the context of the global business environment.

The learning outcomes of the course include: understanding the role of CSR in the successful and sustainable development of a company and building the company's reputation; recognition of the methods and strategies that can be implemented in the company's CSR practices; and the ability to include principles of CSR in defining the corporate mission and values, organisational culture, and planning process.

The CSR learning model in Fig. 1 reveals the relationships within management study. Based on previous experience gained during undergraduate studies, practice/
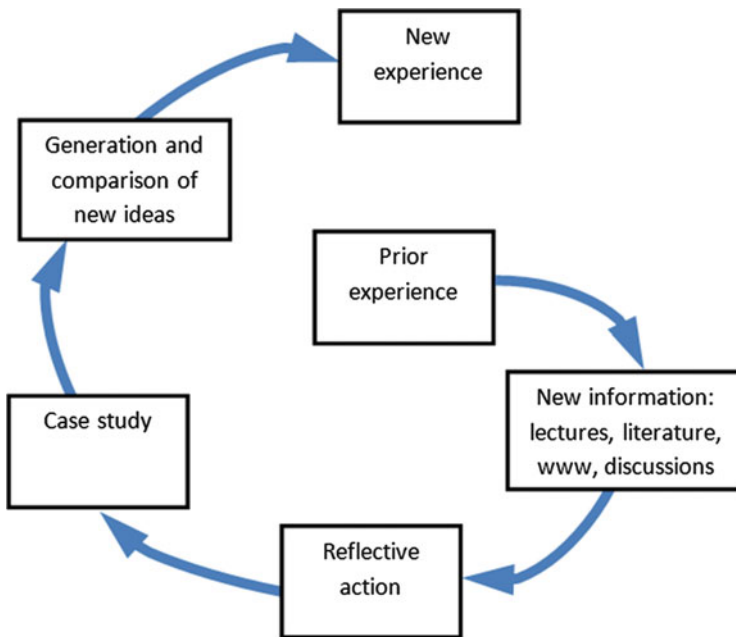
Fig. 1 Learning model of company Corporate Social Responsibility within the School Study Process

internships, and master student practical experience at their workplace, students during the study course acquire new knowledge about the company's social responsibilities. During classroom work students test and compare their knowledge of the CSR approach to corporate governance, focussing on the practicalities of implementation and its benefits.

Individual homework assignments require students to analyse the practical CSR actions of a Latvian company, including the company's general characteristics, area of operation, clients, and local community. Specifically, they examine information on the implemented CSR activities, their content, participants, resources, target audience, and the way in which the community had been informed. Students present a report on the results of the study during seminars.

Comprehension tests include two practical assignments, individual work—study and report on the results, and the course final examination. The goal of the final exam task is to let students reveal their newly acquired experience and skills and to apply them. The exam task is to write an essay on the importance of CSR in today's world, and Latvian society in particular. The essay should include predictions about the possible changes in public opinion, corporate policies, and practical action. The essay must be supplemented with proposals and possible solutions for fostering socially responsible attitudes and actions in the student's workplace.

Students after having completed the courses showed a good theoretical knowledge about the company's social responsibility as a good business practice that demonstrates the company's values and principles, and shows the company has voluntarily included social, environmental, and human rights values in their daily activities and relationships with all related parties—employees, customers, partners, local communities, and others. Students were able to perceive the fact that CSR also includes the local contribution to the development of society, which is reflected in the company's corporate philanthropy strategy.

Students' reports on their independent research work on companies provided analytical information on a broad and diverse range of companies; such as commercial banks, other financial institutions, information technology companies, and other largest Latvian companies.

In developing the course evaluation procedure it was determined that students have to be informed of the course objectives and the required performance standard, that students are involved in self-evaluation and evaluation of other students, and there should be timely feedback to students to allow them to improve their performance.

A number of factors ensured the mutual interest in the study process and made the study process a positive experience: the balance between theoretical lectures and practical work of students; overviews of different approaches and case studies, given that students were involved in finding real life examples; and promoting mutual cooperation between students and the free exchange of views. Most students were already familiar with the analysed companies, and looking at them again with a CSR approach encouraged the student learning process and increased their understanding of the role of CSR in strengthening the competitiveness of the company.

For teaching Environmental Management it is of vital importance to apply different methods in order that students not only acquire theoretical knowledge but also strengthen their confidence about an environmentally friendly lifestyle and eco-efficiency principles in business, as well as to encourage active involvement in sustainable development processes. We recommend the use of lectures, workshops, simulation games, and watching of environmental issues related films and the subsequent discussions thereof. Likewise, carrying out research on the implementation of environmental management projects in particular enterprises, and encouraging students not only to participate in various environmental campaigns but also to organise their own and to implement green projects in their faculty, university, city, or county (Atstaja & Dimante, 2011). Some sample topics for each teaching and learning activity are provided in Fig. 2. It is important to emphasise that people and governments are striving towards economic growth and increasing consumption, without paying due attention to the impact of this process on the environment and ecosystem, and this already has and is leading to deterioration of human well–being and life satisfaction.

The School pays great attention to issues of CSR, which are being incorporated into study programmes. The objective is to educate specialists who will be able to manage their business in a responsible way, bringing benefits not only to their business but who are also capable of integrating social, environmental, and ethical
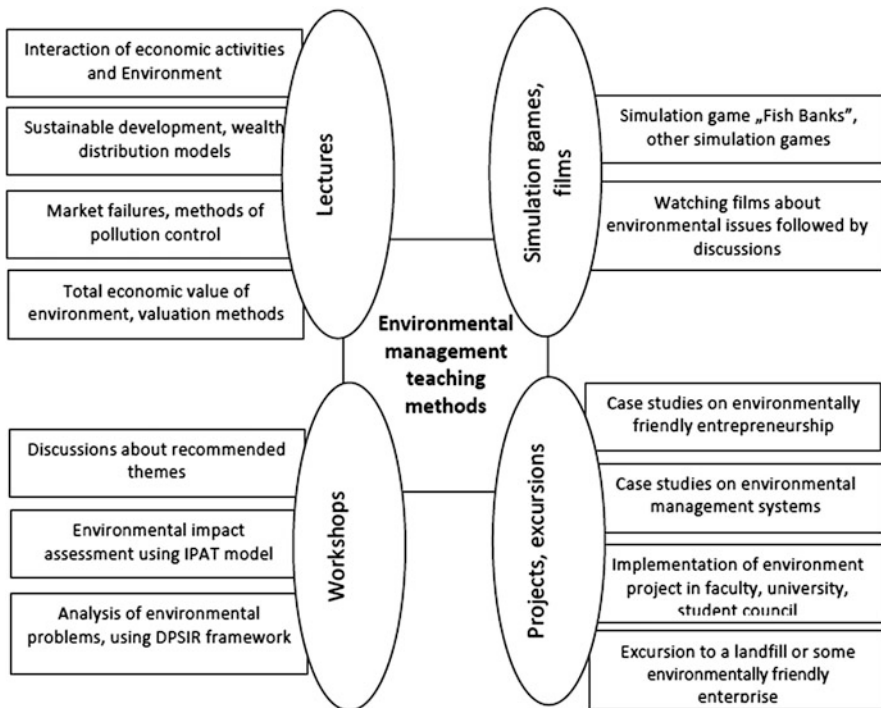
Fig. 2 Environmental management teaching methods and sample themes (Atstaja & Dimante, 2011)

components and who have the capacity for innovation. Thus, the study course "Management" in the programme of Business Administration has a substantial emphasis on Business Ethics. It is a case study-based course during which students have the opportunity to develop decision-making skills. Students focus both on theoretical assumptions and analyse cases to understand the greatest possible benefit to society of dealing in an ethical way. The course is based on the course book: Laura P. Hartman/Joseph DesJardins/Chris MacDonald *Business Ethics: Decision Making for Personal Integrity and Social Responsibility*.

A strategy for connecting young people with the societal issues underpinning CSR is to encourage their involvement in social enterprises. Although Latvia has been a member of the European Union since 2004, a process of socioeconomic segregation is on-going in society. Due to a lack of experience and entrepreneurial courage, resulting in a generally risk-averse population, it is very problematic for the greater part of Latvia's society to take advantage of the opportunities provided by the market economy (Baltaca, 2010).

Latvian social entrepreneurs are mostly young enthusiastic people, for whom the primary motivation is not gaining profit from the business activity they have chosen. They are motivated by the more ambitious goals of altruism (Providus, 2012). That is why it is important for the institutions of formal higher education in Latvia to start recognising the significance of social entrepreneurship. The Global Entrepreneurship Monitor (GEM) in its 2009 Latvia Report states that in comparison to other countries, in Latvia many more social entrepreneurs have only full secondary education but not beyond. The difference is as large as 38 percentage points between Latvia and efficiency-driven economies (Bosma & Levie, 2010).

The School in the academic year 2012/13 has offered bachelor students of the degree programme "Innovations and Product Development in Business" an elective course on social entrepreneurship. The study course is undertaken with the cooperation and support of local social enterprises, which are used as real life case studies by students. The learning outcomes of the study course are: The ability to describe conceptual differences between profit driven and the not–for–profit way of doing business; an understanding of principles and challenges of social entrepreneurship; and the ability to develop a business plan for a social enterprise.

The School's students have already shown valuable practical results. Most of the study results were presented at the 2013 Social Entrepreneurship Forum in Riga, during the session designed by students of the School: "the role of education in promoting social entrepreneurship".

5 Participation and Inclusion

The School's departmental researchers work in the following directions:

– The development of opportunities for the financial sector in Latvia,
– The analysis of entrepreneurship and the Latvia economy from the perspective of sustainable development,

– The improvement of management methods and the development of human resources in fostering the competitiveness of the enterprise,
– The consolidation (glossary) of the most frequently used terminology in the area of entrepreneurship management and financial sector in Latvian, English, German, and Russian.

The above research work is complemented by the research of PhD students on their doctoral theses. Many PhD students have chosen for their thesis themes closely related to the topical problems of the entrepreneurship environment in Latvia—innovation, the work of clusters, and ensuring sustainable development. The teaching staff of the School have written scientific articles related to the issues of social, environmental, and economic values. Jānis Strautmanis received his doctorate in Management with a thesis titled "Acquiring a Corporate Social Responsibility Approach Through the Business Study Process".

The School's teaching staff is often invited to give competent opinion in the mass media. They do research, publish teaching materials, participate in international scientific conferences, and work in the commissions of ministerial working groups, such as the Latvia National Plan expert working group "Educated and Creative Person", the Consulting National Development Plan 2007–2013 Expert Forum, Latvia Trade and Commerce Chamber National Strategy Plan Council, Business Register Consultative Council, etc.

The School participates in the work of many Latvian and international organizations (BA School of Business and Finance, 2014a, 2014b, 2014c). For example, the School is a co–founder of the Baltic Management Development Association (BMDA). Since 2008 the School has been represented in the Network of International Business Schools (NIBS) that fosters international cooperation not only in Europe, but also with other regions of the world. In 2010 there was NIBS accreditation experts' visit during which the School's internationalisation index was examined. Their conclusion was positive and the NIBS Board acted on the recommendation of the accreditation experts to accredit the School.

Also the School's graduates are showing their concern about societal issues. In 2011 Madara More, who holds bachelor and master degrees, established the social business 'Woolly World'. The company's philosophical foundation is social business—the creation of social equality and respect towards each other (http://woolyworld.lv/en). By employing vision–impaired people the company is addressing unemployment issues of sensitive groups of society.

6   The Results of the Survey

The survey on corporate social responsibility and entrepreneurship at the School was conducted in 2014. The goal of the survey was to determine the level of awareness and knowledge about corporate social responsibility and entrepreneurship and to investigate in what ways students are receiving information about it

during different study courses. The form of the courses had been taken in account (e.g. elective courses, obligatory courses). 254 students were surveyed. They represented the first to the fourth study year and master's programmes. The results of the survey made it possible to distinguish whether the School provides the student with the ideology focussed on stakeholders or whether the study process only covers a broad range of business aspects on a wider scale (Fig. 3).

For a better understanding of the basis of the CSR knowledge provided in the study courses students were surveyed on whether they had any study course on the CSR topic. 42.1 % of the students had not answered the question making the analysis defective. The answers from 142 respondents show that 62 respondents answered they had taken a CSR-related course in their studies, whereas 85 of the respondents answered negatively (most of them are students from first to second study year) (see Table 3).

Furthermore, the survey investigated specific aspects related to CSR studies in the School. The questions were on whether the content of study courses included CSR-related issues. The distinction was made on whether the knowledge was developed in the obligatory or elective courses, and in which study year CSR was included in the studies. Data was gathered from the answers of 170 respondents on the question about the obligatory study courses and revealed that 67 % of the respondents had not studied the topics of CSR in the obligatory study courses,
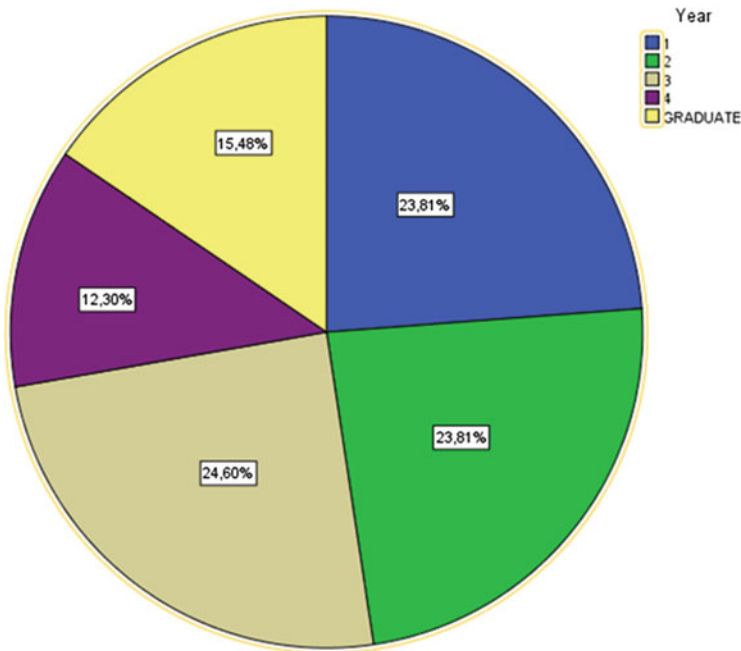
Fig. 3 Respondents by study years and master's programmes

Table 3 The apportionment of respondents by whether they had had a study course related to the CSR topic in their studies, case-processing summary

	Cases					
	Valid		Missing		Total	
Year[a]	N	Percent	N	Percent	N	Percent
Have you ever taken any course regarding with social responsibility?	147	57.9 %	105	42.1 %	251	100 %

	Have you ever taken any course regarding with social responsibility?		
Year	No	Yes	Total
Count			
1	36	0	36
2	30	0	30
3	12	30	42
4	2	12	14
Graduate	5	20	25
Total	85	62	147

[a]Have you ever taken any course regarding with social responsibility? Crosstabulation

Table 4 Answers of the respondents by having or having not taken CSR related obligatory study courses

	Year					
7: Assessment of CSR education	1	2	3	4	Graduate	Total
Count						
No	32	42	16	9	15	114
Yes	5	4	26	12	9	56
Total	37	46	42	21	24	170

whereas 33 % of the respondents answered positively (mostly the students from the 3rd study year—15 %, to the least extent—2 % of the 2nd year students) (see Table 4).

149 respondents answered the question on CSR-related elective study courses. 73 % of the respondents had not chosen any CSR-related study courses (most of the respondents who answered negatively were from the 2nd study year—25 %). 27 % of the respondents answered that they had been enrolled in CSR-related elective courses (mostly they were students from the master's programme—14 %). A closer look at the data indicates that the study courses related to CSR are mostly chosen by the students from the 3rd study year and higher (see Table 5).

Further questions on the survey were asked to gain more detailed information on the knowledge provided via other study courses (e.g. in management studies within courses related to business ethics). Although 164 of the respondents had not had CSR-related topics in other study courses (mostly students from the 2nd study year), 45 % of the respondents (mostly students from the 3rd study year—20 %) had dealt with CSR-related insights during other study courses (see Table 6).

Table 5 The apportionment of respondents by having or having not taken CSR related study courses

Elective course	Year					Total
	1	2	3	4	Graduate	
Count						
No	24	37	28	9	10	108
Yes	4	3	9	4	21	41
Total	28	40	37	13	31	149

Table 6 The apportionment of respondents by having or not having studied elements of CSR in other study courses

Other courses	Year					Total
	1	2	3	4	Graduate	
Count						
No	24	36	8	10	12	90
Yes	5	8	32	13	16	74
Total	29	44	40	23	28	164

It is possible to conclude that other study courses provide students with broad information on CSR (46 % of the respondents). 32 % of the respondents had had topics related to CSR in their obligatory study courses. Most of the students who had had such courses were from the 3rd and 4th study years. 27 % of the respondents had chosen elective study courses on the topic of CSR. Respondents with such choice were mostly students of master's programme—14 %. The results of the survey showed that students begin to become acquainted with CSR-related issues mostly from the beginning of the 3rd study year.

The survey revealed the respondents' experience of participation in conferences and seminars. The results showed that most of the respondents—53 %—had not participated in any extracurricular activities. Proportionally the students who had participated in CSR-related extracurricular activities were students from master's programme. The key reasons for students not being active in extracurricular activities of social responsibility could be: lack of information (especially in the beginning of studies); ineffective advertising that does not reach the potential audience; and the overall passivity of the students.

The survey also revealed the students' experience with different approaches used in acquiring knowledge of CSR. One of the conclusions was that the School should concentrate on the study techniques that make the study process more interesting and more creative.

One of the findings of the research was that most of the students gain a good understanding about corporate social responsibility starting with the third year of studies. Certainly the School should consider the idea to introduce CSR-related topics in the course programmes for the first study year. Similarly, for the better understanding and advanced knowledge of social entrepreneurship, the respective study course should be introduced during the third study year. Most of respondents considered the School gives a significant understanding of CSR even without providing a special study course on CSR. The respondents had acknowledged that they consider donations from entrepreneurs, who contributed some part of their

profits to charity, as an effective way to demonstrate a socially responsible corporate attitude. Information of such behaviour often reaches the public and thus had been proven as a generally accepted and popular way to demonstrate a positive CSR attitude. The social responsibility of entrepreneurs had altogether been seen as positive by the respondents.

More than a half—53 %—of the respondents admitted they had never been involved in any kind of extracurricular CSR activities, projects, or events. Overall the students had shown low participation rates in the social projects offered. In principle the School's students had proven that in their actions and thoughts they do not follow only the ideology of the stakeholders but that their decisions are based also on other business aspects, including evaluation of the social aspects.

7   Conclusions

Many authors have stressed the necessity of a drastic reduction in the environmental impact of economic activities to avoid the collapse of civilization and that change should come from transforming society's economic, institutional, and social structures. Therefore there is a need for transition not only in economic sectors and technologies, but an institutional framework that should encourage prosperity outside of the market and the social–psychological mindset of people should shift towards less materialistic values and lifestyles.

The School's experience proves that a small public and self-financing higher education establishment is free to choose and implement highly demanded study programmes based on competency-based learning outcomes, thus reaching the level for being eligible to participate in PRME initiatives.

Encouraging a socially responsible attitude with the aim of developing prospective managers' and employees' social skills is a versatile process. It includes the unconscious, cognitive, voluntary, emotional, aesthetic, social, behavioural, forming, rational, and moral dimensions—the aggregate of these form a human. Moreover, shaping of attitudes refers to both the content and form of the education experience.

The twenty-first century offers new technological opportunities for organising the creative study process. Films, games, databases, and the internet set preconditions for reaching a good study result and illustrating theory facts with factual examples.

Cognitive moral development is crucial during adolescence and the typical student's age, so knowledge of the cognitive and social moral development theories and related research is important in both formal and informal education. This knowledge should be included in the study programmes and used in the content and courses of education. High school, university, and college shape the system of

values and ideals of prospective specialists and managers. The cognitive approach to the development of ethical opinions facilitates human self–cognition and mastering of social skills.

Procedures for changing values and the development of a socially responsible attitude have to be goal orientated and precise. They should take into account the particular needs and objective differences as well as being based on the positive in a person, their experience, and should facilitate critical self–reflection.

The choice of appropriate study methods is a condition for efficient pedagogical activity. Priority should be given to methods that facilitate application of the students' knowledge, encouragement of independent thought, search for causes and interconnections, defining generalisations, as well as methods focusing on the learning ability that lies at the base of life-long education. Balancing academic and professional knowledge, a procedural structural approach to each separate course of studies, and the entire study programme facilitates the academic discourse. A dialogical approach enhances interaction between the lecturer and the student and encourages cooperation and innovative studies at a university or college.

Teaching is a creative process allowing the combination of latest achievements with their practical application. The article discloses only part of the methods used in the study process and by the authors. The research findings show that students notice evidence of social responsibility issues in different study courses and master level students willingly choose the course on CSR. Students recognise that they do not actively participate in the School's extracurricular activities related to social responsibility. Possible reasons could be too little information about the activity, with ineffective advertising that does not reach the target group, or lack of interest on students' part. On the other hand, the positive examples from students' participation demonstrate that possibly the survey results could be misleading.

The survey results show that in general students are satisfied with the level of education on corporate social responsibility provided by the School. The difference in the survey results between students of different study years proves that during the study period students acquire more knowledge and experience that allows them to evaluate the real situation. Students' understanding of corporate social responsibility issues has increased more during their third year of studies.

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Social Responsibility Education in the Hungarian Context

Réka Jablonkai

1 Introduction

The development of CSR in Hungary followed a path that is significantly different from the development of the field in Western European countries as a result of a number of historic, economic and social factors (Letica, 2008; Steurer, Margula, & Martinuzzi, 2012). These factors include: "the socialist heritage; the awareness, ability and organizational power of nongovernmental organizations (NGOs) to advocate for corporate social responsibility (CSR) in business communities as well as the governmental structure and the role of media" (Letica, 2008, p. 1). Although the concept of a Communist/Socialist CSR was suggested in the literature to describe the system "in which a state-owned company served as a key instrument of a Communist welfare state" (Letica, 2008, p. 9), the concept of a modern, Western European CSR has a relatively short history in Hungary (Csáfor, 2008; Győri, 2011). It was not before the mid-1990s when companies began to assume social responsibility in this modern sense. This was the time when, after the transition, foreign investors and large corporations started implementing their CSR strategies, long-term management instruments and HR policies in Hungary which gave momentum to the development of CSR among Hungarian companies. Unlike in Western Europe, however, where the main drivers of CSR were often stakeholders like consumers, in Hungary the large foreign corporations played a major role in introducing CSR concepts to the practice of companies (Csigéné, 2008; Győri, 2011; Line & Braun, 2007; Steurer et al., 2012; Szlávik & Füle, 2010).

Similarly, it took several years until concepts, models and practices of CSR started to be incorporated into educational programmes. By now, all major business studies degree programmes provide CSR content in one way or another, suggesting that the time is ripe to investigate the impact of CSR education. Previous research

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into CSR education mainly focused on how CSR is defined and at what levels and by what methods it is taught at business schools in different geographical and cultural contexts (Adámek, 2013; Christensen, Peirce, Hartman, Hoffman, & Carrier, 2007; Matten & Moon, 2004). Focusing on European higher education institutions, Matten and Moon (2004) found that CSR education developed dynamically over the last decade and was embraced not only by educational institutions, but by practitioners and industry. Most institutions recognised the necessity of integrating or mainstreaming CSR in business education. The prevalent themes in which programmes and teaching units were grounded were found to be environmental responsibility and business ethics. A study by Christensen et al. (2007) which investigated MBA programmes revealed similar trends worldwide. Furthermore, they identified that experiential learning and immersion techniques were often used to teach CSR concepts and practices, and that student involvement was to be considered a relevant potential driver for changes in CSR education. These comprehensive studies, however, did not analyse CSR education in the Central Eastern European (CEE) context. Adámek (2013) gave a brief account of CSR education in the Czech Republic following the methodology of Matten and Moon (2004). In order to gain a comprehensive picture of CSR education in the region, other countries need to be analysed. Moreover, previous research did not analyse the effects of CSR education and students' perception of and attitude towards CSR. Investigating these aspects can suggest further directions in CSR education.

The purposes of the present study are threefold. First, it aims to examine the present state of CSR education in Hungary providing an overview of prevalent themes and methods. Second, it aims to investigate the student perspective of CSR. Students' perception of CSR was measured in terms of the four layers of Carroll (1979, 1991) CSR pyramid representing the economic, legal, ethical and philanthropic responsibilities of companies. The third aim is to analyse the effect of CSR education on students' perception of CSR and their behaviour in their roles as employees and consumers. In order to test the relationship between CSR education and perception and behaviour a questionnaire survey was conducted among Hungarian university students. Conceptualisation and operationalisation of perception and behavioural aspects were based on previous research into measuring corporate and consumer perception of and attitude towards CSR (Etheredge, 1999; Maignan & Ferrell, 2000; Webb, Mohr, & Harris, 2008). Thus the present study extends existing literature by providing an account of CSR education in a hitherto little researched cultural context and by giving insights into the effects of CSR education. In what follows, a detailed account of the national and institutional background is given in order to provide a better understanding of the educational context.

2 The Hungarian Context of Social Responsibility Education

Several studies analysed CSR in Hungary (Csigéné, 2008; GKI 2009a, 2009b, 2009c, 2009d, 2009e; Győri, 2011, 2013; Letica, 2008; Line & Braun, 2007; Pataki, Szántó, & Matolay, 2015; Steurer et al., 2012; Szlávik & Füle, 2010). These analyses found that the development of CSR gained momentum when Hungary joined the EU. Since then a slow, but steady increase can be witnessed in the number of companies who are active in CSR and in how well-known the concept itself is among companies (Győri, 2011). The CSR Hungary Index survey (2009) among Hungarian companies found the nationwide, overall CSR index to be 62.8 on a 100-point scale with the following sub-indices and their respective weight in the overall index and in the aggregate index of Hungary: CSR knowledge (10) 97 %, level of CSR development (38) 60 %, measurement systems (32) 60 %, CSR communication (8) 76 %, and domestic environment (12) 40 %. The index seems to suggest that companies are familiar with CSR concepts and models, but there is still room for improvement in all other aspects. The survey also revealed that the majority of companies (53 %) perceived that stakeholders recognised their CSR activities informally, but they do not consider it important from a business point of view. Almost a third of the companies (31 %) thought that stakeholders appreciate their CSR activities informally and commercially as well. Hungarian companies seemed to be divided on whether CSR is a source of higher competitiveness with 41 % saying that it is primarily a business ethical issue and 44 % considering it a competitive advantage. The most frequently selected motivation for CSR activities was to improve social image (41 %). Customer satisfaction (20 %) and employee satisfaction (13 %) were mentioned second and third most frequently while only 10 % mentioned that CSR policies were implemented to gain competitive advantage. Another survey also found that companies were mainly motivated by internal goals, such as improving their image, providing benefits for their employees, for example, health care, equal opportunities and training. Following internal aims environmental protection and supporting educational institutions were the first among external aims. The analysis of the annual amount Hungarian companies spend on CSR was found to reflect these priorities, as almost three-quarters of CSR expenditure was spent on benefits for employees (GKI, 2009d).

As regards Hungarian company's CSR commitment, a recent study found that along the six dimensions of Accountability Rating, namely, strategy, stakeholder engagement, governance, performance management, public disclosure, and assurance, the majority of companies engaged in dialogue with their stakeholders (77.4 %), around half of the participating companies pursued a CSR strategy (51.6 %) and followed CSR related governance practices (51.6 %). Fewer companies used public disclosure (45.2 %) and performance management (38.2 %) and very little use was found to be made of assurance (25.8 %) (Győri, 2010, p. 153).

These findings indicate that the trends in CSR in Hungary are similar to practices in other Eastern European countries (Kiss, 2007; Line & Braun, 2007).

Companies seem to be modest when it comes to communicating their CSR efforts. A recent study found that a mere 5 % of companies use external channels and 10 % of companies use internal channels to frequently communicate all their CSR activities (GKI, 2009a). Moreover, only a relatively small number of companies use the latest international standards to report their CSR efforts. For example, there are only three Hungarian companies that joined the United Nations Global Compact initiative (http://www.unglobalcompact.org/participants/search). The number of companies that introduced ISO 26000 standards is also small. This standard was first introduced by OTP, a large Bank Group which provides financial services in Central and Eastern Europe, and it helped 50 SMEs learn about how to introduce it (Csigéné, 2014). This lack of adherence to the most recent international standards can probably be explained by two main factors. Firstly, companies are not required to report their CSR by the government and secondly, consumers do not really exert pressure on companies to inform them about their CSR activities (Eurobarometer, 2013; Gáspár, Magyar, & Schneider, 2012).

However, there is a growing tendency among Hungarian companies to report their CSR activities. The first sustainability report was made public in 2002. In 2006, 15 companies published a CSR report, and 35 corporations released an environmental or sustainability report including CSR at least once in the previous 5 years (Csáfor, 2008). In 2009, 33 among the 100 most important companies reported on their non-financial performance. The majority, 17, published a CSR/sustainability report, 12 published their CSR/sustainability activities integrated in their annual reports and 4 companies released both types of reports (KPMG, 2010). The most recent study found that the rate of companies reporting CSR rose from 70 % to 78 % among the most important 100 Hungarian corporations from 2011 to 2013 (KPMG, 2013). The most widespread standard used by a diverse sample of Hungarian companies that included medium and large, state-owned, multi-national and national companies was the ISO 14001 (Line & Braun, 2007). The most widely used standard among the most important Hungarian corporations, however, was GRI (80 % of companies publishing a stand-alone report) following the mainstream of global enterprises. The most important CSR themes occurring in CSR reports in 2009 included the economic crisis, climate change, water management and roma integration (KPMG, 2010).

The CSR scene among Hungarian SMEs shows a slightly different picture. Often SMEs regard CSR and CSR communication as a marketing instrument of multinational companies, as they do not have the resources to follow a developed CSR strategy, even though they also apply individual CSR instruments (Csigéné, 2008; Győri, 2011; Matolay, Petheő, & Pataki, 2007). According to a 2009 study, smaller companies were less likely to apply instruments to measure the satisfaction of different stakeholder groups. While 73 % of companies with more than 150 employees said they regularly surveyed employee satisfaction and 78 % said they regularly measured customer satisfaction, the rate among companies with 20–150 employees was 51 % and 69 % and among companies with fewer than 20 employees

the rate was just 27 % and 44 % (CSR Hungary, 2009). SMEs as suppliers of large corporations are regularly expected to meet certain CSR requirements. These requirements are often merely communicated to SMEs who would need more assistance, for example, in the form of training sessions, transfer of know-how and technology (Csigéné, 2008).

The economic and technological situation of NGOs is often unfavourable in Hungary. Many NGOs are state-funded and others depend very much on financial sources and need to adjust their aims to the priorities of these sources. Consequently, they usually lack the interest and instruments to become relevant drivers of CSR. NGOs were rated as the least important stakeholder group in a recent survey. The main reasons for this seem to be the difference in organisational culture and primary aims and general distrust. A few respondents mentioned, however, that there has been some improvement in the communication and management efficiency of NGOs in recent years (Győri, 2011).

There are several non-profit actors who play a very significant role in facilitating progress in the development of CSR in Hungary. Lists of these organisations are provided in several publications (Győri, 2011; Line & Braun, 2007). Since 2006 companies compete for the CSR Hungary Award which has been given to businesses with exemplary CSR practices at the annual CSR Hungary Conference (www.hungariancsr.org). The Hungarian PR Association established the CSR Best Practice Award whose aim is to reward companies with single CSR initiatives and ideas in addition to companies with complete CSR strategies (http://www.mprsz.hu/csr-best-practice/). Another important conference in the field is CSR Market Place initiated by CSR Europe and organised by KOVET Association biannually since 2009 (Győri, 2013; http://www.csrpiac.hu/). The applications for the CSR Europe Award reflect the trends and tendencies of the development of the CSR field in Hungary. The CSR themes companies were engaged in changed considerably between 2009 and 2013. Initially, most companies focused on environmental issues (23 out of 87). In 2011 the number of applicants grew to 95. Environment was still an important topic with 22 companies, but there were more applications focusing on co-operation between civil societies and businesses (26) and stakeholder engagement and corporate volunteering appeared as new topics with 15 and 13 applications respectively. In 2013, 250 companies applied the majority of which were still multinational companies, however, a number of local councils and small businesses were among the applicants. As regards the topics the applications concentrated on, there were fewer cases of environmental issues, more applicants dealt with co-operation between civil society and businesses (33) and quite a few applications focused on stakeholder engagement (11) and equal opportunities (10) (Győri, 2013).

In Hungary the government has played only a limited role in promoting CSR (Győri, 2011; Steurer et al., 2012). Only a few public policies were introduced on CSR (Steurer et al., 2012) and survey findings also indicate that the majority of companies (59 %) perceived the legal environment as non-supportive of CSR (CSR Hungary, 2009). A government decree was issued in 2006 aiming to stimulate CSR which mainly targeted socially responsible employment, and a CSR director was appointed in the Ministry of Economy and Transport in the same year (CSR Europe,

2010). The following year saw the publication of Recommendations on CSR commissioned by the Economic and Social Council. The document proposed specific considerations and steps to assist the establishment of CSR strategies and the integration of social responsibility into the strategic and operational practices of market players, state and local governments, civil society and the media (GSZT, 2007; Martinuzzi, Krumay, & Pisano, 2011). Since then, however, with the economic crisis and the new government in 2010 the economic and political situation has considerably changed in Hungary. There are several regulations dealing with CSR related issues like environmental protection, occupational health and safety, equal opportunities and human rights without mentioning the term 'social responsibility' (Győri, 2011). The long-awaited National Action Plan on CSR was accepted in April 2015 (NAP, 2015). The government formulated the priorities along which it introduces specific measures to encourage enterprises to assume greater responsibility for economic, social and environmental development. The vertical priorities concentrate on (a) economic development, (b) labour relations and equal opportunities and (c) environmental protection. The horizontal priorities focus on (a) stimulating employment of young people, (b) encouraging micro, small and medium enterprises to play a more active role in the field, (c) ensuring antidiscrimination policies in employment, and (d) stimulating the creation of employee and family friendly workplaces. The specific measures include, for example, the strengthening of the Climate Friendly Settlement Programme to encourage enterprises to co-operate with local governments, NGOs and citizens to develop and implement programmes that help promote a more energy-conscious approach and improve energy efficiency and the establishing of County Employer and Civil Forums to encourage and stimulate the employment of disadvantaged groups (Compendium, 2014; NAP, 2015; Rettich, 2013).

CSR education in Hungary has seen considerable development in the last few years. The Baseline study on CSR practices (Line & Braun, 2007) reported that there were two universities with courses on CSR, namely, CEU and CUB. The web-search and literature review of the present study revealed that by now all major universities offer courses with CSR content (Csáfor, 2008). In the majority of the courses CSR is embedded in business ethics, sustainability, environmental or other business topics (Csáfor, 2008). In addition to business degrees, CSR content is provided in business and economics teacher education, for example, at the Budapest Technical and Economic University, in master programmes in Business Development, for example, at Debrecen University, in legal education at Károli University and in pedagogy programmes at the University of West Hungary. Since 2009 CSR is not only offered as a course in a degree programme, but it can be studied as a 1-year postgraduate degree programme at BKF University of Applied Sciences. The foundation courses of the programme offer an overview of CSR theories, business ethics, sustainability and responsible management. Students learn about CSR strategies, relevant issues in public affairs, equal opportunities and CSR communication. The programme is very much practice-oriented. Students are given several case studies and there is close co-operation with representatives of the

industry (http://www.bkf.hu/tovabb/szakiranyu-tovabbkepzesek/csr-menedzsment-vallalati-felelossegvallalas).

The general public is not really well-informed about CSR in general. Although there are a few journals (www.uzletietika.hu), websites of civil organisations active in the field (e.g. www.kovet.hu, www.hungariancsr.org, www.mprsz.hu) and a radio channel that disseminate the concepts, ideas and business activities in the field of CSR, there is very little information about it in the mass media. A recent survey found that half of the respondents in employment had never heard the term 'CSR' before (CSR Europe, 2010; Győri, 2011).

As regards citizen's general perception of companies' social responsibility, we gain interesting insights into the differences and similarities between Hungary and other EU member states from the latest Eurobarometer (2013). Comparing the findings concerning the EU 27 average and Hungary, they seem to indicate more differences than similarities. The information gap, for example, that citizens perceive to exist between the information they are interested in and the information companies provide seems to be smaller in Hungary than on average in the EU. Whereas 79 % of Europeans say they are interested in "what companies do to behave responsibly", in Hungary the percentage is slightly less, 76 %. Hungarians, however, feel more informed with 44 % saying they are well informed compared to the 36 % EU average. There is also some difference between who citizens "think should take the leading role in influencing companies". The percent of respondents considering that the management of companies (HU 41 %, EU27 41 %), investors (HU 26 %, EU27 22 %), trade unions (HU 28 %, EU27 31 %) and NGOs and charities (HU 12 %, EU27 12 %) have a role is fairly similar. There is, however, considerable difference in perceiving the role of public authorities (HU 25 %, EU27 36 %) and citizens themselves (HU 31 %, EU27 49 %). The findings might reflect disillusionment with public authorities in general and less willingness on the part of citizens to take their own initiative. The most striking differences were revealed in the questions whether respondents feel that the influence of companies on society is overall positive or negative, and what they think the 10-year tendency of companies' attention to their influence on society is. Slightly more than half of EU citizens considered the overall influence of companies positive (52 %), whereas half of Hungarians considered it negative (50 %). Hungarians seem to be even more sceptical when it comes to the tendencies over the last 10 years. It is merely 23 % of Hungarians who think that companies pay more attention to their influence on society and 57 % believe it is less than 10 years ago. Findings in Hungary's neighbouring countries, for example, Slovenia (64 %), Croatia (56 %) and Romania (51 %) show a similar tendency to be sceptical about companies' attention to their social responsibility. In contrast, 40 % of Europeans, in general, think that companies in their countries pay more attention to their influence and 39 % think companies pay less attention.

Findings regarding the main positive and negative effects of companies on society show considerable similarity between the EU average and Hungary. Corruption (EU27 41 %, HU 46 %), reducing staff (EU27 39 %, HU 39 %), poor working conditions (EU27 35 %, HU 38 %) and environmental pollution (EU27

39 %, HU 33 %) are considered as the main negative effects of companies on society. The most frequently mentioned positive effects include job creation (EU27 57 %, HU 52 %), providing training to employees (EU27 31 %, HU 31 %) and paying taxes (EU27 25 %, HU 26 %). Hungarian respondents are less likely to mention that companies' contribution to economic growth (EU27 32 %, HU 22 %) and their development of innovative products and services (EU27 27 %, HU 16 %) are positive effects on society (Eurobarometer, 2013).

Overall, higher scepticism seems to be characteristic among the general public regarding companies' CSR in the Hungarian context than in the EU in general. The detrimental effects of the 2008 economic crisis and the controversial measures of the government resulted in a climate of marked distrust towards market players and politicians in general. Studies investigating an important element of business ethics, namely, corruption found that its level has been rising over the last 5 years. Enterprises experience a considerably higher level of corruption when dealing with government bodies and local governments and also a smaller increase in the business conduct between companies (GKI, 2015). In international comparison, according to Transparency International (2014), Hungary with a score of 54 ranks 47th among the examined 175 countries together with Costa Rica and Mauritius. This score shows that corruption is a serious issue in Hungary. When it comes to the analysis of the reporting practices of companies, the overall index of Hungarian companies is 5.5 (Papp, 2013) which is somewhat higher than the overall index of the largest companies of the world, 3.8 (Kowalczyk-Hoyer, 2014), but lower than 6.3, the index of the 20 largest companies of Sweden, which ranks 4th among the countries of the world (Transparency International, 2014). A closer look at the elements of the index shows that the measure of the extent to which companies make their anti-corruption programmes publicly available is 45 % on average in Hungary which is below the average of global companies (70 %) and that of Swedish companies (85 %). Despite the low average percentage, the first ten companies, including Telekom, MOL, Telenor and TVK, have results higher than 80 %. As regards organisational transparency, the average result of Hungarian companies is 53 % with 11 companies, mainly in the telecommunications and financial services sector, achieving 100 % and 7 companies, primarily in the retail and electronic sector, achieving 0 %. Comparing these results to the global and Swedish results reveals that Hungarian companies perform somewhat better than global companies on average scoring 39 %, but they are way behind Swedish companies which scored 91.7 % on average with 16 out of 20 companies achieving 100 % (Wilkens, 2013). Thus the international comparison reinforces the findings that corruption is a serious problem in Hungary and Hungarian companies should be more active and pro-active in introducing and reporting on their anti-corruption measures and make their organisations more transparent.

Overall, despite adverse effects CSR has seen considerable advancements in recent years in Hungary. There has been a steady growth in the number of companies involved in CSR initiatives, several awards have been established, and conferences and events have been organised in the field where specific tools and practices were discussed. In addition, CSR concepts have become widely available

in education programmes and several studies have been conducted resulting in new theoretical approaches and practical findings.

2.1 CSR Education at Corvinus University of Budapest: Institutional Context

Corvinus University of Budapest (CUB, uni-corvinus.hu) is a high-ranking university with six faculties and slightly more than 13,000 students. The Buda Campus of the university in its three faculties provides undergraduate and postgraduate courses in horticulture, food industry and landscaping. The Pest Campus houses the three faculties that provide degree programmes in social sciences in general and in economics and business studies in particular. Although there are a few teaching units with insights into CSR offered in the Buda Campus, its overall scope is not related to business, therefore the present study focused on social responsibility education in the Pest Campus.

More than three-quarters of the total number of students studies at the faculties of the Pest Campus including the Faculty of Business Administration with 6800 students, the Faculty of Economics with 1800 students and the Faculty of Social Sciences with 1900 students. The Campus offers business- and economics-related study programmes, for example, Business and Management, Human Resources, International Business and Applied Economics and social science study programmes, for example, Communication and Media, Sociology, International Relations and Political Science. Many of the degree programmes offered by the Campus are first in national higher education rankings, for example, Business and Management, Trade and Marketing, Communications and Media, International Relations, Finance and Accounting, and the Executive MBA ranked third and the MA in Communications and Media 8th among the master programmes of the Eastern European region (Eduniversal, 2015).

The examination of the current status of CSR education at the Pest Campus of CUB was based on a search of the course database, the analysis of curricula of degree programmes, and personal communication with a colleague. The selection of relevant courses was carried out by searching for the terms *CSR, social responsibility* and their Hungarian equivalents (*vállalati társadalmi felelősség, társadalmi felelősségvállalás*) in the course database of CUB. In addition, the questionnaire included questions asking for the titles of the specific courses respondents attended.

The analysis of curricula showed that at the bachelor level in the curricula of business-related programmes, for example, Business and Management, HR management and Trade and Marketing, one elective course with the title *Corporate Social Responsibility* and one with the title *Business Ethics, Corporate Responsibility* is provided. There is one obligatory course with the title *Corporate Social Responsibility* provided in the Business Communication specialisation of the BSc in Business and Management. At the master's level, the following teaching units are

offered as elective courses: *Corporate Sustainability and CSR, Sustainable and Socially Responsible Corporation,* and *CSR communication.* In the curricula of social science programmes a *Corporate Social Responsibility* course is offered as an obligatory course in the MA in Political Science.

The search of the course database resulted in nine courses that contained the search words either in their title or in the text of the description. In addition to the abovementioned courses a *Strategic Management* course in the MSc in Business Development and a course on Ethics in a postgraduate programme on Human Resource Management deals with social responsibility issues.

A wider range of teaching units dealing with CSR were mentioned by respondents to the questionnaire survey. The list presented in Table 1 included a wide variety of courses with different focus of topic. Many deal with environmental issues (e.g. *Environmental Economics*), others are introductory business or social sciences courses (e.g. *Business Economics* and *Foundations of Social Sciences*). Another group of courses deals with marketing and management (e.g. *Marketing, Organisation and Management*). It seems that CSR is a topic in communication and language development courses as well (e.g. *Professional Communication, English for Social Sciences*). A course with the title *Corporate Social Responsibility* was mentioned as an elective course and *Business Ethics* was given as a course with embedded CSR content.

These findings partly correspond to results of previous studies, as courses with generic labels such as Environmental Management, Sustainable Development, Marketing, Sociology, Business Ethics and Corporate Social Responsibility were found to be provided widely in European business education curricula (Adámek, 2013; Matten & Moon, 2004). This suggests that CSR education at CUB follows

Table 1 Labels of CSR courses

Obligatory courses (given as a course with embedded CSR content in bold)	• **Business Economics**, **Regional Economics**, International Business Economics; • **Environmental Economics**, Corporate Environmental Management; • Foundations of Social Sciences, Integrity Management, **Foundations of Sociology**; • Professional Communication.
Elective courses (given as a course with embedded CSR content in bold)	• Corporate Social Responsibility; • Sustainable development, Environmental management, **Environmental Policy**; • Christian principles in economy and management.
Courses with embedded CSR content (not mentioned elsewhere)	• Economics, Cases on Business Economics, Eco-management; • Business Ethics; • Organisation and Management, Marketing; • Project management, Modern Social History, Research Seminar; • English for Social Sciences, English for International Relations.

European trends, as CSR seems to be very much based on environmental issues and embedded in corporate and social themes. The obligatory course with embedded CSR content mentioned most frequently by respondents was Business Economics which is a foundation course in the first year of the business-related bachelor programmes. There are, however, aspects of CSR that appear to be missing from the CUB repertoire, but were given as relevant in previous research. Such aspects are, for example, accounting and human resource management. Nevertheless, findings appear to indicate a strong tendency to integrate CSR into the study programmes ensuring that students gain at least a basic understanding of concepts and practices of CSR.

A closer look at the syllabi of courses revealed that CSR is taught in a variety of traditional and also more innovative ways at CUB. Most courses use a combination of lectures and seminars thus providing an overview of theoretical approaches and giving insights into the practical side of the topic at the same time. All syllabi mention the use of case studies. Some of them apply it to present important, complex cases or best practices, others require students to analyse and compare CSR practices and strategies of specific companies. It is also common to invite representatives of companies and NGOs who give insights into their CSR practices. These findings correspond to earlier studies where a heavy influence by practice was found to be characteristic of CSR education (Christensen et al., 2007; Matten & Moon, 2004).

Courses with clear CSR focus and embedded CSR content are provided by several departments and institutes at CUB. These include the Department of Environmental Economics and Technology, the Institute of Marketing and Media, the Business Ethics Centre, the Institute of Management, the Institute of Business Development, the Institute of Business Economics, the Institute of Sociology, the Institute of Behavioural Sciences and Communication Theory and the Institute of Political Science. Many of these organisations are also active in research into CSR-related topics. Findings suggest that heterogeneity of backgrounds and approaches to teaching CSR seems to be characteristic of CSR education as a whole at CUB, especially, in business-related programmes. The most prominent areas of research and teaching at CUB, that is, a focus on sustainability and business ethics, corresponds to what previous research revealed about higher education institutions worldwide (Adámek, 2013; Christensen et al., 2007; Matten & Moon, 2004). A by no means extensive list of examples of research in the field of CSR at CUB includes studies into the relevant factors of responsible and ethical decision-making (e.g. Matolay, Pataki, & Szántó, 2012), monitoring the status of CSR in Hungary (Győri, 2010, 2011, 2013), sustainability management and indicators of sustainability (Csutora, Kerekes, & Tabi, 2014) the ethical and spiritual dimensions of business and management (Zsolnai, 2015) and the cooperation between NGOs and businesses (Harangozó & Zilahy, 2014).

2.2 Student Perspective of Social Responsibility

The data for the present study were collected from students of CUB. The standardized version 2 questionnaire of SREP project was translated into Hungarian and an online version was created in the Qualtrics online survey platform. The translated online version was piloted and wording and layout was modified as necessary. Both the Hungarian and English versions of the self-administered questionnaire were distributed among students on several online platforms, for example, a link to the questionnaire with a cover letter explaining the purpose of the study was provided in the Corvinus newsletter and in the virtual learning environment of the university. At the same time, an e-mail with similar content and the link was sent to lecturers and students. The data collection took place in two phases, first in November 2014 and the second in February and March 2015. A total of 119 responses were registered by the online survey platform. After eyeballing the responses, 13 were discarded as incomplete. The final total number of responses included in the analysis was 106. Anonymity was guaranteed by the use of the survey platform as there was no personal information asked for.

Respondents ranged in age from 17 to 42, with the mean age of 21.15 years. They included 28 % men and 72 % women, all of them enrolled in one of the programmes of the Pest Campus of CUB. As regards their nationalities, the vast majority was Hungarian with 92 % and the remaining 8 % included two Germans, a Ukrainian, a Vietnamese and a Russian student. Respondents studied in a wide range of study programmes with 52 % studying for business- and economics-related degrees, for example, Business and Management, Tourism and Catering or Marketing, and 48 % studying for other social sciences degrees, such as, Communication and Media Studies, Sociology or International Relations. As can be seen in Table 2, the majority of respondents studied for a bachelor's degree 84 %, and 16 % was enrolled in a master's programme.

The present study applied two research models in order to test the impact CSR education has on the perception of CSR and socially responsible behaviour among university students. For the purposes of the present study, CSR education was conceptualised by its qualitative and quantitative dimensions. The qualitative dimension included the different types of courses, different teaching methods and learning activities, for example, obligatory course, elective course, participation in CSR projects. The quantitative dimension comprised components such as duration of CSR education and number of courses taken.

Research model 1 captured the impact of CSR education by its effect on the four layers of the CSR pyramid as defined by Carroll (1979, 1991) which represent the economic, legal, ethical and philanthropic responsibilities of a company. The different layers were conceptualised by statements adapted from Maignan and Ferrell's study (2000). This part of the study tested the following hypothesis:

H1:. CSR education affects the economic, legal, ethical and philanthropic dimensions of CSR perception.

Table 2 Respondent characteristics

Characteristics	Categories	Number of respondents	Percentage of total respondents (106)
Gender	Male	30	28
	Female	76	72
Year of enrolment	Bachelor 1st Year	49	46
	Bachelor 2nd Year	18	17
	Bachelor 3rd Year	22	21
	Master 1st Year	9	8
	Master 2nd Year	7	7
	Graduated in 2014	1	1
Study Programmes	*Business- and economics-related:* Business and Management, Applied Economics, HR management, Tourism and Catering, Marketing, Finance and Accounting, Business Informatics, Organisation and Management	54	50
	Social sciences: Communication and Media Studies, International Relations, Sociology, Political Science	52	48
	Missing	2	2

Research model 2 was an attempt to measure the effect CSR education has on behaviour as a consumer or as an employee. The underlying assumption was that as students learn about CSR concepts, they will exhibit socially responsible behaviour in their different roles. There were two scales applied to measure behaviour in the role of a consumer and in the role of an employee. The first one was adapted from Webb et al. (2008) distinguishing between internal and external stakeholder support for CSR. The second one was taken from Aiman-Smith, Bauer, and Cable (2001) making a distinction between job pursuit intentions and organisational attractiveness. In addition, a scale measuring the overall importance of CSR to respondents was also applied as a moderator in the present study adapted from Etheredge's scale (1999). The following hypotheses were tested:

H2:. Different dimensions of CSR education make a difference in the level of consumer support for CSR, of job pursuit intentions and of organisational attractiveness.
H3:. CSR education has an impact on the perception of the importance of CSR.
H4:. The perceived importance of CSR affects behaviour as a consumer and as an employee.

Data was analysed by SPSS software. Before the analysis all numeric variables were tested for normality. The significance values of both the Kolmogorov-Smirnov test and the Shapiro-Wilk test were below 0.05 ($p = 0.000$) which

means that the data significantly deviate from a normal distribution. Parametric tests were, therefore, not appropriate for these data. As a result, non-parametric tests, such as, Mann-Whitney U test, Kruskal-Wallis test and Chi-square tests were used to test the hypotheses. The internal reliability of the questionnaire was checked by using Cronbach's Alpha. The reliability was $r = 0.94$, indicating a high level of internal reliablity.

2.3 Results and Discussion

2.3.1 Quality and Quantity of CSR Education

As can be seen in Table 3, 30 % of the respondents took a course on CSR, 20 (19 %) studied it as an obligatory course and 13 (12 %) as an elective course. CSR was studied embedded in other courses by 36 %. The majority of respondents, 57 % studied CSR in their bachelor 1st year. This, however, does not necessarily mean that fewer courses on CSR would be offered or taken in later years of enrolment, as most respondents studied in their first year at the time of the data collection. It suggest, however, that CSR is very much integrated into the curriculum as it is provided in the first year among or embedded in foundation courses. As regards the number of teaching hours dealing with CSR issues, 23 % of respondents had 1 semester (28 teaching hours) and 18 % had less than 10 teaching hours, that is, a few lessons on the topic. Five respondents had more than 1 semester dealing with CSR issues. As for alternative ways of studying about CSR, 23 % attended conferences or other events, 14 % was involved in CSR-related projects and 10 % learnt CSR during their internship. Learning CSR included teaching methods, such as, case-studies, speakers and e-learning for 32 % of respondents and 27 % learnt it with diverse focus of content.

Overall, the majority of respondents rated their CSR education *fair*, with a mean value of 2.85 ($SD = 1.01$). Cross tabulation analysis between the year of enrolment and rate of CSR education showed that students in bachelor programmes were more likely to rate their education *fair* with a mean value of 3.10 ($SD = 0.878$) and 3.06 ($SD = 0.873$) in the first and second year of bachelor programmes respectively. The mean value of the third year was 2.65 ($SD = 1.137$) and for the first and second years of the master programmes it was 2.38 ($SD = 1.061$) and 1.40 ($SD = 0.548$) respectively. Comparing the rate of CSR education between the two types of degree programmes showed that students rated their CSR education almost in the same way as the mean values were 2.85 ($SD = 0.989$) in the case of the business-related programmes and 2.84 ($SD = 1.033$) in the case of social science programmes.

Comparing the different teaching methods and activities applied in CSR education across years of enrolment showed that they all are characteristic of CSR education in general as in most cases at least 10 % of respondents had some experience of them. As can be seen in Table 4, findings seem to indicate that experience with most of these types of methods and activities increased with the

Table 3 Quality and quantity of social responsibility education

Dimensions of CSR education	Response	Number of respondents		Percentage of total respondents (106)
Q6 CSR course taken	Yes	32		30
	No	71		67
	Missing	3		3
Q7a Obligatory CSR course	Yes	20		19
	No	78		74
	Missing	8		8
Q7b Elective CSR course	Yes	13		12
	No	82		77
	Missing	11		11
Q7c Embedded in other course	Yes	38		36
	No	57		53
	Missing	11		11
Q7d Time of CSR course	Bachelor 1st Year	39	57 %[a]	37
	Bachelor 2nd Year	17	25 %[a]	16
	Bachelor 3rd Year	10	14 %[a]	9
	Master 1st Year	1	1 %[a]	1
	Master 2nd Year	2	3 %[a]	2
	Not answered	37		35
Q7e Number of teaching hours dealing with CSR	Less than 10 h	19	37 %[b]	18
	Between 10 and 25 h	3	6 %[b]	3
	1 semester (28 teaching hours)	24	47 %[b]	23
	More than 1 semester	5	10 %[b]	5
	Not answered	55		52
Q7f Attended conferences, special events on CSR	Yes	24		23
	No	77		73
	Missing	5		5
Q7g Learnt CSR by case-studies, e-learning	Yes	32		30
	No	68		64
	Missing	6		6
Q 7h Learnt CSR with diverse focus of content/topic	Yes	29		27
	No	72		68
	Missing	5		5
Q7i Involvement in CSR projects	Yes	15		14
	No	87		82
	Missing	4		4
Q7j Learnt CSR during internship	Yes	10		10
	No	91		91
	Missing	1		1

[a]Percentage of total number of respondents of that year
[b]Percentage of total respondents of the question

Table 4 Different ways of teaching and learning CSR across years of enrolment

Qualitative dimensions of CSR education	Q7f Attended conferences, special events on CSR		Q7g Learning CSR by case-studies, e-learning		Q 7h Learnt CSR with diverse focus of content/topic		Q7i Involvement in CSR projects		Q7j Learnt CSR during internship	
Bachelor 1st Year/% of total of 1st year	12	26.9 %	13	28.26 %	6	12.77 %	6	12.8 %	4	8.7 %
Bachelor 2nd Year/% of total of 2nd year	4	21.05 %	6	31.58 %	7	38.89 %	3	15.8 %	0	0 %
Bachelor 3rd Year/% of total of 3rd year	4	18.18 %	8	36.36 %	9	40.9 %	4	18.1 %	2	9.1 %
Master 1st Year/% of total of 1st year	2	25 %	3	37.5 %	4	50 %	0	0 %	1	12.5 %
Master 2nd Year/% of total of 2nd year	3	42.86 %	2	33.3 %	4	57.1 %	2	28.6 %	3	42.9 %
Total/Percentage of total respondents	25	23 %	32	30 %	30	28 %	15	14 %	10	9 %

year of enrolment. Thus in the third year of bachelor's programmes and in master's programmes a higher percentage of students attended conferences, learnt CSR by, for example, case studies, were involved in CSR projects and in CSR-related internship programmes. There were considerable differences in CSR education in different years of enrolment in these respects. On the whole, however, findings show that already a relatively high percentage of first- and second-year bachelor students gained insights into CSR by different teaching methods in university classes and had some CSR experience outside university.

2.3.2   Students' Perception of CSR

Mean values of the computed subscales of CSR perception are presented in Table 5. The results suggest that respondents are likely to find all aspects of CSR important to a certain extent. Behavioural subscales tend to have lower mean values with the lowest value for behaviour as a consumer supporting companies' internal CSR measures and the highest value for Organisational Attractiveness. Mean values for all the layers of CSR are above four indicating that all of them are of great importance to respondents. Among all legal citizenship has the highest value which is especially interesting if we consider that following norms is an issue in the Hungarian context (Győri, 2011).

   As can be seen in Table 6, the results of the Mann-Whitney U and Kruskal Wallis tests, in most cases, did not find a relationship when comparing responses across the different qualitative and quantitative dimensions of CSR education. No relationship was found between CSR education and the ethical layer of citizenship. The legal layer of citizenship was found to be associated with learning CSR by different methods. A relationship was established between the philanthropic layer of citizenship and learning CSR embedded in another course. Economic citizenship was found to be related to attending a CSR elective course. As regards the overall

Table 5 Overall results across perception and behavioural subscales of CSR

Subscales	N	Minimum	Maximum	Mean	Std. Deviation
Behavioural subscales					
Cons_Sup_Int_Q9	105	1.00	5.00	3.06	0.9996
Cons_Sup_Ext_Q9	106	1.00	5.00	3.34	0.9594
Emp_Org_Attr_Q11	105	2.50	5.00	4.27	0.5835
Emp_Job_Pursuit_Q11	103	2.00	5.00	3.83	0.6466
Perception subscales					
Eco_cit_Q12	106	3.00	5.00	4.18	0.4913
Leg_cit_Q12	106	2.00	5.00	4.42	0.5629
Ethic_cit_Q12	105	2.80	5.00	4.26	0.5542
Philan_cit_Q12	105	2.40	5.00	4.21	0.5510
Moderator value					
Imp_Q10	106	1.60	5.00	3.7	0.7066

Table 6 Relationship between CSR education and perception subscales and Importance

Dimensions of CSR citizenship	Economic citizenship	Legal citizenship	Ethical citizenship	Philanthropic citizenship	Importance of CSR
Attended CSR course Mann-Whitney U	1090.0	991.5	1054.5	1125.0	897.5
p	0.64	0.24	0.54	0.92	0.09
Attended obligatory CSR course Mann-Whitney U	739.0	690.0	718.0	726.5	637.0
p	0.85	0.53	0.77	0.83	0.44
Attended elective CSR course Mann-Whitney U	331.0	560.0	435.0	418.5	272.0
p	0.01[*]	0.88	0.16	0.12	0.002[*]
Q7c Embedded in other course Mann-Whitney U	944.000	983.500	996.500	718.000	930.500
p	0.28	0.44	0.65	0.007[*]	0.33
Q7f Attended conferences. special events on CSR Mann-Whitney U	869.5	729.0	715.0	842.5	717.5
p	0.46	0.06	0.06	0.39	0.06
Q7g Learning CSR by case-studies, e-learning different teaching methods Mann-Whitney U	1024.0	787.0	871.0	947.5	507.5
p	0.47	0.014[*]	0.11	0.20	0.000[*]
Q 7h Learnt CSR with diverse focus of content/topic Mann-Whitney U	974.0	1006.5	958.0	844.0	973.5
p	0.43	0.58	0.42	0.13	0.59
Q7i Involvement in CSR projects Mann-Whitney U	502.5	588.5	461.5	548.5	431.5
p	0.13	0.49	0.13	0.32	0.07
Q7j Learnt CSR during internship Mann-Whitney U	301.0	382.0	416.0	370.0	362.0
p	0.07	0.37	0.65	0.33	0.29
Q7e Number of teaching hours dealing with CSR Kruskal Wallis Test Chi square	4.28	6.69	4.74	.88	4.18
p	0.23	0.08	0.19	0.83	0.24

importance of CSR the statistical test found that it was associated with attending elective CSR courses and learning CSR by different teaching methods.

Thus, results only partially support H1, as there was no relationship established between CSR education and the ethical layer of citizenship. Moreover, there were only a few qualitative dimensions of CSR education, namely, learning CSR by different teaching methods, attending an elective CSR course and learning CSR embedded in another course, that were associated with a layer of CSR citizenship. The quantitative dimension of CSR education was not related to any layer of CSR citizenship.

As regards H3, findings indicate that CSR education is associated with the perception of the importance of CSR. It should be noted, however, that there were only two qualitative dimensions of CSR education, namely, attending elective CSR courses and learning CSR by different teaching methods that had a relationship with importance of CSR.

2.3.3 Students' Socially Responsible Behaviour

Mean values of the subscales of socially responsible behaviour show a different pattern than perception subscales. Table 5 shows that in the role of a consumer respondents seem to exhibit less socially responsible behaviour than in the role of prospective employees. As can be seen in Table 7, responses about behaviour in the role of an employee did not differ significantly by any dimension of CSR education. However, there were some differences revealed in the case of behaviour as a consumer. Learning CSR by different teaching methods and attending conferences and special events on CSR was associated with consumer support for CSR to both internal and external stakeholders. Participating in CSR projects was found to be related to consumer support for CSR to internal stakeholders. Analysing the relationship between behavioural subscales and the overall Importance of CSR showed that it was related to both subscales of the consumer role and with the Organisational Attractiveness, but was not associated with Job Pursuit Intentions.

Thus, H2 is only partially supported by the results of this study. CSR education did not make a difference in the case of behaviour in the role of an employee, whereas there were a few dimensions of CSR education that are associated with behaviour as a consumer.

As regards H4, the perceived Importance of CSR was found to be related to behaviour as a consumer and partly as an employee, but not to Job Pursuit Intentions. Thus results only partially support this hypothesis as well.

3 Conclusions and Limitations

This chapter set out to address questions about the themes, methods and effect of CSR education in Hungary. Findings of the present investigation lead to the following conclusions: First, CSR education has seen considerable advances in its

Table 7 Relationship between CSR education and behavioural subscales

Dimensions of CSR perception	Consumer support for CSR to internal stakeholders	Consumer support for CSR to external stakeholders	Organizational Attractiveness	Job Pursuit Intentions
Attended CSR course Mann-Whitney U	963.0	1047.5	1034.0	1015.0
p	0.32	0.53	0.45	0.68
Attended obligatory CSR course Mann-Whitney U	714.0	719.5	643.5	635.0
p	0.56	0.54	0.33	0.37
Attended elective CSR course Mann-Whitney U	525.5	518.5	436.5	353.5
p	0.93	0.56	0.29	0.13
Q7c Embedded in other course Mann-Whitney U	1023.0	957.0	936.0	877.0
p	0.65	0.34	0.35	0.29
Q7f Attended conferences. special events on CSR Mann-Whitney U	639.5	665.0	884.5	741.5
p	0.01[*]	0.02[*]	0.60	0.19
Q7g Learning CSR by case-studies. e-learning different teaching methods Mann-Whitney U	802.500	774.000	968.500	926.500
p	0.020[*]	0.016[*]	0.310	0.324
Q 7h Learnt CSR with diverse focus of content/topic Mann-Whitney U	965.0	1001.0	967.5	778.5
p	0.66	0.67	0.56	0.13
Q7i Involvement in CSR projects Mann-Whitney U	407.5	462.5	599.5	517.5
p	0.02[*]	0.06	0.61	0.34
Q7j Learnt CSR during internship Mann-Whitney U	391.0	404.5	419.5	335.5
p	0.467	0.87	0.68	0.39
Q7e Number of teaching hours dealing with CSR	1.98	2.81	1.43	0.62

(continued)

Table 7 (continued)

Dimensions of CSR perception	Consumer support for CSR to internal stakeholders	Consumer support for CSR to external stakeholders	Organizational Attractiveness	Job Pursuit Intentions
Chi-Square Kruskal Wallis Test				
p	0.58	0.42	0.69	0.89
Importance of CSR Imp_Q10 Wilcoxon test Z	−5.942	−3.859	−6.616	−1.350
p	0.000[*]	0.000[*]	0.000[*]	0.177

extent and number of courses in Hungarian education institutions. The themes under which CSR content is provided seem to strongly follow European trends with business ethics, environmental protection and sustainability prevailing. CSR seems to be well integrated into curricula of degree programmes with several foundation courses offering embedded CSR content. Second, students appear to show interest in and attach importance to CSR at all its layers. CSR also seems to be a relevant factor when it comes to behaviour as consumers and employees. Findings revealed that the influence is highest in the case of organisational attractiveness. Third, findings indicate that CSR education has an effect on behaviour and attitude towards CSR. This effect, however, is rather modest in the economic, legal and philanthropic domains, and no significant effect was registered in the ethical domain. As regards effect on behaviour, CSR education was found to have an influence on behaviour as consumers, but no significant influence was revealed on behaviour as a prospective employee.

The main limitations of the present study concern the sample size and selection. The sample size analysed is relatively small compared to the total number of students at CUB making generalisability of the present findings restricted. Similarly, the sample also suffers from self-selection bias which might have resulted in an overrepresentation of respondents who attach relevance to CSR. This might be related to the fact that a vast majority of the respondents are women. At the same time, the sample covers a wide range of degree programmes thus providing a wide spectrum of insights into CSR education.

Other limitations relate to the survey instrument. First, the study used the translated version of the standardised SREP questionnaire which might have caused slight changes in the interpretation of the wording of the original even though every effort was made to minimise this. Furthermore, questions about the different teaching activities and methods did not allow to determine the specific activities and methods. It might be interesting to identify these in order to see if there are any differences in the effects and effectiveness of using, for example, case-studies or inviting external speakers in CSR education. Despite these concerns the present study provides relevant insights into the nature and effects of CSR education in Hungary.

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Shaping New Generations of Managers and Consumers: CSR Implementation and Higher Education System in Poland

Magdalena Popowska

1 Introduction

CSR is not a new approach, since under different names (for instance 'philanthropy', 'social solidarity', 'industrial democracy' or even 'Town Company') this concept deals with the way firms and entrepreneurs interact with the surrounding social actors, including first of all the workers and the community at large, and the environment (Gjølberg, 2009). Nevertheless, in recent times, CSR became a kaleidoscopic and, to some extent, an institutionalized instrument permitting to appreciate and to evaluate the perception of the company and its role in the society, and that can be useful also for implementing and monitoring business sustainability. Moreover, it became an important tool at disposal of skilled managers, who are supposed to know it and to use it in their everyday business life. Are they prepared for that? Are the higher education institutions (HEI) ready to provide their students, future managers, with the basic CSR knowledge or at least awareness of the existence of such concept?

Every government, as a body entitled to shape the law, is able to affect the way the business is running but also is fully authorized to design educational patterns in the country. There are many possible types of governmental intervention in connection with CSR, including awareness raising, partnering, introducing laws, and mandating instruments. The function of awareness raising goes mainly through information platforms, labelling activities and the promotion of the social responsibility using partnerships with public and non-governmental institutions. However, this awareness may be also build through the education system at different levels, from the kinder-garden to university, founding the basis for determining civic attitudes among the society members.

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As the role of university is crucial in moulding future managers and employees, its contribution to the promotion of CSR values and attitudes, through different educational and organizational activities, seems to be of primary importance. The university, as an educational institution, not only provides students with knowledge, but it also shapes attitudes and broadens horizons by educating the society of the future for local and global community. Education is a priority in modern societies that expects the university contributing to science through research and dissemination of results. The university owns the intellectual resources and research facilities enabling it to stimulate progress and work for the sustainable development of the societies, and this activity is its main responsibility (Zajkowska, 2013).

2 Bumpy Ride to Introduce CSR in Poland

Nowadays, the implementation of CSR methods in Poland is the object of growing interest from both groups, entrepreneurs and society. Although certain aspects of business ethics were present in Poland before World War II, when referring to social responsibility during the extended time of the communist regime, this term appears to be degenerated, since business rarely belonged to individuals and was largely controlled by the state. People were not interested in corporate social responsibility as they struggled to make their living. Notwithstanding, over the last two decades, the idea of CSR became more and more popular due to the change of the political system, and in the last 10 years, due to Poland accession to the EU.

Simultaneously worldwide, the last two decades were marked with numerous scandals, effect of the unethical and immoral attitudes of some important business individuals and organizations. The recent financial crisis, and in particular the role of the banking industry in it, enhanced the worldwide discussion about the role of business ethics and about the place of CSR education at university level (Ghoshal, 2003), especially in the economic and business management syllabi. Since Poland, the only country among the European Union, did not suffer a recession after this last financial crisis (The Economist, 08.08.2015), neither had it to cope with the frequent financial scandals, this discussion is still not so present in our educational reality.

The implementation of the responsible behaviour in Polish companies has never been an easy process. It went through few steps, resulting from the socialist heritage of this country. Mainly because of the word «social» in its name, entrepreneurs in former socialist countries frequently saw CSR as some form of socialist renaissance, considered a danger in the transition to market economy. However, apart from the very general negative opinion shared at different levels among all the CEECs, in Poland there were some specific aspects and a particularly strong opposition against the concept and the visions of CSR. Despite some encouraging

signals starting in the early 2000 moving around the complex concept of business ethics—the Polish Association for Business Ethics was set up in 2001 (Gasparski, 2005, 2013)—the situation did not really changed. Polish companies of all sizes, still young at that time, were extremely reluctant even to consider the softest approach to this issue. This attitude discouraged international organizations involved in the diffusion of CSR discourse. Despite an early study by UNDP (2007) showing the difficulties in approaching the topic in this country, Poland was not even included in UNIDO programs for the implementation of CSR, nor it was invited to the Forums organized by the same organization in 2007 and 2008 among some CEECs (UNIDO). However, this is not so surprising when considering that «How to do business in Poland», a guide for foreign investors published in 2004, in cooperation with Deloitte, by the Polish Information and Foreign Investments Agency (controlled by the Ministry of the Economy) did not spend one single word on CSR (PAIZ-Deloitte, 2004). There was neither a strong stream of public expectations, sometimes creating additional pressure from the clients (World Bank 2005; Gasparski, 2005). Finally, the transition period has been a very turbulent one, demanding fast and frequent changes, so inappropriate for the long-term thinking required when building the CSR strategies. As a result, we may very schematically divide the whole CSR implementation process into five stages (Popowska, 2015):

- 1990–1996: refusal of any "social" aspect of business activity;
- 1997–2000: marked with indifference, silence, lack of interest in the business community
- 2001–2002: reluctance, sometimes strong opposition among business leaders
- 2003–2008: interest & fashionable concept (especially business ethics)
- 2009–now: creation of links with other projects within the company management strong initiative of the Polish government and the authority of the Warsaw Stock exchange.

Recently, even the Polish government recognized in recent times that the influx of foreign investors is closely associated with the development of CSR from the beginning of this century (Ministry of Economy, 2012). This is also an indirect admission of some responsibility in the slow and controversial implementation of CSR initiatives in the country. Starting with 2009, several actions directed at promoting CSR in Poland were undertaken. Gradually, the operational and theoretical boundaries of CSR were set up, and Polish government is implementing them constantly and systematically. A governmental directive issued in May 2009 created a special CSR team, under the direct control of the Polish Prime Minister. The team's structure was based on four different working groups (CSR Promotion, Socially Responsible Investments, CSR in education, CSR sustainable consumption). However, the absence of a leader in the CSR team did not permit no one to take the responsibility for the institutional activities (Potocki, 2015) and therefore the delay of the public administration involvement in CSR increased. Nevertheless,

the conclusions of CSR team have been included in the Guidelines of the National Development Strategy 2020. The text affirms that by 2012–2013 it would be promoted an approach to CSR based on the management of environmental, social and governance conditions. The Ministry of Economy would be also responsible for the implementation of a systemic CSR project (Republic of Poland, 2012). Additionally, the Polish Ministry of Economy, in response to companies' needs, in 2013 has issued the guidebook on business sustainability and CSR tools allowing gaining competitive advantage with special emphasis on Small and Medium Enterprises (Gasiński & Piskalski, 2013). All these elements seem to show a decisive push into the good direction, but the goodwill and these impressive proposals seem not enough. The generic responsibility of the Ministry in implementing these proposals risks to reduce their impact once transformed from solemn declarations into concrete decisions.

In 2009—a real watershed year—the Warsaw Stock Exchange decided to establish the «RESPECT Index portfolio», which aims at identification of listed companies managed in a responsible and sustainable manner. Additionally, it puts strong emphasis on investment attractiveness of companies characterized, among others, by reporting quality, level of investor relations or information governance. The aim of this Index (one of the few in Europe) is very similar to many other Indexes adopted by some other international stock exchanges in the last 15 years: to offer domestic and foreign investors a number of listed companies particularly active in CSR (The Hauser Institute, 2015). Nevertheless, it was the first instrument of this kind introduced in Central Eastern Europe, a decision that confirmed once more the importance of WSE, that can be considered the most dynamic and efficient stock exchange in that area. In 2015, the Respect Index includes 24 companies.

It is also worth to underline the role of the third sector institutions, as from the very beginning, they are relatively active in promoting CSR approach both among the business representatives and in the wide society. AIESEC and the International Business Leaders Forum (IBLF) of the Prince of Wales, in the mid-1990s (Kozakiewicz, 2005), organized the first initiatives popularizing this concept. At that time, the first guide was published (in Polish and in English) describing this concept and its potential benefits, the first trainings were organized for students that sometimes included some study visits in England. Shortly after, from 1998, appeared some other organizations somehow specialized in social responsibility, like the Academy for the Development of Philanthropy (Akademia Rozwoju Filatropii), the Foundation for Social Communication (Fundacja Komuniakcji Społecznej) and the Responsible Business Forum (Forum Odpowiedzialnego Biznesu-FOB). All these organizations have launched many educational programs and lobbying, and thanks to the ability to obtain financing from foreign and domestic sources, they contributed to create a climate for appropriate and ethical behaviour of Polish business. Another good example may be also the activity of Responsible Business League (Liga Odpowiedzialnego Biznesu—LOB) founded

by FOB in 2004, for supporting and developing various responsible projects with students' organizations, and thus offering a real platform for young individuals interested in CSR. Specifically addressed to students, this educational program aims to shape a new generation of managers and entrepreneurs. The League is active in the local societies, and it may be considered as a bridge between academic world, business and generally responsible people caring for public benefits. Other important third sector institutions are the Environmental Partnership Foundation (Fundacja Partnerstwo dla Środowiska) and Sendzimir Foundation. The first institution seeks to spread the CSR knowledge in Polish schools (around 600 schools were involved so far), while the second was offering students the possibility of attending free of charge CSR workshops (Ministerstwo Gospodarki, 2010).

A recent survey on the role of Polish NGOs in CSR promotion and application shows that 76 % of respondents' representatives of non-governmental organizations are familiar with this concept (Marcinek, 2014). Interestingly enough, among the elements that are frequently mentioned as relevant to CSR, in addition 'to taking care of employees', or 'dialogue with stakeholders', the respondents also indicated 'the cooperation between business and NGOs'. More than one-half of surveyed NGOs (53 %) confirm initiating some activities in the field of corporate social responsibility. The most commonly undertaken activities are those in the field of social involvement in the community development, which is a natural field for operation of the third sector. The vast majority of respondents (76 %) declared cooperating with other NGOs or local government and supporting rather local projects (66 %). NGOs become naturally more and more important partners to increase the efficiency of introducing CSR in small firms.

On the business side, most of the Polish companies declare being engaged with environmental projects, but a large part of them have no environmental certificate, a situation not so different from what emerged from a paper presented at a conference on CSR in CEE in 2007 (Csafor, 2008). Additionally, the most important field of CSR activity remains their commitment to the development of the local society and improvement of the work conditions (FOB, 2013). The real problem in most of the cases is the absence of communication and information. Media usually do not report on social responsibility activities of the companies. However, in 2012, only 41 out of the then 438 companies listed at the WSE issued social reports, and only 28 of them have been established according to the GRI guidelines (CSRinfo, 2013).

3 Polish Higher Education System

At present, after the transition period started in 1989, Polish HE sector may be described as a very complex and colourful system. During the transition time, Polish government was looking for the fast growth of this sector, as a quickly

answer to the educational modesty of the socialist regime. That liberal educational policy led to some kind of the market saturation. The situation of many institutions in this network risk worsening in the time of demographic crisis that this country faces nowadays.

In Poland, while pre-school, primary and secondary formal education take place under the responsibility of Ministry of National Education (MEN), higher education falls under the control of the Ministry of Science and Higher Education (MNiSW), the body that is responsible for planning, coordinating, and policy making for higher education. The most important changes started in 2009 with the initiation of the project "Partnership for Knowledge—New model of management of the HE", which launched a significant process of structural and organizational changes in Polish university education system.

The Higher Education Institutions (HEIs) in Poland are divided into state (public) and private (non-public) bodies. There are two main categories of higher education institutions: university-type and non-university institutions. In the university-type HEIs, at least one unit is authorized to confer the academic degree of doctor (PhD), i.e., offers at least one doctoral program. Additionally, among the state HEIs, taking into account their main specialization, we can enumerate: universities having embedding very large research and study disciplines (18 institutions), universities of technology, more engineering oriented, however very often providing also with some humanities and the most frequently management studies (22 institutions), medical universities (11 institutions), universities of economics (5 institutions), universities of agriculture (5 institutions), universities of pedagogy (7 institutions), universities of arts (18 institutions), university schools of physical education (6), military universities (3), theological universities (4). This number of public HEIs, already quite large, is completed by almost 290 non-public HEIs, representing various scientific disciplines, and classified at different positions in national and international rankings. The HEIs run full-time, part-time, evening and external courses. The full-time courses are defined as the basic type of studies and in the public sector they are free of charge for students. Vice-versa there are fees for part-time, evening and external programs.

Today, this relatively large educational offer risks to be reduced as there will be a need of greater consolidation of this sector. The mergers and acquisitions are henceforth inevitable as the number of students is dropping year by year by few percent. Only the strong, competitive institutions, capable of attracting potential students with interesting programs, high educational and likely also moral standards and behaviours, will survive. The countdown began but many of Polish HEIs, especially in the public sector, pretend to not having noticed this problem.

4 Socially Responsible Education in Poland: Not Only the Matter of HEI

The socially responsible education, primarily under the formula of business ethics, appeared in Polish higher education system in the early 1990s with the beginning of the transition period and at the time when management science was gaining scientific and educational importance among mostly state owned universities. During the transition time, looking for improvements of various skills of the post-socialist managerial class, also poor ethical background has been pointed out as a vast field for improvements.

Finally, the early years of the twenty-first century bring more concrete and focused interest for CSR, both in the teaching and research academic activities in Poland. Polish researchers begin to test and analyze the current state of the art and for this purpose, they conduct various researches and surveys. One of the first researches of this type was based on the group of 544 students representing four schools in Bialystok (mostly in their management and economics faculties): University of Bialystok, Stanislaw Staszic College of Public Administration, Bialystok University of Technology and Bialystok School of Economics (Toczydłowska, 2005). The results showed that despite the fact that the majority of respondents did not know the CSR concept, 75 % of them recognized that there is a place for ethics in a business activity (Woźniczka, 2007). The most frequently quoted information sources are media and the activity of scientific circles.

Another study, launched in 2006 by a scientific circle "Oikos" of Warsaw School of Economics at the seven most important universities in Poland, called "CSR in students' eyes" grouped together 1260 students. Only 30 % declared awareness of CSR, and one third of them confirmed that his/her university creates opportunities enabling students to deepen CSR knowledge. It is also worth to mention another survey conducted on the group of Polish and German students (Bechert & Gorynia-Pfeffer, 2007), where the main motivator of CSR implementation in the company in the eyes of Polish students were higher competitiveness (93 %) and ethical principles (91 %).

In 2007, following the communication of the European Commission "Promoting corporate social responsibility"[1], the worldwide higher education institutions have been invited to introduce CSR educational contents into their teaching. Despite this enhancement, the content related to CSR is almost totally absent in the non-economic and non-business university education. Therefore, at the bachelor and master level of management studies, the topic delivered compulsory (being included in the former educational standard and thus maintained in program foundation according to the new law on HE) is business ethics. Unfortunately, the way of teaching this course depends closely on the background, experience and awareness of the teacher (Stanek-Kowalczyk, 2012). In many universities, this

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[1] http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?
uri=URISERV:c00019&from=PL

topic is limited to the course in ethics, without any important content concerning management dilemma.

At the same time, we are witnessing a proliferation of postgraduate studies in CSR. The first postgraduate program was launched in 2009 by Kozminski University in Warsaw and by the Tischner European University in Cracow (not in its offer any more). Today, among universities offering postgraduate studies in CSR we can find: Kozminski University (with PWC), University of Ecology and Management (Warsaw), Management School of the Silesian University (Chorzów), University of Opole, Wroclaw University of Economics, Gdansk University of Technology, Collegium Da Vinci (Poznan), University of Economics in Katowice, Poznan University of Economics, Warsaw University of Life Sciences (SGGW). However, recently, we can observe that the interest in such studies is slightly decreasing, indicating that the market with very weak demand for CSR specialists has been largely saturated.

The above-mentioned EC initiative (2007) has been enhanced by the United Nations Development Program entitled "Accelerating CSR Practices in the New EU Member States and Candidate Countries as a Vehicle for Harmonization, Competitiveness and Social Cohesion in EU." One of the concrete results was the UN Global Compact initiative aiming at promoting the Principles of Responsible Management Education (PRME). This project was gradually growing and is now grouping all together more than 500 business schools from over 80 countries across the world.[2] This is quite a spectacular score proving that the need of promoting social responsibility is commonly recognized in a great number of HE institutions worldwide, but not in Poland. So far, only five, out of more than 50 business schools in Poland, decided to join PRIME initiative. They are Warsaw School of Economics, Poznan University of Economics, Kozminski University, Poznan University College of Business, and Faculty of Management at University of Warsaw (new member). Among them, only the first two (both state owned) have submitted the required Sharing Information on Progress Report (PRME, 15.08.2015)[3].

Another global initiative, UI Green Metric World University Ranking, taking into account different aspects of the university behavior in the field of environment protection and sustainable development, is another witness of quite poor awareness of Polish universities with respect to CSR. In 2014, Poland only four institutions represented Poland in this ranking: Polish-Japanese Institute of Information Technology in Warsaw (ranking 264), Warsaw University of Technology (313), Agricultural University of Cracow (318) and Cracow University of Technology (353).[4] Despite this PRME and UI Green Metric poor representation, Polish business education cannot be qualified as being completely inactive in the field of social responsibility dissemination.

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[2] http://www.unprme.org/

[3] http://www.unprme.org/participants/index.php?sort=country&dir=asc&start=330

[4] http://greenmetric.ui.ac.id/overall-ranking/

In 2009, a market research company, Gemius SA, together with FOB, launched the survey "*Young Consumers about CSR*". The aim of this survey was to check the attitudes of young people (18–25 years) toward CSR. At that time, only 16 % of respondents encountered the CSR concept somehow. Nevertheless, 68 % of respondents were able to select the correct definition of this concept. The school or the university was indicated as the place of exposure to CSR approach the most frequently (59 % of answers). Internet was the second main source of the knowledge about CSR (45 %).

In the same year, FOB with interested companies started another very important project based on Working Groups, bringing together various partners around the "hottest" CSR topics. The Working Group for Education and Promotion of Knowledge about CSR, under coordination of the Ministry of Science and Higher Education and FOB, gathers today more than 90 different members including universities, companies and public institution representatives. The main objective of this group is to develop solutions or recommendations for the CSR education and promotion. In 2010, this group proposed the first package of the training content for university education. However, it has never been fully implemented in any educational institution. In 2012, the guide for teachers entitled "How to teach about CSR and sustainable development"[5] has been published under the aegis of the Ministry of Economics, FOB and of the governmental Panel on Corporate Social Responsibility (created in 2009 and solved in 2013).

Despite all above-mentioned efforts, the knowledge of CSR among students, future managers, is not sufficiently increasing. In 2012, Millward Brown launched a study of knowledge and awareness of CSR among university students in Zachodniopomorskie province. This study confirms to an important extent the results obtained in 2009 by FOB: only 16 % of students declared knowing the CSR concept, however they associate it mostly with the respect of the labour code. Their knowledge comes essentially from the internet (51 %), only 20 % stated having contact with CSR education at university. At the same time, surveyed students seem only mildly interested in expanding their knowledge of CSR (2–5 % really interested, 10–15 % rather interested), and this interest was higher in the group of working students (39 %) comparing to their nonworking colleagues (29 %). The knowledge of any companies names, famous for their compliance with CSR approach is also very limited (17 %). Even worst, 78 % of students do not know any socially irresponsible firm. It cannot be a surprise if the price of the product or service remains the most important factor of the decision to buy (Millward Brown, 2012).

Today, Polish universities should not only introduce the CSR content into syllabi at various levels and in diverse disciplines, sometimes in strongly differentiated courses (Reichel & Rudnicka, 2012), but also implement the principles of sustainable development in their own activities. That may be an even more effective

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[5] http://odpowiedzialnybiznes.pl/public/files/Jak%20uczyc%20o%20CSR.pdf

awareness-raising tool, as students and employees of these institutions could experience some of the CSR approach elements directly in their everyday study and work life (Jastrzębska, 2010).

5   SR Education at Gdansk University of Technology, Faculty of Management and Economics

Gdansk University of Technology (GUT) is an old state owned Polytechnic (more than 110 years of history), offering education at all levels from bachelor/engineer degree until doctorate or MBA title. Its offer spreads in diverse fields of studies at nine faculties: architecture, chemical engineering, civil engineering, electronics, informatics and telecommunications, physics and applied mathematics, ocean technology, mechanical engineering, electric and automation, and, finally, management and economics—the youngest faculty of GUT (existing since 23 years). Officially, GUT does not mention its willingness to comply with CSR approach: neither this term, nor any activities fully corresponding with such approach, are not explicitly mentioned in GUT's SMART strategy. There is no mention of sustainability, neither ethics in the GUT officially declared mission. That text affirms that the university is looking for "Ensuring quality education for the dynamic economic development and for the knowledge based society, scientific research at the highest international level within the globalizing world and the implementation of innovative projects supporting the civilizational transition and cultural enrichment, and in particular, science and technology." However, when going a bit deeper in the activity of this school, one can see that it tries to play an important role of open institution not only towards its students but also for the local society. Some years ago, GUT launched two very regular free access activities in this field: the Music Academy at GUT (Akademia Muzyczna na Politechnice Gdańskiej), where perform small and big local orchestras, and Open Lectures (Wykłady Otwarte) offered by GUT teachers on really various themes to the GUT staff and town's population. Additionally, following the same open formula, at the Faculty of Management and Economics, "Meetings with Economics", are regularly organized. They are addressed to people who want to discover or discuss the current specific economic topics. The coordination of this cycle falls to an economist, the former head of this faculty, prof. Piotr Dominiak.

The students of GUT, when enrolled have to take an oath on the appropriate behaviour when studying and representing university. The written swearing is then signed by each particular enrolled student. There is no similar tradition for university staff. However, both populations should behave in conformity with the internal study regulations voted by university Senate.

Regarding the CSR teaching activity at the Faculty of Management and Economics (FME), the first courses connected with ethics are present here since its birth. Courses called "business ethics" or "engineer ethics" are embedded in FME's

curricula from the first intake in 1992. At that time, FME professors, mostly philosophers, were also involved in similar teaching activities for other faculties of GUT. The "pure" CSR courses appeared only in 2012/2013, at the Master level of management studies, first those given in Polish and later also those delivered in English. The CSR course consists of 30 h, including 15 h of lectures and 15 classes and is 4 ECTS credited. The officially specified aim of the course is: "familiarizing with the topic of CSR as a strategy of managing a business that takes into account wide spectrum of social interests, adheres to pro-ecological solutions and complies with the principles of sustainable development policy." Since 2 years, the CSR course is also delivered, in a short version, within the MBA program of the FME.

At the undergraduate level of FME, being the object of the further analysis, some contents of CSR approach are embedded in other (related to some extend) specific courses of the business curricula, in particular within Organization science, Marketing, Public relations, Corporate governance and Entrepreneurship. It is difficult to evaluate the percentage of the SR content in the above mentioned courses, however it is certain that CSR occupies more and more prominent place in all related syllabi.

6 Research

6.1 Population and Sample

This quantitative research has been launched at the faculty of Management and Economics (FME) of GUT the summer term of 2014–2015, when the total number of undergraduate management students was 693. The sample (200 scores) was composed of the bachelor or engineering students of management (FME provides the degree of engineer in management, which is unique in Poland). In Poland, bachelor studies last 3 years (six semesters) and engineering 3.5 years (seven semesters). As it was not possible to conduct the survey among students of the seventh semester of Engineering Management (this semester ends in February and the survey was done in the summer term), all respondents were representing three different years of the management curricula. The program called "Bachelor in Management" is the newest (launched only in 2007) and delivered in English, while the "Engineering Management" is taught at 100 % in Polish and exists for more than 10 years (with slight changes of the curriculum). Not all of respondents are Polish as FME receives a lot of international students, for the most within Erasmus program and the recruitment process of the overseas students (mostly from China): 11 students were Chinese (5.5 %), 7 students were Spanish (3.5 %), 6 French (3 %), 3 German (1.5 %), one Czech and one Turkish (Table 1).

The process of data collection was completed with the consensus and collaboration of faculty members. The questionnaire forms in English were distributed at the beginning of some lectures selected from the student's timetable and completed

Table 1 Students' distribution based on the program and year of education

Program	N	First year	Second year	Third year	Total
Bachelor in management	Number of students	49	43	33	125
	Survey participation	13	13	8	34
Engineering management	Number of students	201	152	215	568
	Survey participation	58	47	61	166
Total number of students		250	195	248	693
Total survey participation		71	60	69	200
Percentage		0.28	0.31	0.28	0.29

within 10 min. As a result, after the elimination of several incomplete forms, 200 questionnaires were available for our analysis.

6.2 Descriptive Statistics

Almost 70 % of students were female, which reflects the trend in the management education at FME. The age range of respondents is quite narrow, between 19 and 24, and the average age is 21.36.

Table 2 introduces the first basic information about the CSR education and in particular students' responses related to the source of knowledge of social responsibility. One can notice that the majority of students (57.5 %) did not take any course on social responsibility. However, those who did, made it rather during the obligatory course (27 %), while the vast majority learned social responsibility with similar conceptions (60.5 %), different teaching methods (59 %), personally involving to a project (38.5 %) or other teaching activities (42 %), in other modules/courses (37 %) and during the internship (32.5 %).

Table 3 presents the results regarding the year of studies respondents learned social responsibility and their evaluation of this teaching in their home university. The most of students stated having learned this topic at the second year (22 %) and the third year (11 %) of their education. Data offer a rather polarized evaluation of the quality of CSR teaching: 52.5 % of students qualified it as average or above average (good or very good) against 46 % who assessed it as poor or even very poor.

Table 4 presents the mean values for the key variables of customer support to internal (CSI) and external (CSE) stakeholders as measuring socially responsible consumer attitudes; importance of social responsibility (ISR); organizational attractiveness (OA) and job pursuit intention (JPI) as measuring prospective employee attitude; economic responsibilities (ECR), legal responsibilities (LER), ethical responsibilities (ETR), and philanthropic responsibilities (PHR). Two mean values CSI and CSE are slightly below the average. The highest scores achieved OA (3.64), LER and ECR (3.62).

Table 2 CSR education/I

Question	Answer	F	%	Question	Answer	F	%
Have you ever taken any course regarding with social responsibility?	N	115	57.5	I learned it with embedding in other modules/courses	N	126	63.0
	Y	85	42.5		Y	74	37.0
I learned it at the elective course(s)	N	189	94.5	I learned it with different teaching methods (case studies, speakers, internship, e-learning etc.)	N	78	39.0
	Y	11	5.5		Y	118	59.0
I learned it at the obligatory course(s)	N	173	86.5				
	Y	27	13.5		M	4	2.0
I learned it with diverse focus of content/topic (integrating one or more topics)	N	76	38.0	I personally involved social responsibility project(s)	N	120	60.0
	Y	121	60.5		Y	77	38.5
	M	3	1.5		M	3	1.5
I learned it during my internship at other organization(s)	N	132	66.0	I attended other teaching activities on it (seminars, special events, conferences)	N	113	56.5
	Y	65	32.5		Y	84	42.0
	M	3	1.5		M	3	1.5

F Frequency, *M* Missing, *N* No, *Y* Yes

Table 3 CSR education/ II

Question	Year	F	%	Question		F	%
I learned it at...	First	13	6.5	What is your overall rate for your education on social responsibility at your university?	Very poor	43	21.5
	Second	44	22.0		Poor	49	24.5
	Third	22	11.0		Average	66	33.0
	Fourth	2	1.0		Good	32	16.0
	First +Second +Third	2	1.0		Very good	7	3.5

Table 4 Mean values and standard deviation for the key variables

Variable	Mean	SD
CSI	2.8935	0.75198
CSE	2.9325	0.74218
ISR	3.2160	0.68710
OA	3.6450	0.81304
JPI	3.3260	0.65930
ECR	3.6200	0.72300
LER	3.6280	0.76760
ETR	3.5700	0.60400
PHR	3.7000	0.66000

6.3   Independent Sample T-Tests

This series of tests will check whether there are differences in the mean values of the key variables, depending on the gender of respondents, their participation in SR course and the type of the course.

Table 5 shows that female population has higher values in the variable describing the importance of social responsibility (ISR), organizational attractiveness (OA), legal responsibility (LER), and the philanthropic responsibilities (PHR), however the differences between obtained in this analysis results are very small. Unfortunately, only CSI, OA and JPI are statistically significant.

The next analysis (Table 6) aims to present the differences in values of our key parameters, taking into account a SR course and the nature of this course as compulsory or elective. As shown by the results, taking a SR course increases the value of all key variables. Although for the majority of cases, the results are not statistically significant (except OA and CSI), this comparison offers a quite interesting picture of the influence of teaching CSR on the attitudes and perceptions of its attributes.

Regarding the influence of the elective and compulsory courses, there is not a visible difference between the corresponding results. In other words the nature of the course seems affecting the key variables at the similar level.

The next comparative Table 7 shows the impact of three different factors on the key variables of this study. The term "related courses" covers diverse courses or

Table 5 Results based on gender

Variable	Gender	N	Mean	SD	Sig.
CSI	Female	139	2.8612	0.79203	0.033
	Male	61	2.9672	0.65173	
CSE	Female	139	2.8944	0.75345	0.456
	Male	61	3.0191	0.71433	
ISR	Female	139	3.2520	0.70460	0.612
	Male	61	3.1340	0.64370	
OA	Female	139	3.6888	0.88866	0.002
	Male	61	3.5451	0.60123	
JPI	Female	139	3.3250	0.72440	0.010
	Male	61	3.3280	0.48450	
ECR	Female	139	3.5600	0.71100	0.544
	Male	61	3.7700	0.73500	
LER	Female	139	3.6730	0.80020	0.387
	Male	61	3.5250	0.68270	
ETR	Female	139	3.5400	0.62000	0.901
	Male	61	3.6500	0.56300	
PHR	Female	139	3.7400	0.67300	0.996
	Male	61	3.6300	0.62700	

Table 6 Results based on taking a SR course and its nature (compulsory or elective)

		SR Course				SR compulsory				SR elective			
		N	Mean	SD	Sig.	N	Mean	SD	Sig.	N	Mean	SD	Sig.
CSI	No	115	2.7540	0.70964	0.847	173	2.8398	0.71796	0.592	189	2.8775	0.76315	0.040
	Yes	85	3.0823	0.77037		27	3.2380	0.88063		10	3.2571	0.37976	
CSE	No	115	2.8637	0.71005	0.854	173	2.9171	0.72706	0.961	189	2.9276	0.73682	0.478
	Yes	85	3.0254	0.77813		27	3.0308	0.84103		10	3.1000	0.86137	
ISR	No	115	3.1740	0.69000	0.376	173	3.1820	0.67180	0.530	189	3.2200	0.69730	0.367
	Yes	85	3.2730	0.68300		27	3.4370	0.75450		10	3.1600	0.52320	
OA	No	115	3.5283	0.87720	0.030	173	3.6243	0.85020	0.004	189	3.6442	0.81544	0.762
	Yes	85	3.8029	0.69124		27	3.7778	0.50637		10	3.6500	0.85147	
JPI	No	115	3.2470	0.71740	0.052	173	3.2840	0.66200	0.506	189	3.3070	0.65800	0.994
	Yes	85	3.4330	0.55790		27	3.5930	0.58570		10	3.6800	0.64770	
ECR	No	115	3.5000	0.74700	0.272	173	3.6200	0.74700	0.063	189	3.6100	0.72900	0.355
	Yes	85	3.7900	0.65700		27	3.6400	0.55200		10	3.8800	0.61500	
LER	No	115	3.5630	0.76010	0.750	173	3.5870	0.78530	0.072	189	3.6270	0.76520	0.832
	Yes	85	3.7150	0.77360		27	3.8890	0.58970		10	3.7250	0.83710	
ETR	No	115	3.4500	0.59300	0.680	173	3.5500	0.59500	0.548	189	3.55	0.60100	0.081
	Yes	85	3.7300	0.58600		27	3.7300	0.65000		10	4.02	0.48500	
PHR	No	115	3.6100	0.69300	0.233	173	3.6800	0.68200	0.100	189	3.70	0.66200	0.560
	Yes	85	3.8300	0.59400		27	3.8400	0.48100		10	3.92	0.63400	

Table 7 Results based on related courses, activities and methods

		Related courses				Activities				Methods			
		N	Mean	SD	Sig.	N	Mean	SD	Sig.	N	Mean	SD	Sig.
CSI	No	76	2.6221	0.71283	0.502	113	2.7092	0.72741	0.419	78	2.7435	0.76684	0.403
	Y	121	3.0838	0.71086		84	3.1700	0.68726		118	3.0121	0.71625	
CSE	N	76	2.7368	0.75388	0.147	113	2.8333	0.75625	0.561	78	2.8461	0.80257	0.037
	Y	121	3.07438	0.69420		84	3.0932	0.68075		118	3.0070	0.68507	
ISR	N	76	3.0610	0.70580	0.756	113	3.1810	0.66060	0.817	78	3.1740	0.76230	0.095
	Y	121	3.3270	0.65570		84	3.2830	0.71890		118	3.2580	0.63520	
OA	N	76	3.3980	0.92211	0.012	113	3.5796	0.90895	0.019	78	3.5545	0.92463	0.071
	Y	121	3.7934	0.70761		84	3.7232	0.67331		118	3.6864	0.73175	
JPI	N	76	3.1110	0.75500	0.032	113	3.2180	0.77020	0.000	78	3.190	0.72570	0.202
	Y	121	3.4560	0.56050		84	3.4640	0.44790		118	3.400	0.59740	
ECR	N	76	3.6700	0.76100	0.282	113	3.5800	0.78800	0.017	78	3.74	0.78300	0.162
	Y	121	3.5900	0.70700		84	3.6800	0.63700		118	3.54	0.68300	
LER	N	76	3.5530	0.85370	0.012	113	3.6310	0.82250	0.106	78	3.609	0.90240	0.001
	Y	121	3.6900	0.70490		84	3.6460	0.68900		118	3.644	0.65730	
ETR	N	76	3.5300	0.64600	0.199	113	3.5300	0.65200	0.079	78	3.59	0.63400	0.469
	Y	121	3.6000	0.58200		84	3.6300	0.53900		118	3.56	0.59100	
PHR	N	76	3.6200	0.67600	0.744	113	3.7100	0.70400	0.224	78	3.79	0.71100	0.632
	Y	121	3.7700	0.64600		84	3.7200	0.60300		118	3.65	0.62200	

modules embedding the CSR contents, the "activities" mean other teaching activities such as seminars, special events, conferences, and methods refer to case-studies, speakers, internships, e-learning, etc. Although not all the results are statistically significant, the organizational attractiveness and the job pursuit intention are definitely positively influenced by the first and the second factor. In addition, LER is significant in the first and the third group of analysis. So attending related courses and being exposed to diverse methods might differentiate the attitudes toward the legal responsibilities of the CSR pyramid. Additionally, in the third group of analysis, the impact of different teaching methods is significant for shaping the customer support to external stakeholders (CSE).

6.4 ANOVA Test

In order to check whether the values of the key variables change depending on the year and the program of instruction, it has been important to perform a couple of further sample t-tests ANOVA.

The Table 8 shows the results according to the year of studies: while the first year students obtained the lowest results in all key variables, the second year students obtained the higher results in almost all key variables, except JPI, where the third year students being potentially the closest of the first job experience, achieved the highest score.

The differences at mean values were analyzed by ANOVA test (Table 9). According to the results of this test, almost all of the results were statistically significant. The only statistically insignificant value was obtained in the variable of ISR.

We made the same analysis for the program differences. We wanted to verify if the program content and in this case also the language of teaching (which may influence also the content of teaching, as sources and books used for the English taught program for the Bachelor degree in Management are mostly of American origin), might have any impact on the main key variables expressing the students attitudes.

First of all the mean and the standard deviations were measured for each variable (Table 10). The students of Bachelor in Management program (delivered in English) obtained the highest values in almost all key variables, except CSE. Therefore, it is possible to conclude that this program, which is the newest comparing to Engineering Management, influences more strongly the key SR attitudes of students.

The differences at mean values were analyzed by ANOVA test (Table 11). The only statistically significant difference was obtained in the variable of ECR.

Table 8 Results based on years of education

Years	N	Value	CSI	CSE	ISR	OA	JPI	ECR	LER	ETR	PHR
1	71	Mean	2.7002	2.7323	3.0650	3.2887	3.0450	3.3500	3.3910	3.3200	3.4700
		SD	0.64258	0.67228	0.65270	0.84054	0.70690	0.69600	0.77430	0.55200	0.68000
2	60	Mean	3.0261	3.1138	3.3430	4.0000	3.4270	3.7900	3.8500	3.7300	3.9700
		SD	0.74648	0.72777	0.59840	0.70260	0.57570	0.70400	0.63310	0.59200	0.58800
3	69	Mean	2.9772	2.9806	3.2610	3.7029	3.5280	3.7600	3.6780	3.6800	3.7200
		SD	0.82743	0.78358	0.76950	0.72922	0.58100	0.69100	0.80910	0.59300	0.61600

Table 9 Anova studentship year

		Sum of squares	df	Mean square	F	Sig.
CSI	Between groups	4.193	2	2.096	3.812	0.024
	Within groups	108.338	197	0.550		
CSE	Between groups	4.977	2	2.489	4.685	0.010
	Within groups	104.639	197	0.531		
ISR	Between groups	2.735	2	1.368	2.954	0.054
	Within groups	91.214	197	0.463		
OA	Between groups	16.805	2	8.402	14.426	0.000
	Within groups	114.740	197	0.582		
JPI	Between groups	9.014	2	4.507	11.458	0.000
	Within groups	77.491	197	0.393		
ECR	Between groups	8.365	2	4.182	8.615	0.000
	Within groups	95.635	197	0.485		
LER	Between groups	7.120	2	3.560	6.368	0.002
	Within groups	110.129	197	0.559		
ETR	Between groups	6.797	2	3.398	10.163	0.000
	Within groups	65.875	197	0.334		
PHR	Between groups	8.023	2	4.012	10.053	0.000
	Within groups	78.614	197	0.399		

6.5 Regression Analysis

In order to see how the importance of social responsibility (ISR) affects the consumer support variables (CSI and CSE) and employee attitude variables (OA and JPI), the regression analysis was performed (Table 12). The outcomes of this analysis reveal that ISR affects both groups of variables positively and this impact is statistically significant. In other words, the importance students attribute to social responsibility affects their perception of socially responsible organizations as a consumer and prospective employee. The result obtained for CSI is higher than the one for CSE and the value of OA is much higher than the JPI result. Interestingly, although students view social responsibility as an important element of doing business, they carry more for the organizations paying attention to their internal stakeholders. However, despite the fact that in students' eyes the social responsibility increases the attractiveness of the organization, students do not express a very high willingness of working in such an organization in the future.

The similar analysis was performed for verifying the relationship between the quality of social responsibility of education and ISR, consumer support variables (CSI and CSE), and employee attitude variables (OA and JPI). Table 13 presents the results of this analysis. In particular, it confirms the positive impact of the quality on the examined variables, except the OA being affected negatively (unfortunately,

Table 10 Results based on the program

Program	N	Value	CSI	CSE	ISR	OA	JPI	ECR	LER	ETR	PHR
Bachelor in management	34	Mean	2.9033	2.8774	3.2820	3.8382	3.5060	3.8500	3.8240	3.6700	3.8400
		SD	0.79088	0.78421	0.6699	0.68502	0.55760	0.66900	0.59520	0.58400	0.61400
Engineering management	166	Mean	2.8915	2.9437	3.2020	3.6054	3.2890	3.5800	3.5870	3.5500	3.6800
		SD	0.74624	0.73524	0.69180	0.83314	0.67380	0.72600	0.79390	0.60800	0.66700
Total	200	Mean	2.8935	2.9325	3.2160	3.6450	3.3260	3.6200	3.6280	3.5700	3.7000
		SD	0.75198	0.74218	0.68710	0.81304	0.65930	0.72300	0.76760	0.60400	0.66000

Table 11 Anova for program differences

		Sum of squares	df	Mean square	F	Sig.
CSI	Between groups	0.004	1	0.004	0.007	0.934
	Within groups	112.527	198	0.568		
CSE	Between groups	0.124	1	0.124	0.224	0.636
	Within groups	109.492	198	0.553		
ISR	Between groups	0.180	1	0.180	0.381	0.538
	Within groups	93.768	198	0.474		
OA	Between groups	1.530	1	1.530	2.329	0.129
	Within groups	130.015	198	0.657		
JPI	Between groups	1.325	1	1.325	3.081	0.081
	Within groups	85.179	198	0.430		
ECR	Between groups	2.152	1	2.152	4.183	0.042
	Within groups	101.848	198	0.514		
LER	Between groups	1.574	1	1.574	2.694	0.102
	Within groups	115.675	198	0.584		
ETR	Between groups	0.406	1	0.406	1.113	0.293
	Within groups	72.266	198	0.365		
PHR	Between groups	0.706	1	0.706	1.627	0.204
	Within groups	85.931	198	0.434		

Table 12 The impact of importance of social responsibility

Variable	Adjusted R^2	F	Unstandardized coefficients B	Standardized coefficients B	t
CSI	0.287	81.220	0.590	0.539	9.012*
CSE	0.252	68.023	0.546	0.506	8.248*
OA	0.137	32.668	0.445	0.376	5.716*
JPI	0.060	13.730	0.244	0.255	3.705*

Note: Independent: Importance of CSR *$p < 0.01$

Table 13 The impact of quality of CSR education

Variable	Adjusted R^2	F	Unstandardized coefficients B	Standardized coefficients B	t
CSI	0.112	25.990	0.403	0.341	5.098*
CSE	0.071	16.212	0.321	0.275	4.026*
ISR	0.048	10.934	0.247	0.229	3.307*
OA	−0.005	0.000	0.001	0.001	0.008
JPI	0.032	7.597	0.199	0.192	2.756*

Note: Independent: Quality of CSR education *$p < 0.01$

this relationship is not statistically significant). This analysis shows that the quality of education positively affects the students' perception, as future employees and customers, of the importance of the organizational responsibility towards its internal and external stakeholders.

7 Conclusions

The fast going economic changes in the globalized world require certain adaptations from the educational system. The most urgent need for changes is visible in the higher education system, since the strongest voice comes from the students' side, claiming that conventional academic courses failed to grapple with the problems befalling the global economy (Financial Times, 23.09.2014).

During many years of gradual, sometimes socially heavy, changes of Polish economy toward the market system, the space for implementation of socially responsible business behaviors has been quite small. Despite the visible degeneration of business environment, heritage of socialist regime (rising corruption, obsolete work conditions, very hierarchical work relations, etc.), the seeding of gaining in importance Western ideas and mechanisms, aiming at improving the quality of business toward sustainable voluntary practices, was not an easy process. Foreign investors spreading the CSR concept through various cooperation relationships undertook the role of first promoters.

Nowadays, despite the fact that the promotion of CSR practices is not a domain reserved for universities, as the third sector plays an important role in this process, they are becoming increasingly important participants of it. Polish HEIs are aware of their growing role in the field of CSR education and research, and enrich their curricula and research protocols with CSR related contents. SR teaching is either complementing existing classes of business ethics or even replacing them. The next step—the official implementation by HEIs of any socially responsible approaches—is still rather unusual.

The aim of this research was to offer a picture of Polish CSR related activities launched at the national level by the governmental and non-governmental institutions and, in particular, of the initiatives developed by Polish higher education system. This picture was completed with the statistical analysis of the sample selected among undergraduate students from Gdansk University of Technology (Faculty of Management and Economics).

The statistical analysis demonstrated that despite the fact that most students did not participate in the direct course on CSR, many of them were confronted with this topic embedded in other academic courses. According to the research results, the SR education and SR related activities positively influence students, future consumers, employees, or managers' business perceptions and responsible attitudes. Although female population seems to attach a greater importance to social responsibility than the male respondents, both groups seem to need teaching activities or projects enhancing this perspective. In addition, the quality of SR education positively affects the students' perception, as future employees and customers, of the importance of the organizational responsibility towards the firm's internal and external stakeholders.

Summarizing, the use of CSR related content within the university education process and the quality of this process might have an important impact on the future managerial, employee and consumer attitudes of the students. Consequently, even

though the world of the business cannot treat the education as the exclusive remedy for abuses (Lewicka-Strzałecka, 2010), the HEI should pay attention to socially responsible education of their students.

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CSR Education in Italy: The Case of the University of Perugia

Cecilia Chirieleison and Luca Scrucca

1 Introduction

In recent years there has been a trend towards a widespread growth in the prominence of CSR education, at both the undergraduate and postgraduate levels. This chapter aims to draw a picture of the state of the art in Italy, and at the Department of Economics of the University of Perugia in particular. The first part presents an analysis of the status of CSR education in the Italian university system. As a foreword the national context is presented, considering three main aspects: the evolution of the academic literature on the issue, the regulatory approach of the Italian State towards CSR, and attitudes towards CSR among the business community. The second part of the chapter focuses on CSR education at the University of Perugia, analysing the social responsibility courses in the context of the educational offer at the Department of Economics. The third section presents an in-depth analysis of CSR education at the Department of Economics, with a questionnaire submitted to students employed as the main tool. The results also allow for an evaluation of the students' behaviour as socially responsible citizens, consumers and employees, with the aim of measuring the impact CSR education has on their attitudes. The chapter ends with a presentation of the conclusions that have been drawn.

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2   CSR Education in Italy

To better understand the status of CSR education in the Italian university system, is necessary to present as a foreword the national context. Three strongly interrelated aspects must be considered in providing an overview of the Italian approach to CSR: the evolution and state of the art of the academic literature on this issue, the regulatory approach of the state towards CSR, and attitudes towards CSR among the business community. After this national framework has been outlined, the focus will move on to CSR education in the Italian university system.

With regard to the international literature on CSR, while studies can be traced back as far as the 1920s, most research has been produced in the last 50 years, in the US in particular. From this extensive international literature, various theories have become widespread internationally, including in Italy (Chirieleison, 2004; Contrafatto & Rusconi, 2005; Perrini, Pogutz, & Tencati, 2006). It can be said, however, that even before Italian academic literature became influenced by international studies (Costa & Ramus, 2012), there was a clear perception of the firm existing to meet human needs, based on a system of relationships with other interest groups (Giannessi, 1960; Onida, 1970; Zappa, 1927). This is not surprising when considering the strong cultural influence that the Catholic Church has had in the country in general, and the economy in particular, also thanks to Catholic Social Thought (Baldarelli, 2006).

In the 1970s, mainly as a result of the ideas of Onida (1970), the conviction spread that, in order to ensure long-term growth, a firm must balance the economic and social aspects of its activities, and that profit cannot be the only measurement by which results are to be judged. Much like Carroll (1979), in fact, Onida (1970) argues that while a company's first responsibility is economic, it also assumes a social function in the community, and other responsibilities therefore follow.

In the 1980s the Italian academic literature was unanimous in recognizing the importance of CSR in the survival and development of a firm. A second phase of the debate followed. On one hand, some authors focused on the importance of social strategies, and their links with competitive strategies; on the other, other academics investigated how best to report on social issues. Indeed, this was the period which saw the first organic social accounting studies appear in Italy (Matacena, 1984; Rusconi, 1988; Vermiglio, 1984).

In the 1990s, under the influence of stakeholder theory, a huge number of studies on CSR issues were published in the Italian literature, also dealing with the theme of business ethics (Di Toro, 1993; Sacconi, 1991). Meanwhile, given the strong vocation to accounting studies that was widespread in Italian economics faculties (Contrafatto & Rusconi, 2005), research on social reporting went into greater depth, concentrating on the importance of standardization in social accountability. The experience of the "Gruppo di Studio sul Bilancio Sociale" (the Study Group for Social Reporting), also known as GBS, is particularly noteworthy. The GBS was established in 1998 and composed of both academics, from 13 Italian Universities, and expert social reporting practitioners, with the aim of promoting CSR and social

reporting studies and research. The main contribution of the group was the definition of a social reporting standard, to provide all stakeholders with a comprehensive picture of a company's social performance (GBS, 2001). In 2001 the GBS released its first standard (the most recent version was issued in 2013), which contained principles and suggestions for the correct preparation of social reports, which was one of the first of its kind in Europe.

Finally, in this century, studies and empirical research on CSR proliferate (Chirieleison, 2002; Molteni, 2004; Sciarelli, 2007) and the theme of sustainability has also appeared in Italian academic literature (Campedelli, 2005; Frey & Iraldo, 2008). Meanwhile, a growing number of Italian academics have been published in international journals. Among the main issues addressed by Italian authors in international CSR literature are corporate governance (Maccarone, 2009; Sacconi, 2007), Catholic Social Taught and Economy of Communion (Baldarelli, 2006; Bruni, 2009; Costa & Ramus, 2012), and SMEs in particular (Del Baldo, 2012; Longo, Mura, & Bonoli, 2005; Perrini, 2006; Perrini & Minoja, 2008; Perrini, Russo, & Tencati, 2007; Russo & Tencati, 2009). It is well known that the Italian economic context mostly involves small or micro firms, often organized in industrial districts; a large part of international CSR literature, however, is focused on large corporations and MNEs. It is therefore clear that adapting the international CSR framework to SMEs requires a dedicated effort, in both theoretical and empirical studies. Italian authors have made an important contribution to this (Perrini, 2006).

With regard to the approach of the Italian state towards CSR, Italian public policies have not, in general, been particularly effective in this field. Indeed, the leading role has been played by the European Union, which has supported both the promotion of the regulatory system and the spread of CSR culture in the economy (Albareda, Lozano, Tencati, Midttun, & Perrini, 2008; Perrini et al., 2006). In terms of regulation, the last 20 years have seen the publication of a number of European Directives and Regulations. These have been adopted in the Italian legal system, with the aim of protecting the natural environment (i.e., the EMAS audit scheme and EU Ecolabel certification), and enforcing the rights of some classes of stakeholder (Eberhard-Harribey, 2006; MacLeod, 2007) such as employees (i.e., in terms of safety in the workplace) and consumers (i.e., in terms of product safety and warranties). In relation to its cultural influence, the European Union's commitment to CSR increased with the new millennium (Albareda et al., 2008) and led to the well known Green Paper *Promoting a European framework for CSR* (European Commission, 2001), followed by other important efforts (i.e., European Commission, 2002; European Multi-stakeholder Forum on CSR, 2004).

This general European framework has profoundly influenced Italian public policies, at both the national and regional level (Perrini et al., 2006). In terms of best practice at the national level, it is worth noting the innovative Corporate Social Responsibility– Social Commitment (CSR-SC) project, which was developed and launched by the Ministry of Welfare in 2002. The project has the aim of promoting a CSR culture among business, and encouraging a voluntary approach to CSR practices. The core of the initiative was the definition of performance indicators and

a system of guidelines, to support companies in assessing their own social performance and reporting it through a comprehensive report called the Social Statement. Moreover, the second stage of the initiative (Social Commitment) required that companies undertake a proactive role in supporting public welfare policies, making their own funds available for projects.

Particular attention was dedicated to SMEs, to enable them to participate in the project. A flexible modular approach is promoted, which is also suitable for smaller companies (Perrini et al., 2006). Furthermore, as a consequence of this project, the Italian Multi Stakeholder Forum on CSR was financed. This was inspired by, and consistent with, the European Multi Stakeholder Forum on CSR, as promoted by the European Commission (European Multi-stakeholder Forum on CSR, 2004), with the aim of improving CSR awareness among Italian companies and organizations. The CSR-SC project was the background for later policies that led to the recent National Action Plan 2012–2014, implemented by the Ministry of Labour and the Ministry of Economic Development, with the aim of creating a more favourable context for voluntary CSR-oriented business conduct.

In terms of best practice at the regional level, the *Fabrica Ethica* (Ethics Factory) project deserves a special mention, among various public policy initiatives, for the results achieved. It was launched by the Region of Tuscany in 2001 to promote and encourage firms that invest in sustainability strategies, in terms of making information available, but also offering tangible benefits, such as tax incentives, advantages in public procurement tender notices and funded grants for SA 8000 certified firms. Following the example of Tuscany, other Regions (i.e., Umbria and the Marches) adopted policies to encourage companies, and particularly SMEs, to obtain SA 8000 certification, and as result Italy is today the country with the higher number of SA 8000 certified firms in the world (Table 1): almost 33 % of the total.

Table 1 Number of SA 8000 certified firms as of June 2014

Nation	Number	%
Italy	1123	32.87
India	856	25.05
China	601	17.59
Romania	147	4.30
Bulgaria	93	2.72
Vietnam	79	2.31
Brazil	76	2.22
Pakistan	61	1.79
Portugal	39	1.14
Spain	34	1.00
Taiwan	29	0.85
Others	279	8.17
Total	3417	100.00

Source: Our processing on SAAS data

Italy has a long history of CSR among the business community. While any generalization should be made with caution, it is possible to identify at least four specificities of the current Italian framework in the overall approach of business towards CSR. Firstly, as has been seen, Italy has a large amount of SMEs, with their limited capacity to prepare and communicate social strategies (Perrini et al., 2006), and a small number of large, mostly listed, corporations (i.e., Enel, Telecom, UniCredit), investing in CSR to improve their legitimacy and public image (Perrini et al., 2007), through both corporate citizenship and philanthropic initiatives (Carroll, 1979, 1991). Secondly, the notable presence of cooperatives in the economic system (Zamagni, 2008), some of which are very large, such as the Coop supermarket chain. As social responsibility is part of their mission, they find the roots of their values in their relationship with employees, consumers and the community (Picciotti, Bernardoni, Cossignani, & Ferrucci, 2014). Thirdly, a corporate governance model typically based on family control and highly concentrated ownership, even in medium and large enterprises (i.e., Fiat, Barilla, Armani), which privileges the main shareholders at the expense of other stakeholders (Perrini & Minoja, 2008). Fourthly, unlike some continental European countries, such as Germany and the Netherlands, the model of a two-tiered Board of Directors is not common in Italy. Thanks to the presence of employees and other stakeholder groups among shareholders and on the supervisory board, this model allows companies to embrace CSR with greater momentum. Only in recent years have the integration process in the financial markets and a series of corporate scandals in important Italian MNEs such as Parmalat and Cirio pushed the entire business community towards greater transparency and a heightened commitment towards CSR (Perrini et al., 2007).

With regard to CSR education, it is beyond doubt that, at an international level, the last few years have seen a widespread tendency towards an increased number of both undergraduate and postgraduate courses (Christensen, Peirce, Hartman, Hoffman, & Carrier, 2007; Van Liedekerke & Demuijnck, 2011). This growth has been quantitative, in the sense that the course numbers in HEIs education have increased, but also qualitative, with a wide range of topics, covering a great variety of issues, from business and society relations to ethics, and from sustainability to globalization, and the environment to corporate governance (Van Liedekerke & Demuijnck, 2011). While the first courses in CSR and business ethics in the US university system date back to the 1970s, and became widespread in the 1980s, in Italy the popularity of these courses developed much later, even compared to the rest of Europe (ICSR, 2009). Bocconi University, a private university in Milan, was among the first to add courses entirely devoted to CSR to its educational offer. Bocconi is a national centre of excellence, as demonstrated by the fact that SDA Bocconi was the only Italian Business School included in the analysis conducted by Christensen et al. (2007) of the Top 50 Global Business Schools. Moreover, this university is home to the only active Italian chapter of the Net Impact association, the world's most important student-lead CSR initiative.

However, over the last decade, following the growing interest in CSR among the business community and in academic literature, the number of the CSR courses at Italian higher education institutions has grown rapidly, and now includes new

topics and fields. Until the 1990s, CSR teaching was mainly introduced thanks to the personal commitment of individuals in the faculties; the new millennium has seen a gradual evolution, also as a result of the significant changes in the social and economic context in Europe and Italy. This has led to increased interest in CSR and sustainability as educational subjects, not only in economics departments, but also in political science, engineering and agricultural science departments.

The Italian university system today is based on three main academic cycles (Savelli, 2014): first cycle, undergraduate (bachelor's program and single-cycle program, typically in Architecture, Law or Medicine); second cycle, postgraduate (master of science course and 1st level vocational master); and third cycle (PhD, school of specialization, 2nd Level vocational master). It should be noted also that, while Italian universities were traditionally divided into faculties, the recent legislative reform of 2010 replaced these with departments.

Over the last few years, various research projects have been conducted on CSR teaching in Italian universities (Gulluscio & Torrecchia, 2013; ICSR, 2009; Saulle, 2011). These have generally concentrated on bachelor's and MSc courses, but any comparison between results is difficult, due to methodological differences.

One of the most in-depth studies was conducted by the Italian Centre for Social Responsibility (ICSR), a foundation that numbers among its founders the Ministry of Labour and the Italian Union of Chambers of Commerce. It is dedicated to CSR research and its promotion among the business community. The study (ICSR, 2009) offers an analysis of the educational offer, with regard to business ethics and corporate social responsibility, in Italian economics faculties during the academic year 2007–2008, on both bachelor's and MSc degrees. The study also offers an overview of vocational post-graduate courses and the main research centres; moreover an in-depth study of some national and international best practices is presented. The research found 144 CSR-related courses in Italian economics faculties, but it should be pointed out that this figure does not only include courses wholly dedicated to CSR, but also those embedding it in other modules. Among these, 45 % were part of bachelor's degrees, and the remaining 55 % part of an MSc. However, just 15 % of courses on bachelor's degrees and 28 % on MSc courses focalize entirely on CSR (amounting to only 32 courses in Italy).

Saulle (2011) conducted research on degree programs at 77 Italian universities in the academic year 2010/2011, taking into account only those courses with a principal focus on business ethics and CSR (sustainability excluded). The research found 44 courses, presented in 76.2 % of economics faculties (amounting to 33 courses), with 9.5 % in political science faculties and the rest held in other faculties, obtaining results very similar to those of ICSR (2009). Relating to the programs, as with the earlier ICSR research (2009), this study noted a wide range of issues, with a prevalence of business ethics, social reporting and stakeholder management.

Recent research conducted by Gulluscio and Torrecchia (2013) on the state of CSR education in Italian universities analyzed all the educational offers at Italian economics faculties, in both public and private universities. The research was conducted for the academic year 2011/2012 on subjects that were part of both

bachelor's and MSc courses, using the official database provided by the Italian Ministry of Higher Education, integrated with research done on the websites of Italian economics faculties. The analysis centred on courses with a focus on CSR, intended in the broadest sense (i.e., also covering business ethics, accounting and social reporting), but only in the subject area of business administration. 38 courses were identified, but the research was conducted on only 28 of these, due to a lack of information on the others. Among those, 75 % were held at the MSc level, and just 25 % on bachelor's degree courses. Even if the two studies are not directly comparable, due to methodological differences, it is evident that the imbalance between degree levels is much greater than that presented in ICSR (2009). These circumstances highlight a tendency to frame CSR courses at the postgraduate level, to be presented to students that have already acquired basic competences. 42.68 % of the identified courses are mandatory, and the same percentage elective, while for the remainder the information is missing. This study also highlights a wide variety of course labels and topics and a very fragmented framework, which lacks an overall vision in the educational offer.

3 CSR Education at the University of Perugia

The University of Perugia is one of the oldest in the world and, according to some estimates, numbers among the first twenty, with its origins in the Middle Ages, in 1308 (Dozza, 1991; Hyde, 1991).

Today, thanks to its 700 years history, the University of Perugia has earned a reputation as a centre of excellence, not only nationally, but also at the European level. After a recent reorganization, the University is divided into 16 Departments, with 1100 professors and researchers and 1000 staff members, and over 25,000 students, offering a vast array of degree programs, which cover nearly all fields of study authorized by the national Ministry of Higher Education, with over 40 under-graduate courses, and almost 40 post graduate and MSc programs and various PhD's.

This part of the chapter is devoted to the analysis of CSR education at the Department of Economics. The methodology is to a large extent derived from Matten and Moon (2004) and Christensen et al. (2007), and necessary adjustments have been made to the details. It should be noted that in the reminder of the work *corporate social responsibility* is intended as an umbrella term for a broad set of concepts, including business ethics, sustainability, society and stakeholder relations (Matten & Moon, 2004).

The research deals in depth with two principal themes: CSR mainstreaming and education (Matten & Moon, 2004) and the presence and role of centres or institutes supporting CSR (Christensen et al., 2007).

The main data sources used for this second section are the University web site, the Department web site, the scientific research database of the University of Perugia, and a questionnaire submitted to the professors in the Department. From

a methodological standpoint, firstly all the necessary information on the institutional activities of the Department was collected; secondly a database of all courses offered in the academic year 2014/2015 was created, identifying those that have CSR as their primary objective (in the course title); thirdly the teaching programs of all other courses were analyzed, selecting those that deal with issues related to CSR; fourthly the University research database was consulted to ascertain which of the teachers of these courses had publications related to issues of social responsibility; and fifthly, to verify the information gathered, a short questionnaire was administered to all the 77 teachers in the Department. The initial response rate was 78 %; the teachers who did not respond were then contacted by telephone, bringing the overall response rate to 100 %. The following questions were asked:

As part of your course, do you present lessons on issues of social responsibility, ethics and sustainable development?
If so, what is the main theme of these lessons, and what educational tools are used?
If so, have you published at least one scientific paper on these issues?

The first issue in the analysis of the Department of Economics regards the evaluation of CSR mainstreaming. Various aspects have been investigated: firstly the entire offer of the degree programs, secondly the range of courses provided, thirdly the existence of a connection between teaching and research activities, fourthly the main CSR topics dealt with during the lessons, and finally the teaching tools used.

Firstly, we analysed the entire educational offer provided by the Department of Economics (Table 2).

As already noted, the educational offer at the Department does not provide for any degree courses focusing specifically on issues of social responsibility. This, however, is unsurprising, considering both the general national Italian context (where the number of programs entirely dedicated to CSR remains low in absolute terms) and the specific context. The Department of Economics at the University of Perugia has a very short history, when compared to other departments which were founded in the Middle Ages, such as Law or Medicine. In fact, the Faculty of Economics in Perugia (now a Department after recent reform) was only founded in 1969, and the reduced allocation of academic staff necessitates a narrow educational offer. This is the result of legislation currently in force in Italy, which imposes precise constraints on the relationship between the number of academics and the number of degree programs on offer.

Indeed, the Department of Economics currently only offers eight degree programs (and no MBA program). As can be seen from Table 2, the educational offer is characterized by being substantially centred on themes of basic economics, with a low level of thematic specialization. To complete the analysis of the educational offer, the PhD programs have also been considered. The Department of Economics offers two PhD programs. Amongst the nine modules in the PhD in Economics, one deals with corporate social responsibility and strategy, and another with social reporting in public and private organizations, highlighting a strong focus on CSR at the doctoral level. The second PhD is wholly dedicated to a CSR issue, as it is in

Table 2 The degrees offered by the Department of Economics, academic year 2014/2015

Title	Level	Location
Business economics	Bachelor	Perugia
Business economics	Bachelor	Terni
International tourism economics	Bachelor	Assisi
Business administration and legislation	MSc	Perugia
Economic and business administration	MSc	Terni
Economics and management	MSc	Perugia
Finance and quantitative methods for economics	MSc	Perugia
Corporate, public and digital communication	MSc	Perugia

Table 3 Courses dealing with CSR

Level	Course number	%	Focus on CSR	%	CSR embedded	%
Bachelor	74	57.36	0	–	29	39.19
MSc	55	42.64	6	10.91	19	34.65
Total	129	100.00	6	4.65	48	37.21

Table 4 Courses with CSR as main focus

Title	ECTS	Level	Compulsory	Research on CSR
Economics and environment	6	MSc	Yes	Yes
Innovation and growth economics	6	MSc	Yes	Yes
Health and economics	6	MSc	Yes	Yes
Human resource management	9	MSc	Yes	Yes
Corporate governance	9	MSc	Yes	Yes
Corporate and social communication	9	MSc	Yes	Yes

Consumer Protection. This unusual choice of argument is due to the presence of a consumer protection research centre at the Department of Economics, which will be dealt with later. This situation could confirm the impression of Matten and Moon (2004) that a relation exists between the CSR agenda in teaching and institutional and research activities.

Secondly, a database was created of all the subjects taught at the Department of Economics, to verify the existence of compulsory or optional modules entirely focused on CSR. In the educational offer for the academic year 2014/2015, the Department of Economics offers a total of 129 courses, 57.36 % in Bachelor's degrees and 42.64 % in MSc degrees (Table 3). Among these courses, those that feature topics related to CSR as their main focus were identified (Tables 3 and 4); for all other courses the programs were analyzed to verify how many of these include lessons on issues related to CSR (Table 3). The information derived from the programs has been integrated with the results of the questionnaire administered to all teaching staff in the Department.

Only six courses (less than 5 %) at the Department of Economics have CSR as their main focus, and all of these are part of postgraduate degrees. As is often the case, these courses use a great variety of module titles (Matten & Moon, 2004; Orlitzky & Moon, 2008, 2011), and the term "corporate social responsibility" itself is not used. Although these courses are few in absolute terms, it is worth noting that they are all compulsory modules, indicating the attention paid by the Department to the theme (Christensen et al., 2007; Matten & Moon, 2004; Van Liedekerke & Demuijnck, 2011). This close attention is confirmed by the impressive number of courses that embed CSR themes in other modules (Table 3). On average, 37.21 % of courses have one or more lessons dedicated to CSR issues as part of their program. The percentage is higher for undergraduate degrees, coming close to 40 %, than MSc courses, with approximately 35 %. Considering both courses that have CSR as their main focus, and courses embedding CSR, the percentage in MSc courses rises to 45 %; this means about half of postgraduate courses deal in some way with these arguments in their program. This high percentage demonstrates the high level of interest in CSR at the Department of Economics, and confirms the path followed by other Italian universities, in which CSR is not isolated as a specificity, but as a mainstream issue in a variety of subjects (strategy, corporate governance, finance, supply chain, corporate communication, etc.) and a transversal theme in various research and education fields.

Thirdly, we attempted to verify the existence of a connection between teaching and research in the CSR field. Some scholars (Matten & Moon, 2004) have hypothesized that scientific research in the field of CSR is one of the key drivers of CSR education in business schools, as confirmed by the latest research Beyond Grey Pinstripes (Aspen Aspen Institute, 2012). To this end, both scientific research involving the database of the University of Perugia and the results of the questionnaire submitted to academics in the Department were used, to assess whether the professors teaching themes related to CSR had published at least one paper on this issue.

The data in Tables 4 and 5 seems to confirm the existence of a linkage. 100 % of the courses with CSR as their main focus are taught by professors with at least one publication on related themes, and also a high percentage of the professors teaching courses that embed CSR in other modules have a research interest in the field: over 80 % on the MSc courses and almost 75 % on the bachelor's.

Fourthly, the subjects of the CSR lessons have been analyzed, to evaluate whether the Department of Economics integrates one or more topics. To verify this, in the questionnaire professors on both courses with CSR as their main focus and courses embedding CSR were asked to indicate the main topic covered in their lessons (Table 6). The categories indicated have been obtained principally from

Table 5 Courses embedding CSR and research

Level	Number	Research on CSR	%
Bachelor	29	20	68.97
MSc	19	16	84.21
Total	48	36	75.00

Table 6 Topics covered in courses that focus on CSR

Topic	Number of courses	%
Corporate social responsibility	8	14.81
Globalization and MNEs	6	11.11
Human resources management	5	9.26
Consumer protection	5	9.26
Public regulation and policy	5	9.26
Accounting	4	7.41
Strategy and CSR	4	7.41
Sustainable development	3	5.56
Finance	3	5.56
Innovation	3	5.56
Marketing and CSR	2	3.70
Risk management	2	3.70
Business ethics	1	1.85
Geopolitics	1	1.85
Sustainable tourism	1	1.85
Corporate governance	1	1.85
Total	54	100.00

Matten and Moon (2004), and then adjusted according to the specific answers given by teachers in response to the questionnaire.

The results confirm the heterogeneity of CSR teaching topics and cover a wide range of themes. As one would expect, the most widely addressed issue is the general theme of corporate social responsibility, which is also covered in the context of strategies and marketing (a total of about 25 % of the courses). The second issue regards globalization and multinational enterprises, followed by human resources management. Surprisingly, immediately after this among the most covered themes, is consumer protection (almost 10 %), which is not reported in other international research, once again confirming the importance of the Department's institutions and centre for CSR mainstreaming.

Moreover, just one course is observed to have business ethics as its main theme. This is probably due to the fact that, in a European interpretation, and unlike in the US context, the concept of CSR also tends to cover that of business ethics (Matten & Moon, 2008; Vogel & Enderle, 1992).

Finally, the different teaching tools used during the courses have been analyzed. When specifically asked in the questionnaire, the professors declared that they used a wide range of homogeneous teaching tools: principally textbooks, then case studies and research papers. It is worth emphasizing that most stated that they also make use of seminars, special events and guest speakers when presenting CSR issues.

The second issue of the analysis of the Department's commitment to CSR relates to the existence and role of centres or institutes supporting CSR. As highlighted in

the literature (Christensen et al., 2007), the existence of a centre implies long term institutional support and a high commitment to the topic, but also requires funding and a critical size, which presents a challenge for smaller universities.

While Perugia cannot truly be considered one of the largest Italian universities, the Department of Economics has its own centre for CSR issues: the Centre for Law Studies on Consumer Rights, the aims of which involve participation in international research programs, the dissemination of academic research, the organization of seminars and conferences, and the publication of books and papers on the subject of consumer rights protection. The importance of this centre for CSR research and education is evident from the previously presented results.

Moreover, the University of Perugia, in partnership with corporations, banks, and other institutions, is also associated with Nemetria, a non-profit organization that has as its main objective the study of the relationship between ethics and economics, through the organization of seminars, workshops and conferences. Such events include speeches by Nobel Prize winners such as James Buchanan, Kenneth Arrow, Gary S. Backer, James Tobin, and Douglas North. Various professors at the Department of Economics are members of the scientific committee of Nemetria, and take an active interest in its activities.

4   Survey Results

The final part of the analysis of CSR education at the Department of Economics in the University of Perugia used a questionnaire as its main tool. The statistical analysis was performed using the statistical software R. In particular, summary statistics (such as mean, standard deviation, minimum, maximum, and median) have been computed for numerical variables, frequency tables (both in absolute values and percentages) for qualitative variables, linear regression models and independent two-sample t-tests, to study the significance of relationships between pairs of variables.

The survey was conducted during the first Semester of the 2014/2015 academic year. The questionnaire was administered during lessons to a random sample of 200 undergraduate students of the Department of Economics, enrolled in the various Bachelor's degrees in the educational offer. The sample took into account the overall existing distribution among students by enrolment year, as indicated in Table 7.

Table 7 Composition of the sample

Class (undergraduate)	Total number	%	Sample size	%
1st year	712	25.33	51	25.50
2nd year	820	29.17	58	29.00
3rd year	1279	45.50	91	45.50
Total	2811	100.00	200	100.00

The survey is divided into three main parts. The first section is composed of demographic information about the respondents, the second part aims to evaluate CSR education at the Department of Economics, and the third regards the students' behaviour as socially responsible citizens, consumers and employees.

The first part of the analysis offers an overview of the respondents' characteristics, in terms of age, gender, and nationality.

The mean age of the students clearly depends on their year of enrolment, with the mean and the median age of 19 for first year students and 20 for the second year. In the third year, while the median age is 21, the mean is 22, because of the inclusion of older students that have yet to graduate.

With respect to gender, the sample is very balanced, as among the first year students 54.9 % are female and 45.1 % male, in the second year 46.6 % are female and 53.4 % male, and in the third year 57.1 % are female and 42.9 % male.

With regard to nationality, as might be expected given linguistic issues, a large majority of the students are Italian (89 %). Among foreign students, 13.64 % are from EU Countries, 31.85 % from other European Countries (Albania, Ukraine, Russia) and 54.51 % from the rest of the world.

The second part of the survey has the objective of measuring the quantitative and qualitative aspects of CSR education at the Department of Economics.

To evaluate the quantitative aspect of social responsibility education, the students were first asked if they had ever taken any course entirely or in part focalized on CSR. Only among first year students did a majority respond negatively (66.7 %). This result can easily be explained: firstly, the survey was conducted during the first semester, which means that the first year students had been able to attend very few courses, and secondly, first year courses are in general typically focalized only on basic economic concepts. On the contrary, in the second and third years a large majority (84.5 % and 71.4 % respectively) of students had taken at least one course dealing with CSR. It is not surprising that the percentage in the third year is lower than the second year, as it confirms the efforts of the Department to improve CSR education with every passing year.

Secondly, the students were asked to indicate if they had attended any course (obligatory or elective) with a strong focus on CSR (Table 8) and, if so, how many courses (Table 9). As expected, the percentage of students taking obligatory courses dealing with CSR increases from the first to the third year (from 11.8 to 59.3 %), while most elective courses are taken in the second year (75.9 %), and only a small number in the first and third years (Table 8).

Table 8 Obligatory and elective courses on CSR

	Obligatory courses			Elective courses		
	Yes	No	Missing	Yes	No	Missing
1st year	6 (11.8 %)	44 (86.3 %)	1 (1.9 %)	2 (3.9 %)	46 (90.2 %)	3 (5.9 %)
2nd year	31 (53.4 %)	24 (41.4 %)	3 (5.2 %)	44 (75.9 %)	12 (20.7 %)	2 (3.4 %)
3rd year	54 (59.3 %)	37 (40.7 %)	0 (-)	10 (11 %)	78 (85.7 %)	1 (3.3 %)

Table 9 Number of courses on CSR (among respondents)

	Obligatory courses			Elective courses		
	N	Mean	Std. dev.	N	Mean	Std. dev.
1st year	6	1.000	0.000	2	1.000	0.000
2nd year	29	1.380	0.677	34	1.380	0.604
3rd year	50	1.820	0.825	8	1.380	0.518

Table 10 CSR embedded in other courses

	Yes	No	Missing values
1st year	4 (7.84 %)	44 (86.3 %)	3 (5.86 %)
2nd year	16 (27.6 %)	32 (55.2 %)	10 (17.2 %)
3rd year	29 (31.9 %)	60 (65.9 %)	2 (2.2 %)

Table 11 Number of other courses embedding CSR (among respondents)

	N	Mean	Std. dev.	Min	Median	Max
1st year	2	1.000	0.000	1	1	1
2nd year	16	1.250	0.577	1	1	3
3rd year	28	1.460	0.693	1	1	3

Table 12 Quantity of education

	N	Mean	Std. dev.	Min	Median	Max
Quantity of education	200	1.300	1.470	0	1	6

With respect to the number of courses (considering only the students that responded to this question), the mean and the standard deviation remain low, both for the obligatory and elective courses, with a large majority of the students taking only 1 or 2 CSR courses (Table 9). This apparently poor result is coherent with the characteristics of the educational offer of the Department, which provides most courses focalized on CSR at the postgraduate level.

Thirdly, students were asked if they had encountered CSR embedded in courses with a different main focus (Table 10) and if so, in how many courses (Table 11; only responding students were considered). Again in this case, over the 3 years the percentage rises, and reaches 31 %. This means that at the third year almost one third of students have studied CSR embedded in other courses. Also the mean of the number of courses rises slightly, but remains between 1 (minimum) and 3 (maximum).

Following this, to obtain a summary value for the quantity of education, the total number of courses taken by the student (obligatory, elective and others) was added, obtaining a mean of 1.3 and a standard deviation of 1.47 (Table 12). The data shows that, while the 1.3 mean is quite low, the 1.47 standard deviation is rather high, implying the existence of a number of students that have taken 3 or more courses that involve CSR (as confirmed by the maximum of 6). In any case, this value remains much lower than expected, considering the results of the analysis of the

educational offer presented in the previous paragraph. In practice, while professors say they include CSR topics in their lessons (and indeed do so in reality, as confirmed by the course programs available on the Department web site), students do not always perceive their presence. This highlights the existence of a minimal emphasis on CSR, which could be improved to bring it to the attention of students.

Fourthly, students were asked to assess the total duration of their CSR education. About half of the sample failed to answer this question, probably believing that they had received no CSR education at all. Among the respondents, 49.50 % of students received only a few hours of lessons on CSR themes, 11.80 % from 1 to 3 months, and 38.61 % 6 months or over.

To assess the qualitative aspect of social responsibility education, students were asked to evaluate the following sentence about their CSR education on a Likert type scale, where 1 is "never true" and 5 is "always true": "I think my University provides an excellent education on social responsibility". The results show a mean of 2.4, which cannot be considered a satisfactory score. Two main considerations can be drawn from this. Firstly, the students are probably demonstrating a growing interest in CSR, and would prefer better instruction on this issue. Secondly, the choice of the Department to encourage the inclusion of CSR issues in courses focused on other topics allows for a cross-cultural approach, but is probably not widely appreciated, and sometimes students do not even perceive that a course is embedding CSR.

The third part of the survey is dedicated to the assessment of student involvement and behaviour towards CSR, with the aim of measuring the impact of CSR education on student attitudes, using frequency analysis, regression analysis and independent sample t-tests.

Four main aspects were considered: the overall importance of CSR, expectations toward business, in terms of Carroll's four dimensions of CSR, the propensity to act as a socially responsible consumer, and behavioural intentions as a future employee.

Firstly, students were asked to rate five sentences about the importance of CSR for a company on a Likert type scale (Etheredge, 1999; Singhapakdi, Vitell, Rallapalli, & Kraft, 1996). All the items have been averaged to obtain the single "importance of CSR" variable. In general the students recognize that the economic aspect is not the unique responsibility of companies. In fact, the overall evaluation of the importance of CSR is very high, with a 3.69 mean and 3.8 median.

To evaluate whether the perceived importance of CSR changes in relation to the number of CSR courses attended, a regression analysis was performed, using the quantity of education as defined in Table 12 as an independent variable. The regression coefficient is estimated to be 0.0463, with a p-value of 0.18, so it appears that students do not change their perception of the importance of CSR, as the quantity of education on this issue is varied.

Secondly, students were asked to rate various sentences derived from Maignan and Ferrell (2000) on a Likert type scale, in order to assess the perceived importance of CSR in terms of Carroll's four dimensions: the economic, legal, ethical and philanthropic (or discretionary) responsibilities of the business (Carroll, 1979, 1991). The students rated all the items very highly, as in general the mean is over

4.1 and the median over 4.2, but it does not appear that they perceive significant differences between the various responsibilities of the firms.

To verify whether the quantity of education influences the perception of the importance of the four dimensions of CSR, regression analyses and independent two-sample t-tests were performed.

The regression analysis (Table 13) shows that only the perception of philanthropic citizenship is marginally affected by CSR education. This illustrates that undergraduate students in Economics recognize the importance of the basic responsibilities of business, but a better CSR education can improve their expectation of an additional commitment that business can make to society.

Independent two-sample t-tests were performed for all four dimensions of CSR, considering whether the student had responded yes or no to the questions regarding having taken any courses, obligatory or elective. Only the test on the dimension of "ethical citizenship", relating to an elective course, has marginal statistical significance (0.048 p-value), confirming that the quantity of CSR education taken by undergraduate students at the Department of Economics has little influence on the perception of the importance of CSR for a firm.

By performing a regression analysis using the perceived importance of CSR as an independent variable, it is possible to observe significant coefficient estimates, showing a strong correlation with expectations about business responsibilities in all four of Carroll's dimensions (Table 14). It follows that the individual propensity of the student towards CSR, more than the education they receive on this issue, influences the role they believe a firm should play in society.

Thirdly, the propensity of students to act as socially responsible consumers was evaluated, and whether this is influenced by the quantity of education. To this end students were asked to rate various statements derived from Webb, Mohr, and Harris (2008) on a Likert type scale regarding their commitment to buying products

Table 13 Regression models of perception of CSR dimensions on quantity of education

	Estimate	Std. error	t statistic	p-value
Economic citizenship: Quantity of education	0.0394	0.0312	1.26	0.210
Legal citizenship: Quantity of education	0.0499	0.3260	1.53	0.130
Ethical citizenship: Quantity of education	0.0364	0.2840	1.28	0.200
Philanthropic/Discretionary citizenship: Quantity of education	0.5730	0.2850	2.01	0.046

Table 14 Regression models of CSR perception on CSR importance

	Estimate	Std. error	t statistic	p-value
Economic citizenship: CSR importance	0.2004	0.0627	3.20	0.0016
Legal citizenship: CSR importance	0.3925	0.0612	6.42	<0.001
Ethical citizenship: CSR importance	0.3147	0.5410	5.82	<0.001
Philanthropic/Discretionary citizenship: CSR importance	0.3046	0.0549	5.55	<0.001

from companies supporting their internal or external stakeholder. Although the means are quite aligned (respectively 3.090 and 3.120), the students declared they are more committed to buying products from companies that support external rather than internal stakeholders. Performing a regression analysis, using the quantity of education (as defined in Table 12) as an independent variable, it was found that students with a more in-depth CSR education do not demonstrate a higher propensity to support socially responsible companies when acting as consumers

These results are confirmed by the independent two-sample t-test conducted on the two dimensions of consumer support for CSR and the attendance of CSR courses, which are not significant in almost all cases. On the contrary, performing a regression analysis using the perceived importance of CSR as an independent variable, a very high coefficient estimate with a significant small p-value can be observed, showing a strong correlation with consumer support for CSR, related to both internal and external stakeholders.

Fourthly, the students' behavioural intentions as future employees were assessed, and whether these intentions are influenced by the quantity of education on CSR. The students were asked to rate various statements adapted from Aiman-Smith, Bauer, and Cable (2001) on a Likert type scale, in order to evaluate two dimensions of employee attitude to a socially responsible company: organizational attractiveness and job pursuit intentions (Table 15).

The students expressed a very positive attitude towards responsible firms (organizational attractiveness has 4 median and over 4 mean), identifying them as a desirable place to work. Even the job pursuit intentions are rated as being very high, but the intention to actively engage in finding a job in a responsible corporation is rated lower than general organizational attractiveness (4 median and 3.89 mean), meaning that other factors (such as pay, promotional opportunities, benefits, location, type of work etc.) are considered more important.

The regression analyses performed show a low but positive correlation between quantity of education and future intentions as an employee, in terms of both organizational attractiveness and job pursuit intentions. Nevertheless, none of the independent two-sample t-tests conducted on the two dimensions of employee attitude and the attendance of courses on CSR is significant. This result suggests that only a high number of courses can influence the approach of a prospective employee.

In conclusion, and in line with previous analyses, the overall perception of the importance of CSR for a firm seems to influence the students' actual and future behaviour much more than the extent of their CSR education.

Table 15 Intentions as a future employee

	N	Mean	Std. dev.	Min	Median	Max
Organizational attractiveness	200	4.040	0.709	1.000	4.000	5.000
Job pursuit intentions	200	3.890	0.729	1.600	4.000	5.000

5   Conclusions

In recent years there has been a tendency towards widespread growth in the importance of CSR education, in both undergraduate and postgraduate programs. This chapter has presented a picture of the state of the art in Italy, and at the Department of Economics of the University of Perugia in particular.

In general, Italian universities have been late to offer CSR teaching, in comparison not only with the USA, but also the rest of Europe (ICSR, 2009). However, in the last few years, according to the results of recent empirical researches (Gulluscio & Torrecchia, 2013; Saulle, 2011), a huge increase in the number of courses dedicated to CSR can be observed, even if the offer is still fragmented, inorganic, and highly dependent on the unique culture of each university. The Department of Economics of the University of Perugia also offers a wide educational offer on CSR themes, but this involves less a range of dedicated courses, and more a variety of modules that focus on different arguments which embed CSR in some lessons. Unfortunately, this cross-cultural approach, typical of the entire Italian educational system (a consequence of the main cultural and academic framework), does not appear to be much appreciated by students, who often fail to recognise when a course features embedded CSR, as demonstrated by the questionnaires responses. However, the students of the University of Perugia do recognize that CSR has a high overall importance for companies, and that it is essential for long term profitability, and they also rate the importance of all four of Carroll's dimensions of CSR very highly. The students are also willing to support responsible companies when acting as consumers. Moreover, the results of the survey express a very positive attitude towards responsible firms, identifying them as a desirable place to work, and demonstrating the students' intent to actively seek a career in a responsible corporation. However, the results of the statistical analysis on the data illustrate that the students' behaviour as socially responsible citizens, consumers and employees is highly influenced by their own individual propensity, while only a high degree of CSR education (on particularly appropriate courses) seems capable of influencing their attitudes in any way.

In conclusion, given the national framework, CSR in Italian universities is seen as a cross-cultural issue involving various economics themes, but a more organic context is needed, in order to include the full range of CSR areas (finance, accounting, corporate governance, sustainability, etc.) in a general framework, and allow students an overview of the responsibilities of business.

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Education on Corporate Social Responsibility in Greece: Is There Any and Does it Affect Students' Perception?

Yiannis Nikolaidis and George Efthymiadis

1 Introduction

According to ISO 26000:2010 the term Social Responsibility (SR) appeared in the early 1970s. Overall, socially responsible individuals and organisations must behave ethically and with sensitivity toward social, cultural, economic and environmental issues. Thus, one way to divide SR is to (i) Individual Social Responsibility (ISR) and (ii) Corporate Social Responsibility (CSR).

According to the Workshop for Civic Initiatives Foundation—WCIF, ISR includes the engagement of each person towards the community where he lives, which can be expressed as an interest towards what is happening in his community, as well as his active participation in solving some of the local problems. Each community lives its own life that undergoes a continuous process of development. Each person belonging to this community could take part in that development, in different ways. For example, by recycling, by taking part in cleaning of the street where he lives (Fig. 1), by taking part in the organization of an event, by rendering social services to children without parents or elderly people or by making donations (of goods, money etc.) to significant for his community/society causes.

The term CSR is more familiar to most people than SR. An early notion of CSR focused on philanthropic activities such as giving to charity. Subjects such as labour practices and fair operating practices emerged a century or more ago. Other subjects, such as human rights, the environment or consumer protection and countering fraud and corruption, were added over time, as they received greater attention. The essential characteristic of CSR is the willingness of an "organization" to incorporate social and environmental considerations in its decision making and to be

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Fig. 1 ISR can be achieved through cleaning our neighbourhood

accountable for the impacts of its decisions and activities on society and environment. This implies both transparent and ethical behaviour that contributes to sustainable development, is in compliance with applicable law and is consistent with international norms of behaviour. It also implies that SR is integrated throughout the organization and is practised in its relationships (ISO 26000:2010).

Greece, among other countries of Southern Europe mainly, is identified by Albareda, Lozano, and Ysa (2007) as a late adopter of CSR policies. According to Tzivara (2007) and Metaxas and Tsavdaridou (2013) this fact can be attributed to barriers like corruption, bureaucracy, lack of incentives for companies by government, lack of the spirit of volunteerism, to name but a few. Only recently, Greece has started to design a CSR agenda, motivated mainly by the European Commission initiatives to promote a European framework for CSR—e.g., COM (2001) 366. Skouloudis, Evangelinos, Nikolaou, and Filho (2011) believe that CSR awareness is rather low in Greece and only a few large companies have developed a clear and sound strategy to promote such activities. More specifically, the CSR agenda of these firms usually pertains to the responsibilities of the public relations and marketing departments and is mostly narrowed to charitable contributions or community donations. On the other hand, Metaxas and Tsavdaridou (2013) declare that Greek companies become more active over the years, especially on environmental issues, human resources and local communities. Finally, Skouloudis et al. (2011) are afraid that the economic downturn that Greece faces since 2009 will perhaps have a negative impact on donations, charity and philanthropy budgets of domestic firms, mostly those that have approached CSR superficially and only for their public image and marketing enhancement.

2 Literature Review

Considering the previously described, delicate situation of CSR in Greece, it is easy for someone to imagine whether there are any educational programs regarding CSR issues, either in Secondary or in Tertiary/Higher Greek education. However, we made an effort to collect relevant information and in what follows we present various educational facets that can be found in Greece regarding CSR.

As far as courses and modules regarding CSR at the Greek tertiary education are concerned, surprisingly we have found quite a few. The ones that focus exclusively on CSR are summarized in Table 1. What we notice is that usually Departments of Business Administration or similar Departments offer courses on CSR. Moreover, it was another surprise, even for us Greeks, to see that most of the identified courses are offered by Technological Educational Institutes (TEIs) and not by Universities[1].

In Table 2, we present the few indicative courses that we have found, which do not focus on CSR, compared to the courses in Table 1, but have a much broader content. Most probably, the number of these courses is larger than the respective number of courses that deal exclusively on CSR. However, Tables 1 and 2 give the opposite impression. A reason for this misleading comparison may be that it is difficult to find easily (e.g., through the internet search that we used) all those courses which dedicate just one or a few (out of the 13 during a semester) 3-h lectures on CSR.

Completing our reference to the Higher education of Greece, we should also mention that a number of students get acquainted with the CSR issues by doing their Bachelor or Scholastic thesis on relevant subjects. Undoubtedly, these students obtain a fairly good knowledge on SR, ISR and CSR; however, this cannot be considered a mass educational method, but one that focuses on the specialization of just a few students.

In Secondary education of Greece we should mainly talk about ISR and not CSR training programs (not at all courses). The focus of high schools and colleges is to give their students a hands-on introduction on SR issues. For example, the private Schools of Fryganiotis (www.fryganiotis.gr) or the Arsakeia—Tositseia Schools (www.arsakeio.gr/en) try to teach their students to

- respect the environment,
- participate in charitable activities,
- visit hospitals and orphanages in order to support their inmates,
- help institutions such as the Association of friends of children with cancer,
- sponsor children through Actionaid,
- support Unicef and Doctors of the World programs,
- donate blood etc.

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[1] *Universities* give emphasis to high quality and integrated education according to the demands of science, technology and arts, taking into account the international scientific practice and the corresponding professional fields. *TEIs* give emphasis to high quality education as well as to the applied character of science, technology and arts. In this framework they promote the development of the appropriate theoretical background together with the development of high standard practice.

Table 1 Courses regarding CSR—exclusively—in tertiary education of Greece

Title	Department/program	University	Semester	Compulsory/elective	Theory/practice (hrs)	Website (content in Greek)
CSR and Ethics	Department of Business Administration	TEI of Central Macedonia	5th	Compulsory	3/2	http://business.teicm.gr/sites/default/files/503M11_Etairikh_Koinwnikh_Eu8unh_kai_H8ukh.doc
CSR	Department of Accounting and Finance	TEI of Central Macedonia	3rd	Compulsory	3/1	http://accounting.teicm.gr/userfiles/files/odigos_spoudon_accounting_and_finance_2013.pdf—page 45
CSR	Department of Business Administration/Management and Organisation of Church Units Program	TEI of Central Macedonia	2nd	Elective	3 (in total)	http://churchmba.teicm.gr/programma-spoudon/periexomeno-tou-programmatos.html
CSR	Department of Marketing and Communication	Athens University of Economics and Business	Postgraduate	Elective	3 (in total)	http://www.ment.aueb.gr/default.asp?id=4131054&lcid=1032
Business Ethics and CSR	Human Resources Management Program	Athens University of Economics and Business	Postgraduate	Compulsory	3 (in total)	http://www.hrm.aueb.gr/default.asp?id=2001029&lcid=1032
Business Ethics and CSR	Department of Business Administration	TEI of Thessaly	–	Elective	3/2	http://de.teilar.gr/story/el-GR/428/%CE%95%CE%A0%CE%99%CE%A7%CE%95%CE%99%CE%A1%CE%97%CE%9C%CE%91%CE%A4%CE%99%CE%9A%CE%97_%CE%97%CE%98%CE%99%CE%9A%CE%97__%CE%95%CE%A4%CE%91%CE%99%CE%A1%CE%99%CE%9A%CE%97_%CE%9A%CE%9F%CE%99%CE%9D%CE%A9%CE%9D%CE%99%CE%9A%CE%97_%CE%95%CE%A5%CE%98%CE%A5%CE%9D%CE%97.html
CSR	Department of Business Administration	Eastern Macedonia and Thrace Institute of Technology	8th	Compulsory	2/2	http://abd.teikav.edu.gr/etairiki.php

Table 2 Courses including CSR issues in tertiary education of Greece

Title	Department/program	University	Semester	Compulsory/ elective	Theory/ practice (hrs)	Website (content in Greek)
Introduction to Innovation and Entrepreneurship	All (through Innovation and Entrepreneurship Unit)	TEI of Crete	7th	Elective	4/0	https://dasta.teicrete.gr/el/web/innovation-office/summer_semester
• Introduction to Marketing • Production Planning and Control	School of Mechanical Engineering	National Technical University of Athens	• 7th • 8th	• Elective • Compulsory	• 4/0 • 4/0	http://www.mech.ntua.gr/gr/studies/ugrads/course-description-2015.pdf—pages 11 and 14
Management of Shipping Companies	Department of Shipping, Trade and Transport	University of the Aegean	5th	Compulsory	3/0	file:///C:/Users/user/Downloads/Management%20of%20Shipping%20Companies.pdf (in English)

Moreover, sometimes Greek high schools and colleges do not refer to activities and training programs like the aforementioned as ISR activities, but simply as social actions or charity actions or volunteering, which they exploit trying to raise their students' awareness on a variety of ISR issues.

Apart from the official Greek educational levels, we have also found that there are a few private consulting companies, such as Sustainable Development consulting services (www.sdev.gr) or TUV Hellas (www.tuv-nord.com/gr) that offer certified training programs on CSR, such as

- "CSR: nice to have or must have?",
- "How to start the implementation of CSR in your Organization",
- "How to certify your CSR Report?" etc.

It is interesting to mention that the first time the Greek Government prepared a bill regarding CSR was on July 2014. It was back then that the Hellenic Ministry for Development, Competitiveness and Shipping started a public consultation with all stakeholders on a National Action Plan for CSR. A chapter of the latter was about the implementation of the national strategy of CSR, some main points and actions regarding information, awareness and *education* were the following:

- Training activities on *ethical behaviour* and *responsibility* should be carried out both in work and in personal life of all citizens. These characteristics should be an integral part of educational programs not only in Higher education, but also in Secondary and even Primary education. Additionally, it is easy to understand that education on these issues starts in the early life of any individual, in a family environment.
- Through the inclusion of *ethical behaviour* and *responsibility* issues, the attractiveness of vocational education and training is substantially enhanced, while the mobility of workers in national, European and international level is facilitated.
- Furthermore, enhancing all levels of education in relation to the aforementioned CSR items intends to improve the quality of work.

3   The Survey

We sampled 211 students studying in two Departments of the University of Macedonia (UoM), namely the Department of Applied Informatics (DAI) and the Department of Business Administration (DBA). The purpose of our research was to investigate and measure the impact of SR education in an indicative Greek University.

The collected data was analysed using SPSS, version 22.

3.1 The Sample Demographics

Among the 211 students who participated in the survey, 64.93 % study in the DAI and 35.07 % in DBA, while half of them were men (105) and half of them women (106). The age of the sampled students ranged from 17 to 32 years (Fig. 2). However, the main volume of them was from 18 to 21 years old (median age: 20.27 years old).

Not unexpectedly, the vast majority of students were Greeks (205 students, i.e., 97.16 % of the total) while we also sampled two students from Cyprus and one from each of the following countries: Albania, Romania, Russia and Spain. Regarding the years of sampled students enrolment, we observe (Fig. 3) that almost half of them study at the 3rd (24.64 %) and the 4th (27.96 %) year of their studies.

Fig. 2 The relative frequency distribution of students' age
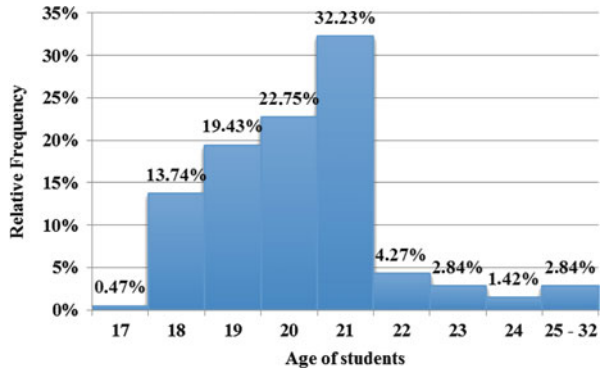
Fig. 3 The relative frequency distribution of the year of student enrolment
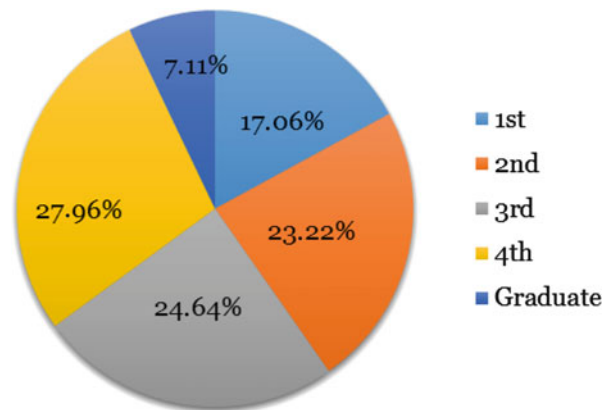
3.2   Key Findings: Descriptive Statistics

Half of the students who participated in the survey (59.24 %) mentioned that they have taken at least one course regarding CSR. More specifically, 35.55 % of the total pointed out that the—2.28 in average—courses about CSR they have taken during their studies were obligatory (Table 3). Additionally, 12.32 % of the sampled students said that the—2.52 in average—courses about CSR they have chosen were elective. Only a small percentage of questioned students (15.64 %) attended various teaching activities on CSR such as seminars, special events, conferences etc., while this percentage almost doubles (35.55 %) when case studies, internship, e-learning etc. are considered.

On the other hand, students admitted that they did not have the opportunity to get personally involved in SR projects: only 5.21 % mentioned that they had such an experience in the past. Moreover, it was not a surprise for us to find out that apart from a percentage of 4.74 %, students have not found an internship regarding CSR during their studies: in Higher education of Greece students are allowed to search for an internship only in the last year of their studies (namely the 4th year in Departments of the University of Macedonia) or later. This restriction reduces the number of students who have looked for an internship and reduces even more the number of them who have looked for an internship on CSR.

The relative distribution of the year of their studies, when the questioned students mentioned that they attended the course(s) regarding CSR, is represented in Fig. 4. This distribution is based on the (more than one occasionally) responses of 141 (out of 211) sampled students who replied to the question about the year of their studies when they took the course(s) about CSR (i.e., question 7d). What we notice

Table 3 Responses to questions regarding Quality/Quantity of education on CSR

Question		NO (%)	YES (%)	Number of courses/projects	
				Mean	St. Dev.
7a	I learned CSR through obligatory course(s)	63.03	35.55	2.28	2.097
7b	I learned CSR through elective course(s)	85.78	12.32	2.52	2.002
7c	I learned CSR with embedding in other modules/ courses	71.56	26.54	2.15	1.072
7f	I attended other teaching activities on CSR (seminars, special events, conferences etc.)	83.41	15.64	–	–
7g	I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	63.51	35.55	–	–
7h	I learned CSR with diverse focus of content/topic (integrating one or more topics)	71.56	26.07	–	–
7i	I am personally involved in SR project(s)	94.31	5.21	2.09	1.578
7j	I learned CSR during my internship at other organization(s)	92.42	4.74	–	–
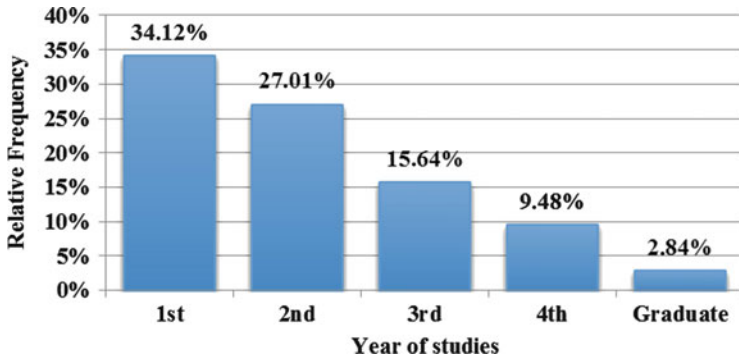
Fig. 4 The relative frequency distribution of the year of studies when CSR courses are offered
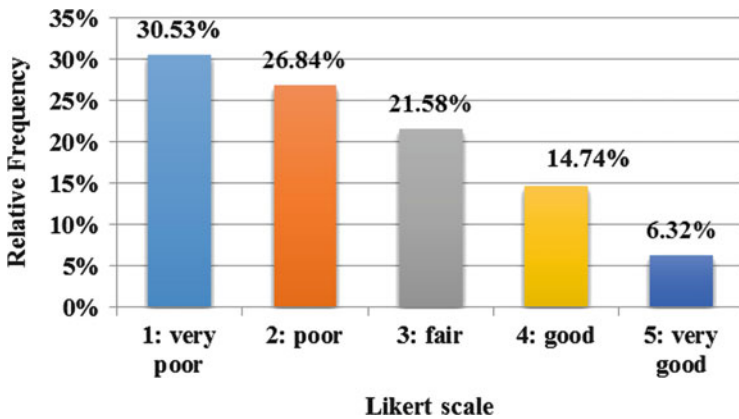
Fig. 5 The relative frequency distribution of the overall students' evaluation of CSR courses at UoM

in Fig. 4 is that the vast majority of courses about CSR are offered during the first years of studies, perhaps as introductory courses of business administration.

Overall, more than half of sampled students (57.37 %) evaluated negatively (namely "poor" and "very poor") the education offered at the University of Macedonia on CSR (Fig. 5), reflecting, in our opinion, the beliefs of the majority of students in Higher education of Greece.

Considering a number of cross-tab tables that we developed out of the information collected by the 211 collected questionnaires, we had some very interesting findings. First, studying Table 4 and the low Pearson Chi-Square p value (0.014) we conclude that there is significant difference (though rather weak, noticing the small Cramer's V value) between the frequency distribution of the year of student enrolment (last column of Table 4) and the respective frequency distribution of students who replied that they attended various teaching activities about CSR, such as seminars, events and conferences (i.e., response YES in question 7f).

Table 4 Cross-tab of the year of students' enrolment and the attendance of various teaching activities on CSR (seminars, special events, conferences etc.)

Year of students' enrolment		Attendance of other teaching activities on CSR (seminars, special events, conferences etc.)		
		NO	YES	Total
1st	Frequency	29	7	36
	% within "1st year of University Enrolment"	80.6 %	19.4 %	100 %
2nd	Frequency	46	3	49
	% within "2nd year of University Enrolment"	93.9 %	6.1 %	100 %
3rd	Frequency	48	4	52
	% within "3rd year of University Enrolment"	92.3 %	7.7 %	100 %
4th	Frequency	43	15	58
	% within "4th year of University Enrolment"	74.1 %	25.9 %	100 %
Graduate	Frequency	10	4	14
	% within "Graduate year of University Enrolment"	71.4 %	28.6 %	100 %
Total	Frequency	176	33	209
	% within "Years of University Enrolment"	84.2 %	15.8 %	100 %

(Pearson Chi-Square, $p = 0.014 < 0.05$, Cramer's V $= 0.245$, $p = 0.014$)

Moreover, a looser examination of Table 4 reveals that the percentages of students who attended various teaching activities about CSR differ depending on the year of their enrolment. More specifically, the larger the students' year of study the greater the percentage of students who attended such activities is.

Examining Table 5 and the specific Pearson Chi-Square p value (0.022) we see again that there is significant difference between the frequency distribution of the year of student enrolment (last column of Table 5) and the respective frequency distribution of the five levels of the overall rate of students (i.e., response in question 7k).

Similarly to the previous cross-tab table we also notice significant difference at the percentages of the different rates of students for their education on CSR at UoM, depending on the year of their enrolment. More specifically, apart from the freshmen all other students judge rather negatively the education on CSR they had at UoM. On the contrary, first-year students rate almost uniformly—therefore much more positively—their education on CSR. This can be attributed to some extent to the new curriculum that has been applied to DAI since September 2014 (bear in mind that its students constituted 64.93 % of 211 respondents), in which students have the opportunity to get acquainted with various CSR issues.

All other cross-tab tables that we developed indicated that there is **no** significant difference (at 5 % significance level) depending on the year of the questioned students' enrolment at

- the variety of learning methodology regarding CSR (e.g., case studies, internship, e-learning etc.) or

Table 5 Cross-tab of the year of students' enrolment and their overall rate of the education on CSR they had at UoM

Year of students' enrolment		Overall rate of students for their education on CSR at UoM					
		Very poor	Poor	Fair	Good	Very good	Total
1st	Frequency	5	8	5	6	6	30
	% within "1st year of University Enrolment"	16.7 %	26.7 %	16.7 %	20.0 %	20.0 %	100 %
2nd	Frequency	14	13	10	4	2	43
	% within "2nd year of University Enrolment"	32.6 %	30.2 %	23.3 %	9.3 %	4.7 %	100 %
3rd	Frequency	19	8	9	11	3	50
	% within "3rd year of University Enrolment"	38.0 %	16.0 %	18.0 %	22.0 %	6.0 %	100 %
4th	Frequency	16	20	14	3	1	54
	% within "4th year of University Enrolment"	29.6 %	37.0 %	25.9 %	5.6 %	1.9 %	100 %
Graduate	Frequency	4	2	3	4	0	13
	% within "Graduate year of University Enrolment"	30.8 %	15.4 %	23.1 %	30.8 %	0.0 %	100 %
Total	Frequency	58	51	41	28	12	190
	% within "Years of University Enrolment"	30.5 %	26.8 %	21.6 %	14.7 %	6.3 %	100 %

(Pearson Chi-Square, $p = 0.022 < 0.05$, Cramer's V = 0.196, $p = 0.022$)

- the topic diversity (e.g., through SR management, environmental protection and cause related marketing at different times or courses) or
- the involvement of students in CSR project(s) or
- learning about CSR during students' internship.

3.3 Key Findings: Comparative Analysis

Before we begin the comparative analysis of the data we collected with our questionnaire, it is important to clarify the following:

- As far as the group of questions 8 are concerned, items/questions are divided into the following two subscales, which reflect:
  - Consumer support for CSR to internal stakeholders and
  - Consumer support for CSR to external stakeholders.
- As per the group of questions 10, items/questions are divided into the following two subscales:

– Items/questions regarding Organizational Attractiveness and
– Items/questions regarding Job Pursuit Intentions.

• Regarding the group of questions 11, items/questions are divided into four
  subscales, namely about:

  – Economic responsibilities,
  – Legal responsibilities,
  – Ethical responsibilities and
  – Philanthropic responsibilities.

Taking into consideration the choices of 211 respondent students (on a 5-point
Likert scale[2]) and the aforementioned grouping of questions (in subscales), we first
computed the mean value of (all questions in) each subscale, for every student.
Then, we calculated the mean value of all (namely 211) student means for each
subscale and we came up with one mean for each subscale.

Using the latter, first we conducted the independent samples t-tests of Table 6 in
order to find out if there is any difference in the mean values concerning the
consumer support for CSR to internal/external stakeholders (i.e., the two subgroups
of questions 8—independent variables) in terms of Quality/Quantity of education
on CSR (i.e., NO and YES replies in questions 6 and 7). To do so, we initially
checked the normality of collected data; both tests, namely Kolmogorov-Smirnov
and Shapiro-Wilk, indicated that the samples of data were not normal. However, it
is known that a violation of normality may still yield accurate p values in case of
large samples, such as our case (Lumley, Diehr, Emerson and Chen, 2002). As
mentioned at the bottom of Table 6 the column "T-sig" presents the p values of the
independent samples t-tests, while the column "MW-sig" presents the p values of
the non parametric independent samples Mann–Whitney tests (which do not
assume normality of samples).

The cells with values in italics of Table 6 specify the p values of questions where
the means of the two subgroups of questions 8 are **not** significantly different (at 5 %
significance level). On the contrary, the cells with bold values specify the p values
of questions where the means of the subgroups of questions 8 are in fact signifi-
cantly different. In the latter case, the mean of choices of all students who have
responded positively in the respective question 6 or 7 is higher than the mean of
choices of all students who have selected NO. This fact reveals the positive effect of
education regarding CSR on the consumer support for CSR to both internal and
external stakeholders.

Then we conducted the independent samples t-tests represented in Table 7 in
order to detect if there is any difference in the means of the items on Organizational

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[2] Although the frequently used Likert scales are not necessarily evenly spaced along the agree-
ment/disagreement continuum, Blaikie (2003) mentions that it has become common practice for
researchers to assume that they are, and treat the collected measurements as values of a continuous
variable. Similarly to Nikolaidis and Dimitriadis (2014), this is what we choose to do in our
analysis.

Table 6 Effect of education regarding CSR on the consumer support for CSR to internal/external stakeholders

Question	Consumer support for CSR to internal stakeholders		T-Sig.	MW-Sig.	Consumer support for CSR to external stakeholders		T-Sig.	MW-Sig.
	NO	YES			NO	YES		
6	Have you ever taken any course regarding SR?	2.71 ± 0.87	3.10 ± 0.79	**0.001**	**<0.001**	2.86 ± 0.90	3.05 ± 0.84	0.106	0.100
7.a	I learned CSR through obligatory course(s)	2.80 ± 0.85	3.09 ± 0.82	**0.019**	**0.008**	2.97 ± 0.90	2.95 ± 0.83	0.874	0.947
7.b	I learned CSR through elective course(s)	2.86 ± 0.83	3.21 ± 0.92	**0.047**	**0.019**	2.91 ± 0.89	3.27 ± 0.71	**0.026**	0.053
7.c	I learned CSR with embedding in other modules/courses	2.85 ± 0.83	3.03 ± 0.87	0.174	0.080	2.89 ± 0.89	3.10 ± 0.79	0.117	0.107
7.f	I attended other teaching activities on CSR (seminars, special events, conferences etc.)	2.81 ± 0.85	3.30 ± 0.67	**0.002**	**0.002**	2.87 ± 0.90	3.36 ± 0.59	**<0.001**	**0.003**
7.g	I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	2.87 ± 0.83	2.91 ± 0.88	0.754	0.640	2.90 ± 0.88	3.00 ± 0.86	0.410	0.452
7.h	I learned CSR with diverse focus of content/topic (integrating one or more topics)	2.81 ± 0.82	3.13 ± 0.85	**0.015**	**0.006**	2.80 ± 0.84	3.28 ± 0.89	**0.001**	**0.002**
7.i	I am personally involved in SR project(s)	2.87 ± 0.84	3.30 ± 0.84	0.107	0.053	2.90 ± 0.87	3.50 ± 0.77	**0.023**	**0.005**
7.j	I learned CSR during my internship at other organization(s)	2.91 ± 0.84	2.53 ± 1.07	0.175	0.127	2.90 ± 0.87	2.55 ± 1.06	0.115	0.261

Data are **means ± SD**. **T-sig.**: the independent samples T-test significance, **MW-sig.**: the non parametric independent samples Mann–Whitney test significance (Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro-Wilk: p value < 0.05)

Table 7 Effect of education regarding CSR on items regarding either Organizational Attractiveness or Job Pursuit Intentions

Question	Organizational attractiveness		T-Sig.	MW-Sig.	Job pursuit intentions		T-Sig.	MW-Sig.
	NO	YES			NO	YES		
6 Have you ever taken any course regarding SR?	3.96 ± 0.59	4.01 ± 0.71	0.570	0.417	3.61 ± 0.69	3.67 ± 0.65	0.495	0.296
7.a I learned CSR through obligatory course(s)	3.98 ± 0.57	4.01 ± 0.77	0.760	0.417	3.67 ± 0.65	3.57 ± 0.71	0.308	0.439
7.b I learned CSR through elective course(s)	3.94 ± 0.65	4.29 ± 0.52	**0.011**	**0.018**	3.59 ± 0.66	3.92 ± 0.66	**0.022**	**0.022**
7.c I learned CSR with embedding in other modules/courses	3.97 ± 0.67	4.05 ± 0.60	0.414	0.507	3.58 ± 0.68	3.79 ± 0.63	0.050	0.051
7.f I attended other teaching activities on CSR (seminars, special events, conferences etc.)	3.97 ± 0.65	4.07 ± 0.68	0.417	0.482	3.59 ± 0.66	3.86 ± 0.69	**0.032**	**0.030**
7.g I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	3.94 ± 0.69	4.06 ± 0.58	0.186	0.262	3.53 ± 0.66	3.81 ± 0.65	**0.004**	**0.010**
7.h I learned CSR with diverse focus of content/topic (integrating one or more topics)	3.92 ± 0.70	4.17 ± 0.50	**0.005**	**0.023**	3.58 ± 0.68	3.79 ± 0.64	0.044	0.068
7.i I am personally involved in SR project(s)	3.98 ± 0.64	4.16 ± 0.88	0.371	0.203	3.62 ± 0.67	3.82 ± 0.77	0.352	0.355
7.j I learned CSR during my internship at other organization(s)	3.98 ± 0.62	3.73 ± 1.07	0.468	0.405	3.63 ± 0.66	3.64 ± 0.89	0.948	0.854

Data are **means ± SD**. **T-sig.**: the independent samples T-test significance, **MW-sig.**: the non parametric independent samples Mann–Whitney test significance (Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro-Wilk: p value < 0.05)

Attractiveness/items on Job Pursuit Intentions (i.e., the two subgroups of questions 10—independent variables) in terms of Quality/Quantity of education on CSR (i.e., NO and YES replies in questions 6 and 7). Again, the Kolmogorov-Smirnov and Shapiro-Wilk tests indicated that the samples of data were not distributed normally. Overall, in Table 7 we notice many cells with values in italics/*p* values (where the means of the two subgroups of questions 10 are **not** significantly different at 5 % significance level) and just a few cells with bold values/*p* values (where the means of the two subgroups of questions 10 are significantly different). This fact makes us consider that there is no significant effect of the education regarding CSR on items regarding either Organizational Attractiveness or Job Pursuit Intentions.

Unfortunately, the impression we make when we notice Table 8 is similar. In this table we represent the independent samples *t*-tests we conducted in order to find out if there is any difference in the mean values of the four subscales of Question 11 (Economic, Legal, Ethical and Philanthropic responsibilities—independent variables) in terms of Quality/Quantity of education on CSR (i.e., NO and YES replies in questions 6 and 7). Note that the two samples of data were still not distributed normally. Table 8 reveals that the effect of education about CSR at UoM on Economic, Legal, Ethical and Philanthropic responsibilities of CSR is not significant.

However, as we can observe in Table 8, the mean values of students' choices are quite high, i.e., above 4.0 in the majority of cases and in some occasions close to 4.5. These high average values indicate the demanding requirements set by Greek society about how a company should be run. These requirements are seriously affected by the difficult financial situation and the unfavorable working conditions (such as low salaries, long hours and no social security) of Greece, in recent years.

Adopting a quite different perspective in the examination of our data, we conducted the paired samples *t*-tests represented in Table 9 in order to find out if there is any difference between the mean values of the consumer support for CSR to internal *and* external stakeholders (i.e., the two subgroups of questions 8) for the group of students who replied NO (YES) to questions 6 and 7. As mentioned at the bottom of Table 9 the column "T-sig" presents the *p* values of the paired samples *t*-tests, while the column "W-sig" presents the *p* values of the non parametric two related samples Wilcoxon test (which, again, do not assume normality of samples). As we can see in Table 9, in most cases there are no significant differences in means.

We also conducted the paired samples *t*-tests represented in Table 10 in order to discover if there is any difference in the means of items regarding Organizational Attractiveness *and* items regarding Job Pursuit Intentions (i.e., the two subgroups of questions 10) for the group of students who replied NO (YES) to questions 6 and 7.

What we can see in the majority of questions 6 and 7 is that there are significant differences in the mean values, whether the students had taken CSR courses or not. Moreover, we notice that the mean values of the items regarding Job Pursuit Intentions are always lower than the means of the items regarding Organizational Attractiveness. Thus, students of UoM do not have strong job pursuit intentions.

As per Table 11 it should be noted that column "T-sig" presents the *p* values of the one way ANOVA test, while column "Friedman-sig" presents the *p* values of

Table 8 Effect of education regarding CSR on Economic, Legal, Ethical and Philanthropic responsibilities of CSR

Question			Economic			Legal			Ethical			Philanthropic		
			Mean ± SD	T-Sig.	MW-Sig.	Mean ± SD	T-Sig.	MW-Sig.	Mean ± SD	T-Sig.	MW-Sig.	Mean ± SD	T-Sig.	MW-Sig.
6	Have you ever taken any course regarding SR?	NO	4.25 ± 0.60	0.205	0.112	4.28 ± 0.64	0.355	0.152	4.22 ± 0.57	0.086	**0.045**	3.97 ± 0.63	0.082	0.080
		YES	4.15 ± 0.56			4.37 ± 0.65			4.35 ± 0.50			4.11 ± 0.58		
7.a	I learned CSR through obligatory course(s)	NO	4.20 ± 0.58	0.842	0.778	4.32 ± 0.65	0.928	0.813	4.27 ± 0.55	0.683	0.640	4.03 ± 0.62	0.879	0.917
		YES	4.22 ± 0.60			4.33 ± 0.65			4.30 ± 0.53			4.05 ± 0.61		
7.b	I learned CSR through elective course(s)	NO	4.20 ± 0.61	0.649	0.799	4.29 ± 0.67	0.085	0.086	4.26 ± 0.56	**0.023**	0.122	4.02 ± 0.62	0.242	0.277
		YES	4.26 ± 0.47			4.53 ± 0.48			4.45 ± 0.34			4.17 ± 0.57		
7.c	I learned CSR with embedding in other modules/courses	NO	4.24 ± 0.59	0.181	0.160	4.29 ± 0.65	0.248	0.116	4.27 ± 0.55	0.435	0.440	4.01 ± 0.61	0.430	0.287
		YES	4.12 ± 0.60			4.41 ± 0.64			4.33 ± 0.50			4.09 ± 0.63		
7.f	I attended other teaching activities on CSR (seminars, special events, conferences etc.)	NO	4.20 ± 0.61	0.862	0.852	4.32 ± 0.67	0.662	0.801	4.25 ± 0.55	0.054	**0.034**	4.01 ± 0.62	0.214	0.253
		YES	4.22 ± 0.47			4.37 ± 0.55			4.45 ± 0.44			4.16 ± 0.60		

		mean ± SD	T-sig	MW-sig	mean ± SD	T-sig	MW-sig	mean ± SD	T-sig	MW-sig	mean ± SD	T-sig	MW-sig
7.g	I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	NO	4.18 ± 0.65	0.383	0.752	4.30 ± 0.66	0.397	0.338	4.21 ± 0.58	**0.012**	**0.013**	3.96 ± 0.64	**0.024**	**0.017**
		YES	4.25 ± 0.46			4.38 ± 0.63			4.41 ± 0.43			4.16 ± 0.54		
7.h	I learned CSR with diverse focus of content/topic (integrating one or more topics)	NO	4.20 ± 0.64	0.814	0.461	4.28 ± 0.66	0.820	**0.035**	4.24 ± 0.57	0.080	0.081	3.97 ± 0.62	**0.004**	**0.001**
		YES	4.18 ± 0.44			4.46 ± 0.60			4.39 ± 0.44			4.25 ± 0.55		
7.i	I am personally involved in SR project(s)	NO	4.22 ± 0.58	0.145	0.245	4.32 ± 0.65	0.530	0.520	4.27 ± 0.54	0.275	0.178	4.04 ± 0.60	0.840	0.857
		YES	3.95 ± 0.75			4.45 ± 0.55			4.47 ± 0.50			4.00 ± 0.84		
7.j	I learned CSR during my internship at other organization(s)	NO	4.22 ± 0.58	0.321	0.499	4.33 ± 0.63	0.346	0.474	4.28 ± 0.53	0.368	0.520	4.05 ± 0.60	**0.042**	0.192
		YES	4.03 ± 0.75			3.97 ± 1.06			4.12 ± 0.65			3.62 ± 0.87		

Data are **means ± SD**. **T-sig.**: the independent samples T-test significance, **MW-sig.**: the non parametric independent samples Mann–Whitney test significance (Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro-Wilk: p value < 0.05)

Table 9 Differences of consumer support for CSR between internal and external stakeholders depending on the positive or negative response of students in questions 6 and 7

Consumer support for CSR stakeholders	Internal	External	T-Sig.	W-Sig.	Internal	External	T-Sig.	W-Sig.
Questions	Answer NO				Answer YES			
6 Have you ever taken any course regarding SR?	2.71 ± 0.87	2.86 ± 0.90	**0.009**	**0.013**	3.10 ± 0.79	3.05 ± 0.84	0.391	0.420
7.a I learned CSR through obligatory course(s)	2.80 ± 0.85	2.97 ± 0.90	**0.001**	**0.001**	3.09 ± 0.82	2.95 ± 0.83	0.056	**0.046**
7.b I learned CSR through elective course(s)	2.86 ± 0.83	2.91 ± 0.89	0.206	0.123	3.21 ± 0.92	3.27 ± 0.71	0.663	0.909
7.c I learned CSR with embedding in other modules/ courses	2.85 ± 0.83	2.89 ± 0.89	0.430	0.422	3.03 ± 0.87	3.10 ± 0.79	0.338	0.232
7.f I attended other teaching activities on CSR (seminars, special events, conferences etc.)	2.81 ± 0.85	2.87 ± 0.90	0.241	0.213	3.30 ± 0.67	3.36 ± 0.59	0.557	0.437
7.g I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	2.87 ± 0.83	2.90 ± 0.88	0.548	0.471	2.91 ± 0.88	3.00 ± 0.86	0.179	0.146
7.h I learned CSR with diverse focus of content/topic (integrating one or more topics)	2.81 ± 0.82	2.80 ± 0.84	0.750	0.629	3.13 ± 0.85	3.28 ± 0.89	0.095	0.066
7.i I am personally involved in SR project(s)	2.87 ± 0.84	2.90 ± 0.87	0.330	0.211	3.30 ± 0.84	3.50 ± 0.77	0.382	0.722
7.j I learned CSR during my internship at other organization(s)	2.91 ± 0.84	2.90 ± 0.87	0.233	0.191	2.53 ± 1.07	2.55 ± 1.06	0.948	0.721

Data are **means ± SD**. **T-sig.**: the paired samples T-test significance, **W-sig.**: the non parametric two related samples Wilcoxon test significance (Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro-Wilk: p value < 0.05)

Table 10 Differences between items regarding Organizational Attractiveness and those regarding Job Pursuit Intentions depending on the positive or negative response of students in questions 6 and 7

Questions	Organizational attractiveness	Job pursuit intentions	T-Sig.	W-Sig.	Organizational attractiveness	Job pursuit intentions	T-Sig.	W-Sig.
	Answer NO				Answer YES			
6 Have you ever taken any course regarding SR?	3.96 ± 0.59	3.61 ± 0.69	**<0.001**	**<0.001**	4.01 ± 0.71	3.67 ± 0.65	**<0.001**	**<0.001**
7.a I learned CSR through obligatory course(s)	3.98 ± 0.57	3.67 ± 0.65	**<0.001**	**<0.001**	4.01 ± 0.77	3.57 ± 0.71	**<0.001**	**<0.001**
7.b I learned CSR through elective course(s)	3.94 ± 0.65	3.59 ± 0.66	**<0.001**	**<0.001**	4.29 ± 0.52	3.92 ± 0.66	**0.002**	**0.008**
7.c I learned CSR with embedding in other modules/courses	3.97 ± 0.67	3.58 ± 0.68	**<0.001**	**<0.001**	4.05 ± 0.60	3.79 ± 0.63	**0.001**	**0.002**
7.f I attended other teaching activities on CSR (seminars, special events, conferences etc.)	3.97 ± 0.65	3.59 ± 0.66	**<0.001**	**<0.001**	4.07 ± 0.68	3.86 ± 0.69	*0.071*	*0.095*
7.g I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	3.94 ± 0.69	3.53 ± 0.66	**<0.001**	**<0.001**	4.06 ± 0.58	3.81 ± 0.65	**<0.001**	**<0.001**
7.h I learned CSR with diverse focus of content/topic (integrating one or more topics)	3.92 ± 0.70	3.58 ± 0.68	**<0.001**	**<0.001**	4.17 ± 0.50	3.79 ± 0.64	**<0.001**	**<0.001**
7.i I am personally involved in SR project(s)	3.98 ± 0.64	3.62 ± 0.67	**<0.001**	**<0.001**	4.16 ± 0.88	3.82 ± 0.77	*0.066*	*0.130*
7.j I learned CSR during my internship at other organization(s)	3.98 ± 0.62	3.63 ± 0.66	**<0.001**	**<0.001**	3.73 ± 1.07	3.64 ± 0.89	*0.562*	*0.633*

Data are **means ± SD**. **T-sig.**: the paired samples T-test significance, **W-sig.**: the non parametric two related samples Wilcoxon test significance (Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro–Wilk: p value < 0.05)

Table 11 Differences between economic, legal, ethical and philanthropic responsibilities of CSR depending on the positive or negative response of students in questions 6 and 7

| Questions | Responsibilities | Answer NO | | | | | | Answer YES | | | | | |
		Economic	Legal	Ethical	Philanthropic	F-Sig.	Friedman-Sig.	Economic	Legal	Ethical	Philanthropic	F-Sig.	Friedman-Sig.
6	Have you ever taken any course regarding SR?	4.25 ± 0.60	4.28 ± 0.64	4.22 ± 0.57	3.97 ± 0.63*	**<0.001**	**<0.001**	4.15 ± 0.56*	4.37 ± 0.65	4.35 ± 0.50	4.11 ± 0.58*	**0.002**	**<0.001**
7.a	I learned CSR through obligatory course(s)	4.20 ± 0.58	4.32 ± 0.65	4.27 ± 0.55	4.03 ± 0.62*	**0.001**	**<0.001**	4.22 ± 0.60	4.33 ± 0.65	4.30 ± 0.53	4.05 ± 0.61*	**0.018**	**<0.001**
7.b	I learned CSR through elective course(s)	4.20 ± 0.61	4.29 ± 0.67	4.26 ± 0.56	4.02 ± 0.62*	**<0.001**	**<0.001**	4.26 ± 0.47	4.53 ± 0.48	4.45 ± 0.34	4.17 ± 0.57*	**0.027**	**<0.001**
7.c	I learned CSR with embedding in other modules/courses	4.24 ± 0.59	4.29 ± 0.65	4.27 ± 0.55	4.01 ± 0.61*	**<0.001**	**<0.001**	4.12 ± 0.60	4.41 ± 0.64	4.33 ± 0.50	4.09 ± 0.63*	**0.009**	**<0.001**
7.f	I attended other teaching activities on CSR (seminars, special events, conferences etc.)	4.20 ± 0.61	4.32 ± 0.67	4.25 ± 0.55	4.01 ± 0.62*	**<0.001**	**<0.001**	4.22 ± 0.47	4.37 ± 0.55	4.45 ± 0.44	4.16 ± 0.60	0.091	**0.011**

					F-sig.	Friedman-sig.					F-sig.	Friedman-sig.
7.g	I learned CSR with different teaching methods (case studies, internship, e-learning etc.)	4.18 ± 0.65	4.30 ± 0.66	4.21 ± 0.58	$3.96 \pm 0.64^*$	**<0.001**	**<0.001**	4.25 ± 0.46	4.38 ± 0.63	4.41 ± 0.43	$4.16 \pm 0.54^*$	**0.013**	**<0.001**
7.h	I learned CSR with diverse focus of content/topic (integrating one or more topics)	4.20 ± 0.64	4.28 ± 0.66	4.24 ± 0.57	$3.97 \pm 0.62^*$	**<0.001**	**<0.001**	4.18 ± 0.44	$4.46 \pm 0.60^*$	4.39 ± 0.44	4.25 ± 0.55	**0.018**	**0.001**
7.i	I am personally involved in SR project(s)	4.22 ± 0.58	4.32 ± 0.65	4.27 ± 0.54	$4.04 \pm 0.60^*$	**<0.001**	**<0.001**	3.95 ± 0.75	4.45 ± 0.55	4.47 ± 0.50	4.00 ± 0.84	*0.178*	**0.013**
7.j	I learned CSR during my internship at other organization(s)	4.22 ± 0.58	4.33 ± 0.63	4.28 ± 0.53	$4.05 \pm 0.60^*$	**<0.001**	**<0.001**	4.03 ± 0.75	3.97 ± 1.06	4.12 ± 0.65	3.62 ± 0.87	*0.621*	**0.026**

Data are **means $\pm$ SD**. **F-sig.**: the one way ANOVA test significance, **Friedman-sig.**: the non parametric 4 related samples Friedman test significance, *****: Bonferroni's test p value < 0.05

(Normality test's: Kolmogorov-Smirnov: p value < 0.05, Shapiro-Wilk: p value < 0.05)

the non parametric 4 related samples Friedman test. In this table we present the one-way ANOVA we conducted in order to find out if there are statistically significant differences in means of four types of responsibilities of CSR, depending on the reply of students in questions 6 and 7 (i.e., NO and YES). Actually, statistically significant differences were observed for both groups of students. More specifically, we notice that for most questions 6 and 7, the mean of choices (in the 5-point Likert scale) of students who have preferred NO in the respective question 6 or 7, in questions about philanthropic responsibilities of CSR, is lower than the mean of their choices in questions about the other three types of responsibilities of CSR. The differences in means get (much) lower for students who have preferred YES in questions 6 or 7 (right part of the table); in fact, in 3 out of 9 comparisons we did not find any significant differences in means. These conclusions can be verified by noticing the cells of Table 11 indicated with a star, which correspond to Bonferroni's corrected p values which are lower than the 5 % significance level.

4 Discussion: Conclusions

While 60 % of the UoM students who were sampled in this survey said that they had taken courses (at least one) on CSR, the percentage of the 211 participants who has a personal involvement in CSR programs is trivial, i.e., 5 % (Table 3—question 7i). The percentage of students who is satisfied from their overall CSR education is only 21.06 % (Fig. 4—sum of students who chose "good" and "very good"). Not unexpectedly, students would appreciate a better education on the specific subject. This requirement of students, which reflects Greek society too, has recently been taken into account by the DAI and other departments of UoM, as they have started to modify their curriculum in order to include progressively more courses on CSR.

Our statistical analysis revealed that the CSR education offered through courses seems to have a positive impact on the support of students—consumers to companies' internal stakeholders (Table 6). Moreover, elective courses have a positive effect on Organizational Attractiveness and Job pursuit intentions, as well as on Ethical responsibilities of CSR (Table 7). This happens because such courses are more specialized on CSR. A similar effect can be identified on teaching activities—such as seminars, special events, conferences, etc.—and teaching methods—such as case studies, internship, e-learning, etc.—about CSR, on job pursuit intentions.

Our survey also revealed the positive impact of CSR education on the Ethical and Philanthropic responsibilities of CSR. As we notice in several questions of Table 8, the mean values of students' responses are higher for students who replied YES to questions 6 and 7. Students, who did not have relevant education, judge CSR issues based on their personal experiences and CSR perception. Thus, it is not strange to see them believe that companies are not particularly interested in their Ethical and Philanthropic responsibilities. For the former, Greek society considers that in many cases companies adopt unethical business practices, as profit

constitutes their main, if not exclusive, goal. For the latter, Greek people think that all relevant initiatives are most of the times hypocritical and motivated mainly by reasons of publicity.

On the contrary, our survey shows that students who took CSR courses get a clearer picture regarding the Ethical and Philanthropic responsibilities of a company. Moreover, students who are actively involved in CSR activities form a personal opinion on the aforementioned responsibilities and find out that the results of these activities are not trivial and help significantly at least a part of the society.

Additionally, we found out that students have generally low job pursuit intentions (Table 10). This can be largely attributed to the economic crisis of Greece and particularly to the fact that Greek students expect high unemployment, stiff competition and negative working conditions even in companies with extensive SR.

The trends identified in Table 11 reveal the increased awareness that students acquire on charity/philanthropic issues through CSR courses. On one hand, the Greek community has associated the entrepreneurial activities mainly with economic and legal issues and have not thought of a profitable organization as being able for philanthropic activities and, thus, responsible for such issues. On the other hand, the high average values in Tables 8 and 11 indicate the high expectations of students/society regarding a company's management, which are seriously affected by the unfavorable working conditions of Greece, in recent years (NILHR, 2012; Karamanis & Naxakis, 2014).

In recent years, Greek companies have started to show an interest in issues related with CSR (Metaxas & Tsavdaridou, 2013) and various educational institutions in Greece start offering training programs about CSR, as we have presented in Sect. 2. However, the effectiveness of both this interest and these programs is still limited and the reason for that is their inadequate dissemination. The latter can be attributed to the occasional CSR activities of companies, which most of the times do not implement a well designed, long term action plan. The main motive of companies comes from the relevant European directives. Overall, Greek society is not familiar with CSR issues and only recently relevant courses and activities have appeared in Higher education. Even in these cases, CSR courses are mostly theoretical and use examples and case studies from foreign countries. Consequently, students cannot fully understand CSR usefulness and necessity. Things get worse if somebody considers the lack of personal involvement of students in such activities.

In summary, we conclude that students should not only take courses about CSR, but become more actively involved in various CSR activities. Companies could play a significant role at this point, by allowing students to participate in their CSR initiatives. In Greece, despite some initial progress, there is still a long way to go as far as CSR educational programs are concerned.

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The State of CSR in Spain

Ivan Hilliard, Tiziana Priede Bergamini, and Marina Mattera

1   Introduction

Corporate social responsibility (CSR) involves as much a change in mind-set as it does a change in practice. Often seen as a set of management processes which allows a company to better manage its environmental outputs, its employees, and its supply chain, it is in fact much more. For CSR to be properly understood and implemented effectively requires a change in thinking, and a redressing of the balance between the economic and social impacts of business activities. Such a change in perspective can often only be achieved through education. Therefore, the role of the educational sector in teaching and explaining CSR is fundamental. To understand what progress is being made requires not only an analysis of what CSR polices are being implemented by companies, but also of what is happening in schools and universities and how those same institutions interact with the business community. Additionally, one must assess the role of the government in promoting and legislating on the issue, and the participation of civil society. A responsible economy in the future requires the active and honest participation of all these actors, as well as a deepening level of collaboration amongst them.

2   Part 1: CSR in Theory and Practice in Spain

2.1   The Business Approach to CSR

In line with other countries, the concept and application of responsible business practices in Spain is quite advanced in some areas and rather under-developed in

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others (Izquierdo & Vicedo, 2009). Some sectors of Spanish business have adopted a broadly positive posture towards CSR, put into place a wide number of initiatives, and signed up to many of the leading international standards. However, the issue is characteristically complex, and there are wide differences across company types and sectors, a continuing emphasis on voluntary compliance with CSR practices (at odds with the increasing level of legal obligation seen in other European countries), and a growing gap between large companies and SME's in terms of understanding and application of CSR policies.

As Spain continues to struggle with the fallout from the economic crisis and high levels of unemployment, current business models and regulatory standards have become discredited for failing to offer the possibility of sustainable growth (Fonseca, 2010). This is compounded by the large numbers of corruption cases and financial scandals that have come to light. This has had an impact on the field of CSR, both in a positive and negative sense. On the one hand, there are those who argue that CSR has largely failed, becoming little more than green-washing, being used by companies' intent on improving their reputation, and little else (Esteban & Marzá, 2012). For example, a report of March 2015 identified 34 of the 35 top-ranked Spanish stock market companies as operating a total of 810 subsidiaries in different fiscal paradises, while most of the same companies loudly highlight their CSR programs, polices and annual sustainability reports (Oxfam, 2015). On the other hand, the idea of a more responsible management stance generally is considered by many to be a way to regain lost credibility and the trust needed to overcome the economic recession (Gallardo-Vázquez, Sánchez-Hernández, & Corchuelo-Martinez-Azua, 2013; Yelkikalan & Köse, 2012). This line of thought argues that society needs now more than ever a new concept of responsible business and value creation, and failings in the voluntary nature of CSR theories do not discredit it, rather emphasize the need for greater regulatory control and a corresponding legal framework (Fernandez & Atondo, 2009).

The crisis has certainly taken its toll, yet CSR in Spain remains active. Generally, there is increasing awareness and understanding amongst the business community of what constitutes responsible management and the complexity of its implementation (Mukiur, 2010; Silos & Galiano, 2011). Yet this hasn't always translated into significant change in practice. A recent report published with the support of the European Commission highlights the advances made in areas of corporate disclosure and promotion of CSR in SME's, but goes on to note that implementation of CSR practice in Spanish companies in general remains moderate (Mullerat, 2013).

Even before the crisis, the level of commitment to such ideas in Spain was somewhat half-hearted and lacking coordination. A 2007 study entitled Responsible Competitiveness Index, carried out by the international responsible management consultancy Accountability, on the practical potential of responsible competitiveness strategies to deliver trade and investment ranked Spain 26th, behind 13 other European countries, and located within the second category, that of 'Asserters' (Zadek & MacGillivray, 2007). Neighbouring countries such as France, Germany, UK, Ireland, Belgium, Holland, Iceland and all the Scandinavian

countries were located within the first group, that of 'Innovators'. Another study (Vázquez & Cordero, 2007) concluded that an authentic change in mentality has not taken place, and the idea of blending traditional economic responsibility with additional social and environmental responsibilities has rarely been considered in decision-making processes.

A number of reasons have been suggested for this slower advancement of CSR in Spain. These include the relatively late internationalization of Spanish companies and the relatively small number that have done so, the very high level of small and micro-enterprises in the Spanish economy, and a concentration of stock market capital in a small number of companies (Medina, 2009). Overall, because of the varied ways in which different organizations may interpret their levels and types of responsibilities (due to their different characteristics), there remains much confusion and not enough consensus (Muñoz, 2011).

Those that have advanced most in developing and implementing CSR policies are principally larger, stock-market listed companies, with well-known public profiles, for example Spanish telecommunications, retailing, and energy entities. However, the crisis has also led to a change in priorities, with employment creation increasingly being cited as one of the key current responsibilities to be focused on, in some instances, at the expense of environmental issues and supply chain considerations (Silos & Galiano, 2011).

Smaller Spanish firms tend to focus less on developing specific CSR polices, partly due to a different understanding of the topic. Many small companies maintain strong ties to local communities and consider as a matter of course the social welfare of the community when making business decisions. Because of their size, location within the community, and limited administrative levels, they generally have a strong sense of their responsibilities to their different stakeholder groups, particularly employees, customers, and suppliers (Moura-Leite, 2011). This is often without realizing that such a stance would fall within a definition of responsible management.

At the same time, some smaller Spanish firms who have devoted scarce resources to developing specific CSR polices have become disillusioned after failing to see positive impacts for their businesses, and they increasingly find it difficult to justify the financial outlay during an economic crisis (Izquierdo & Vicedo, 2009; Silos & Galiano, 2011). This coincides with other studies which find that business owners are more likely than company executives to reduce resources dedicated to responsible management during an economic crisis (Mukiur, 2010). One reason often cited for this is slack resources theory, with large organizations being more advanced in implementation due to greater availability of resources, rather than any greater commitment (Waddock & Graves, 1997).

2.2   The Use of International CSR Standards in Spain

While not a definitive process, the use of well-known international standards do help to indicate the overall level of advancement in CSR in any country. In Spain,
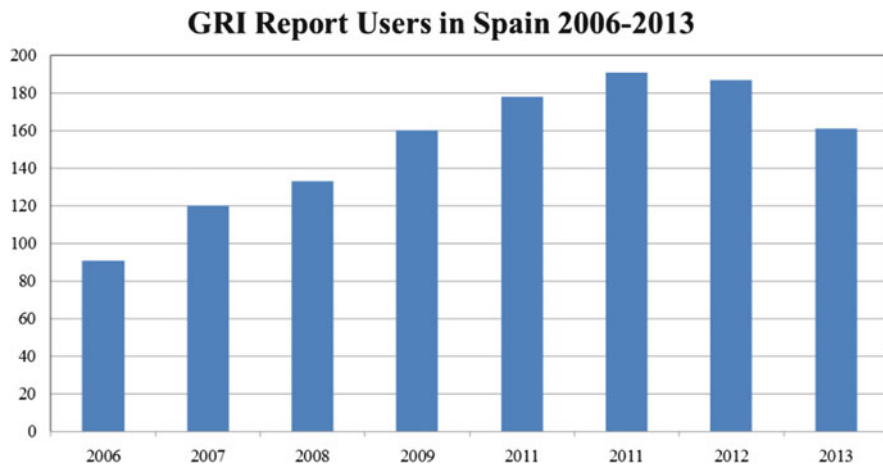
Fig. 1 Use of the Global Reporting Initiative in Spain. *Source*: Author compiled, from GRI (2015)

the use of the Global Reporting Initiative's (GRI) framework for preparing non-financial reports is common, and has grown substantially in recent years (see Fig. 1). However, there has been a slight drop in the past two reporting cycles and worryingly, the presentation of non-financial data is not yet standard practice amongst all large Spanish publicly-listed companies. Analysis by the leading civil watchdog in the field, *El Observatorio de Responsabilidad Social Corporativa*, of the Ibex 35 Stock Index for the 2011 non-financial reporting cycle, found that five out of the 35 (14 %) didn't present any CSR-relevant information (Vázquez & Pardo, 2014).

The United Nations Global Compact is also popular, with 1701 Spanish organizations as members as of January 1st, 2014. Of these, 1218 were business organizations (representing all sectors and all different ownership types). However, demonstrating the difference between supposed and actual commitment, only 792 of these business organizations were listed as active, meaning they submitted a Communication on Progress (COP) report in the most recent reporting cycle.

2.3 Stakeholder Interaction in Spain

Due to the varying characteristics, types of operations and general sense of where their responsibilities lay, different companies may vary substantially in the stakeholders they prioritize, as well as the level of interaction. The following information regarding three different studies of Spanish companies helps to shed some light on which groups are prioritized in Spain.

The first study is a multi-sectorial survey in 2013 concerning CSR implementation by 147 large companies in Spain (Club de Sostenibilidad, 2013). The results

show that 58 % of companies have identified and segmented all their stakeholders, and have also defined a framework for relations with them, with only 3 % of those surveyed not performing either of these actions.

This report also highlighted the deepening relation between companies and their suppliers in terms of CSR knowledge transfer and implementation. Seventy five percent of the companies surveyed have developed a code of conduct and oblige their providers to formally accept the conditions stipulated therein. Only 15 % responded saying that they didn't require any commitment from their suppliers regarding CSR policies. The relationship with customers was also highlighted by analysing whether companies conduct campaigns to raise awareness amongst customers on responsible and sustainable use of their products. In this regard, it is noteworthy that 68 % of companies' responded saying they have advanced in developing this relation, while 32 % haven't.

The second study, presented by Foretica, involved interviews with 1031 business people representing companies of all sizes across a wide variety of sectors, concerning the evolution of social responsibility in Spain in general (Silos & Galiano, 2011). The questions related to which policies are prioritized as part of a CSR management strategy. The study found that the most commonly implemented programs are employee health and safety (84 % of respondents have a policy), environmental conservation (75 %), energy saving and resource efficiency (74 %), work-life balance (74 %), and equality in senior management (70 %). Other prominent issues include concern for the disadvantaged, integration of immigrants in the workforce, and participation in educational and cultural initiatives. Overall, this report suggests that employees, as well as the environment, are considered to be the most prioritized stakeholders.

A third study is from MERCO (Business Monitor for Corporate Reputation), an annual ranking used to measure the corporate reputation of large companies (with a turnover of more than 50 million euro) operating in Spain. Using an integrated multi-stakeholder approach, it captures the opinions of different stakeholders, including business managers, financial analysts, NGOs, consumer associations, economic journalists, university professors, opinion leaders and experts in CSR. Assessments are also provided from society at large through the MERCO tracking tool and by employees through MERCO people. In Table 1 below, the weights

Table 1 Weight of each participant in evaluating MERCO's Corporate Reputation ranking

Participants in evaluation process	Weight (%)
Company directors	40
Financial analysts	7
Trade unionists	4
Consumer associations	4
NGO's	4
Economic journalists	7
Business and economic chair	4
Merco tracking	8
Merco people	8
Direct evaluation	14

Source: Author compiled data from MERCO (2015)

attributed to the various stakeholders are shown, which helps to demonstrate which stakeholders are seen as a priority by the business community. Employees and society in general each have a weight of 8 % relative to the rest of the stakeholders, whereas the opinion of the directors is worth 40 % and the direct evaluation by the MERCO analysts is worth 14 %.

In short, from these data it appears that in Spain, while different types of companies tend to prioritize different stakeholder groups, employees, customers, and suppliers could be considered amongst the most prominent stakeholder groups, followed by the environment and society. Also the level to which companies have formally developed a relation with each group varies significantly. For example, in the *Club de Sostenibilidad* survey, dealing only with large companies, 58 % said they had formal stakeholder dialogue processes. However, in the larger Foretica study incorporating a wider range of Spanish companies (including many SME's), only 34 % have a formally constituted dialogue with their stakeholder groups.

2.4   The Creation of a National Strategy for CSR

In March 2005, in one of the earliest actions undertaken by the Spanish state specifically related to the field of CSR, an Experts Forum on Corporate Social Responsibility was created under the umbrella of the Ministry for Employment and Social Security. The forum was composed of business leaders and academics with experience in the field, a number of NGO members representing civil society, and representatives of different government departments and regional bodies. This group presented a number of recommendations, one of which was the creation of a formal body. As a result, a state council for CSR was created, titled the *Consejo Estatal de Responsabilidad Social de las Empresas* (CERSE), being a highly innovative attempt to bring together different strands of society (Olcese, 2013).

The council was formed by 56 representatives of different areas of Spanish society and it had two principal objectives:

- To be the Governments consultative organ and assessor in matters related to the area of responsible management.
- To promote and develop the field of responsible management generally.

Five working groups were formed to deal with different aspects of responsible management, and were grouped as follows: (1) CSR in the economic crisis and its contribution to a new model of competitiveness, production and sustainable development; (2) transparency, communication and standards of sustainability reporting; (3) socially responsible consumption; (4) sustainable development and the education system; and (5) diversity, social cohesion and development. The reports they produced were accepted by the government in February 2011. While the development of the council's work has been somewhat slow, this has been partially due to the large and diverse number of participants, and the widely different perspectives they provided.

In the same year that the state council was formed, two royal degrees restructured a number of state organs to work in parallel with the council. In this way, the field of CSR was formally integrated into the Ministry of Employment and Social Security, with the creation of a sub-department with responsibility for CSR and the social economy in general, headed by a Director-General (later reduced to sub-Director-General). Its overall responsibilities include promoting social responsibility (particularly in small and medium firms), designing and managing programs and grants on social responsibility, and supporting cooperatives and other social economy entities.

As a consequence of all this work, in 2012 a first draft of a National Plan for the Promotion of CSR was presented, and the project became law in 2014 as the Spanish strategy for CSR Ministerio de Empleo and Seguridad Social (2014).

The strategy has three broad objectives, summarized as follows:

- Strengthen the commitments of companies and public administrations to the needs and concerns of Spanish society.
- Strengthen models of sustainable management to help companies to be more competitive and government more efficient.
- Promote those social responsibility programmes which enhance the credibility and competitiveness of the Spanish economy, as well as those which focus on sustainability and social cohesion.

The strategy then identifies ten courses of action, with a corresponding 60 concrete measures.

1. Promotion of CSR as a vehicle for creating more sustainable organizations.
2. Integrating CSR into education, training and research.
3. Good government and transparency as tools to increase trust.
4. Responsible management of HR and quality employment.
5. Socially responsible investment, R&D, Innovation.
6. Relationship with suppliers.
7. Responsible consumption.
8. Respect to the environment.
9. Cooperation and development.
10. Coordination and participation.

The courses of action can be divided into three broad topic areas. The first covers corporate governance, which includes issues of transparency, good governance, responsible investment, and the promotion of CSR in general. The second deals with management, and includes issues such as human resources, supply chains, and environmental management. The third could be described as focusing on the individual, and includes education, personal development, and responsible consumption.

2.5   The Development of New Business Models

A number of laws have been passed as part of an anti-crisis reform package, with the aim of improving the responsibility of the public administration in providing greater transparency for citizens, offering stronger support to entrepreneurs, and reducing youth unemployment. One law includes new legal formats to promote growth and the internationalisation of Spanish companies (*Ley 14/2013, de apoyo a los emprendedores y su internacionalización*), with another focused on improving mechanisms for business financing, through easing access to credit and promoting alternative finance routes such as crowdfunding (*Ley 5/2015, de fomento de la financiación empresarial*).

A third law provides support for entrepreneurial start-ups (*Ley 4/2013, de medidas de apoyo al emprendedor y de estímulo del crecimiento y de la creación de empleo*), and allows organizations which are developing concrete actions that contribute to youth employment to promote this fact, through the use of an official stamp. As of late 2014, over 600 organizations in Spain were participating. This legislative program demonstrates how the creation of employment has come to be seen as one of the key social priorities in Spain today, and has been adopted by many companies as a key aspect of their CSR programs.

Another law, passed in late 2013, aimed to improve the state's own social responsibility, with the stated objective being to restore confidence in public institutions (*Ley 19/2013, de transparencia, acceso a la información pública y buen gobierno*). The strategy presented to meet this objective is three-pronged, and includes increasing and reinforcing transparency for all public administrations and public bodies through disclosure requirements, ensuring access to information, and establishing recommendations for good government by public organizations. The strategy also links the concepts of responsible behaviour by both public administrations and business organizations with the need to improve competitiveness in the Spanish economy.

2.6   The State's Role in Promoting Responsibility in Spanish Higher Education

In 2006, an Organic Education Law was passed by the Spanish Government (Ley 2/2006), focused on promoting a new integrated and transversal education, with special attention on the development of both technical knowledge and social values, particularly in the areas of sustainable development, environmental management, and innovation studies. The objective behind the new focus was to enable students to incorporate social values and social impacts within the criteria of technical decision-making, as well as fostering a spirit of entrepreneurship.

The national strategy for CSR also focuses on education (in the second of the ten courses of action mentioned above), highlighting a need to integrate CSR into

education, training and research, promote a culture of CSR at secondary and university levels, and drive forward relevant research. Two concrete sets of measures have been identified, the first of which involves the incorporation of personal values into specific study plans from an early age, as well as reinforcing the importance of each person's contribution to a more sustainable society. The second set of measures involves promoting the study of CSR in education institutions, universities, and research centres. This involves developing inter-disciplinary university research networks and deepening relationships with the business community, promoting knowledge and best-practice in international standards used by Spanish organizations, and providing a virtual space for knowledge-sharing between public and private institutions.

2.7   The Nature of CSR Education in Spanish Universities

The teaching of CSR at both the undergraduate and post-graduate level has grown steadily in recent years, as has academic research and output. In the case of post-graduate studies, a 2010 report on CSR in Spanish education identified six university-run full master programs related to CSR (Club de Sostenibilidad, 2010). Eleven other non-master postgraduate programs were identified, some related to CSR and others to sustainability. In the case of undergraduate studies, the report stated that there were no undergraduate programs specifically dedicated to CSR or business sustainability in Spanish universities.

Since then, the number has grown slightly, and the national database on university programs run by the Ministry of Education currently identifies seven university-run full master programs related to CSR, plus 23 more focused on sustainability, many related to environmental management and renewable energy. There is also a wide offering of postgraduate programs on CSR and related issues available in different business schools. In the case of undergraduate studies, while there are still no specific degree programs focused on CSR, several has been launched which focus on environmental management and sustainable development (Tables 2 and 3).

For the moment, none of these programs are ranked amongst the best overall programs in the country, which is unsurprising as they are still quite few. None of them appear in the best-known ranking system for master programs in Spain, which

Table 2 University postgraduate programs with CSR and /or sustainability in the title in 2014–2015 academic course

Words included in name of master program	Number
Corporate social responsibility (*Responsabilidad Social Corporativa*)	6
Business social responsibility (*Responsabilidad Social Empresarial*)	1
Sustainability	23

Source: Registro de Universidades, Centros y Títulos (RUCT)

Table 3 University undergraduate programs related to sustainability or environmental management in the title in 2014–2015 academic course

Words included in name of undergraduate program	Number
Sustainability	1
Environmental	3

Source: Registro de Universidades, Centros y Títulos (RUCT)

Fig. 2 Survey results showing obligatory and optional CSR subjects in Spanish post-graduate programs. *Source*: Club de Sostenibilidad (2010)
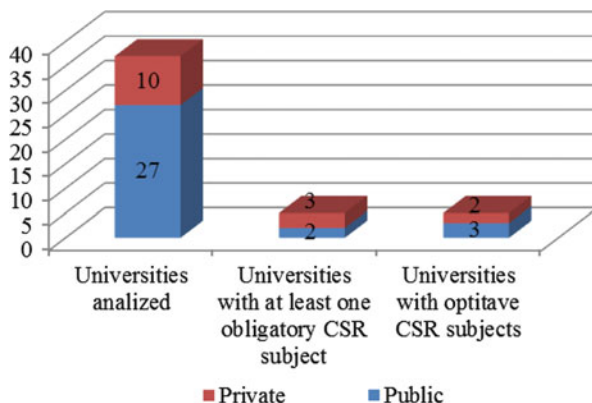
is produced and published by El Mundo newspaper, and which assesses the best five programs in 50 different academic disciplines. However, the El Mundo analysis divides the 50 academic disciplines into 15 categories, two of which could be considered as fundamental for the development of a sustainable economy. One is Environment, composed of the three disciplines of energy, environmental management, and environmental impact studies; and the other Social Sciences, composed of the three disciplines of cooperation studies, international relations, and family integration. This suggests that such study fields are being increasingly seen in Spain as important aspects of a broad-based educational system.

Alongside the post-graduate programs in Spain specifically dedicated to CSR, many other post-graduate programs offer a subject on the topic as part of the course, which may be obligatory or optional. In the *Club de Sostenibilidad* study mentioned above, 37 Spanish universities (27 public and ten private) were analysed on this issue, representing over 45 % of the total number of universities in Spain. The study found that ten of them provided at least one complete subject on CSR as part of a postgraduate program, five of them offering it as an obligatory subject, and the other five as an optional one (see Fig. 2). Alongside these CSR subjects the study identified a range of related subjects being offered, the most common being ethics, good governance, and sustainable development.

Finally, it is common in both undergraduate and postgraduate programs in Spain to incorporate CSR-related materials (case studies, seminars, end of term project criteria) into other subjects, embedding teaching on social responsibility into other academic disciplines. The postgraduate programs most likely to embed CSR

material into different subjects are MBAs and others dealing with management (which accounted for over half of all postgraduate programs identified as containing this embedded element). Others programs where CSR materials are commonly embedded include Marketing, Communication, Economics, Technology, and Quality (Club de Sostenibilidad, 2010).

Finally, there are a number of chairs in Spain dedicated to the field. Of 26 related to the field of responsible management in general, six are formally constituted as chairs in CSR, while the rest are related, covering areas such as sustainable development, business ethics, renewable energy, and human rights. This makes Spain the UE country with most academic chairs dedicated to these topics (Olcese, 2013).

2.8   Spanish Research Output in CSR

As well as different academic programs, in Spain there are many dedicated professionals carrying out research and producing high-level academic publications on CSR-related topics. This is beginning to translate into a strong body of international-level research, in line with what is happening in other large European countries. As is shown in Fig. 3, data drawn from the Web of Knowledge Advanced Search (in December 2014) on numbers of academic papers produced in Spain shows that the search terms 'Corporate Social Responsibility and Spain' produced 75 results, of which 68 are papers in English. The corresponding results for the UK, Germany, and France are 188, 74, and 49 respectively. The term 'CSR and Spain' produced 46 results, of which 42 are papers in English. The more general term 'Social Responsibility and Spain' produced a substantial 357 results, of which 231 are papers published in English.

This data demonstrates that there is a strong level of interest in the field amongst Spanish researchers, who are producing original and relevant work on par with

Fig. 3 Analysis of Spanish research in CSR topics. *Source*: Author compiled, drawn from Web of Knowledge (December, 2014)
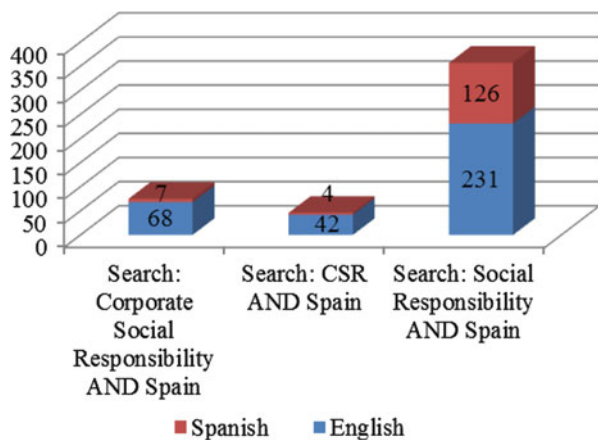
European neighbours such as France and Germany, and contributing to an expansion of knowledge and a better understanding of both CSR theory and practice.

2.9   The Role of Spanish Universities as Responsible Organizations

Considering the issue of how universities approach the field of CSR, in 2005 the Conference of Spanish University Rectors, produced a set of guidelines for introducing sustainability in the curriculum (CRUE, 2005). They declared, that as part of a larger cultural system, a university's role is to teach, encourage and develop the values and attitudes required by society, and for that reason, universities have an obligation to prepare professionals who can use their knowledge, not only in a scientific context, but also for social and environmental needs. The conference suggested four key areas in which to advance:

- Teacher training to include information on sustainability in subjects.
- A focus on non-curricular sustainability education (e.g., seminars, workshops, in-company training).
- Incorporation of sustainability criteria into the evaluation of bachelor, master and doctoral theses.
- A focus on consistency between academic sustainability and university life.

Further progress has been made since then. In a survey of 180 of the leading CSR professionals in Spain by in 2013, 68 % stated that they considered the level of implementation of CSR in Spanish universities and in their academic activities to be either high or medium (Corresponsables, 2013) (Fig. 4).

However, the same survey found that the level of dialogue between the business and academic communities remains low, with only 10 % of respondents considering it to be high, reflecting a need for closer collaboration, and the creation of wider networks that also incorporate other actors such as the state and the non-governmental sector (Fig. 5).
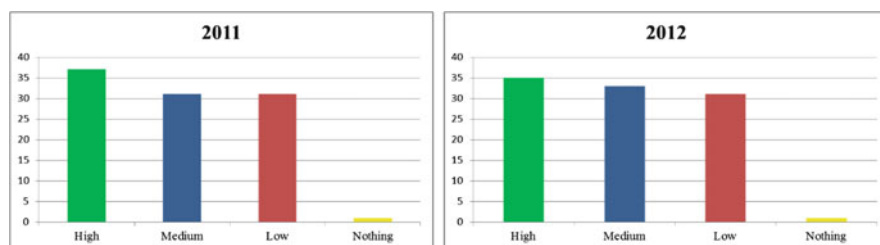
Fig. 4 To what extent are Spanish universities implementing CSR in an integrated manner and applying it to their activities? *Source*: Corresponsables (2013)
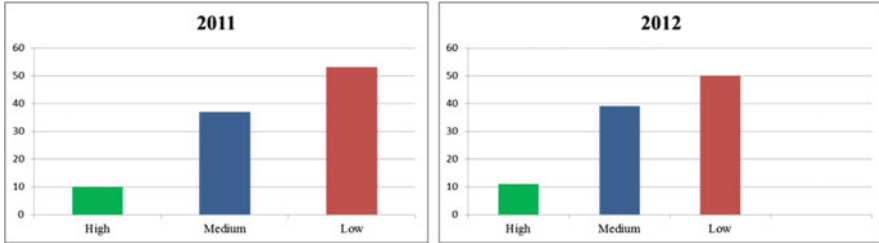
Fig. 5 How mature is the level of dialogue between the business community and the academic community? *Source*: Corresponsables (2013)

2.10   *Media and Non-Governmental Participation in CSR*

Spain has a number of independent associations, non-governmental organizations, and academic bodies focused on the issues of corporate social responsibility. Between them they produce a wide range of reports, articles and magazines.

Amongst the better known and most active bodies are:

- Forética is an association of companies and professionals, currently composed of more than 140 organizations and over 100 personal partners, including companies of all sizes, non-governmental organizations, and recognised scholars. Their aim is to promote a culture of ethical management and social responsibility and help organizations become more responsible through the disseminating of relevant knowledge.
- The CSR Observatory (*Observatorio de Responsabilidad Corporativa*) is an organization founded in 2004 whose members include a broad base of civil society actors such as NGOs, consumer associations and trade unions. Their aims include promoting the correct application of CSR in Spanish organizations, providing a platform for cooperation and research, and the monitoring of public policies and their implementation.
- The Club for Excellence in Sustainability (*Club de Excelencia en Sostenibilidad*) is a business association comprised of a group of large companies committed to sustainable growth. Their aims include providing a forum for dialogue with stakeholders, and the communication of best practice in CSR across the Spanish business spectrum.

3 Part 2: CSR Education in the Universidad Europea de Madrid

3.1 *Obligatory and Embedded CSR Teaching at UEM*

The Unıversıty Europea de Madrıd (UEM) was constituted in 1995, and its statutes are recognized by the Spanish Parliament (Ley 24/1995). It is a leading Spanish private institution, and forms part of Laureate International Universities, the global leader in third-level private education. As a provider of higher education services to over 15,000 students, it was an early adopter of the principles of the European Higher Education Area, based on comprehensive learning programs and competencies development.

Following the methodology of Matten and Moon (2004), for analysing educational practices in CSR, it can be said that the Universidad Europea de Madrid combines a compulsory and embedded approach. Firstly, as part of their academic program, all students take an obligatory subject on ethics. The different academic areas and their corresponding subjects can be found in Table 4.

Secondly, there is also a strong focus on embedding relevant issues into the teaching of different subjects, with the development of a sustainable curriculum program, which is being implemented in the UEM in two stages. The initial stage, running from 2012 to 2014, focused on raising general awareness amongst the teaching body, identifying relevant subjects and related issues, and the preliminary adaptation of teaching syllabus. The second stage, running from 2014 to 2016, involves the extension of the program to subjects not included in the initial phase, greater correlation between faculties in teaching methodologies, and the exchange of best practices. One example of the program is in the first year Business Administration courses, where all course teachers now share and impart a common set on material when teaching the embedded CSR unit.

In a similar vein, and as part of the Bologna Process, UEM focuses strongly on the development of competencies that will aid students in their future professional development. A set of 17 transversal competencies have been identified and applied to every degree program, with each subject focusing on 3 or 4 of them, depending on the nature of the course. One of particular interest for CSR practitioners is

Table 4 Academic areas and their corresponding ethics course in UEM

Academic area	Corresponding obligatory ethics subject
Medicine	Public health, values and professional ethics
Biotechnology	Bioethics
Architecture	Deontology and values
Marketing, business, finance	Business ethics
Tourism and hotel management	Fundamentals of business ethics
International relations	Professional ethics in international relations
Engineering	History, deontology and values

Source: UEM (2015)

awareness of ethical values, defined as the ability to think and act according to universal principles, enabling each person to achieve their full development, and entailing a commitment to certain social values.

Additionally, students at UEM participate in a mentoring program, reinforcing the development of certain attributes, including responsibility, initiative, entrepreneurship, and ethical values. The latter involves developing consistency between behaviour and values, and acting honesty in compromising situations.

3.2   *CSR Research and Social Entrepreneurship at UEM*

The university has a School of Doctoral Studies, which includes a centre of excellence in global ethics and human values, responsible for research and competitive projects in the areas of social science, law and economics. One of the centre's specific research areas is corporate social responsibility, innovation and entrepreneurship.

UEM's annual scientific output is an average of 30 doctoral dissertations and 180 scientific papers in indexed journals. Four doctoral theses have been produced specifically related to the field of CSR in recent years. One focuses on a CSR business plan for the network of Laureate Universities in Latin America, another highlights commonalities between CSR and environmental law, a third analyses the relationship between CSR and innovation, and a forth presents a model for measuring the cumulative set of CSR actions that companies undertake.

UEM also focuses on innovation, having developed a business hub which provides advice and support to young entrepreneurs throughout the first steps of setting up their business.

In promoting social entrepreneurship, UEM runs the Young Social Entrepreneurs Awards, in collaboration with the International Youth Foundation and Laureate Foundation, with 2015 marking the 8th edition. These awards recognize youth initiatives (from 18 to 29 years old) with a positive social or environmental impact, and which have produced positive change in the community. All applicants have to demonstrate sufficient organizational tools and business awareness, and the judging criteria are broad, including leadership ability, innovation and sustainability, project organization, specific results obtained, and the overall social impact. The top ten entries receive funding and are connected with other similar networks internationally, as well as receiving substantial media coverage. Furthermore, all winners are given access to an intensive course at the University, created for their specific needs.

4 Part 3: Survey Results

During fall semester 2014, students from UEM took part in a study that assessed their perception of CSR, and the effect of receiving specific teaching on the topic. The majority of those surveyed (56 %) were majoring in Business Management, Finance, Marketing, Economics, and Law, with 44 % from other academic areas, principally Communication, Education, Sports, and Engineering. All business students evaluated had undertaken first year Business Administration courses which contain the embedded unit and common material on CSR. All those from non-business areas had also taken the same business course, with the embedded CSR material, although not necessarily in their first year of studies. Participant's ages ranged from 17 to 50, although on average they were around 21 years old. 57.2 % were male, and 42.8 % female. UEM attracts people from all around the world, and because of this, just 61.1 % of the 208 participants were Spanish. Among the sample were students from 27 different countries, namely Mexico, Colombia, Germany, USA, Italy, France, and Portugal.

The first group of questions dealt with how the students perceived the CSR teaching they had received at the university, and if they recognised it as such. 59.8 % stated that they had been in an obligatory course on CSR; 14.4 % stated that they had been in an optional course on CSR; and 41.1 % stated that they had received CSR training embedded within other courses.

Considering that students at the university must take an obligatory course on business ethics of which CSR forms just one part, it is interesting to note that a majority of students didn't seem to see a difference between the two concepts. This suggests that they increasingly see the two areas as complementary and overlapping, as reflected in the study by Matten and Moon (2004). It also reflects positively on the approach adopted by the UEM, through its sustainable curriculum project. Considering that this project was in its second year, and still at an early stage of implementation when the survey was carried out, it appears that over 40 % of students have now received CSR materials embedded within other subjects (Table 5).

Regarding the variety of teaching methods, focus, and overall quality of CSR teaching at UEM, approximately two-thirds stated that the teaching methods were diverse and varied in their focus, reflecting the growing focus on combining obligatory courses and embedded material mentioned above. Finally, nearly half (44.5 %) evaluated the overall level of CSR education with a grade 4 or 5 on a scale on 1–5 (Table 6).

The second group of questions dealt with the relationship between the respondents consumer habits and company behaviour, using a Likert scale from 1 to 5 (1 being least and 5 being most). All questions showed wide variation in responses between minimum and maximums, with means across the group of questions averaging 3.25. It appears form the results that the issues that could most impact the respondent's consumer behaviour were those of child labour (3.51) or discrimination against women (3.56). The issues that could least impact the respondent's

Table 5 Responses regarding format of CSR education at UEM

	Frequency	Percentage	Valid percentage	Accumulated percentage
Obligatory				
No	84	40.2	40.2	40.2
Yes	125	59.8	59.8	100.0
Total	209	100.0	100.0	
Elective				
No	178	85.2	85.2	85.6
Yes	30	14.4	14.4	100.0
Total	209	100.0	100.0	
Embedded				
No	122	58.4	58.4	58.9
Yes	86	41.1	41.1	100.0
Total	209	100.0	100.0	

Source: Author compiled

Table 6 Responses regarding variety and quality of CSR education at UEM

	Frequency	Percentage	Valid percentage	Accumulated percentage
Different teaching methods				
No	67	32.1	32.1	32.1
Yes	142	67.9	67.9	100.0
Total	209	100.0	100.0	
Diverse focus				
No	75	35.9	35.9	35.9
Yes	134	64.1	64.1	100.0
Total	209	100.0	100.0	
Overall CSR education				
1	18	8.6	8.6	8.6
2	19	9.1	9.1	17.7
3	79	37.8	37.8	55.5
4	69	33.0	33.0	88.5
5	24	11.5	11.5	100.0
Total	209	100.0	100.0	

Source: Author compiled

consumer behaviour were companies helping those in need (3.09) and those with disabilities (2.94) (Table 7).

The next set of questions dealt with the role of CSR in companies today and the perception this creates of a company as an attractive place to work. The respondents considered it important that a company has CSR polices (3.83), and believes that this can improve long-term profitability (3.93), although they didn't consider to the same extent that these polices lead to greater efficiency (3.49) or improved business survival rates (3.58). Concerning attributes as an employer, the students considered CSR as an important factor in determining whether they would find the firm

Table 7 Responses regarding variety and quality of CSR education

	N	Min	Max	Mean	Standard deviation
CORPHELPNEED	209	1.00	5.00	3.09	1.02
CORPHELPDISAB	209	1.00	5.00	2.94	1.08
CORPHELPMINORITIES	209	1.00	5.00	3.22	1.15
CORPHELPSCHOOLS	209	1.00	5.00	3.22	1.03
CORPHELPDOCS	209	1.00	5.00	3.23	1.03
CORPHELPFOOD	209	1.00	5.00	3.29	1.00
CORPHELPCOMMUNITY	209	1.00	5.00	3.26	1.00
CORPNOCHILD	209	1.00	5.00	3.51	1.26
CORPHELPCHARITY	209	1.00	5.00	3.34	1.00
CORPHELPWOMEN	209	1.00	5.00	3.56	1.13
CORPHELPEMPLOYEES	209	1.00	5.00	3.27	1.04
CORPHELPND	209	1.00	5.00	3.29	1.12
CORPHELPWAGES	209	1.00	5.00	3.30	1.05

Source: Author compiled

Table 8 Responses regarding importance of CSR for company strategy and attractiveness

	N	Min	Max	Mean	Standard deviation
CSRIMPORTANT	209	1.00	5.00	3.83	0.89
CSRLTPROF	209	1.00	5.00	3.93	0.90
CSRIMPEFFICIENCY	209	1.00	5.00	3.49	0.85
CSRSURVIVAL	209	1.00	5.00	3.58	0.92
CSRBEYPROF	209	1.00	5.00	3.88	0.97
CORPGPW	209	2.00	5.00	4.13	0.75
CORPCOMMUNITY	209	1.00	5.00	4.14	0.80
CORPWORKHERE	209	1.00	5.00	4.06	0.83
CORPATTRACTIVE	209	1.00	5.00	4.00	0.84
CORPJOBOFFER	209	1.00	5.00	4.12	0.80
CORPSPKREP	209	1.00	5.00	3.72	0.94
CORPINTERVIEW	209	1.00	5.00	3.80	0.93
CORPPURJOB	209	1.00	5.00	3.71	0.94
CORPFAIR	209	1.00	5.00	3.84	0.90

Source: Author compiled

attractive (average 4.0), whether they would like to work for this firm (4.13) or whether they would accept a job offer from them (4.12). Interestingly, their interest in actively pursuing a position in such a company, or speaking to a representative, were all lower (3.7–3.75) (Table 8).

The final set of questions dealt with respondents perceptions on the extent to which companies should act responsibly, and in what areas. They considered it highly important that companies should comply with legal obligations (4.5), with special emphasis on labour law compliance (4.4). Furthermore, they considered this

Table 9 Responses regarding variety and quality of CSR education

	N	Min	Max	Mean	Standard deviation
BUSINMAXPROF	209	1.00	5.00	3.99	0.81
BUSINLOWCOST	209	2.00	5.00	3.92	0.83
BUSINMONEMLOYEE	209	1.00	5.00	4.14	0.82
BUSINLTSTRGY	209	1.00	5.00	4.31	0.80
BUSINCOMPLAW	209	1.00	5.00	4.51	0.83
BUSINCOMPLABORLAW	209	1.00	5.00	4.40	0.87
BUSINENCODIVER	209	1.00	5.00	4.15	0.87
BUSINNODISCR	209	1.00	5.00	4.36	0.82
BUSINCODECOND	209	1.00	5.00	4.24	0.77
BUSINTRUST	209	1.00	5.00	4.34	0.77
BUSINFAIRNESS	209	1.00	5.00	4.27	0.75
BUSINCONFID	209	1.00	5.00	4.13	0.83
BUSINGOODINFO	209	1.00	5.00	4.13	0.84
BUSINEMPLOYED	209	1.00	5.00	4.19	0.85
BUSINWKPERLIFE	209	1.00	5.00	4.16	0.80
BUSINCHTY	209	1.00	5.00	3.92	0.87
BUSINERGY	209	1.00	5.00	4.35	0.74
BUSINLOCBUS	208	1.00	5.00	4.08	0.80

Source: Author compiled

compliance with legal regulations to be of higher importance than reducing costs (3.92).

The results also show that students consider equality issues and corporate behaviour towards the environmental as the next most important issues, through enforcing anti-discriminatory practices (4.36), and having programs to reduce the amount of energy used (4.35). Other important issues included enabling employees to better balance work and personal life (4.15), and having a code of conduct (4.24) (Table 9).

Comparing the sets of results from the different groups of questions offers some interesting insights. The responses reflecting students views on the importance of companies behaving responsibly suggests they have a clear understanding of what CSR means. This is backed up by the similarly high scores in how CSR polices would positively influence their view of a company as an attractive employer. However, the scores are substantially higher than those related to the impact on students own consumer behaviour, or on their motivation to actively seek out responsible companies as employers.

Any of several issues could be behind this apparent inconsistency. It may be the case that while understanding the issues, respondents feel it is difficult to get information about the way a company operates internally or how it produces its products, and are therefore unable to use such criteria in decision-making. Alternatively, they may feel that as individual consumers or potential employees, their personal choices can have limited impact, and they have yet to discover the

enormous effect ethical consumer behaviour can have on a company's conduct. Finally, the vast amounts of publicity and marketing which this generation is subjected to may be a relevant factor, and its negative capacity for overpowering any academic training regarding the importance of a responsible and sustainable economy.

5 Conclusions

Compared to its European neighbours, Spain started its CSR journey quite late, but in some areas has caught up. A national CSR plan did not appear until 2014 but the state organs that created it were set up in 2005 and were quite innovative. While the plan suggests a range of measures it is light on detail, there is little information on how different measures will be funded, managed and their impact evaluated, and it remains to be seen what its overall effect will be.

Additionally, the Spanish state has recently passed a range of legislation to promote social entrepreneurship, transparency and good governance, all CSR-related topics. This is in part a response to the economic crisis that has ravaged the country for a number of years, as well as the large number of corruption cases involving well-known Spanish companies, leading politicians, public administrations, and trade union organizations. A key objective behind these laws is to improve the competitive level of the Spanish economy through more responsible and sustainable practices.

At the university level, there are a limited but growing number of CSR programs at the postgraduate level, while some progress at the undergraduate level has been made in the broader area of sustainable development and environmental studies. Alongside this, Spanish academics continue to produce a considerable body of high-quality work on the topic. On the other hand, there remains a need for greater collaboration between the business and academic communities.

The business community generally has adapted significant aspects of CSR, particularly in large multinationals, yet despite the advances, much remains to be done, as evidenced by the fact that several of the Ibex 35 companies still do not produce non-financial reports. The field remains much less developed in small and medium enterprises, and there is a need for a greater focus on CSR implementation in SME's.

Carrols model on CSR progress ranges through reactive, defensive, accommodative, and proactive (Carroll, 1979). To use this to describe the state of CSR in Spain, it is necessary to consider the wide variations in Spanish companies and society. Some large organizations could be described as quite proactive (creating new solutions), although some others remain defensive (do only what is legally obligatory, with public image being a principal objective). Many small and medium companies could probably be described as accommodative (progressive and providing a balanced approach) although they do so in an informal manner, and may not even describe their policies as CSR-inspired. The State has tried to appear

accommodative over the past 10 years, but developed little of real impact, the national plan taking 9 years to emerge after the creation of the state council, well behind some European neighbours. However, with the publication of a national strategy, and a raft of post-crisis, anti-corruption measures, it is to be hoped that the state's role is becoming more proactive.

Finally, the survey results suggest that university students are aware of the need for strong CSR policies, understand their potential impact for success in doing business, while at the same time seem unsure as to the role they can play in ensuring that future business practices are conducted in a responsible and sustainable manner.

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Corporate Social Responsibility Education and Research in Portuguese Business Schools

Manuel Castelo Branco and Catarina Delgado

1 Introduction

Business schools' faculty and students have been paying increasing attention to business ethics, corporate social responsibility (CSR) and corporate sustainability (Doh & Tashman, 2014). To a large extent this has occurred as a consequence of the numerous financial scandals that have taken place around the world (Enron, WorldCom, Parmalat, Siemens, etc.). The fact that many of the perpetrators of the crimes that originated these scandals were educated in said schools led to the idea of holding these schools accountable for such scandals (Ghoshal, 2005; Mitroff, 2004; Swanson & Frederick, 2003). Mitroff (2004, p. 185) claimed that these schools' educators, among which he counted himself, were, at best, "guilty of having provided an environment where the Enrons and the Andersens of the world could take root and flourish". At worst, they could be considered "guilty of being active accomplices and co-conspirators in their shoddy and criminal behaviour" (ibid.).

Somewhat similar to Matten and Moon's (2004) approach, CSR is used in this text as an umbrella term for business ethics, CSR and corporate sustainability. These concepts are viewed has pertaining to the ethical role of corporations in society as well as to their role in the preservation of resources for future generations (Christensen, Pierce, Hartman, Hoffman, & Carrier, 2007, p. 348).

We consider CSR topics of particular relevance in management education, given that those who are studying at the schools responsible for the education of these matters are likely to have the responsibility of implementing and managing CSR

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activities or of conceiving and implementing related public policies. Moreover, not only we accept the premiss that educators in business schools have the responsibility of teaching CSR (Gioia, 2003), but we also agree with those that view this responsibility as one of the main missions of such schools (Mitroff, 2011).

A historical perspective makes clear that business education has followed a reactive path in what pertains to the introduction of CSR, which has only occurred when corporations felt the need to respond to changing social demands (Sharma & Hart, 2014). It was only during the 1960s and 1970s that business schools began to add courses in business ethics and CSR to the curriculum, mainly in response to critiques from society (ibid.).

The theme of this text is the state of CSR education and research in business schools in Portugal. We address two main research questions. First, what is the current status of CSR in Portugal, in particular in what concerns the nature and the extent of education and research on CSR being undertaken in the major Portuguese business schools? Second, what is the current status of CSR education in the business school at which we teach, the School of Economics and Management of University of Porto (SEM.UP)?

The remainder of the text is organized as follows. After providing a perspective on the current state of affairs regarding CSR practices and policies in Portugal by way of background, the next section proceeds to offer information on the state of CSR education and research in Portugal. Thereafter follows a section on CSR education at the SEM.UP, where we teach and research. The subsequent section reports the results of a survey by questionnaire among students at SEM.UP on CSR education at this school. Finally some concluding remarks are offered.

2 CSR Education and Research in Portugal

2.1 Background: CSR Practices and Policies in Portugal

Regarding current CSR practices in Portugal, Branco (2015) contends that some aspects of it are well developed. CSR reporting is probably the aspect which is best developed. Moreover, Portuguese leading companies in terms of reputation for sustainability leadership are also worldwide leaders. For example, in 2014, three large Portuguese companies (PT, EDP and GALP Energia) are listed in the Dow Jones Sustainability Index (DJSI). One of these companies, GALP Energia, is listed among Global 100 Most Sustainable Corporations in the World. In addition, there is a significant presence of CSR within Portuguese SMEs' reality, where it is considered an important internal management resource (Santos, 2011).

Among industrialized countries, Portugal seems to have been one of the latest to jump on the bandwagon of CSR (Rego, Cunha, Costa, Gonçalves, & Cabral-Cardoso, 2006). It was only in the beginning of the twenty-first century that important modifications happened and manifestations of media interest on CSR increased, as has happened with the attention given by academics to the topic and

with the engagement with CSR by corporations (ibid.). Leandro and Rebelo (2011) underline the importance of the Lisbon Summit, which has occurred in March 2000, and the publication of the European Commission's Green Paper on Promoting a European Framework on CSR in 2001, as having major importance in terms of the uptake of CSR in Portugal. In effect, some important events pertaining to the development of CSR in Portugal happened just after: the Business Council for Sustainable Development Portugal (BCSD-P) has been created in 2001; in December 2002, Novadelta became the first Portuguese company to be certified under the SA 8000. In addition, the definition of CSR which is dominant in Portugal is that offered by the European Commission in the Green Paper: CSR is defined as "a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment" (European Commission (EC), 2001, p. 5).

In what follows, to depict the state of CSR practices in Portugal, the measure of CSR engagement based on four company-level sets of indicators developed by Midttun, Gautesen, and Gjølberg (2006), which has been subsequently used by other researchers (Gjølberg, 2009; Skouloudis, Evangelinos, Nikolaou, & Filho, 2011), is used. This measure includes the following indicators: (1) inclusion in the DJSI, the FTSE4Good Index and the list of the "Global 100 most sustainable companies"; (2) adhesion to the United Nations Global Compact (UNGC) and the World Business Council for Sustainable Development (WBCSD); (3) CSR reporting, based on the Global Reporting Initiative (GRI) sustainability reporting guidelines and KPMG survey outcomes; (4) adoption of CSR Standards, namely the environmental management standard ISO 14001.

Inclusion in Relevant Indices Nowadays, there are some Portuguese companies present in relevant indices. In 2014, there was one Portuguese company in the Global 100, three companies in the DJSI, and three companies in the FTSE4Good Europe Index. One company, EDP, was considered one of the electrical companies with better performance on the Dow Jones Sustainability Indexes in the past few years, and in 2014 was the leader of the Utilities Sector.

Adhesion to the UNGC and the WBCSD As mentioned above, BCSD-P has been created in 2001. It is one of the Regional Network Partners of the WBCSD. Six members are also amongst WBCSD members. By the end of 2014, according to the information provided in the searchable database provided in the website of the UNGC (http://www.unglobalcompact.org), only 47 Portuguese companies had adhered to the UNGC.

CSR Reporting In terms of CSR reporting, according to KPMG (2011, p. 4), Portugal may be included in a group of countries labelled as 'Leading the Pack' group. Companies from such countries "have demonstrated both strong communication and professionalism over time" (ibid.). The more recent KPMG report (KPMG, 2013), places Portugal in third place in term of percentage of companies that use the Sustainability Reporting Guidelines of the Global Reporting Initiative (over 90 % of the companies do so).

Adoption of CSR Standards Ramos, Cecílio, Douglas, and Caeiro (2013) conducted an analysis of environmental management systems (EMS) and

environmental performance evaluation (EPE) frameworks usage in Portugal. They reported that all companies which have implemented or were in the course of implementing an environmental management system adopted the ISO 14001.

At this point, one should mention that, in the wake of the development of ISO 26000, a certifiable CSR standard has been developed in Portugal by the Portuguese Business Ethics Association (APEE), the Portuguese Standard on Social Responsibility (NP 4469), published in 2008 (part 1) and 2010 (part 2).

In spite of being considered a high-income country, Portugal's level of development remains low when compared to the majority of the other European countries. Given this state of affairs, it comes as no surprise that the fight against exclusion and poverty and corporate community involvement are major focuses of CSR in Portugal (Europe, 2010). This is certainly related to the main characteristics of the Portuguese welfare state, which has been presented by Steurer, Martinuzzi, and Margula (2012, p. 215) as: "fragmented and 'clientelistic' support focusing on income maintenance (pensions)"; and "still under development, making older systems of social support (family, church) indispensable".

Portugal has been identified as being among the countries in Europe that introduced CSR policies the latest (Albareda, Lozano, & Ysa, 2007). Steurer et al. (2012) report that the Mediterranean countries, including Portugal, are the less active in using public policies to promote CSR. They are only surpassed in this by transition countries.

There are in Portugal several non-governmental organizations (NGOs) devoted to CSR. We have already referred the BCSD Portugal, which is the Portuguese chapter of the WBCSD and the most important CSR network in Portugal. However, there are a few other organizations deserving recognition. One is a network of public institutions, corporations, higher education institutions and NGOs called *Rede Nacional de Responsabilidade Social (RSO PT)*, that has as its main goal the promotion of social responsibility of Portuguese organizations. Another is *Grace— Grupo de Reflexão e Apoio à Cidadania Empresarial*, established in 2000 by a group of companies, mostly multinational, as one of the first NGOs in Portugal to promote CSR. There is also a Portuguese NGO established to fight corruption, which is the representation office of Transparency International in Portugal: *TI— Transparência e Integridade, Associação Cívica*.

We cannot fail to mention the Portuguese Business Ethics Association (APEE). It was created in 2002 with the aim of promoting ethics and social responsibility in companies and other organisations. APEE has obtained from the Portuguese Institute for Quality (IPQ) the quality of being responsible in Portugal for the standardization in the fields of Ethics and Social Responsibility. It has ensured the Portuguese participation in the ISO 26000 development process, and it has developed the Portuguese Standard on Social Responsibility (NP 4469), mentioned above.

The Observatory in Economics and Management of Fraud (OBEGEF) is another NGO deserving mentioning, not the least because it has as its host institution the University of Porto, more specifically its School of Economics and Management,

where it has its headquarters. OBEGEF has been created in November 2008 as a non-profit private law association having as stated purpose to "promote interdisciplinary research on non-observed economy and fraud in Portugal, as well as in the European and world contexts, promote education on these themes, create networks and establish other types of relations with similar institutions, as well as provide services in line with the research".

2.2 Some Notes on CSR Education in Portugal

Moreira (1996), probably the first study devoted to the state of the teaching and research on ethics in Portuguese business schools, reports that a course devoted to ethics seems to have been introduced for the first time only in the school year 1985/1986 at the two economics and management schools of the Catholic University of Portugal (one in Oporto and the other in Lisbon). Of the 24 business schools surveyed by Moreira (1996), only eight had an ethics-related course.

By the end of 2014, according to the information provided in the searchable database provided in the website of the Principles for Responsible Management Education (PRME) (http://www.unprme.org), only seven Portuguese business schools were participants of this initiative (Table 1). Two have joined in 2011, three in 2013 and two in 2014. Of these seven schools only three are communicating participants: the two that adhered to the initiative in 2011 (AESE Escola de Direção e Negócios and ISCTE Business School), and one that adhered in 2013 (Nova School of Business and Economics). SEM.UP, the school at which the authors of this text teach and research joined in April 2013.

Three Portuguese business schools have been included in the past few years in the European Business School Rankings of the Financial Times: Católica Lisbon School of Business and Economics, Nova School of Business and Economics, and Porto Business School. The two latter are adherents of the PRME.

Católica Lisbon School of Business and Economics seems to be the school where CSR education and research is most developed. It offers courses in Ethics

Table 1 Portuguese participants in the PRME

Name	Communicating participant	Date join
AESE Escola de Direção e Negócios	Yes	06/06/2011
Escola Superior de Gestão Hotelaria e Turismo	No	21/01/2014
ISCTE Business School	Yes	18/02/2011
ISEG	No	24/07/2014
Nova School of Business and Economics	Yes	12/07/2013
Porto Business School	No	15/07/2013
School of Economics and Management, University of Porto	No	13/04/2013

and Social Responsibility in both the Economics and the Management undergraduate degrees. It offers CSR related courses in almost all of their master degrees as well as in their executive masters and in their international MBA. An additional sign of the importance attributed to CSR education and research at this school is the existence of a Centre for Ethics, Business and Economics since 2007, which has as its mission the development of research, educational and editorial initiatives related to CSR.

Nova School of Business and Economics does not offer any specific course on CSR in its undergraduate degrees of Economics and Management, although some topics are likely to be addressed in a course offered in both degrees called Communication, Leadership & Ethics. Courses on CSR are offered in the masters in Management as well as in the MBA.

Porto Business School offers only postgraduate and executive programs. From the three schools included in the Financial Times ranking it seems to be the one where CSR education and research is less developed. It offers CSR courses in its two MBAs. It also offers CSR courses in some of its post-graduate programmes, such as the ones in HR Management and in Internal Audit & Risk Management.

Besides these three schools, and of SEM.UP, to which a specific subsequent section is devoted, Católica Porto School of Business and Economics must be pointed out. The undergraduate programmes of Economics and of Management offer a mandatory course in Social Philosophy and Ethics.

ISCTE Business School, ISEG, and University of Coimbra's School of Economics and Management, University of Aveiro's Department of Economics, Management and Industrial Engineering and AESE, Escola de Direção e Negócios, also deserve being mentioned. ISCTE Business School offers a master in Business Administration which has a mandatory course on Ethics, Corporate Sustainability and Responsibility. Notwithstanding, its undergraduate degrees do not offer mandatory CSR courses. ISEG offers several CSR courses at the undergraduate and graduate levels. According to information provided by ISEG in the PRME website, 30 % of its master degrees include a CSR course. Unfortunately its undergraduate degrees do not include any mandatory course on CSR. Special mention must be given to ISEG's post graduate Program in Sustainability Management. University of Coimbra's School of Economics and Management offers only elective CSR courses. It offer a master degree in Energy for Sustainability. University of Aveiro's Department of Economics, Management & IE offers a master degree in Sustainable Energy Systems and a PhD in Energy Systems and Climate Change. AESE's MBA and all the Executive Education Programs include courses of Ethics and Social Responsibility and its MBA Program includes a specific discipline called Management of Social Organizations.

2.3 An Analysis of CSR Research in Portugal

To analyse the development of the research on CSR by authors from Portuguese business schools, we have used the list of journals considered by Crane, McWilliams, Matten, Moon, and Siegel (2008) as the most likely places to have this type of research published: Business and Society; Business and Society Review; Journal of Business Ethics; Business Ethics Quarterly; Business Ethics: A European Review; Corporate Governance: the International Journal of Business in Society; Journal of Corporate Citizenship; Corporate Social Responsibility and Environmental Management (previously Eco-management and Auditing). Although these may be considered the main CSR journals, we also considered a number of other journals which are important outlets for such type of research. We added the following business related journals used by Visser (2006): Business Strategy and the Environment and Corporate Environmental Strategy. Only publications of authors affiliated in Portuguese institutions were considered. As this methodology has offered results which the authors of this chapter deemed as sufficient to analyse research on CSR being undertaken in the major Portuguese business schools and to establish differences in terms of the quantity and quality of such research, other outlets for research were not explored.

As one may see in Table 2, between 2000 and 2014 only 32 CSR related publications authored by researchers from Portuguese institutions were found. Data shows some evolution in the capacity of Portuguese researchers to have their CSR research published in relevant international journals.

Table 3 shows that Portuguese researchers were able to publish in only five of the journals analysed. They were able to publish their research in only one of the leading four CSR journals [at least, according to Lockett, Moon, and Visser (2006)]: Business and Society; Business and Society Review; Journal of Business Ethics; Business Ethics Quarterly. They were able to publish a lot of articles in the Journal of Business Ethics, which accounts for 69 % of the publications, followed by the journal Corporate Social Responsibility and Environmental Management (including the Eco-Management and Auditing) and Business Strategy and the Environment, with respectively 4 (13 %) and 3 (9 %). The other three publications have appeared in only two journals: Corporate Governance and Business Ethics: A European Review.

Table 2 Publications over time

Period	No.	%
2001–2002	2	6
2003–2004	2	6
2005–2006	4	13
2007–2008	6	19
2009–2010	7	22
2011–2012	4	13
2013–2014	7	22
Totals	32	100

Table 3 CSR papers by journal, 2000–2014

	No	%
Journal of business ethics (JBE)	22	69 %
Corporate social responsibility and environmental management/eco-management and auditing (CSREM)	4	13 %
Business strategy and the environment (BSE)	3	9 %
Corporate governance (CG)	2	6 %
Business ethics: a European review (BEER)	1	3 %
Totals	32	1

Table 4 Focus of the publications

	Social and environmental	Social	Environmental	Ethics	Total
JBE	6	1	1	14	22
	27 %	5 %	5 %	64 %	100 %
BSE	0	0	3	0	3
	0 %	0 %	100 %	0 %	100 %
CSREM	1	0	3	0	4
	25 %	0 %	75 %	0 %	100 %
BEER	0	0	0	1	1
	0 %	0 %	0 %	100 %	100 %
CG	2	0	0	0	2
	100 %	0 %	0 %	0 %	100 %
Totals	9	1	7	15	32
	28 %	3 %	22 %	47 %	100 %

To analyse the focus of the research, we considered four areas: social, environmental, social and environmental and ethics. "Social" refers to employee related issues, community relations, corporate philanthropy, and ethical investment. "Environmental" refers to issues pertaining to things such as environmental responsibility, environmental protection, and environmental pollution. "Ethics" refers to issues such as business ethics, morals, and values. Table 4 shows that publications focusing on ethical subjects dominate the research published (47 %).

We used Lockett et al.'s (2006, p. 118) distinction between empirical and theoretical types of knowledge. We also distinguished, as these authors did, between quantitative and qualitative studies, in the case of empirical research, and normative and non-normative studies, in the case of theoretical studies. Non-normative studies are devoted to the 'hows' and 'whys', whereas normative studies stress the 'oughts' and the 'shoulds' (Lockett et al., 2006). As shown in Table 5, 56 % of the articles were empirical and 44 % theoretical. Of the empirical papers, only 12.5 % were qualitative (two articles).

Data in Table 6 shows that there are two business schools deserving mention in what concerns the presence in terms of publications in relevant international journal. They are the SEM.UP and the Católica Lisbon School of Business and

Table 5 Orientation of the publications by journal

	Empirical		Theoretical		
	Qualitative	Quantitative	Normative	Non normative	Total
Totals	2	16	8	6	32
	6 %	50 %	25 %	19 %	100 %
JBE	1	10	7	4	22
	5 %	45 %	32 %	18 %	100 %
BSE	0	3	0	0	3
	0 %	100 %	0 %	0 %	100 %
CSREM/EMA	0	2	0	2	4
	0 %	50 %	0 %	50 %	100 %
BEER	0	0	1	0	1
	0 %	0 %	100 %	0 %	100 %
CG	1	1	0	0	2
	50 %	50 %	0 %	0 %	100 %

Table 6 Leading schools in terms of publications

School	No.	%
University of Porto's School of Economics and Management	7	22
Católica Lisbon School of Business and Economics	7	22
Nova School of Business and Economics	5	16
Católica Porto School of Economics and Management	4	13
University of Minho's School of Economics and Management	4	13
University of Aveiro's Department of Economics, Management & IE	4	13
Totals	31	97

Table 7 Concentration in research

Author	School	No.	%
Antonino Vaccaro	Católica Lisbon School of Business and Economics	6	19
Manuel Castelo Branco	University of Porto's School of Economics and Management	5	16
Miguel Pina e Cunha	Nova School of Business and Economics	5	16
Arménio Rego	University of Aveiro's Department of Economics, Management & IE	4	13
Conceição Soares	Católica Porto School of Economics and Management	3	9
Totals		23	72

Economics. Members of their faculty are responsible for seven publications each. No publication is the result of collaborative work between researchers of these two schools, which means that these two schools are responsible for 14 publications.

There seems to be a high degree of concentration in terms of research (Table 7). There are three authors associated with five or more articles, one associated with

four papers and one associated with three. They all are from the schools mentioned in Table 6. One should note that only two of these authors publish together. A. Rego and M. Pina e Cunha have co-authored four articles. All authors in Table 7 are from schools in which CSR education is well developed.

3 CSR Education at the SEM.UP

According to Moreira (1996), the introduction of a course devoted to ethics at the School of Economics and Management of the University of Porto dates from 1987, when the Management degree was established. At the time the degree runned for 5 years and it was decided to introduce in the curriculum a course in Ethics and Professional Deontology in the 5th year. It was thus in the school year 1991/1992 that the course was offered. This course was mandatory, it had the duration of a semester and two weekly classes of 1 h each. In the school year 1994/1995 this course was substituted by a similar course with the name of Economic and Business Ethics, with similar duration but with 3 h a week. The next change dates from the school year 2004/2005, when the course was renamed to Business Ethics. In 2008/2009 the course was renamed Ethics and Social Responsibility. The next big change occurred in 2012/2013, when the hours devoted to it decreases from 3 to 1.5 h a week. All these courses were mandatory.

Meanwhile, in the school year 2008/2009 a master degree in Environmental Economics and Management (MEEM) was established. This degree offered four CSR related courses: three mandatory, Environmental Accounting and Sustainability Reporting, Environmental Management and Auditing and Green Marketing; the other, elective, Environmental Responsibility and Financial Markets. In the school year 2010/2011, Environmental Accounting and Sustainability Reporting and Environmental Responsibility and Financial Markets where extinguished and replaced by a mandatory course on Social Responsibility and Sustainability Reporting, which is still in place. All these courses runned for a semester with three weekly hours.

In the school year 2011/2012, an elective course on Ethics and Social Responsibility in Management, of 3 h a week, was established in the master degree of Economics and Management of Human Resources. In the school year 2012/2013 this course became mandatory and the weekly hours devoted to the course decreased to 1.5.

Nowadays, there are five CSR related courses, and all are mandatory (see Table 8). One, the Ethics and Social Responsibility course, is offered at the undergraduate level in the degree in Management. The other four are offered at the graduate level: three (Social Responsibility and Sustainability Reporting, Green Marketing and Environmental Management and Auditing) in the MEEM, and one (Ethics and Social Responsibility in Management) in the master degree in Economics and Management of Human Resources.

Table 8 CSR related courses at SEM.UP

Course	Degree	Duration	ECTS
Ethics and social responsibility	Undergraduate degree in management	1.5 h per week, 14 weeks	3.0
Social responsibility and sustainability reporting	MEEM	3 h per week, 14 weeks	7.5
Ethics and social responsibility in management	Master in economics and management of human resources	3 h per week, 14 weeks	7.5
Green marketing	MEEM	3 h per week, 14 weeks	7.5
Environmental management and auditing	MEEM	3 h per week, 14 weeks	7.5

The Ethics and Social Responsibility course offered in the undergraduate degree in Management aims at providing an overview of ethical issues and dilemmas at the level of the organization and society at large, ranging from the basic concepts of moral philosophy to those of CSR. The course is organized in three modules, each taught by a different lecturer:

- Module I is devoted to traditional theories in social and economic ethics;
- Module II is dedicated to the concepts of ethics and business ethics, analysing ethical problems and ethical dilemmas, as well as conflicts of interest and the ethical decision-making process;
- Module III focus on corporate social responsibility.

One should note that there are two mandatory courses in the undergraduate degree in Management that integrate CSR topics. The most important is Corporate Strategy, offered in the third and final year of the degree, which mentions explicitly in its programme the topic of Social Responsibility and Ethics. The other course which integrates CSR topics is Human Resources Management, also offered in the final year of the degree.

The Social Responsibility and Sustainability Reporting course aims to provide students with knowledge on the engagement in CSR and the reporting thereof by contemporary organizations. It also aims to promote critical reflection on these practices as ever-evolving organizational practices.

The Ethics and Social Responsibility in Management's objectives are to raise awareness of ethical issues in work relations and discuss the ethical dimension of human resource management, and interpret individual behaviour from an ethical viewpoint, and assess the ethical implications of management decisions and, in particular, of human resource management decisions.

The Green Marketing course aims at providing students with the understanding of basic conceptual tools of marketing and also of its specificity when related to environmental and sustainability issues. The Environmental Management and Auditing course's aim is to equip students with the knowledge and skills required to perform audits of environmental management systems, in order to accomplish with environmental targets and sustainability.

Table 9 Other master degree mandatory courses at SEM.UP integrating CSR topics

Degree	Courses
Master in economics and business administration	Strategic management, human resources management, corporate governance
Master in international business	International marketing, international strategic management
Master in management	Sales management, strategic management
Master in services management	Strategy and internationalisation of services
Master in marketing	Corporate strategy

It is important to note that in these master degrees, a few other mandatory courses integrate CSR topics. In the MEEM, that is the case with Environmental Economics and Sustainable Development. In the Master in Economics and Management of Human Resources, that is the case with Human Resources Management.

Some of the other master degrees offered at the SEM.UP include mandatory courses which integrate CSR topics in its programmes (see Table 9).

Recently, as reported above, SEM.UP has adhered to the Principles for Responsible Management Education. The information offered by the institution (see http://www.unprme.org/participants/view-participants.php?partid = 2964) mentions the achievements obtained thus far:

1. courses in three programmes that cover CSR topics;
2. the development of a project to promote Financial Literacy in Portugal;
3. the existence of faculty involved in public interventions in the field;
4. hosting and supporting students activities on these themes, such as:

    a. Volunteering—The students can participate in several volunteer activities in order to promote social responsibility and sustainability;
    b. NGO's Consultancy—The students can make free consultancy to Non-Governmental Organizations;
    c. Hosting the Portuguese Chapter group of the student's organization ShARE.

5. Hosting the OBEGEF—Observatory in Economics and Management of Fraud;
6. Having faculty involved in research activities and publication on CSR topics.

We would like to stress two of these aspects. The first pertains to the research on CSR made by the faculty. As we reported previously SEM.UP is among the leaders in Portugal in terms of number of articles published in relevant international journals. The second has to do with the fact that this institution hosts one important independent research association, the OBEGEF, of which several faculty members are associates and which develops important initiatives pertaining to the knowledge about the Portuguese reality in terms of fraud, corruption and non-observed economy.

CSR education at SEM.UP has been invariably initiated by individual faculty members and the leadership of school. The drivers for the success of such education pertain mainly to its importance in terms of international accreditation and

inclusion in business school rankings. At the moment, there are no centres or institutes to support CSR education and research, and there is no accreditation, award, or label of university in terms of CSR education activities.

4 Survey on CSR Education at SEM.UP

4.1 Data and Sample Collection

The questionnaire used in the survey reported in this section has been developed from existing scales (Aiman-Smith, Bauer, & Cable, 2001; Etheredge, 1999; Maignan & Ferrell, 2000; Webb, Mohr, & Harris, 2008). It was conceived to be administered to students in all the higher education institutions participating in the international study of which this volume is the result.

The questionnaire has been translated into Portuguese and passed on to students from the Economics and the Management undergraduate programmes offered at the SEM.UP. These programmes are the only undergraduate programmes at this school and have a duration of 3 years.

Given that the Management degree offers a course on Ethics and Social Responsibility in the second semester of the third year and the questionnaire was passed during the first semester, we have also collected data from graduate students that were ungraduated students at the school. Their undergraduate programme was also recorded and they were treated as fourth year students, for comparison purposes. The students were randomly selected in proportion with their existing distribution between years and undergraduate programmes (Table 10).

Data shows that the average age of the respondents is 20.5 years (SD = 2.33). 56 % of them are females and 44 % are males. The gender proportion is approximately the same in both programmes (53 % females versus 47 % males in the Economics programme and 60 % females versus 40 % males in the Management programme).

Table 10 Sample

Class (Undergraduate)	Total number of students		%		Sample	
	Economics	Management	Economics	Management	Economics	Management
First	232	138	12.2	7.3	31	18
Second	276	154	14.5	8.1	36	20
Third	476	245	25.1	12.9	63	32
Fourth	241	137	12.7	7.2	32	18
Total	1225	674	65	35	162	88
	1899		100		250	

4.2 Descriptive Analysis

4.2.1 SR Education

Tables 11 and 12 report data on the perceptions of the students regarding the quantity and quality of the CSR education received. Both frequencies and mean/ SD values show that CSR education received by the respondents is scanty, whether it is analysed in terms of number and duration of courses or of variety and overall evaluation of its quality (mean 2.12, SD 1.08).

Table 13 shows that students in the third and fourth years perceive higher quantity and variety in the CSR education when compared with first and second years' students. This is consistent with the fact that a course on Ethics and Social Responsibility is offered in the third year of the degree in management. It also shows a promising increase in the involvement in CSR-related projects, mainly in the two final grades. However, responses reveal that there is not much contact of students to CSR-related topics or activities while in internships in companies.

4.2.2 Other Measurements

The CSR consumer attitude scale, with 13 items and two subscales (Table 14), was taken from the CSR Performance subscale of Webb et al. (2008), and measured using a 5-point Likert scale ranging from 1 (never true) to 5 (always true). The other

Table 11 Quality/Quantity of CSR education (yes/no questions)

Question	Variable	Frequencies		%	
		Yes	No	Yes	No
Have you ever taken any course regarding with social responsibility?	SR courses	68	182	27.2	72.8
I learned it at the obligatory course(s)	SR at obligatory courses	44	206	17.6	82.4
I learned it at the elective course(s)	SR at elective courses	24	226	9.6	90.4
I learned it with embedding in other modules/courses	SR embedded in modules	76	174	30.4	69.6
I attended other teaching activities on it (seminars, special events, conferences etc.)	Variety in teaching activities	25	225	10.0	90.0
I learned it with different teaching methods (case-studies, speakers, internship, e-learning etc.)	Variety in teaching methods	56	194	22.4	77.6
I learned it with diverse focus of content/topic (integrating one or more topics)	Variety in focus of content/topic	83	167	33.2	66.8
I personally involved social responsibility project(s)	SR projects	71	179	28.4	71.6
I learned it during my internship at other organization(s)	SR during internship	27	223	10.8	89.2

Table 12 Quality/Quantity of CSR education (quantitative variables)

Variable	N	Mean	S.D.	Min	Max
Number of obligatory course(s)	250	0.224	0.5789	0.0000	5.0000
Number of elective course(s)	250	0.112	0.3951	0.0000	4.0000
Number of other modules/courses	250	0.584	1.1207	0.0000	7.0000
Number of different grades in which SR is taught	250	0.488	0.7977	0.0000	4.0000
Total duration of SR education (semesters)	250	0.2892	0.5856	0.0000	4.0000
Number of SR projects	250	0.644	1.4104	0.0000	10.0000
Total duration of the involvement in SR projects (weeks)	250	26.624	80.6652	0.0000	520.0000
SR education rate	196	2.214286	1.0789	1.0000	5.0000

Table 13 Student enrolment grade and quality of received CSR education

Variable	Groups	Student enrolment year				
		First year	Second year	Third year	Fourth year	Total
Variety in teaching activities	No (1)	48	54	74	49	225
	Yes (2)	1	2	21	1	25
Variety in teaching methods	No (1)	44	47	67	36	194
	Yes (2)	5	9	28	14	56
Variety in focus of content/topic	No (1)	44	41	65	17	167
	Yes (2)	5	15	30	33	83
CSR projects	No (1)	44	47	57	31	179
	Yes (2)	5	9	38	19	71
CSR during internship	No (1)	45	55	82	41	223
	Yes (2)	4	1	13	9	27
Overall rate for CSR education at the university	1.0 = very poor	5	19	26	14	64
	2.0	3	14	24	14	55
	3.0	7	11	20	14	52
	4.0	3	6	8	4	21
	5.0 = very good	1	1	2	0	4

scales (importance of CSR for the respondents, CSR prospective employee attitude and CSR perception scales) were adapted from the scales proposed by Etheredge (1999), Aiman-Smith et al. (2001) and Maignan and Ferrell (2000) and measured using also a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Table 14 shows, for each one these scales and of their subscales, the number of items, the mean, standard deviation and reliability values.

For all the scales and subscales, the reliability values are greater than 0.64 which are acceptable compared to a minimum recommended value of 0.6 (Hair, Black, Babin, & Anderson, 2009).

Table 14 Descriptive statistics and reliability analysis for scales and subscales

Scales and subscales	#Items	Mean	Std. Dev.	Reliability
CSR consumer attitude	13	3.45	0.68	0.905
Consumer support for CSR to internal stakeholders	7	3.38	0.76	0.863
Consumer support for CSR to external stakeholders	6	3.52	0.68	0.810
Importance of CSR for the respondents	5	3.51	0.69	0.792
CSR prospective employee attitude	9	3.89	0.62	0.895
Organizational attractiveness	4	4.12	0.64	0.844
Job pursuit intentions	5	3.70	0.73	0.876
CSR perception	18	4.37	0.42	0.900
Economic responsibility	4	4.33	0.48	0.643
Legal responsibility	4	4.50	0.48	0.702
Ethical responsibility	5	4.39	0.48	0.753
Philanthropic responsibility	5	4.28	0.53	0.798

4.3 Statistical Analysis

The research hypotheses to be tested in this study are the following:

H1:. An increase in the importance of CSR for respondents is related to an increase in consumer support for CSR to internal stakeholders and consumer support for CSR to external stakeholders.

H2:. An increase in the importance of CSR for respondents is related to an increase in organizational attractiveness and job pursuit intentions.

H3:. An increase in the quantity of received CSR education is related to an increase in the perceptions of the importance of the economic, legal, ethical, and philanthropic dimensions of CSR.

H4:. Higher levels in the quality/variety of received CSR education are related to higher levels in the perceptions of the importance of the economic, legal, ethical, and philanthropic dimensions of CSR.

H5:. Higher levels in the quality/variety of received CSR education are related to higher levels in the consumer support for CSR to internal stakeholders and consumer support for CSR to external stakeholders.

H6:. Higher levels in the quality/variety of received CSR education are related to higher levels in the organizational attractiveness and job pursuit intentions.

To analyse the first two hypotheses presented above, several linear regressions were conducted having as independent variable the importance of CSR for the respondents and as dependent variables the consumer attitude subscales, for the first hypothesis, and the CSR prospective employee attitude subscales, for the second hypothesis. Both models were statistically significant (p-value <0.001). The results are summarized in Table 15 and provide some support for both hypotheses.

All the relevant assumptions were verified: the independence of the errors (Durbin–Watson test results all close to 2) and normal distribution of the errors (normal P-P probability plots).

Table 15 Regression models for the first and the second hypotheses (independent variable: importance of CSR for the respondents)

Model	Dependent variables	Std. Coef.	Adjusted R Square	Durbin–Watson
H1	CSR consumer attitude	0.374[a]	0.136	1.886
H1a	Consumer support for CSR to internal stakeholders	0.376[a]	0.138	1.987
H1b	Consumer support for CSR to external stakeholders	0.318[a]	0.097	1.761
H2	CSR prospective employee attitude	0.534[a]	0.283	1.763
H2a	Organizational attractiveness	0.486[a]	0.234	1.907
H2b	Job pursuit intentions	0.478[a]	0.225	1.828

[a]$p < 0.001$ (significant at 0.1 % level)

Table 16 Results of the t tests (H4, H5, H6)

Hyp.	Dependent variables	Model 1 (IV: 7f)	Model 2 (IV: 7 g)	Model 3 (IV: 7 h)	Model 4 (IV: 7i)	Model 5 (IV: 7j)
H5	Consumer support for CSR to internal stakeholders	×	(3.33, 3.85)	×	×	(3.34, 3.75)[a]
	Consumer support for CSR to external stakeholders	×	(3.49, 3.65)	×	(3.48, 3.61)	×
H6	Org.Attractiveness	(4.10, 4.34)	(4.09, 4.25)	×	×	×
	Job Purs. Intentions	(3.66, 4.07)[a]	x	×	×	×
H4	Economic Resp.	×	×	×	×	×
	Legal Resp.	×	×	(4.47, 4.57)[b]	(4.47, 4.57)[b]	×
	Ethical Resp.	(4.36, 4.59)	(4.36, 4.49)[a]	(4.34, 4.48)	(4.35, 4.48)[b]	×
	Philanthropic Resp.	×	×	×	(4.25, 4.37)	×

Model 1—IV: Variety in teaching activities
Model 2—IV: Variety in teaching methods
Model 3—IV: Variety in focus of content/topic
Model 4—IV: Involvement in SR projects
Model 5—IV: SR during internship
Statistically non-significant results are represented with an ×
Statistically significant results are presented in the form [mean_group1 (no), mean_group2 (yes)]
Data signalled with an "a" were not normally distributed (as assessed by the Kolmogorov-Smirnov test, using $p > 0.05$)
Data signalled with a "b" had the homogeneity of variances assumption violated (as assessed by the Levene's test, using $p > 0.05$)

Regarding the third hypothesis, it was not possible to detect a statistically significant relationship between the perception of the importance of the CSR

Table 17 Summary of the results from the hypotheses testing

Relationship between the importance of CSR for the respondents and...		
CSR consumer attitude	H1	Confirmed
Consumer support for CSR to internal stakeholders	H1a	Confirmed
Consumer support for CSR to external stakeholders	H1b	Confirmed
CSR prospective employee attitude	H2	Confirmed
Organizational attractiveness	H2a	Confirmed
Job pursuit intentions	H2b	Confirmed
Relationship between the quantity of SR education received and...		
CSR perception	H3	Not confirmed
Economic responsibility	H3a	Not confirmed
Legal responsibility	H3b	Not confirmed
Ethical responsibility	H3c	Not confirmed
Philanthropic responsibility	H3d	Not confirmed
Relationship between the quality and variety of SR education received and...		
Perception of CSR importance	H4	
Economic responsibility	H4a	Not confirmed
Legal responsibility	H4b	Partially confirmed
Ethical responsibility	H4c	Partially confirmed
Philanthropic responsibility	H4d	Partially confirmed
CSR consumer attitude	H5	
Consumer support for CSR to internal stakeholders	H5a	Partially confirmed
Consumer support for CSR to external stakeholders	H5b	Partially confirmed
CSR prospective employee attitude	H6	
Organizational attractiveness	H6a	Partially confirmed
Job pursuit intentions	H6b	Partially confirmed

dimensions and the duration of the CSR education received. Similar results were obtained for other quantitative measurements, such as the total duration of CSR projects, the number of obligatory/elective courses, the total number of courses or the total number of years with some type of CSR education. Hence, the third hypothesis was not confirmed.

To test hypotheses 4, 5 and 6, a set of t-tests was implemented having as dependent variables the subscales mentioned in each hypothesis, and having as independent (grouping) variable the yes/no questions. For the cases where the variables had the homogeneity of variances assumption violated (as assessed by the Levene's test, using $p > 0.05$), the Satterthwaite variance estimator was used. For the cases where the variables were not normally distributed (as assessed by the Kolmogorov-Smirnov test, using $p > 0.05$) a non-parametric Mann–Whitney test was conducted afterwards to validate the t-tests' results. In all those cases, the Mann–Whitney gave the same statistically significant results.

Results (Table 16) provide some support to H5 and H6 (all subscales) and to H4 (the exception is the economic responsibility dimension).

Table 17 summarizes all the key results of this study.

5 Concluding Remarks

In this chapter we have provided some information on CSR practices, education and research in Portugal. We have showed that although having jumped later than many other European countries on the CSR bandwagon, Portugal shows nowadays developed CSR practices. Some of its larger corporations are even among the worldwide leading companies in terms of CSR reputation. In addition, CSR seems to be among the concerns of the managers of many Portuguese SMEs.

Regarding CSR education, it seems to be a concern of the leading Portuguese business schools at least since the mid-1980s. Nowadays, some of its leading schools present a modern CSR education. Research concentrates in the schools which present more developed CSR education. Católica Lisbon School of Business and Economics and SEM.UP are testimony of this reality. These schools are leaders in Portugal both in terms of CSR education and in terms of CSR research. In addition, the most visible publications seem to be the result of the work of only a few individuals.

SEM.UP seems to fare well. However, much remains to be done at SEM.UP, both in terms of education and in terms of research. Many of the master degrees offered would benefit enormously from the existence of a CSR course, such as the case of the master in Management and the master in Economics and Administration. The creation of a research centre devoted to CSR would allow a further development of research in this area and would permit to combat the concentration in the research that exists in the school.

At the national level, we believe that the introduction of mandatory CSR courses in the undergraduate and master degrees in management where they do not exist is a must. Also important is the creation of a network of researchers to combat the extant concentration in the research.

Results of a survey to students at SEM.UP reveal that CSR education received at this school is perceived as scanty, both in terms of number and duration of courses and of variety and overall evaluation of its quality. It is thus not surprising that findings reveal that there is no significant relationship between the quantity of received CSR education and perceptions of the importance of the economic, legal, ethical, and philanthropic dimensions of CSR. The quality/variety of received CSR education seems to be only partially related to perceptions of such importance, to consumer support for CSR to internal stakeholders and to external stakeholders, and to organizational attractiveness and job pursuit intentions.

Results also show that the importance of CSR for respondents is positively related to consumer support for CSR to internal stakeholders and consumer support for CSR to external stakeholders, as well as that the importance of CSR for respondents is positively related to organizational attractiveness and job pursuit intentions.

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Appendix

Social Responsibility Survey

1. Age   : _____

2. Gender   : ☐ Female   ☐ Male

3. Nationality   : _____

4. Department   : _____

5. Years of University Enrolment: ☐ 1st Year   ☐ 2nd Year   ☐3rd Year   ☐ 4th Year

6. Have you ever taken any course regarding with social responsibility?

7. Please assess the quantitative side of your social responsibility education at your university:

- I learned it at the obligatory course(s) : ☐ No   ☐ Yes, specify number of courses: _____

- I learned it at the elective course(s)   : ☐ No   ☐ Yes, specify number of courses: _____

- I learned it with embedding in other modules/courses *(e.g. as a chapter like "business ethics" within a management   course)* : ☐ No   ☐ Yes, specify number of courses: _____

- I learned it at (when: you can tick more than one): ☐1st Year   ☐2nd Year   ☐3rd Year   ☐ 4th Year

- I learned it during within (total duration of whole education: 1 semester/2 month/5 hours etc.): _____

8. Please assess the qualitative side of your social responsibility education at your university:

(1- Never True ←----------------------------→ 5-Always True)

	1	2	3	4	5
I attended other teaching activities on it (seminars, special events, conferences etc.)	☐	☐	☐	☐	☐
I learned it with different teaching methods (case-studies, speakers, internship, e-learning etc.)	☐	☐	☐	☐	☐
I learned it with diverse focus of content/topic (I learned socially responsible management, environmental protection, cause related marketing etc. at different times or courses)	☐	☐	☐	☐	☐
I personally involved social responsibility project(s)	☐	☐	☐	☐	☐
I learned it during my internship at other organization(s)	☐	☐	☐	☐	☐
I think my university provides an excellent education on social responsibility	☐	☐	☐	☐	☐

9. Please rate the statement regarding with the CSR involvement of yourself on the following scale.

(1- Never True ←---------------------------→ 5-Always True)

	1	2	3	4	5
I try to buy from companies that help the needy.	☐	☐	☐	☐	☐
I try to buy from companies that hire people with disabilities.	☐	☐	☐	☐	☐
I avoid buying products or services from companies that discriminate against minorities.	☐	☐	☐	☐	☐
When given a chance to switch to a retailer that supports local schools, I take it.	☐	☐	☐	☐	☐
I try to buy from companies that make donations to medical research.	☐	☐	☐	☐	☐
I make an effort to buy from companies that sponsor food drives.	☐	☐	☐	☐	☐
When given a chance to switch to a brand that gives back to the community, I take it.	☐	☐	☐	☐	☐
I avoid buying products made using child labour.	☐	☐	☐	☐	☐
When given a chance, I switch to brands where a portion of the price is donated to charity	☐	☐	☐	☐	☐
I avoid buying products or services from companies that discriminate against women.	☐	☐	☐	☐	☐
When I am shopping, I try to buy from companies that are working to improve conditions for employees in their factories.	☐	☐	☐	☐	☐
I try to buy from companies that support victims of natural disasters.	☐	☐	☐	☐	☐
I make an effort to buy products and services from companies that pay all of their employees a living wage.	☐	☐	☐	☐	☐

10. Please complete the following sentence with given statements and rate them on the scale.

(1-Strongly Disagree / 2= Disagree / 3=Neither Agree nor Disagree / 4= Agree / 5-Strongly Agree)

	1	2	3	4	5
Being socially responsible is the most important thing a firm can do	☐	☐	☐	☐	☐
Social responsibility of a firm is essential to its long-term profitability	☐	☐	☐	☐	☐
The overall effectiveness of a business can be determined to a great extent by the degree to which it is socially responsible	☐	☐	☐	☐	☐
Social responsibility is critical to the survival of a business enterprise	☐	☐	☐	☐	☐
Business has a social responsibility beyond making profit	☐	☐	☐	☐	☐

11. Please rate the following statements with considering a socially responsible company.

(1-Strongly Disagree / 2= Disagree / 3=Neither Agree nor Disagree / 4= Agree / 5-Strongly Agree)

	1	2	3	4	5
This would be a good company to work for	☐	☐	☐	☐	☐
I would want a company like this in my community	☐	☐	☐	☐	☐
I would like to work for this company	☐	☐	☐	☐	☐
I find this a very attractive company	☐	☐	☐	☐	☐
I would accept a job offer from this company	☐	☐	☐	☐	☐
If this company visited campus I would want to speak with a representative	☐	☐	☐	☐	☐
I would attempt to gain an interview with this company	☐	☐	☐	☐	☐
I would actively pursue obtaining a position with this company	☐	☐	☐	☐	☐
If this company was at a job fair I would seek out their booth	☐	☐	☐	☐	☐

12. Please complete the following sentence with given statements and rate them on the scale.

(1-Strongly Disagree / 2= Disagree / 3=Neither Agree nor Disagree / 4= Agree / 5-Strongly Agree)

A business organization should…	1	2	3	4	5
be successful at maximizing its profit.	☐	☐	☐	☐	☐
strive to lower its operating costs.	☐	☐	☐	☐	☐
closely monitor employees' productivity.	☐	☐	☐	☐	☐
establish long-term strategies	☐	☐	☐	☐	☐
comply with the law.	☐	☐	☐	☐	☐
seek to comply with all laws regulating hiring and employee benefits.	☐	☐	☐	☐	☐
have programs that encourage the diversity of our workforce (in terms of age, gender, and race).	☐	☐	☐	☐	☐
have internal policies that prevent discrimination in employees' compensation and promotion.	☐	☐	☐	☐	☐
have a comprehensive code of conduct.	☐	☐	☐	☐	☐
be recognized as a trustworthy company.	☐	☐	☐	☐	☐
integrate the fairness toward co-workers and business partners as part of its employee evaluation process.	☐	☐	☐	☐	☐
have a confidential procedure that is in place for employees to report any misconduct at work.	☐	☐	☐	☐	☐
have salespersons and employees who are required to provide full and accurate information to all customers.	☐	☐	☐	☐	☐
support employees who acquire additional education.	☐	☐	☐	☐	☐
provide flexible company policies that enable employees to better coordinate work and personal life.	☐	☐	☐	☐	☐
give adequate contributions to charities.	☐	☐	☐	☐	☐
have a program to reduce the amount of energy and materials wasted in our business.	☐	☐	☐	☐	☐
encourage partnerships with local businesses and schools.	☐	☐	☐	☐	☐

Index