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CORPORATE SOCIAL RESPONSIBILITY AND HIGHER EDUCATION: URUGUAY UNIVERSITY STUDENTS' PERCEPTIONS¹

ABSTRACT. This paper assumes a stakeholder approach to analyze the perceptions and attitudes of students at the Uruguayan university towards corporate social responsibility (CSR) in organizations, just as their experiences of current and desired education on the matter. Self-reported data was collected through a structured questionnaire from a representative sample of undergraduates within Business and related areas at the Catholic University of Uruguay. Descriptive and factor analyses revealed a generalized awareness of the relevance of socially responsible criteria, in line with a high demand of CSR education, particularly in contents of relationships with employees, consumers and respect to environment.

Introduction

Education of organizational responsibility within formal academic programs represents nowadays a priority, both in Latin-American and European countries. It is oriented to the training of professionals qualified to respond efficiently to the new social and environmental needs of modern economies (Vázquez *et al.*, 2011a, 2011b). When analyzing the causes of this situation, at least three reasons are worth mentioning. Firstly, the consolidation of a concept of Corporate Social Responsibility (CSR) in the business world has increased the demand for professionals qualified in competences for responsible management. Secondly, beyond the area of private firms, interest in CSR has become known also for governments, supranational organisms, social organizations, and other institutional actors. In this sense, the idea that sustainable development (at the three economic, social and environmental levels) depends largely on the responsible behavior of both organizations and

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citizens is more and more consolidated. And thirdly, all of this have led universities to ask themselves about their own responsibility (what had derived in a concept of University Social Responsibility) thus gaining awareness of their role in the education and training of professionals provided with the competences (knowledge, abilities and attitudes) and values needed for sustainable development.

According to this new view of the purposes of higher education, some previous descriptive studies have shown an increasing tendency over the last decades to include CSR topics on universities and business schools' syllabus (Mahoney, 1990; Mckenna, 1995; Christensen *et al.*, 2007; Wu *et al.*, 2010; Fernández and Bajo-Sanjuán, 2010; Setó-Pamies, 2011), whereas many pedagogical researches have tried to identify the most properly teaching methods (McDonalds, 2004; Balotsky and Steingard, 2006; Caldwell, 2009; Hartman and Werhane, 2010). Further, analytical research proves that students' attitudes, beliefs and values change by social responsibility learning (Luthar and Karri, 2005; Sobczak *et al.*, 2006; Neubaum *et al.*, 2009; Kolodinsky, 2010; Moon and Orlitzky, 2011; Kleinrichert *et al.*, 2011).

However, systematic evidence on best practices and priorities to articulate CSR education within formal academic curricula in Latin American countries is still scarce. In this context, this paper aims to analyze the concept of CSR held by a sample of university students in Uruguay, just as their experiences of current and desired education on the matter. According to this purpose, it is expected that a better understanding of undergraduates' demands for further CSR education can be used as input to improve the university marketing strategy in working for a better satisfaction of the learning needs of its main objective public. From this framework, a first step consists on identifying the specific contents which should be include within the academic curricula. Given the complexity of the concept of CSR and the diversity of theoretical approaches and models developed to explain it, we considered that the stakeholder perspective offers a simple model to easily identify dimensions of CSR education and their perceived importance for students according to the objectives of the research presented here.

Next section reviews the stakeholder perspective as general theoretical framework to develop a list of indicators defining CSR dimensions as specific contents for university education within business areas. Then, we describe an empirical research aimed to analyze the CSR conceptions of a sample of Uruguayan university students. Particularly, it is sought to identify factors or dimensions useful to analyze student's perceptions of current and desired education of relevant CSR contents at the university, just as the existing gaps between such experiences.

1. The stakeholder perspective in the analysis of CSR dimensions

Many authors have pointed the existence of an important gap between the theoretical thinking and development of academic CSR models and the incorporation of the concept in the business real practice. Waddock (2004) analyzes this problem in his article *Parallel universes: companies, academics and the progress of corporate citizenship*, in which the author argues that CSR has evolved in a different way in both universes, and attributes such lag to the conceptual and terminological confusion generated by the academia. Similarly, Basu and Palazzo (2005) point that academic thinking on CSR has tended to prioritize conceptual discussion and not just empirical research, thus concluding that for the most part, academics haven't gone beyond the philosophical discussion on the definition of the concept.

In fact, most traditional contributors to the specialized literature on CSR have focused their efforts in the conceptual discussion of the construct more than in the development of empirical studies in the area of business responsibility. For instance, Carroll (1979), Schwartz and Carroll (2003), and Epstein (2006) focus on the definition and justification of the concept;

Sethi (1975) and Carroll (1991) try to establish its action field; Jones (1980) studies its recipients; Murray and Montanari (1986) analyze CSR returns in terms of corporative reputation; Litz (1996) focus on knowledge management; and Porter and Kramer (2006) analyze the consequences of the construct for strategy strengthening. In short, with few exceptions (e.g., Waddock, 2004), formal literature doesn't provide managers with practical models of responsible management, and formal developments of the concept (e.g., Carroll, 1999; Garriga and Melé, 2004) are divorced from practical models orienting CSR strategies in the business world.

Further, lack of agreement among academics conflicts with the consensus reached by the conjoint of institutions devoted to promote sustainability around the world, including international, national and regional organizations. In the context of these institutions, revision of documents and declarations of principles reveals considerable agreement on the CSR concept, the dimensions and business behaviors linked to it, and the specific tools for responsibility management in all kinds of organizations.

A reference to this agreement is the international norm ISO 26000, which provides worldwide convergence in two key points. First, CSR is defined as a philosophy, strategy or management model which involves the entire organization and: i) is based on values; ii) takes into consideration the expectations of all the firm's stakeholders; iii) controls the impacts of the operation; and iv) is committed to sustainable development (Licandro and Sabath, 2010). Second, the norm allows identification of seven dimensions of CSR, as included in most manuals and implantation guides (UNIT, 2011). These dimensions are corporate ethics and governance, labour practices, community involvement and development, fair operating practices, consumer issues, the environment, and human rights.

In the context of such general considerations, many models consider the construct of CSR in terms of the way in which the firm conceives and builds relationships with its stakeholders. In fact, the concept of stakeholder is present in all the typologies of CSR theories identified by Garriga and Melé (2004) and after applied by Cancino and Morales (2008). Simply put, the authors hypothesized that "*the most relevant CSR theories and related approaches are focused on one of the following aspects of social reality: economics, politics, social integration and ethics*" (Garriga and Melé, 2004, p. 52). According to this postulate, each CSR theory was analyzed from the perspective of interaction between business and society, and later classified into four categories, namely:

- Instrumental theories, in which the corporation is seen as only an instrument for wealth creation, and its social activities are only a means to achieve economic results;
- Political theories, which concern themselves with the power of corporations in society and a responsible use of this power in the political arena;
- Integrative theories, in which the corporation is focused on the satisfaction of social demands; and
- Ethical theories, based on ethical responsibilities of corporations to society.

Table 1 displays a brief description of each type of CSR theory, just as some commentaries by the authors with regards to the relationship between CSR concepts and firm's stakeholders. From the revision of the table, it can be easily inferred that the concept of stakeholder is transversal to a very important part of the academic thinking on CSR.

Table 1. The stakeholder concept in previous literature

Types of theory	Short description	Key references	Mentions to a stakeholder approach
Instrumental	CSR is a means to achieve economic results	Mitchell <i>et al.</i> (1997) Odgen and Watson (1999) Jensen (2000) Hart (1995) Friedman and Miles (2002, 2006) Fassin (2008) Reed <i>et al.</i> (2009)	<ul style="list-style-type: none"> • Concern for profits does not exclude taking into account the interests of all stakeholders. • In certain conditions the satisfaction of stakeholders' interests can contribute to maximizing the shareholder value. • Value maximization is employed as the criterion for making the requisite tradeoffs among the firm's stakeholders. • The most important drivers for new resource and capabilities development will be constraints and challenges posed by the natural biophysical environment. • Resources continuous improvement, stakeholder integration and shared vision are critical for the firm.
Political	CSR derives from the power of corporations in society arena	Donaldson and Dunfee (1994)	<ul style="list-style-type: none"> • The stakeholders approach should be preferred to other alternative conceptions because: i) it is related to empirical issues; ii) there are some tools for measurement of the relationships of the stakeholders and the firm performance, and iii) there are social contracts (legal structure) that establish the stakeholders' rights and obligations.
Integrative	Corporations depends on society for continuity; CSR is focused on the satisfaction of social demands	Bendheim <i>et al.</i> (1998) Mitchell <i>et al.</i> (1997) Rowley (1997) Ogden and Watson (1999)	<ul style="list-style-type: none"> • Empirical research includes topics such as how to determine the best practice in corporate stakeholder relations, stakeholder salience to managers, the impact of stakeholder management on financial performance, the influence of stakeholder network structural relations, and how managers can successfully balance the competing demands of various stakeholder groups.
Ethical	CSR represents an ethical obligation for business	Freeman (1983, 1984 1994) Donaldson and Preston (1995)	<ul style="list-style-type: none"> • Managers bear a fiduciary relationship to stakeholders. • Stakeholders are persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity (stakeholders are identified by their interests in the corporation, whether or not the corporation has any corresponding functional interest in them). • The interests of all stakeholders are of intrinsic value, that is, each group of stakeholders merits consideration for its own sake and not merely because of its ability to further the interests of some other group, such as the shareowners.

Source: Adapted from Garriga and Melé (2004).

In the same line, the stakeholder approach is referred, explicitly or implicitly, in many of the most influential definitions of CSR. Particularly, Dahlsrud (2006) analyzed 37 definitions proposed by 27 authors, including both academics and institutions. By using a technique of content analysis, the author identified five underlying dimensions or thematic areas, namely the environmental, the social, the economic, the voluntariness, and the stakeholder. Once quantified the presence of each dimension in the definitions included in the analysis, it is pointed that the optimal performance is dependent on the stakeholders of the business. From this view, the author concludes that “*the challenge for business is not so much to define CSR, as it is to understand how CSR is socially constructed in a specific context and how to take this into account when business strategies are developed*” (Dahlsrud, 2006, p. 6).

Consistently with the previous, some experts claim that, in terms of CSR application to business management, the analysis of the construct may well be simplified to the consideration of responsible practices towards each of the firm’s stakeholders. According to Carroll (1999), over the 1990s the term of CSR operated as platform for the development of new constructs, what complemented it and constituted an important part of the theoretical agenda of the period. Among them, we should stress those of “*stakeholder theory*”, “*business ethics theory*”, and “*corporate citizenship*”. Similarly, in an article from 1991 Carroll proposed a concept of stakeholder management as conceptual framework to “*assist the manager in integrating the four CSR components with organizational stakeholders*” (Carroll, 1991, p. 43).

Carroll’s model come to fruition in the “*stakeholder/responsibility*” matrix, which organizes the various types of responsibilities identified in his pyramid (i.e., economic, legal, ethical and philanthropic) according to the various groups of stakeholders (i.e., owners, consumers, employees, community, competitors, suppliers, social activist groups, public and large). From this view, analysis of CSR requires answer to five questions: i) who are the stakeholders of the firm?; ii) what are their needs and demands?; iii) What opportunities and challenges do they set?; iv) what responsibilities should the firm assume towards them?; v) what strategies, actions or decisions should be made to manage these responsibilities?

In the same line, in his article on the evolution of the CSR concept, Carroll (1999) pose three arguments to back up the convenience of the stakeholder term:

- The word “*social*” is vague and has no specific direction, while the concept of stakeholder allows identification of the objective publics with which companies should behave in a responsible way.
- For most executives and managers, the word stakeholder is intended to more appropriately describe those groups of persons who have an interest in the operations and decisions of the firm.
- The stakeholder/responsibility approach is more consistent with the pluralistic environment faced by current business.

In the same respect, Freeman (1983) points that business responsibility should include the vision (demands, needs and viewpoints) of all the stakeholders able to affect the decisions of the firm. Further, the author suggests conceptualizing the firm as a net of relations in which each actor provides value for the others. From this view, Freeman and Liedka (1991) criticize the prevalent concept of CSR and consider that it has failed to help in creating the good society. Therefore, they call for new more practical and useful language of CSR, including consideration of the stakeholder terminology.

Finally, another argument in favor of using the stakeholder approach to identify CSR operative dimensions relies on some of the guides, manuals and evaluation tools most frequently employed to manage CSR in organizations. These documents usually organize the business activities according to the relationship of the firm with its stakeholders, including shareholders, employees, suppliers, distributors, consumers and the community.

Particularly, the European Commission (2001) defines CSR as “*a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*” (European Commission, 2001, p. 6). The document identifies two distinct dimensions, internal and external, of CSR. From this view, within the company, socially responsible practices primarily involve employees and relate to issues such as investing in human capital, health and safety, and managing change, while environmentally responsible practices relate mainly to the management of natural resources used in the production. On the other hand, CSR extends beyond the doors of the company into the local community and involves a wide range of stakeholders, including business partners and suppliers, customers, public authorities, and NGOs representing local communities, as well as the environment.

Similarly, the more recent ISO 26000 defines CSR as the responsibility of an organization in view of the impacts that its decisions and activities (products, services and process) cause for the society and the environment, by means of an ethical and transparent behavior which takes in consideration the expectations of all the interested parts (UNIT, 2011).

From this literature review, this research is intended to develop a list of indicators defining CSR dimensions according to the stakeholder approach and use them to analyze CSR conceptions of a sample of Uruguayan university students. According to that, it is also sought to identify factors or dimensions useful to analyze student’s perceptions of current and desired education of relevant CSR contents at the university, just as the existing gaps between such experiences.

2. Methodology

2.1. Sample

We conducted a survey study with the population of last-year students within Business and Economics areas at the Catholic University of Uruguay. Final sample comprised 200 students, (rate of response of 85%), ensuring a criterion of representativeness of 95% (being $e = \pm 5\%$; $p = q = 0.50$). Specifically, 107 of participants in the study were females (53.8%) and 93 males (46.2%), aged 19 to 45 years old ($M = 23.20$; $SD = 3.56$).

Concerning the labour situation of respondents, most of them had a regular or temporal job (65.7%). From the remainder, 23.1% hadn’t any work experience and 11.1% weren’t working at the time of the survey but had some previous work experience. Among the students with some labour background, most of them (89.5%) were working or had worked in a private enterprise, 8.2% in a public organization, 0.7% in a cooperative, and 1.5% in a NGO or foundation. Concerning the work performed, 26.6% had some experience in jobs of responsibility as directives, managers or supervisors.

2.2. Measures

Data was collected by means of collective voluntary self-administration of a questionnaire to groups of students in scheduled university classes. In all cases, researchers asked for approval from the academic staff responsible in each class. The survey was administered in presence of a researcher trained for this end.

Participants were presented a list of 16 activities defining relations between companies and six groups of stakeholders: employees, shareholders, value-chain stakeholders, competitors, community/society and the environment. This list was generated according to the operationalization proposed by the European Commission (2001), by differentiating among the

internal and external dimensions of CSR. *Table 2* summarizes the indicators included in the survey by each group of stakeholders.

For each item, three measures were requested:

- *Perceived importance.* Respondents were asked to report their opinion on the importance of each activity when defining a socially responsible firm, according to a five-point Likert-type scale ranging from 1 (*not important at all*) to 5 (*very important*).
- *Perceived education.* Participants had to range their perceptions on the importance awarded to each content in their respective university academic programs, on a five-point Likert-type scale ranging from 1 (*not important at all*) to 5 (*very important*).
- *Desired education.* Students had to report their wish for further education on each CSR content. Again, responses ranged from 1 (*not important at all*) to 5 (*very important*).

Table 2. Indicators

Stakeholder	Indicator
Employees	Risk prevention and health and safety at work.
	Professional development and lifelong learning.
	Equal opportunities for employees.
	Balancing work and family life.
	Promotion of fair work relations.
Volunteering activities for employees.	
Shareholders	Ethical commitment to partners and shareholders.
Value-chain stakeholders	Offer of quality products adapted to consumers' needs.
	Truthful information about products.
	Ethical commitment to suppliers and distributors.
Competitors	Responsible relationships with competitors.
Community/Society	Involvement in community interests.
	Contribution to regional development.
	Collaboration with Public Administrations and NGOs.
	Social dialogue with government and enterprises.
The environment	Respect for the environment.

3. Results

3.1. Factor analysis

To identify the dimensions underlying to students' conceptions of CSR from a stakeholder perspective, we ran a principal components factor analysis with the 16 items measuring perceived importance of CRS practices in organizations, as expressed in the first part of the survey used for data collection.

Prior to performing factor analysis, the suitability of data was assessed. Inspection of the correlation matrix revealed the presence of many coefficients of .30 and above. Also, the Kaiser-Meyer-Okin value was .875, exceeding the recommended value of .60 (Kaiser, 1970, 1974) and the Barlett's Test of Sphericity (Barlett, 1954) reached statistical significance, supporting the factorability of the correlation matrix.

Principal components analysis revealed the presence of four factors with eigenvalues exceeding 1, explaining 56.95% of the total variance. Nevertheless, using Cattell's scree test (Cattell, 1966), it was decided to retain only three components for further investigation.

To aid in the interpretation of the three components identified and its discriminant validity, Varimax rotation was performed. The rotated solution presented in *Table 3* displays the three dimensions identified, which explained the 15.80%, 14.60%, and 20.57% of the

variance, respectively. All the scales were associated to Cronbach's α values of reliability over the recommended .70.

The first component, namely "responsible relationships with internal stakeholders", was composed of five items with loadings above .40, defining transactions with employees. The second component, namely "responsible relationships with proximal external stakeholders" was composed of four items concerned to responsible transactions with business partners, clients, suppliers and distributors. The third component, namely "responsible relationships with distal stakeholders" was composed of seven items concerned to the involvement of the firm in social and environmental causes and responsible relationships with competitors.

Table 3. Factor analysis

	Factor 1 Internal stakeholders	Factor 2 Proximal external stakeholders	Factor 3 Distal external stakeholders	Mean
Professional development and lifelong learning	.711			4.48
Equal opportunities for employees	.681			4.18
Balancing work and family life	.627			4.08
Risk prevention and health and safety at work	.595			4.46
Promotion of fair work relations	.581			4.43
Ethical commitment to partners and shareholders		.748		4.36
Offer of quality products adapted to consumers' needs		.721		4.62
Truthful information about products		.692		4.42
Ethical commitment to suppliers and distributors		.516		4.39
Involvement in community interests			.805	3.36
Collaboration with Public Administrations and NGOs			.788	3.55
Social dialogue with government and enterprises			.691	3.68
Volunteering activities for employees			.623	3.13
Contribution to regional development			.561	3.93
Responsible relationships with competitors			.548	3.91
Respect for the environment			.400	4.20
% Variance explained	15.80%	14.60%	20.57%	--
Cronbach's α reliability	.726	.715	.814	--

Table 3 also displays the mean scores obtained by the total sample in the indicators of the three factors identified. In short, the practices more considered by respondents as characteristics of responsible firms were related to relationships with internal and proximal external stakeholders, particularly: "offer of quality products adapted to consumers' needs" ($M = 4.62$), "professional development and lifelong learning" ($M = 4.48$), "risk prevention and health and safety at work" ($M = 4.46$), "promotion of fair work relations" ($M = 4.43$), and "truthful information about products" ($M = 4.42$). While high, perceived importance was lower for external practices defining responsible transactions with distal stakeholders, such as:

“volunteering activities for employees” ($M = 3.13$), “involvement in community interests” ($M = 2.26$), and “collaboration with Public Administrations and NGOs” ($M = 3.36$).

3.2. Differences between perceived and desired education of CSR contents

Figure 1 shows the average scores obtained by the total sample according to their assessments of perceived and desired education of CSR contents in their university academic programs. In general, perceptions of current education were moderated, with most items scoring under 4 in the five-point scale. Beyond this consideration contents considered as more included in the curricula at the time of the survey were related to responsible relationships with proximal external stakeholders: “ethical commitment to partners and shareholders” ($M = 4.01$), “offer of quality products adapted to consumers’ needs” ($M = 3.86$), “truthful information about products” ($M = 3.76$), and “ethical commitment to suppliers and distributors” ($M = 3.72$).

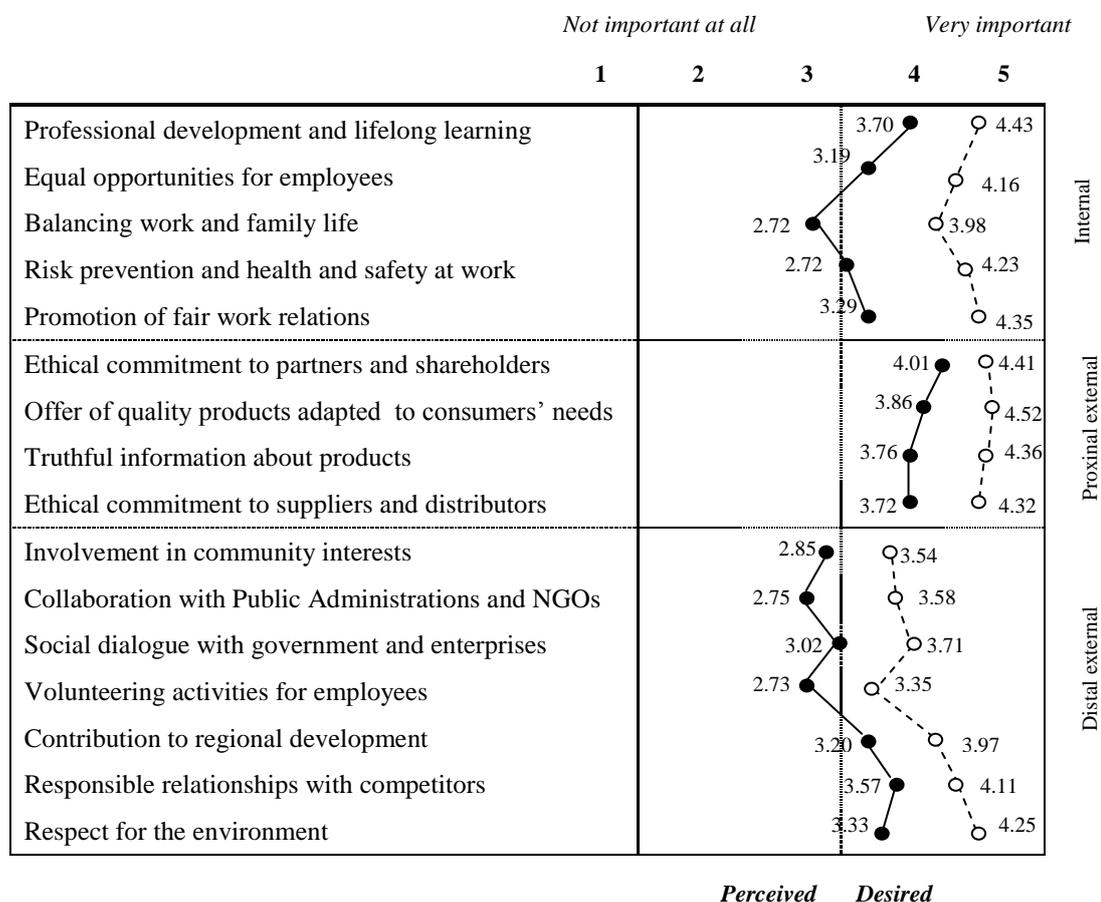


Figure 1. Perceived and desired education of CSR contents

The lowest mean scores corresponded to relationships with distal stakeholders, including “volunteering activities for employees” ($M = 2.73$), “collaboration with Public Administrations and NGOs” ($M = 2.75$), and “involvement in community interests” ($M = 2.85$).

Concerning the wish of a greater education of responsibility contents in academic programs, mean scores were notably high for all items, the contents most demanded representing internal concerns in terms of employees’ “professional development and lifelong learning” ($M = 4.43$), and external relationships with partners ($M = 4.41$) and customers ($M =$

4.52). Opposite, the least valued issues were again “volunteering activities for employees” ($M = 3.35$), involvement in community interests ($M = 3.54$), and collaboration with Public Administrations and NGOs ($M = 3.58$).

To demonstrate the existence of statistically significant overall differences between perceived and desired education of CSR in the university, three paired t -tests were conducted, according to the average scores obtained by the total sample in the factors identified in previous factor analysis, namely: internal stakeholders, proximal external stakeholders and distal external stakeholders. These results are displayed in *Table 4*. In all cases, there was a significant decrease in the importance given to the contents considered from desired to perceived education.

Table 4. Mean scores and Student’s t -test

	Perceived importance	Desired importance	t
Internal stakeholders	3.19 (0.82)	4.23 (0.65)	-18.60***
Proximal external stakeholders	3.83 (0.89)	4.40 (0.66)	- 9.16***
Distal external stakeholders	3.07 (0.79)	3.78 (0.71)	-11.75***

Note. Standard deviations are in parentheses. *** $p < .005$ (two-tailed t -test with 199 df).

Conclusions

The education of organizational responsibility within formal academic programs represents nowadays, both in Latin-American and European countries, a priority oriented to the training of professionals qualified to respond efficiently to the new social and environmental needs of modern economies. From this view, this paper has analyzed the concept of CSR hold by a sample of university students in Uruguay, just as their current experience and demand for education on the matter as part of their academic training. In doing that, we assumed a stakeholder approach to identify the dimensions underlying to participants’ subjective definition of responsible firms, in terms of relationships with their objective publics.

Statistical analysis allowed identification of three main factors characterizing students’ visions of CSR in organizations. According to that, respondents focused mainly in transactions to internal stakeholders (i.e., employees) and proximal external stakeholders (i.e., partners, customers, suppliers and distributors) when identifying a responsible firm. While high, perceived importance was lower for other external practices defining ethical relationships with distal stakeholders, including response to community interests and collaboration with other organizations to satisfy social needs.

On this basis, students surveyed perceived a general University’s commitment to the education of CSR contents at both internal and external levels, particularly regarding the relationships of firms with their direct external stakeholders.

However, findings also made obvious some existing gaps between perceived and desired importance awarded to CSR contents in academic programs, showing a high demand of education in issues concerned to responsible relationships with employees and consumers and environmental sustainability.

Interpretation of this pattern of results points to the conclusion that roles assumed by participants in the study as future employees and consumers may have led them to attribute to these groups of stakeholders the most important social responsibilities of enterprises. Nevertheless, further research is needed to clarify this premise from a more in-deep analysis of the roles assumed for respondents in their personal and professional lives.

This pattern of results suggest the influence of higher education on the prevalent concept of CSR hold by students, thus pointing the need of incorporating further transversal training on the mater, in order to provide students with a more complete vision of both internal and external dimensions of enterprises' social responsibilities according to their future work demands. In short, modern public universities should be aware of the real necessity of updating any educational program according to society's requirements at any moment and, considering CSR as source of sustainable socioeconomic welfare, it has a great potential to contribute to marketing of university academic curricula.

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