



VILNIUS UNIVERSITY
BUSINESS SCHOOL

INTERNATIONAL BUSINESS PROGRAMME

Radhadh, El bahlouli

BACHELOR THESIS

VERSLO STUDENTŲ SOCIALINĖS ATSAKOMYBĖS SUPRATIMAS: PELNO VALDYMAS IR ETIKA	CORPORATE SOCIAL RESPONSIBILITY AWARENESS IN BUSINESS STUDENTS: NAVIGATING PROFIT AND ETHICS
---	---

Student: Radhadh EL bahlouli

Supervisor: Lect Dileta Jatautaitė

Vilnius, 2024

SUMMARY

VILNIUS UNIVERSITY

BUSINESS SCHOOL

INTERNATIONAL BUSINESS PROGRAMME

RADHADH EL BAHLOULI

Corporate Social Responsibility Awareness in Business Students: Navigating Profit and Ethics

Supervisor's abbreviation of scientific degree, name, surname

Bachelor thesis prepared – 2024 Vilnius

The thesis consists of 40 pages.

Number of tables at work 11 pcs.

Number of pictures at work 1 pcs.

Number of literature and sources 82 pcs.

Short description:

With companies advancing toward making corporate social responsibility a core component for business strategies, this thesis explores the integration of corporate social responsibility (CSR) education in business schools and its impact on students' awareness of ethical decision-making versus traditional profit-driven principles especially social and environmental issues. It examines how this integration—or lack thereof—shapes future business leaders' ability to navigate social and environmental considerations alongside financial goals.

Problem, goal, and tasks of the work:

The main problem addressed in the thesis is the gap in understanding how CSR education in a profitability-focused curriculum influences students' ethical awareness and decision-making abilities, particularly when confronted with the tension between profit maximization and social responsibility. Thus, this thesis aims to investigate this gap through reviewing of literatures and conducting a survey for students in business to test their attitude toward the problem.

Research methods used in the work: Scientific literature review and quantitative analysis.

Research and results obtained: Survey, 104 responses were obtained.

Conclusions of the work: H3 was found to be insignificant, while H1, H2, H3and H5 were found to be correct.

Information about the publication of the work results or adaptation to publication: Not publicised.

SANTRAUKA

VILNIAUS UNIVERSITETAS

VERSLO MOKYKLA

TARPTAUTINĖ VERSLO PROGRAMA

RADHADH EL BAHLOULI

Verslo studentų socialinės atsakomybės supratimas: pelno valdymas ir etika

Darbo vadovo mokslo laipsnio santrumpa, vardas, pavardė

Parengtas bakalauro darbas – 2024 Vilnius

Darbą sudaro 40 puslapių.

Stalų skaičius darbe 11 vnt.

Paveikslėlių skaičius darbe 1 vnt.

Literatūros ir šaltinių skaičius 82 vnt.

Trumpas aprašymas:

Įmonėms siekiant, kad socialinė atsakomybė taptų pagrindine verslo strategijų dalimi, šiame bakalauro darbe nagrinėjama įmonių socialinės atsakomybės (ĮSA) ugdymo integracija verslo mokyklose ir jos įtaka studentų suvokimui apie etiškų sprendimų priėmimą, palyginti su tradiciniais pelno siekimo principais. Taip pat analizuojami socialiniai ir aplinkosaugos klausimai. Darbe nagrinėjama, kaip ši integracija (arba jos trūkumas) formuoja būsimų verslo lyderių gebėjimą derinti socialinius, aplinkosaugos ir finansinius tikslus.

Darbo problema, tikslas ir užduotys:

Pagrindinė baigiamajame darbe nagrinėjama problema yra supratimo spraga, kaip ĮSA ugdymas pelningumą orientuotose mokymo programose veikia studentų etinį sąmoningumą ir gebėjimus priimti sprendimus, ypač susidūrus su įtampa tarp pelno maksimizavimo ir socialinės atsakomybės. Taigi, šio darbo tikslas – ištirti šią spragą, peržiūrint literatūrą ir atliekant verslo studentų apklausą, siekiant patikrinti jų požiūrį į šią problemą.

Darbe taikyti tyrimo metodai: Mokslinės literatūros apžvalga ir kiekybinė analizė.

Tyrimas ir gauti rezultatai: Apklausa, gauti 104 atsakymai.

Darbo išvados: nustatyta, kad H3 yra nereikšmingas, o H1, H2, H3 ir H5 – teisingos.

Informacija apie darbo rezultatų paskelbimą ar pritaikymą publikavimui: Neviešinama.

TABLE OF CONTENT

INTRODUCTION:	7
1. ANALYSIS OF SCIENTIFIC LITERATURE	10
1.1 Theoretical Aspects of CSR.....	10
1.1.1 Definition of CSR	10
1.1.2 CSR Principles	12
1.1.3 Importance of CSR in Business	14
1.2 CSR in Business Education	15
1.2.1 Relevance of CSR to Business Students	15
1.2.2 Curriculum Integration.....	17
1.2.3 Teaching Methodologies.....	18
1.2.4 Challenges of CSR Integration	19
1.2.5 CSR and Students' Awareness	20
1.3 The Impact of Profit-Driven Language on CSR Education.....	21
1.3.1 Tension Between Profit Maximization and CSR.....	21
1.3.2 Student Engagement Barriers	23
2. RESEARCH METHODOLOGY.....	25
2.1 Aim, object, objectives, problem:	25
2.2 Research model and hypotheses:	26
2.3 Research design and the procedure of data collection	29
3. RESULTS	33
3.1 Data Analysis	33
3.2 Testing Hypotheses	35
4. LIMITATIONS OF THE RESEARCH.....	42
5. CONCLUSIONS AND RECOMMENDATIONS	43
6. LIST OF REFERENCES:.....	45
7. ANNEXES	54

INTRODUCTION

Novelty of the researched topic

In recent years, as companies are being held to higher standards by society where expectations go above increasing their profitability, it became evident of the responsibility that they carry toward the communities in which they operate in, not only in their ethical practices regarding environmental issues but also in their general contributions to the social welfare. Resulting in an increase of companies adapting Corporate Social Responsibility (CSR) as a part of their core business and its strategy in order to showcase their shared values with their stakeholders as well as their commitments to certain norms such as transparency, sustainability, and accountability.

This result not only affects corporates in essence but also leads to the significance of integrating CSR courses used in business education, courses that were traditionally framed on profit-driven business models that are centered around a primary goal: maximizing profits for investors through competitive advantages, expansion into profitable markets, and cutting costs. Terms such as “cost cutting” and “competitive advantage” focus on efficiency and the short term for financial gain, while words such as “sustainability” and “social impact” call for taking responsibility in thinking for the longer term. This duality in the language not only has to shape the mindsets of future business professionals but also guide them to learn how to navigate future challenges. But how can this opposition create a balance between profitability as the most crucial metric to a business's success and the socio-ethical dimensions that they need to consider.

In simple terms, the vocabulary used in business courses goes beyond being mere words and phrases, as it is a primary influence on students' values while they are moving to the next chapter of their careers. Therefore, business courses might exhibit an imbalance when emphasizing profitability-focused terminology at the expense of CSR language, consequently limiting students' awareness of the ethical dimensions of business and prioritizing a profit-centric mindset over social responsibility.

Research paper problem This research paper seeks to examine how business schools integrate Corporate Social Responsibility education alongside traditional profit-driven concepts and how this affects students' awareness and future decision-making frameworks in regard to social and environmental impacts.

The object of the research paper. To analyze how the integration of CSR concepts and profit-driven principles within business education impacts students' ethical awareness and their ability to make socially and environmentally responsible decisions.

Research paper aim. To investigate the effects of CSR education on business students' awareness of social issues and to assess how the emphasis on profit-driven language in business curricula shapes their understanding and prioritization of CSR.

Tasks:

1. Analyzing theoretical aspects of CSR in business education and its current integration status in business education and student perception of the imbalance between CSR courses and profitability language.
2. To develop a methodology for empirical research to investigate the impact of CSR education on business students' understanding and decision-making framework.
3. To conduct data collection procedures through surveys to understand how students perceive and reconcile CSR principles with traditional profit-driven business concepts.
4. Performing data analysis and providing recommendations for business schools seeking to improve the effectiveness of their CSR education integration.

Research methods

Literature review on the matter in addition Conducting quantitative research—a survey of business students about their perception and understanding of CSR versus profit-driven principles, followed by statistical data analysis

The structure of the thesis

1. Theoretical Section Analysis of CSR in modern business in addition to its integration in business education, including challenges, of student awareness. Besides, reviewing how profit-driven language impacts student understanding of the concept and its influence on ethical decision-making skills.
2. Methodology: introducing the aim and objectives of the research, as well as survey design, sampling methods, and data collection. The methodology will explain how the research will measure student awareness of CSR, ethical decision-making abilities, and the emphasis on profitability in business education curricula.
3. Research analysis of collected survey data, examining students CSR education, their awareness of ethical versus profit-driven principles, and the effectiveness of current CSR integration in business education, and conclusions about how students reconcile these potentially conflicting principles and recommendations for business schools to improve CSR education integration.

1. ANALYSIS OF SCIENTIFIC LITERATURE

1.1 Theoretical Aspects of CSR

1.1.1 Definition of CSR

Nowadays, corporate social responsibility has become a core component of business strategies, as it is considered the ethical framework that companies adopt in order to balance social, environmental, and economic considerations using a three-bottom line concept: people, planet, and profit. A concept that summarizes the influence of stakeholders' beliefs of businesses having greater duty to society than just providing jobs and making profit (Belas and Zvarikova 2021), As with all else, the conceptualization of the term corporate social responsibility has been as early as the 1950s, with evolution significantly throughout time to reflect growing awareness of environmental and social concerns and firms' responsibilities to them.

Table 1. Corporate social responsibility definitions.

"The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society."	Schnepp and Bowen (1954)
"The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time."	Carroll (1979)
"Corporate Social Responsibility is the continuing commitment by business to behave	Holme and Watts (2001)

ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large."	
"CSR is a view of the corporation and its role in society that assumes a responsibility among firms to pursue goals in addition to profit maximization and a responsibility among a firm's stakeholders to hold the firm accountable for its actions."	Chandler and Werther (2013)
"Policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates."	Porter and Kramer (2018)

Even though definitions in *table 1* have changed over time, they remain fundamentally similar. These changes in definitions mirror a shift in the perception of the current role of business in society. To start with, Schnepf and Bowen (1954) provided a strategic forward view of what businesses should do based on what society thinks is right. This idea was quite revolutionary back in the 1950s, a time when people thought businesses only needed to worry about profits. Then later, Carroll (1979) introduced a clear pyramid framework that categorizes the social responsibility of a business into four aspects: economics, which means generating revenue to survive; legal; ethical, as in doing what is right even when no law requires it; and giving back to society. Moving forward, this framework has become more defined, as CSR is no longer about writing a mere charity check but a more lasting commitment to do better for society, starting with employees, their families, and the surrounding entourage (Holme and Watts, 2001). In today's more conscious generation, it has become clear that stakeholders must hold companies accountable for their actions

(Chandler and Werther 2013). Resulting in Porter and Kramer (2018) introducing the idea that business is no longer about making money but about creating a shared value for everyone involved—customers, employees, communities, and shareholders alike—insisting that CSR isn't just about compliance or philanthropy anymore but about finding creative ways to solve social problems through business solutions that benefit both the company and society. To sum it up,” CSR is obligatory and not voluntary”. CSR is no longer viewed as an optional term for companies to pick and choose if they would like to include it or not; it is a mandatory subject in every primary function of a business. Corporates not only have moral responsibilities toward their stakeholders but also toward society as a whole (Tamvada, 2020).

1.1.2 CSR Principles

Corporate social responsibility (CSR) demonstrates the company's commitment to becoming a positive force in the communities where it operates by fostering economic empowerment, promoting innovation, and establishing positive connections. Thus, the core of an all-encompassing and long-term social responsibility strategy is the maximization of community, customer, employee, and environmental benefits (Setiawan et al., 2021). To ensure that the company's presence benefits a wider range of stakeholders, it has developed core values, which include the following principles:

Environmental Responsibility

Environmental responsibility is considered an important aspect of corporate social responsibility (Cohen & Winn, 2005); it means incorporating environmental considerations into all aspects of business operations, from supply chain management to product design and waste management. The concept of environmental goals includes taking into consideration climate action, renewable energy, sustainable consumption and production, in addition to biodiversity protection, such as protecting living species. (Nimavat, 2019). Similarly, the community's ethical standards, which uphold the environmental requirements and guidelines established at the legislative, regulatory, and other levels, are considered to have a strong connection to how a company would operate. In other words, society is the one that establishes requirements for the activities that businesses engage in to protect and mitigate their negative environmental impacts. These activities encompass environmental management, the conservation of raw materials and energy resources

during business operations, the conversion of waste into useful products, the preservation of biodiversity and specially protected natural areas, and the protection of endangered species (Bobkova et al., 2021).

Social Responsibility

Organizations are motivated and pursue profit; however, they will not achieve long-term success by exclusively concentrating on financial development (Dolejšová, 2024). Therefore, social responsibility serves as the dedication of a company or brand to the optimization of long-term economic, societal, and environmental well-being through the implementation of business practices, policies, and resources (Quezado et al., 2022). Similarly, social responsibility is a critical component of a well-organized corporate strategy that aims to enhance the company's value and establish a sustainable competitive advantage in the marketplace. The implementation of environmentally friendly initiatives, advocacy for volunteerism, ethical labor practices, and philanthropy demonstrate a company's dedication to social responsibility (Balčiūnaitė, 2022). In addition, minimizing a variety of negative situations, such as bribery, corruption, tender rigging, production of low-quality and counterfeit goods, tax evasion, luxury consumption, excessive profit seeking, and imaginary exports, can achieve social responsibility in the business environment (M et al., 2022).

Economic Responsibility

Economic responsibility underpins all other responsibilities and operational activities within a company, as the primary objective of the company is to achieve satisfaction, which encompasses generating profits, ensuring survival, and facilitating continued growth. Therefore, companies play a vital role in the production of goods and services that align with consumer needs and wants while also generating profit (Carroll, 1991). To determine the quality of the corporation's commitment to economic responsibility, researchers have recommended concentrating on the processes that generate profit rather than the profit figure itself. Economic responsibilities pertain to a business's role in offering services and providing products within the community. This activity not only helps produce revenue, which is crucial for meeting other financial goals, but it also helps companies to sustain a strong competitive position and uphold high operational efficiency (Saleh, 2022). Corporate economic responsibility can be analyzed from two perspectives: the maximization of company profits and the enhancement of the national

economy. For example, prioritizing domestic workers over foreign labor reduces unemployment rates in society and also leads to the outflow of hard currency beyond the state's borders (Saleh 2021); this helps with improving society by offering job opportunities for local workers.

1.1.3 Importance of CSR in Business

Corporate social responsibility (CSR) alone is insufficient to solve the world's challenges. CSR could provide a framework for firms to prosper while also improving society (Dolejšová, 2024). These policies and practices that are driven by rigorous standards encourage firms to make socially and ecologically responsible decisions that are aligned with their long-term interests (Godos-Díez et al., 2016). In fact, CSR is viewed more as a strategy to reflect on the company's stakeholders' expectations, resulting in a strong link between the boost in business, market positions, and impact on sustainability. Additionally, CSR strategies are not just to showcase the firm's commitment; they are also considered a marketing technique aiming to create a good reputation and legitimize a company's doing in a judgmental society (Splichalova et al. 2020).

Furthermore, Islam et al., 2021 argue that companies that uphold moral standards and demonstrate a strong commitment to social responsibility generate trust by developing a sense of relatability and transparency among its customers. This helps to build a deeper connection between the firm and its stakeholders, which might come in handy when companies are in the middle of controversy regarding their decisions. Moreover, as customers view organizations with high CSR to be credible and trustworthy, resulting in an improved brand reputation (Harrison et al., 2019). Similarly, CSR-related initiatives like environmental protection, fair labor policies, and community development help establish a reputation for integrity and social responsibility. Consequently, this positive public image builds trusty relations with the company stakeholders, including customers, investors, and employees (Kim, Hur, & Yeo, 2015). As sustainable practices promote company image, consumer contentment, purchasing patterns, and willingness to pay higher prices, leading to increased sales (Godos-Díez et al., 2016). Furthermore, CSR also promotes sustainable development by encouraging environmental stewardship and social well-being, as well as help boost industrial innovation and competitiveness, nowadays emphasizing the role of incorporation of corporate social responsibility into innovation processes, would result in

new goods, services, and business models that provide economic, social, and environmental advantages. Usually these inventions would help address global issues such as climate change, resource scarcity, and social inequality (Kumar & Sinha, 2024). Besides, businesses that prioritize CSR can obtain a competitive advantage by aligning their business strategies and plans with customer values, which improves long-term profitability (Gomez-Trujillo et al., 2020).

In addition, the integrating of CSR practices into their core business has led companies to prioritize diversity and equality and also promote inclusive workplaces that foster employee creativity and innovation. Matter of fact, activities related to CSR have demonstrated corporations' priorities in fostering a supportive workplace culture in which employees are proud to work for a socially responsible business. Besides in a study done by Hejjas et al. (2018), they argue that not only business owners but also employees and subordinates should participate in corporate social responsibility. Employees roles in serving as both stakeholders and performers often motivate their participation with personal morale and views. This congruence of personal and organizational values promotes a sense of purpose and fulfillment, resulting in increased job satisfaction (Joseph, 2024). Likewise, employees who believe their organization values social and environmental responsibility report increased job satisfaction and a stronger connection to their workplace (Jung et al., 2020). Implementing CSR involves addressing social and environmental challenges, enhancing employees' personal capabilities, conducting social programs, and contributing to environmental solutions; therefore, it is essential to pay closer attention to how upbringing, education, and society conventions impact these efforts and influence the viewpoints of business owners and managers (Dielini, 2020).

1.2 CSR in Business Education

1.2.1 Relevance of CSR to Business Students

As the need for companies to implement corporate social responsibility strategies grows, universities with an economic profile bear the primary responsibility for teaching corporate social responsibility as there is an expectation from them to include it in their courses (Audebrand 2017). similar, the demand that comes from corporations to move toward taking CSR initiatives has resulted in business educational institutions seeing the value of raising social awareness among

their students. Vutsova et al. (2023) argue that many business schools have implemented a CSR curriculum, highlighting the fact that students are the future leaders and experts; thus, incorporating effective corporate social responsibility training into their education is critical for preparing them for a sustainable career and guiding them to make responsible decisions in their day-to-day jobs. Similarly, Adhikariparajuli et al. (2021) view that higher education institutions play a significant role in shaping the values and ethics required to meet the growing demand from stakeholders for an accountable and transparent workforce; therefore, universities play an important role in preparing their students to meet those expectations. In reality, Gitsham (2011) discovered that CEOs from a variety of industries and organizations are increasingly looking for graduates with CSR training. Furthermore, the United Nations established Sustainable Development Goals (SDGs) in 2015, indicating that future graduates must be prepared to contribute to the improvement of their environment and society. Governments, companies, and academia must work together to achieve these objectives. Business schools must incorporate various aspects of CSR into their curriculum, with a focus on promoting the humanistic approach and employing experiential learning methodologies (Setó-Pamies & Papaoikonomou, 2020). In summary, colleges play an important role in promoting sustainability by developing future leaders (Ali & Kaur, 2021).

The implementation of CSR teaching and learning has numerous advantages; it not only fosters a favorable attitude toward social responsibility and improves ethical judgments for society, but it also positively influences corporate performance (Schimperna et al. 2022). Likewise, intensive cognitive engagement with sustainability in business disciplines improves students' knowledge and evaluation skills while encouraging critical thinking (Kolb et al., 2017). As well as, CSR engagement promotes students' personal and professional development by not only encouraging critical thinking and problem-solving abilities but also improving their adaptability as they navigate and address social issues. The demo experiences that they were introduced to during their education also help students build resilience and a sense of civic duty, preparing them for a professional environment that values social consciousness and ethical decision-making (Barth, 2011). Moreover, engaging in CSR activities enables students to cultivate crucial soft skills such as cooperation, communication, and problem-solving tactics, all of which hold significant value in the job market today (Pitan & Muller, 2020). It also enhances students' employability by providing them with practical experience. Universities assist students in honing their skills and

comprehending the practical applications of their studies. For instance, offering internships, a typical CSR activity, helps students bridge the gap between theoretical knowledge and practical experience, making them more appealing to potential employers (Feldmann 2016).

1.2.2 Curriculum Integration

To help businesses achieve their objective of producing socially aware future employees, several colleges throughout the world have added courses to their curricula on environmental protection, environmental ethics, social responsibility, and other relevant topics. Examples include universities in China, Russia, Jamaica, Austria, Sweden, and Spain. As a result, business ethics has seen an unprecedented growth in higher education, with related courses becoming increasingly well-known and appealing at both the undergraduate and postgraduate levels (Sepetis et al., 2020). According to Christensen et al. (2007), 42% of the best MBA programs provide CSR courses. An investigation into the extent of CSR-related themes in South Korean business schools revealed that sustainability-related courses made up approximately 15% of the curriculum at the undergraduate and Master of Business Administration (MBA) levels, but only 7% of all courses for master's and PhD graduates (Jun & Moon, 2021). Similarly, 57% of Indian colleges and universities that provide business management degrees include a corporate responsibility curriculum component that covers ethics, corporate governance, and corporate social responsibility (Singh et al. 2023). Besides as per Idowu and Sitnikov (2020) CSR presentation in university curricula offer numerous educational possibilities, including introducing young people to the concept of social responsibility, giving specialized training on the issue, developing practical social responsibility skills, and investing. Furthermore, academic courses can contain sustainability development concerns through horizontal and vertical integration. Vertical integration refers to the organization of different degrees related to a specific subject, such as incorporating sustainability management into a degree program or incorporating the same topic into a course for a different degree, which is known as horizontal integration (Gomes et al. 2020). As an example, Business schools in the UK have committed to integrating sustainable principles into employability, skills, and the "research excellence framework" (REF). They tend to focus more on incorporating sustainability at the postgraduate level and in campus greening efforts. besides Practitioners are typically involved as guest speakers, advisory board members, or supporting partners, rather than

participating in joint sustainability research. (Mader & Rammel, 2015). However, authors such as Findler et al. (2019) contend that research on adding CSR into courses is still in its early stages.

1.2.3 Teaching Methodologies

In order to grab students' attention to CSR concepts, it is necessary for educators to use a wide range of interactive pedagogical techniques that foster knowledge co-creation (Dziubaniuk and Nyholm 2020). These techniques could involve students in real-world complex problems in order to facilitate the acquisition of knowledge and the development of CSR skills that are compatible with the demands of the modern marketplace. Consequently, higher education institutions have implemented innovative instructional strategies, such as simulation-based learning (SBL), problem-based learning (PBL), and challenge-based learning (CBL). (Kasch et al., 2022). Starting with the first one, simulation-based learning (SBL) is an educational methodology that employs interactive, frequently technology-based simulations to emulate real-life scenarios in a regulated setting, for example, scenarios where students assume roles in a corporate environment, such as managers or sustainability officers, and face decisions that involve ethical dilemmas and CSR considerations. Unfortunately, this approach is very limited and even uncommon (Bhaskar et al., 2023). Secondly, problem-based learning (PBL) entails presenting students with a business-related issue that lacks a clear resolution. Students must subsequently collaborate on research, apply pertinent knowledge, and formulate feasible solutions (Hermann et al., 2021). This methodology helps students to learn how to use the theoretic part, such as Carroll's Pyramid of CSR or ESG (Environmental, Social, Governance) frameworks, and implement it in a real-life situation, thus fostering interpersonal skills including collaboration, communication, and leadership, as students are required to collaborate to address challenges and articulate their conclusions (Jabarullah & Hussain, 2019). Lastly, challenge-based learning (CBL) is an approach to teaching wherein students recognize and tackle real-world issues. In contrast to conventional problem-solving approaches, it commences with a general challenge that students must refine into specific issues they can address (Hölnzer & Halberstadt, 2022), which helps promote active learning and engagement. In this context, students are driven by the significance and influence of the challenges they confront. It also underscores the significance of inquiry, critical analysis, and iterative problem-solving. (Patiño et al., 2023).

1.2.4 Challenges of CSR Integration

Curriculum constraints are one of the main challenges that CSR integration in business schools faces. In a survey done on 44 major worldwide business schools, it was indicated that 84.1% required students to attend a subject that included at least one of three issues: ethics, CSR, or sustainability (Triana 2022), nonetheless, CSR concepts are interpreted and implemented differently among cultures, making it difficult to design consistent instructional techniques. (Sun et al., 2021), for instance, Corporate Social Responsibility (CSR) has a long-standing legacy within the Japanese system of responsible management paradigm and among global humanistic institutions, so topics related to CSR were easy to introduce (Kuriyama, 2020). In contrast to nations in Central and Eastern Europe that still continue to fall behind (Berniak-Woźny, 2018). Gorski et al. (2017) examine sustainability and CSR education at business schools within the Balkan area, emphasizing the need for curriculum updates and the use of innovative teaching methodologies. Furthermore, a study done in Egyptian business schools showed that even within one nation Not all business schools possess the same culture, and they function within diverse circumstances; thus, there is no standard framework, stressing the need for each school to establish an implementation plan that aligns with its own circumstances after recognizing all facilitators and obstacles to this process (Mader & Rammel, 2015).

Besides, according to Triana (2022), most of the extant research on the integration of CSR and sustainability in business education demonstrates a lack of these programs in undergraduate education. Since most of these courses are neither standalone nor mandatory within the university's core curriculum, which makes up the student's willingness to participate in them. Typically, universities incorporate CSR topics into specific courses instead of making them a fundamental component of all business language and management programs. As per Schimperna et al. (2022), universities have integrated CSR topics into core and elective modules. Although there are some differences in how CSR topics are taught, understood, and presented, it's because different points of view and words can make other ideas less clear. For example, subjects like green business representation, ethical concerns, legal commitment, entrepreneurship, security, and even regional

economic advancement could all work against the idea of sustainability in the lessons. Furthermore, the incorporation of CSR into business curriculum entails extensive modifications in course design, teaching methodologies, and evaluation systems, posing significant operational issues for educational institutions (Figueiró & Raufflet, 2015).

Moreover, in a study conducted by Alvarado-Herrera et al. (2015), curriculum constraints are not the only issue in implementing CSR courses in business education, with 73% of surveyed institutions suffering from a lack of access to more updated teaching materials and insufficient funding for experiential learning activities. Pedagogical constraints, such as a lack of time and material (books, cases, and real evidence in media), account for 28% of CSR implementation struggles. Additionally, 13% of knowledge constraints stem from a lack of research on the connections between CSR topics and profitability theories; this misconnection usefully leads not only to confusion in terminology and synergy between seemingly opposing paradigms but also to minimizing the magnitude of the issue (Doh & Tashman, 2012). Furthermore, a lack of qualified faculty members is a significant barrier to the delivery of effective CSR education; in fact, 68% of business schools struggle to recruit sustainability-trained teachers (Zizka & Varga, 2020). Besides, a Canadian survey of 18 universities indicated that CSR is frequently driven by individual faculty members' interests rather than institutional policy. Indeed, the inclusion of CSR is often uncertain, as none of the study's interviewees voiced support for the term CSR. This diversity of viewpoints frequently results in variances in which some students receive extensive CSR education while others have less exposure. (Strandberg and Strandberg Consulting, 2019).

1.2.5 CSR and Students' Awareness

CSR curricula adoption by business education schools has enhanced students' understanding of sustainability, leading to more sustainable and socially responsible citizens. Besides, studies conducted among undergraduates indicate that students who have completed a module related to sustainability not only exhibit significantly greater awareness of the economic, social, and environmental repercussions of consumption and production but also showcase a distinct understanding of other disciplines such as comparable behaviors and responsible intentions (Chopra et al. 2024). As students have also shown a greater interest in these subjects, with corporate social responsibility (CSR) being a priority for 88% of business school students and 67%

of them seeking to incorporate sustainability into their future careers (Friedland & Jain, 2020). Moreover, Ahmad (2020) argues that students have expressed a strong recognition of CSR as a vital aspect of ethical business, recognizing it as a means for companies to give back to their society, which would be a good influence on their brand image and long-term success. Moreover, students view that CSR should not only encompass legal compliance but also the moral responsibilities of the company toward their stakeholders. Research found students during CSR are more concerned regarding certain topics than others; for instance, they are highly perturbed with child labor than other topics like global warming. Likewise, in a study done on Portuguese and Brazilian students, Frizon et al. (2024) highlight the fact that students from both countries have a higher standard for companies to operate in a sustainable format, especially in the development of products and services provided to customers, as they see it as an essential part of their existence. In contrast, Giang (2024) finds that even though students understand the significance of ethical conduct in their future professions, a disparity frequently arises between comprehending ethical ideas and implementing them in practical situations.

1.3 The Impact of Profit-Driven Language on CSR Education

1.3.1 Tension Between Profit Maximization and CSR

The prevalence of profit-driven rhetoric in business education influences future leaders' perceptions. In fact, no one can argue about the dominant presence of a profit-driven language in business education; in fact, it is what the concept of a business is built on from centuries. Traditional theories like Milton Friedman's shareholder, which see that the main responsibility of a business is maximizing shareholder profit, are considered a long-standing opinion on how a business should operate (Qutieshat & Chuma, 2023). Therefore, the term “waste of corporate resources” regarding doing good is very much still present in the rational perspective of organizations (Choi & McNeely, 2022). According to a study by Haski-Leventhal (2018), business students who are exposed to profit-oriented vocabulary are more likely to adopt these ideals, considering financial success as the only sign of corporate efficacy. The study identifies a concerning trend in which ethical dimensions, encapsulated in CSR language, are relegated to a

secondary status in curricula, potentially impeding the development of well-rounded business leaders who recognize the importance of sustainability and social impact in addition to profitability. When it comes to profit maximization versus stakeholder interests, there was a notable tension as students acknowledge that the goal of generating maximum revenues often takes over the ethical prospects, leading to a conflict in decision-making. For example, in research conducted by Carey et al., 2020, they introduced a co-designed course between sustainability and consumerism; however, they were faced with the paradox that previously students only knew that a business equals constant growth, so when topics such as cutting down on spending for the environment arose, the term “consume less” went in contrast to the fundamentals of marketing “sell more,” the same as when they were presented with human rights, should companies sell products at low prices because disadvantaged workers and communities bear the expense, but consumers and businesses do not. This combination was a double-edged sword; it helped students to think more critically about the company's role in society, but it also raised the flag of the controversial concepts in business education. This study emphasized the fact that corporate social responsibility frameworks revolve around future leaders being able to take those ethical considerations into their decision-making; however, the emphasis that surrounded profitability language in student's education has a fundamental aspect in shaping their ethical thinking.

Furthermore, Arieli et al. (2018) discovered that business school students not only encounter substantial value conflicts between their personal ethical standards and the perceived demands of business practice, but it is frequently compartmentalizing their ethical reasoning between personal and professional domains in future careers. Similarly, Painter-Morland and Slegers (2017) argue that students might experience a conflict between the conventional narrative of profit maximization and a nascent comprehension of business's extensive social responsibilities, which could result in a phenomenon termed 'professional cognitive dissonance' that impairs their evolution as prospective business leaders. This event can lead to students establishing two parallel cognitive frameworks, one for business decisions and another for ethical decisions, instead of adopting an integrated approach to decision-making, resulting in students distinguishing rather than amalgamating ethical and business considerations. Besides, when students recognize a conflict between ethical considerations and business goals, they typically resort to the financial side as their principal decision-making framework. This inclination usually implies a more

profound problem in ways in which students navigate and harmonize conflicting value systems. Consequently, resulting in a future manager that prioritizes profitability over social values (Glavas et al. 2023). To sum it up, even while business schools may openly declare their intention to teach students in ethical behaviors, traditional curricula of teaching corporate ethics and CSR may inadvertently worsen the cognitive dissonance rather than alleviate it; by using informal and implicit practices, this could create a cultural subtext that communicates various conflicted goals to students. So it is essential to understand why students seem to internalize the "incorrect" signals about right conduct while getting to teach on the "correct" ones in their CSR courses (Cullen, 2019).

1.3.2 Student Engagement Barriers

The involvement of CSR-related subjects in the curriculum is not able to properly engage the students about the actual knowledge about corporate responsibility or ethics. (Singh et al. 2023), matter of fact, 18% of CSR educators struggled to persuade students of the need of understanding the linkages between CSR and other subjects in their curricula, citing lack of interest, disbelief in their value, or doubt that the information would assist their careers (Doh and Tashman, 2014). Moreover, only 34% of student's view CSR as directly relevant to their careers, and most of them see this concept as a soft skill and a nice thing to have in business rather than a core business competency. Besides, 73% of students prioritized traditional business courses (finance, marketing, etc.) over CSR, this due to students finding it difficult to connect the abstract nature of CSR principles to the real business case. (Teixeira et al., 2018). Currently, numerous business school students exhibit little interest in corporate social responsibility, focusing instead on acquiring conventional information regarding profit maximization in accordance with dominant capitalist and management ideas. The discomfort in teaching CSR is arguably connected to the inability to alter students' mindsets, a critical deficiency in CSR education about the responsible role of business. The traditional distinction between a firm's "profit motive" and its "social responsibility" remains widely accepted and is still taught in numerous business schools. It is essential to recognize that contemporary enterprises and their leaders wield significant societal influence, a fact often overlooked. However, business education fails to adequately address these

pivotal transformations, particularly in terms of exercising power responsibly and ethically as societal members, beyond mere profit generation.

2. RESEARCH METHODOLOGY

2.1 Aim, object, objectives, problem:

The aim of this research.

The primary aim of this research is to examine how corporate social responsibility (CSR) education influences students' awareness and social and environmental decision-making.

The objective

The main focus of this research is to analyze how the integration of CSR-related courses in business education impacts students' awareness and their ethical decision-making abilities and if profit-driven business concepts influence this impact negatively.

The objectives of this research.

1. To evaluate the integration of CSR courses, influence students' awareness of the topic.
2. To investigate the influence of profit-driven language on students' understanding of CSR importance and their ethical decision-making abilities.
3. To identify the relationship between CSR education and students' ability to take social and environmental considerations in their decision-making.

The problem of the research

The research addresses the exciting gap in understanding how the integration of CSR principles in traditional profit-driven curricula impacts students' awareness and decision-making regarding social and environmental responsibilities. The central problem to be resolved is: How does the existence of CSR education in a profitability-focused curriculum influence students' awareness and decision-making capabilities?

2.2 Research model and hypotheses:

The research aims to examine the relationships between different variables, including how CSR education influences students' awareness of the importance of the companies' ethical responsibilities and their ability to make ethical decisions in regard to social and environmental issues, with a focus on how the presence of the traditional profitability language may have an influence on these dynamics. In short, the conceptual model will serve as a guide in the exploration of CSR integration in business education, influencing students' understanding of CSR importance and their ability to make ethical decisions in business scenarios. The identified **variables** for this research are presented as the following:

Independent variable

- CSR education
- Profit-driven Language

Dependent variable

- CSR Awareness
- Ethical Decision-Making

Control variables, in studies done by Lussier and Achua (2008), Li et al. (2011), and Gholipour et al. (2012), found that there is no relationship between demographic details such as age, gender, preferences, educational background, and religion and how students are inclined toward CSR. similarly, Teixeira et al. (2018) found that there is no positive association between students' personal beliefs, educational qualifications, age, and work experience and how aware they are of CSR concepts. Therefore, this research is going to only focus on students' academic year, area of study, and their exposure to CSR in their education regardless of the previous mentions of demographic traits.

Figure 1. Conceptual model and relationship hypotheses.

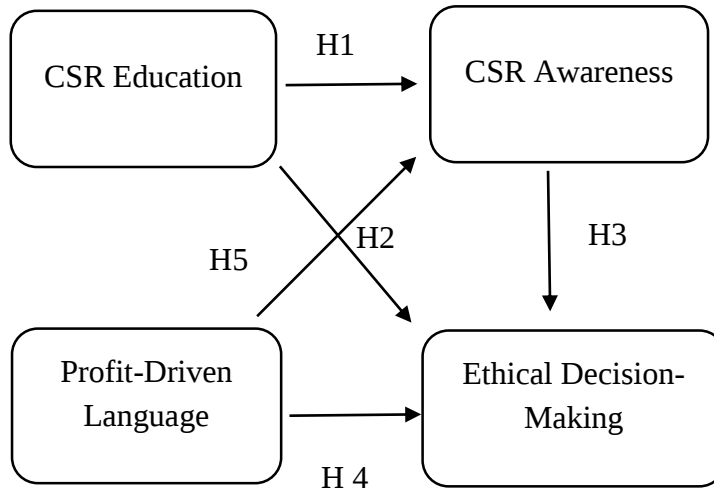


Figure 1 demonstrates the conceptual model and the hypothesized relationships between the variables: CSR education, CSR awareness, profit-driven language, and ethical decision-making. This conceptual framework summarizes the relationships between the variable and hypothesis tested in this research, as CSR education positively influences students' awareness of social responsibility; in addition, it improves their decision-making ability to take environmental and ethical aspects into account. Furthermore, this awareness enhances their ability to make ethical decisions while also highlighting the detrimental impact that the emphasis on profitability has on students' corporate social responsibilities and their decision-making skills.

Hypotheses

H1: CSR education positively influences students' awareness of corporate social responsibility principles and importance.

According to Schmidt & Cracau (2015), the exposure of CSR education highly influences students' awareness of CSR principles and their importance for corporations. As students who had

prior CSR-related courses, such as sustainability or ethics, are more understanding and aware of the topic and how it correlates with the company's focus on long-term success. (Ahmad; 2020)

H2: CSR education influences students' ability to consider social and environmental factors when making business decisions.

Implementing CSR education involves addressing social and environmental challenges, including enhancing employees' personal capabilities, conducting social programs, and contributing to environmental solutions, which in turn influences the viewpoints of business owners and managers (Dielini, 2020). Besides, CSR education not only cultivates a positive outlook on social responsibility but also enhances students' ethical assessment of corporate choices (Schimperna et al. 2022).

H3: Students with higher levels of awareness of CSR are more inclined to take ethical decisions in business scenarios.

As per a study, students who demonstrate higher awareness of CSR principles are more likely to integrate ethical considerations into their business decisions as it enhances students' ability to consider both social responsibility and business outcomes (Teixeira et al. 2018). Also, students that understand more about CSR importance are more likely to make business decisions that align with ethical standards; therefore, in this part, this research is testing if the higher a student's awareness of corporate social responsibility, the more likely they are to make ethical decisions in business scenarios.

H4: The presence of profit-driven business language negatively affects students' ethical decision-making by emphasizing profitability over CSR.

Business education is all about profitability; the language used often outweighs ethical considerations that CSR education introduces, therefore moderating the effectiveness of the education on ethical decision-making abilities. Berenyi et al. (2017) found that focused financial language in business curricula can diminish students' ability to prioritize CSR, affecting their

decisions; it also could overshadow CSR principles, leading to the dismissal of them. Galvao et al. (2019), thus in this hypothesis, suggest that the presence of profit-driven language moderates the relationship between CSR education and ethical decision-making abilities.

H5: Students who perceive a higher emphasis on profit-driven principles in their business courses will report lower levels of CSR awareness.

When it comes to corporate social responsibility (CSR) education, the inclusion of terminology that emphasizes profitability in the curriculum might cause students to rank it lower on their list of priorities, which would result in a drop in CSR awareness. According to Haski-Leventhal (2018), the trend in which ethical dimensions, encapsulated in CSR language, are relegated to a secondary status in curricula, potentially impeding the development of well-rounded business leaders who understand the importance of sustainability and social impact in addition to profitability. When it comes to profit maximization against stakeholder interests, there was a noticeable friction, as students recognized that the aim of earning maximum profits sometimes takes over the ethical possibilities, resulting in a lack of CSR awareness.

2.3 Research design and the procedure of data collection

To assess students' awareness and their decision-making abilities regarding corporate social responsibilities and their integration into business education, a survey was conducted. It was divided into 5 main sections to address each part of the research objectives with 18 single-choice questions. The initial section of the survey focused on demographic information such as the respondent's academic year (first undergraduate, second undergraduate, third undergraduate, fourth year, or a graduate), field of study (business management, economics, marketing, finance, or other), and prior exposure to courses related to CSR, ethics, or sustainability with "yes=1", "no=2," or "maybe=3" as answer options. The second section, third and fourth, employed a 5-point Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree). This section included inquiries about respondents understanding of CSR and its importance to business success, their ethical responsibilities in business decision-making, and how they feel regarding the

integration of CSR into their courses, in addition to questions in regard to profit-driven concepts in business courses and whether such emphasis influenced respondents' prioritization of profitability over CSR. The last section included scenarios with real-world business dilemmas involving a trade-off between ethical considerations and profitability; this section used closed-ended questions: yes, no, and maybe. Previous research on students' awareness of CSR topics inspired the Likert questions, as shown in Table 2.

Table 2: Likert scale questions. Survey design

Question	Relevant sources
<i>CSR awareness</i> I am familiar with the term "Corporate Social Responsibility (CSR)" I understand how corporate social responsibility is crucial for long-term business success I regularly consider the social and environmental impacts of business decisions I believe businesses should prioritize social and environmental responsibilities alongside profitability	Galvão et al. (2019); Perkins (2019); Schmidt and Cracau (2017)
<i>CSR perception in Business studies:</i> I believe my courses frequently discuss CSR-related topics, such as sustainability and ethical labor. I believe my education encourages me to consider both ethical and financial impacts when making business decisions I think CSR concepts taught in class are applicable to real-world business scenarios	Galvão et al. (2019); Schmidt and Cracau (2017)

I believe my courses frequently discuss CSR-related topics, such as sustainability and ethical labor.	
<i>Profitability emphasis in business education:</i> I think profit-driven concepts (e.g., maximizing shareholder value) are frequently emphasized in my courses. I believe profit-driven principles are prioritized over CSR in my courses. I believe profit-driven principles are prioritized over CSR in my courses.	Galvão et al. (2019); Schmidt and Cracau (2017); Berényi and Deutsch (2017)

Sample Selection.

In the process of selecting the sample, past studies were taken into consideration in order to assist in determining the optimal sample size that would be required for the research. Galvão et al. (2019) conducted a study in which they collected insights from 121 students. In the meantime, Perkins, S. (2019) conducted a survey that involved numerous universities and had a total of 300 respondents. Furthermore, Carvalho et al. (2023) conducted a study in which they collected more than 140 respondents. Taking into consideration the fact that the survey will be disseminated to students at Vilnius University who are enrolled in business-related classes, participants will be chosen because of their exposure to CSR and profit-driven concepts as part of their academic curricula. A stratified random sampling method will be used to ensure proportional representation across different academic years and fields of study, such as business management, finance, economics, and marketing. Thus a response rate of between 125 and 150 is sufficient to provide insightful information regarding the issue.

Data collection.

In order to ensure inclusivity and accessibility and to capture a wide range of students' perspectives, the survey was conducted anonymously to protect respondent confidentiality and to promote honest feedback; therefore, participants were not required to disclose personal information, and to ensure that the survey was administered through Google Forms, which has a wider reach and is also user-friendly, it also has the ability to quickly gather and analyze responses. The survey was also distributed via WhatsApp, Instagram, and Facebook groups specifically for business-related studies and other personal networks, which allowed the survey to be shared widely across various social and academic groups, increasing the likelihood of obtaining a broad range of responses. ensuring a diverse pool of participants from different academic years, fields of study, and backgrounds of studies.

Data Analysis.

To analyze the data gathered, Microsoft Excel will be utilized, starting with descriptive statistics, which will be computed to summarize demographic characteristics, such as the distribution of academic years, fields of study, and exposure to CSR education. Means and standard deviations will be calculated to capture general patterns in the data, and then employing inferential statistics to explore relationships between variables, tests such as T-tests and ANOVA tests will be conducted to compare CSR awareness and ethical decision-making tendencies between students with and without prior CSR education as This analysis will aim to reveal significant differences, highlighting the impact of CSR exposure on students' understanding and ethical considerations. Furthermore, regression analysis will be used to investigate the relationships between independent variables (CSR education, emphasis on profit-driven language) and dependent variables (CSR awareness, ethical decision-making). The results will aim to demonstrate the correlation between the emphasis on profit-driven language in the curriculum and students' ethical decision-making abilities. This will provide insights into potential conflicts between profit-driven priorities and CSR principles in shaping students' perspectives.

3. RESULTS

3.1 Data Analysis

The survey gathered a total of 104 responses, even though it is not the ideal sample that this research was aiming for however due to certain limitations, which will be discussed later on, the amount of responses still provides a good insight into students awareness, regarding the demographics indicators in the survey conducted, represented in table 3 the responds across different academic years are fairly distributed, with second, third and fourth year undergraduates students have same number of responds 23, which represents 22,12% of the total sample, secondly, graduates students with 19 responds representing 18.27% of the total, and in the last place, first year students with the representation of 16 responds at 15.38% of the total.

In regard to the respondents previous exposure to CSR-related courses in their curricula, 62 respondents (59.62%) answered yes, with the highest report from fourth-year students (20) while the lowest from first-year students, which might suggest that CSR-related courses are less present in the first cycle of studies; meanwhile, the amount of respondents with no is 32, representing 30.77%, meaning that they hadn't taken any such courses, and 10 respondents (9.62%) were unsure, choosing the maybe option. This could indicate inconsistent course offerings or varied student interpretations of CSR education.

Now focusing on the primary field of study among the respondents, it shows business management is the most common area of background, with 35 respondents (33.65%), then economics with 25 responses (24.04%), followed by finance with 21 respondents (20.19%), and marketing with 11 responses (10.58%). Finally, the other category garnered 12 responses, accounting for 11.54% of the total. Examining these results more closely reveals that business management curricula have a higher presence of CSR courses, with 30 respondents admitting to pursuing these courses, while economics curricula have fewer such courses, with 9 students denying taking any related subjects.

Table 3. Demographic Statistics

Variable	Category	Frequency	% of the total sample
Academic Year	First year undergraduate	16	15.38%
	Second year undergraduate	23	22.12%
	Third year undergraduate	23	22.12%
	Fourth year undergraduate	23	22.12%
	Graduate student	19	18.27%
CSR Courses exposure	Yes	62	59.62%
	No	32	30.77%
	Maybe	10	9.62%
Primary Area of Study	Business Management	35	33.65%
	Economics	25	24.04%
	Finance	21	20.19%
	Marketing	11	10.58%
	Other	12	11.54%

3.2 Testing Hypotheses

H1: CSR education positively influences students' awareness of CSR and its importance for businesses.

In order to test this hypothesis, the Likert responses on these three statements were divided into two groups: the first group, students who took previously CSR-related courses, and the second group, students who didn't. Statement 1: "I am familiar with the term Corporate Social Responsibility (CSR)." Statement 2: "I understand how corporate social responsibility is crucial for the long term." Statement 3: "I understand the ethical responsibilities businesses have towards society and the environment." Upon examining the results presented in Tables 4 and 5, it becomes evident that students who received CSR education outperformed those who did not. Specifically, when it comes to familiarity with the CSR concept, the first group's mean score of 3.74 outperformed group 2's score of 2.81, indicating a higher level of awareness among those who have participated in CSR courses. Similarly, the first group's mean on the second statement, 3.72, surpasses the second group's mean of 2.9, demonstrating that CSR education heightens students' understanding of the role of CSR in long-term business success. Finally, the first group's mean on statement 3, 3.83, surpasses the value of 3.63, suggesting that CSR education enhances students' understanding of the ethical responsibilities businesses have towards their society and environment. When discussing the mode, all three statements in the CSR-educated group have a score of 4, indicating that the majority of students agree with the statement, whereas the first statement has a score of 2. Students without CSR education don't feel familiar with the term; however, for the other statement, they can see that some students, even without previous education, still think it is important for businesses to have social responsibility for their success. Now regarding standard deviation (SD), it shows that for CSR-educated students, the data are relatively low, suggesting their responses are more consistent with little variation in opinion, compared to the second group with higher ones showing a greater variability in their responses. This might suggest that while some students without CSR education are aware of CSR concepts (SD = 1.17), others are less familiar or disagree with the importance of CSR (SD = 1.20).

Table 4: Statistics on Likert scale data statements for students without previous CSR education

	Statement 1	Statement 2	Statement 3
Mean	2.8125	2.90625	3.625
Median	3	3	4
Mode	2	4	4
Standard Deviation	1.1760376	1.201058	0.870669

Table 5: Statistics on Likert scale data statements for students with previous CSR education

	Statement 1	Statement 2	Statement 3
Mean	3.741935484	3.725806452	3.838709677
Median	4	4	4
Mode	4	4	4
Standard Deviation	0.699777104	0.792782087	0.705796803

To further confirm the results of this hypothesis, since it predicts a positive influence, a one-tailed t-test was conducted in order to compare CSR awareness levels between students who received CSR education and those who have not; the means for those three statements were used to complete the results as indicated in Table 6:

Table 6: T-test results of awareness between CSR educated students and who didn't have any CSR related courses

	Groupe 1	Group 2
Mean	3.7688172	3.1145833
Variance	0.0037288	0.1975911
Number of Observations	3	3
Weighted Variance	0.10066	
Hypothesized Difference in Means	0	
Degrees of Freedom	4	
t-statistic	2.525517	
P(T <= t) (one-tailed)	0.0324869	
Critical t (one-tailed)	2.1318468	

The result of the p-value (0.032) is lower than 0.05, indicating that there is a statistically significant difference between CSR awareness of students who received CSR education and those who didn't, therefore concluding that CSR education indeed has a positive influence on students' awareness of CSR.

H2: CSR education influences student's ability to consider social and environmental factors when making business decisions

Table 7: ANOVA Test on CSR Courses and Ethical Decision-Making:

ANOVA Analysis						
Source of Variation	Sum of Squares	Degrees of Freedom	Mean Square	F Value	p-Value	Critical F Value
Between Groups	254.327	1	254.3269231	438.986	5.91108E-53	3.88699627
Within Groups	119.346	206	0.579350261			
Total	373.673	207				

To test this hypothesis, an ANOVA test was performed between students' completion of CSR courses and the response to the statement, "I regularly consider the social and environmental impacts of business decisions." The results of p-value = 5.91×10^{-53} are way below the significance level of 0.05, in addition to the F-value of 438.99, which is higher than the critical value of 3.89, indicating that there is a difference in considering social and environmental impact between students who did take a CSR-related course and those who didn't. These findings suggest that CSR education significantly influences students' ability to incorporate social and environmental considerations into their business decision-making.

H3: Students with higher levels of awareness of CSR are more inclined to take ethical decisions in business scenarios.

To test this hypothesis, responses to the previous statement were divided into two categories: students who responded with 4 (agree) or 5 (strongly agree), which demonstrates a higher awareness of CSR, and students who responded with 3 (neutral) or lower, which demonstrates a moderate lack of awareness of the subject. By using Pearson correlation, the group

with higher CSR awareness level of correlation $r = 0.175$, which demonstrates a well positive relationship between CSR awareness and ethical decision-making, suggesting that even among higher aware students, the relationship between those two variables is not particularly strong. This could be an indication that higher-aware students might face other dilemmas that conflict with CSR, diluting the correlation. Surprisingly, students with average or lower CSR awareness showed a more moderate relationship, $r = 0.317$.

To further check those results t-test using next the formula:

t-statistic formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

- r = correlation coefficient.
- n = sample size in each group.

The results of the group with a higher level of response are $t = 1.17$ and $p\text{-value} = 0.25$, which is more than 0.05, concluding that there is still no statistically significant relationship between CSR awareness and ethical decision-making. Similarly done to the other group, we found that $t = 1.16$ and $p\text{-value} = 0.26$, which further confirm the previous results. In conclusion, this indicates that the correlation is not statistically significant, suggesting that CSR awareness does not have a meaningful effect on students' ethical decision-making in this sample. In simple H2, which posits that students with higher CSR awareness are more likely to prioritize ethical considerations, is not supported by the data.

H4: The presence of profit-driven business language negatively affects students' ethical decision-making by emphasizing profitability over CSR.

To evaluate this hypothesis, a regression analysis was conducted between students' perception of profit-driven principles being prioritized over CSR and their ethical decision-making abilities. To

be more clear in this test, students' responses to the statements "I believe profit-driven principles are prioritized over CSR in my courses" and "I regularly consider the social and environmental impacts of business decisions" were used.

Tables 8, 9, 10, regression analysis between profitability language emphasis and student's ethical decision

<i>Regression Statistics</i>	
Multiple R Coefficient	0.339368472
R ² Coefficient of Determination	0.11517096
Adjusted R ²	0.106496166
Standard Error	0.797660838
Observations	104

	Degrees of Freedom	Sum of Squares	Mean Square	F	F Critical Value
Regression	1	8.447346953	8.447346953	13.2765	0.00042
Residuals	102	64.89880689	0.636262813		
Total	103	73.34615385			

	Coefficients	Standard Error	t Statistic	Probability	95% Confidence Interval Lower	95% Confidence Interval upper
Constant	4.831860362	0.317261598	15.22989356	5.06733E-28	4.202573488	5.461147237
Variable X1	-0.311533363	0.085499321	-3.643693984	0.00042467	-0.481120861	-0.141945864

The results, as shown in the tables above, $R^2 = 0.1152$, suggesting that 11.5% of the dependent variable of ethical decision-making is explained by the independent variable of profitability language emphasis over CSR; furthermore, $F = 13.28$ with a p-value = 0.00042467, which is lower than 0.05. This means the overall regression model is statistically significant; the T statistic is -3.64, which indicates a significant negative relationship between the independent and dependent variables. To sum it up, these results clearly indicate a significant negative relationship between the belief that profit-driven principles are prioritized over CSR in courses and the ability to consider social and environmental impacts in business decisions. Specifically, as students

perceive a greater emphasis on profit-driven principles, they are less likely to consider the social and environmental consequences of business decisions, suggesting that profit-driven business language in courses may have a detrimental effect on students' ability to make ethical decisions by diminishing the importance of CSR.

H5: Students who perceive a higher emphasis on profit-driven principles in their business courses will report lower levels of CSR awareness.

In order to test this hypothesis, the statements regarding students CSR awareness "I am familiar with the term Corporate Social Responsibility (CSR).". "I understand how corporate social responsibility is crucial for the long term." "I understand the ethical responsibilities businesses have toward society and the environment." The average was computed, and regression analysis was conducted; the results are as shown in tables 11, 12, and 13.

Tables 11, 12, 13, regression analysis between profitability language emphasis and students CSR awareness

<i>Regression Statistics</i>	
Multiple R Coefficient	0.235395195
R ² Coefficient	0.055410898
Adjusted R ²	0.045869594
Standard Error	0.799233406
Observations	101

	Degrees of Freedom	Sum of Squares	Mean Square	F	F Critical Value
Regression	1	3.70966514	3.709665	5.8074764	0.017805088
Residuals	99	63.23862969	0.638774		
Total	100	66.94829483			

	Coefficients	Standard Error	t Statistic	Probability	95% Confidence Interval Lower	95% Confidence Interval upper
Constant	4.275875278	0.320344797	13.34773	7.333E-24	3.640241702	4.911508854
Variable X1	-0.207500192	0.086104287	-2.40987	0.0178051	-0.378349778	-0.03665061

This result indicates that the coefficient of determination (R^2) is 0.0554, meaning that there is a 5.5% variation in students CSR awareness that is the result of students indication of profitability emphasis over CSR in their courses, in addition to the P-value = 0.0178, which is below 0.05, indicating that the model is statistically significant and the t-statistic: -2.41, showing that there is a negative coefficient between the variables; in other words, an increased perception of profit-driven language correlates with a decrease in CSR awareness; therefore, this result suggests that the presence of profit-driven business language indeed negatively impacts students' CSR awareness.

Table11: Hypotheses testing results

Hypothesis	Description	Status
H1	H1: CSR education positively influences students' awareness of CSR and its importance for businesses	Confirmed
H2	H2: CSR education influences student's ability to consider social and environmental factors when making business decisions	Confirmed
H3	H3: Students with Higher levels of awareness of CSR are more inclined to take ethical decisions in business scenarios.	Rejected
H4	H4: The presence of profit-driven business language negatively affects students' ethical decision-making by emphasizing profitability over CSR	Confirmed
H5	H5: Students who perceive a higher emphasis on profit-driven principles in their business courses will report lower levels of CSR awareness	Confirmed

Table 11 demonstrates a summary of the hypotheses tested in the research and their results. H1, H2, H4, and H5 are all supported by the sample, which shows that CSR education does in fact have an influence on students' awareness of the term and its importance in ethical decisions. Besides that, the emphasis on profitability over CSR in business curricula negatively influences

that awareness and how students are able to consider environmental and social aspects in their decision framework, in contrast to H3, where not always a higher level of student's awareness of CSR will actually lead to siding with ethical decisions in business scenarios.

4. LIMITATIONS OF THE RESEARCH

There were two main limitations that faced this research, indicated as follows:

1. While conducting the literature review, there was a severe lack of similar studies or research that could be a basis for this one. Despite the widespread discussion about the importance of corporate social responsibility in business, there remains a gap in the understanding of this concept in business schools and its impact on students' awareness of social considerations and decisions in their future careers. There was also a huge gap in curricula emphasizing profitability over CSR courses; there were very few studies about this problem. I do realize that corporate social responsibility does lead to an increase in profitability in business; however, does this actually reflect in courses thought of CSR, or are they just a nice thing to break students packed agenda of maximizing profit courses? Unfortunately, there is still a gap regarding this part.
2. Time played a crucial aspect, especially in regard to survey responses; there wasn't enough time for more responses to be collected. I tried to mitigate this by distributing the survey in multiple ways; nonetheless, the response rate didn't improve much. In addition, since the survey also had the option of other in the question, "What is your primary area of study?" it meant that not everyone that responded was indeed studying in a business-related program, which is the focus of this research; therefore, I had to filter those responses, which were 6, before actually starting the analysis part to be more accurate.

5. CONCLUSIONS AND RECOMMENDATIONS

1. Through the literature review part and analyzing the hypothesis, it is concluded that CSR education is considered a vital aspect in business studies curricula, as courses such as ethics or sustainability are essential in preparing students to address ethical challenges in their future careers, as students with prior exposure to CSR demonstrated a greater awareness level of the importance of social and environmental considerations in business decision-making. However, the integration of CSR topics is still lagging within the curricula and inconsistent, leading to varying levels of awareness and understanding among the students.
2. Students who did have CSR-related courses have demonstrated a stronger inclination to consider social and environmental impacts in their decisions; nonetheless, the research also found that a higher level of CSR awareness does not always translate into a good view of ethical decision-making. This could be explained by profit-driven principles often conflicting with students' understanding of ethical responsibilities. This suggests that integrating experiential learning and real-world scenarios could enhance students' ability to reconcile these competing priorities.
3. As this study found, the prevalence of profit-driven principles in business education significantly influences how students prioritize financial outcomes over ethical considerations; more specifically, students reported that profit-oriented language often overshadowed CSR concepts, potentially hindering their ability to balance ethical and financial responsibilities effectively; therefore, there is a call for business schools to address the imbalance and foster a more holistic approach to business education.
4. The study revealed a clear gap between the integration of CSR and the emphasis on profitability. As while CSR principles provide students with a framework for ethical decision-making, the overemphasis on profit-driven language can dilute this impact. A balanced curriculum that equally values profitability and social responsibility is essential for cultivating well-rounded future business leaders and prepping them to be capable of navigating complex ethical dilemmas

Recommendations

In order to help make Corporate Social Responsibility (CSR) more integral to business education, this research suggests a middle ground between CSR principles and profitability ideas, with CSR subjects being required rather than optional. Thus assisting student to make the connection between theory and practice, specially utilizing experiential learning approaches including internships with socially responsible firms and real-world case studies. Moreover, Interdisciplinary cooperation should be promoted to connect CSR with other business disciplines, besides faculty training is crucial for educators to have the tools they need to teach CSR successfully. Also by showing how CSR is in line with financial objectives, organizations may combat the preponderance of profit-driven language and position CSR as a means to success in the long run. Further ways to improve involvement and comprehension of CSR include encouraging student-led projects and interactive learning settings. Lastly, business schools could work with groups that value ethics to establish institutional norms that include sustainability and corporate social responsibility into their curriculum.

6. LIST OF REFERENCES:

1. Adhikariparajuli, M., Hassan, A., & Siboni, B. (2021). CSR Implication and Disclosure in Higher Education: Uncovered Points. Results from a Systematic Literature Review and Agenda for Future Research. *Sustainability*, 13(2), 525. <https://doi.org/10.3390/su13020525>
2. Ahmad, T. (2020). Students reflect on the role of ethics in business management. *World Journal of Entrepreneurship Management and Sustainable Development*, 16(2), 71–79. <https://doi.org/10.1108/wjemsd-05-2020-112>
3. Ali, S. S., & Kaur, R. (2021). Effectiveness of corporate social responsibility (CSR) in implementation of social sustainability in warehousing of developing countries: A hybrid approach. *Journal of Cleaner Production*, 324, 129154. <https://doi.org/10.1016/j.jclepro.2021.129154>
4. Alvarado-Herrera, A., Bigne, E., Aldas-Manzano, J., & Curras-Perez, R. (2015). A Scale for Measuring Consumer Perceptions of Corporate Social Responsibility Following the Sustainable Development Paradigm. *Journal of Business Ethics*, 140(2), 243–262. <https://doi.org/10.1007/s10551-015-2654-9>
5. Arieli, S., Sagiv, L., & Roccas, S. (2018). Values at Work: The Impact of Personal Values in Organisations. *Applied Psychology*, 69(2), 230–275. <https://doi.org/10.1111/apps.12181>
6. Audebrand, L. K. (2010). Sustainability in Strategic Management Education: The Quest for New Root Metaphors. *Academy of Management Learning and Education*, 9(3), 413–428. <https://doi.org/10.5465/amle.9.3.zqr413>
7. Balčiūnaitė, M. (2022). *SUSTAINABLE MARKETING AND ITS IMPACT ON CONSUMERS' PURCHASE DECISION*. VILNIUS UNIVERSITY BUSINESS SCHOOL.
8. Barth, N. (2011). Higher Education for Sustainable Development: Students' Perspectives on an Innovative Approach to Educational Change. *Journal of Social Sciences*, 7(1), 13–23. <https://doi.org/10.3844/jssp.2011.13.23>
9. Belas, J., & Zvarikova, K. (2021). Triple bottom line of the CSR concept and its reporting. *SHS Web of Conferences*, 129, 07001. <https://doi.org/10.1051/shsconf/202112907001>

10. Berényi, L., & Deutsch, N. (2017). Perception of the Content of Corporate Social Responsibility by Hungarian Business Students. *AEE Journal*, 14. <https://www.wseas.org/multimedia/journals/education/2017/a205810-085.pdf>
11. Berniak-Woźny, J. (2018). The Role of Business Schools in CSR and Responsible Management Education: The Polish Students' Perspective. In *Critical studies on corporate responsibility, governance and sustainability* (pp. 223–239). <https://doi.org/10.1108/s2043-905920180000012011>
12. Bhaskar, P., Bhaskar, P., Anthonisamy, A., Dayalan, P., & Joshi, A. (2023). Inhibiting factors influencing adoption of simulation-based teaching from management teacher's perspective: prioritisation using analytic hierarchy process. *International Journal of Learning and Change*, 15(5), 529–551. <https://doi.org/10.1504/ijlc.2023.133110>
13. Carey, J. C., Beitelspacher, L. S., Tosti-Kharas, J., & Swanson, E. (2020). A Resource-Efficient Modular Course Design for Co-Teaching Integrated Sustainability in Higher Education: Developing the Next Generation of Entrepreneurial Leaders. *Entrepreneurship Education and Pedagogy*, 4(2), 169–193. <https://doi.org/10.1177/2515127420969967>
14. Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *Academy of Management Review*, 4(4), 497. <https://doi.org/10.2307/257850>
15. Carvalho, J. M. S., Nogueira, S., & Martins, N. (2023). Inclusivity and corporate social responsibility in marketing. *Innovative Marketing*, 19(1), 1–12. [https://doi.org/10.21511/im.19\(1\).2023.01](https://doi.org/10.21511/im.19(1).2023.01)
16. Chandler, D., & Werther, W. B., Jr. (2013). *Strategic Corporate Social Responsibility: Stakeholders, Globalization, and Sustainable Value Creation*. SAGE Publications, Incorporated.
17. Choi, Y. J., & McNeely, C. L. (2022). The dialectic of changing corporate masks: from profit maximizers to predators to socially responsible global leaders. In *Edward Elgar Publishing eBooks* (pp. 509–527). <https://doi.org/10.4337/9781839103261.00039>
18. Chopra, A., Modi, R. K., & Kumar, A. (2024). Integrating Corporate Social Responsibility (CSR) into Business Education: Cultivating Ethical Values and Sustainable Practices. *Educational Administration: Theory and Practice*. <https://doi.org/10.53555/kuey.v30i5.3847>

19. Christensen, L. J., Peirce, E., Hartman, L. P., Hoffman, W. M., & Carrier, J. (2007). Ethics, CSR, and Sustainability Education in the Financial Times Top 50 Global Business Schools: Baseline Data and Future Research Directions. *Journal of Business Ethics*, 73(4), 347–368. <https://doi.org/10.1007/s10551-006-9211-5>
20. Cullen, J. G. (2019). Varieties of Responsible Management Learning: A Review, Typology and Research Agenda. *Journal of Business Ethics*, 162(4), 759–773. <https://doi.org/10.1007/s10551-019-04362-x>
21. Dielini, M. (2020). EVOLUTION OF BUSINESS ETHICS: FROM GENERAL PHILOSOPHICAL PRINCIPLES TO CORPORATE SOCIAL RESPONSIBILITY. *Skhid*, 0(5(169)), 18–23. [https://doi.org/10.21847/1728-9343.2020.5\(169\).215304](https://doi.org/10.21847/1728-9343.2020.5(169).215304)
22. Doh, J. P., & Tashman, P. (2012). Half a World Away: The Integration and Assimilation of Corporate Social Responsibility, Sustainability, and Sustainable Development in Business School Curricula. *Corporate Social Responsibility and Environmental Management*, 21(3), 131–142. <https://doi.org/10.1002/csr.1315>
23. Dolejšová, K. (2024). *Corporate Social Responsibility – competitive advantage for companies operating in an international environment*.
24. Dziubaniuk, O., & Nyholm, M. (2020). Constructivist approach in teaching sustainability and business ethics: a case study. *International Journal of Sustainability in Higher Education*, 22(1), 177–197. <https://doi.org/10.1108/ijshe-02-2020-0081>
25. Essential Issues in Corporate Social Responsibility. (2020). In CSR, sustainability, ethics & governance. <https://doi.org/10.1007/978-3-030-39229-1>
26. Feldmann, L. (2016). Considerations in the design of WBL settings to enhance students' employability. *Higher Education Skills and Work-based Learning*, 6(2), 131–145. <https://doi.org/10.1108/heswbl-09-2014-0044>
27. Figueiró, P. S., & Raufflet, E. (2015). Sustainability in higher education: a systematic review with focus on management education. *Journal of Cleaner Production*, 106, 22–33. <https://doi.org/10.1016/j.jclepro.2015.04.118>
28. Findler, F., Schönherr, N., Lozano, R., Reider, D., & Martinuzzi, A. (2019). The impacts of higher education institutions on sustainable development. *International Journal of Sustainability in Higher Education*, 20(1), 23–38. <https://doi.org/10.1108/ijshe-07-2017-0114>

29. Friedland, J., & Jain, T. (2020). Reframing the Purpose of Business Education: Crowding-in a Culture of Moral Self-Awareness. *Journal of Management Inquiry*, 31(1), 15–29. <https://doi.org/10.1177/1056492620940793>
30. Frizon, J. A., Morais, A., & Eugénio, E. (2024). Students CSR Orientation: Building Dialogues between the Academic Community and the Business World. *Journal of Sustainability Research*, 6(3). <https://doi.org/10.20900/jsr20240043>
31. Galvão, A., Mendes, L., Marques, C., & Mascarenhas, C. (2019). Factors influencing students' corporate social responsibility orientation in higher education. *Journal of Cleaner Production*, 215, 290–304. <https://doi.org/10.1016/j.jclepro.2019.01.059>
32. Gholipour, T. H., Nayeri, M. D., Mehdi, S., & Mehdi, M. (2012). *Investigation of attitudes about corporate social responsibility: Business students in Iran*. <https://www.semanticscholar.org/paper/Investigation-of-attitudes-about-corporate-social-Gholipour-Nayeri/643d62fbccfda60dc0f149d77397f710f02268b3>
33. Giang, T. H. (2024). Students' Perceptions of Business Ethics and Accounting Ethics Education among University Students Majoring in Economics and Business. *European Journal of Theoretical and Applied Sciences*, 2(4), 442–448. [https://doi.org/10.59324/ejtas.2024.2\(4\).36](https://doi.org/10.59324/ejtas.2024.2(4).36)
34. Gitsham, M. (2011). CEO perspectives: management education in a changing context. *Corporate Governance*, 11(4), 501–512. <https://doi.org/10.1108/14720701111159316>
35. Glavas, A., Hahn, T., Jones, D. A., & Willness, C. R. (2023). Predisposed, Exposed, or Both? How Prosocial Motivation and CSR Education Are Related to Prospective Employees' Desire for Social Impact in Work. *Business & Society*. <https://doi.org/10.1177/00076503231182665>
36. Godos-Díez, J., Cabeza-García, L., Alonso-Martínez, D., & Fernández-Gago, R. (2016). Factors influencing board of directors' decision-making process as determinants of CSR engagement. *Review of Managerial Science*, 12(1), 229–253. <https://doi.org/10.1007/s11846-016-0220-1>
37. Gomes, S. F., Jorge, S., & Eugénio, T. (2020). Teaching sustainable development in business sciences degrees: evidence from Portugal. *Sustainability Accounting Management and Policy Journal*, 12(3), 611–634. <https://doi.org/10.1108/sampj-10-2019-0365>

38. Gomez-Trujillo, A. M., Velez-Ocampo, J., & Gonzalez-Perez, M. A. (2020). A literature review on the causality between sustainability and corporate reputation. *Management of Environmental Quality an International Journal*, 31(2), 406–430. <https://doi.org/10.1108/meq-09-2019-0207>
39. Gorski, H., Fuciu, M., & Dumitrescu, L. (2017). Sustainability and corporate social responsibility (CSR): Essential topics for business education. *Balkan Region Conference on Engineering and Business Education*, 2(1), 413–421. <https://doi.org/10.1515/cplbu-2017-0054>
40. Harrison, D. E., Ferrell, O., Ferrell, L., & Hair, J. F., Jr. (2019). Corporate social responsibility and business ethics: conceptualization, scale development and validation. *Journal of Product & Brand Management*, 29(4), 431–439. <https://doi.org/10.1108/jpbm-11-2018-2113>
41. Haski-Leventhal, D. (2018). *Strategic Corporate Social Responsibility: Tools and Theories for Responsible Management*. SAGE
42. Hejjas, K., Miller, G., & Scarles, C. (2018). “It’s Like Hating Puppies!” Employee Disengagement and Corporate Social Responsibility. *Journal of Business Ethics*, 157(2), 319–337. <https://doi.org/10.1007/s10551-018-3791-8>
43. Hermann, R. R., Amaral, M., & Bossle, M. B. (2021). Integrating Problem-based Learning with International Internships in Business Education. *Journal of Teaching in International Business*, 32(3–4), 202–235. <https://doi.org/10.1080/08975930.2022.2033667>
44. Holme, R., & Watts, P. (2001). Commentary: Making Good Business Sense. *Journal of Corporate Citizenship*, 2001(2), 17–20. <https://doi.org/10.9774/gleaf.4700.2001.su.00005>
45. Hölzner, H. M., & Halberstadt, J. (2022). Challenge-based Learning: How to Support the Development of an Entrepreneurial Mindset. In *Springer eBooks* (pp. 23–36). https://doi.org/10.1007/978-3-031-11578-3_2
46. Jabarullah, N. H., & Hussain, H. I. (2019). The effectiveness of problem-based learning in technical and vocational education in Malaysia. *Education + Training*, 61(5), 552–567. <https://doi.org/10.1108/et-06-2018-0129>

47. Joseph, N. (2024). The Impact of Corporate Social Responsibility on Employee Engagement and Organizational Performance: A Systematic Review. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4805695>
48. Jun, H., & Moon, S. (2021). An Analysis of Sustainability Integration in Business School Curricula: Evidence from Korea. *Sustainability*, 13(5), 2779. <https://doi.org/10.3390/su13052779>
49. Jung, K. B., Kang, S., & Choi, S. B. (2020). Empowering Leadership, Risk-Taking Behavior, and Employees' Commitment to Organizational Change: The Mediated Moderating Role of Task Complexity. *Sustainability*, 12(6), 2340. <https://doi.org/10.3390/su12062340>
50. Kasch, J., Bootsma, M., Schutjens, V., Van Dam, F., Kirkels, A., Prins, F., & Rebel, K. (2022). Experiences and perspectives regarding challenge-based learning in online sustainability education. *Emerald Open Research*, 4, 27. <https://doi.org/10.35241/emeraldopenres.14664.1>
51. Kim, H., Hur, W., & Yeo, J. (2015). Corporate Brand Trust as a Mediator in the Relationship between Consumer Perception of CSR, Corporate Hypocrisy, and Corporate Reputation. *Sustainability*, 7(4), 3683–3694. <https://doi.org/10.3390/su7043683>
52. Kolb, M., Fröhlich, L., & Schmidpeter, R. (2017). Implementing sustainability as the new normal: Responsible management education – From a private business school's perspective. *The International Journal of Management Education*, 15(2), 280–292. <https://doi.org/10.1016/j.ijme.2017.03.009>
53. Kumar, R., & Sinha, K. (2024). Impact of CSR Innovation Policy on Sustainable Development. *Integrated Journal for Research in Arts and Humanities*, 4(2), 149–157. <https://doi.org/10.55544/ijrah.4.2.25>
54. Kuriyama, N. (2020). The Japanese perspective on responsible management. In Edward Elgar Publishing eBooks. <https://doi.org/10.4337/9781788971966.00029>
55. Lussier, R. N., & Achua, C. (2008). AN EXPLORATORY STUDY OF BUSINESS STUDENTS' DISCRETIONARY SOCIAL RESPONSIBILITY ORIENTATION. *Small Business Institute*.

56. M, H., U, R., & G, I. (2022). PRINCIPLES OF BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS DEVELOPMENT. *Zenodo (CERN European Organization for Nuclear Research)*. <https://doi.org/10.5281/zenodo.7479708>
57. Mader, C., & Rammel, C. (2015). Brief for GSDR 2015: Transforming Higher Education for Sustainable Development. X. [http://fox.leuphana.de/portal/de/publications/brief-for-gsdr-2015-transforming-higher-education-for-sustainable-development\(12254cf2-ba8d-45bb-8f06-834352e7cbe9\).html](http://fox.leuphana.de/portal/de/publications/brief-for-gsdr-2015-transforming-higher-education-for-sustainable-development(12254cf2-ba8d-45bb-8f06-834352e7cbe9).html)
58. Nimavat, S. (2019). Role of CSR in Sustainable Development. <http://ijrar.com/> *Cosmos Impact Factor* 4.236.
59. Patiño, A., Ramírez-Montoya, M. S., & Ibarra-Vazquez, G. (2023). Trends and research outcomes of technology-based interventions for complex thinking development in higher education: A review of scientific publications. *Contemporary Educational Technology*, 15(4), ep447. <https://doi.org/10.30935/cedtech/13416>
60. Painter-Morland, M., & Slegers, R. (2017). Strengthening “Giving Voice to Values” in Business Schools by Reconsidering the “Invisible Hand” Metaphor. *Journal of Business Ethics*, 147(4), 807–819. <https://doi.org/10.1007/s10551-017-3506-6>
61. Perkins, S. (2019a). *Developing a Holistic Model of University Social Responsibility Through the Opinions and Expectations of Higher Education Institution Stakeholders*. <https://doi.org/10.13140/RG.2.2.30970.64962>
62. Pitan, O. S., & Muller, C. (2020). Student perspectives on employability development in higher education in South Africa. *Education + Training*, 63(3), 453–471. <https://doi.org/10.1108/et-02-2018-0039>
63. Porter, M. E., & Kramer, M. R. (2018). Creating Shared Value. In *Springer eBooks* (pp. 323–346). https://doi.org/10.1007/978-94-024-1144-7_16
64. Quezado, T. C. C., Fortes, N., & Cavalcante, W. Q. F. (2022). The Influence of Corporate Social Responsibility and Business Ethics on Brand Fidelity: The Importance of Brand Love and Brand Attitude. *Sustainability*, 14(5), 2962. <https://doi.org/10.3390/su14052962>
65. Qutieshat, A., & Chuma, C. (2023). Where does the value of a corporation lie? A literature review. *Economia Aziendale Online – Business and Management Sciences International Quarterly Review*, 14-1/2023. <https://doi.org/10.13132/2038-5498/14.1.15-32>

66. Saleh, Y. a. B. (2021). Corporate Donations as a Source of Financing an Innovative Strategic Economic Plan to Strengthen the National Economy in More Than One Axis in Developing and Poor Countries: A Justified View. *Business Innovation & Entrepreneurship Journal*, 3(1), 45–61. <https://doi.org/10.35899/biej.v3i1.200>
67. Saleh, Y. a. B. (2022). Evaluating the Quality of Corporations' Commitment to their Economic Responsibilities: A Theoretical Study to enrich the Thought of CSR. *Business Innovation & Entrepreneurship Journal*, 4(1), 43–59. <https://doi.org/10.35899/biej.v4i1.353>
68. Schimperna, F., Nappo, F., & Collaretti, F. (2022). Universities and CSR Teaching: New Challenges and Trends. *Administrative Sciences*, 12(2), 55. <https://doi.org/10.3390/admsci12020055>
69. Schmidt, M. A., & Cracau, D. (2017). A Cross-Country Comparison of the Corporate Social Responsibility Orientation in Germany and Qatar. *Business and Professional Ethics Journal*, 37(1), 67–104. <https://doi.org/10.5840/bpej201712866>
70. Schnepf, G. J., & Bowen, H. R. (1954). Social Responsibilities of the Businessman. *The American Catholic Sociological Review*, 15(1), 42. <https://doi.org/10.2307/3708003>
71. Sepetis, A., Goula, A., Kyriakidou, N., Rizos, F., & Sanida, M. G. (2020). Education for the Sustainable Development and Corporate Social Responsibility in Higher Education Institutions (HEIs): Evidence from Greece. *Journal of Human Resource and Sustainability Studies*, 08(02), 86–106. <https://doi.org/10.4236/jhrss.2020.82006>
72. Setiawan, B., Suparno, B. A., & Afifi, S. (2021). Corporate social performance: An analysis of corporate social responsibility implementation in the electrical energy industry. *Communications in Humanities and Social Sciences*, 1(2), 76–81. <https://doi.org/10.21924/chss.1.2.2021.19>
73. Setó-Pamies, D., & Papaoikonomou, E. (2020). Sustainable Development Goals: A Powerful Framework for Embedding Ethics, CSR, and Sustainability in Management Education. *Sustainability*, 12(5), 1762. <https://doi.org/10.3390/su12051762>
74. Singh, P. K., Sunder, R. G., Mahamuni, P. N., Singh, E. N., Das, B. K., Jumle, A. G., & Kashayp, R. (2023). Corporate social responsibility & students' perceptions: evidence from Indian higher education institutions. *F1000Research*, 12, 1187. <https://doi.org/10.12688/f1000research.137572.1>

75. Splichalova, A., Patrman, D., Kotalova, N., & Hromada, M. (2020). Managerial Decision Making in Indicating a Disruption of Critical Infrastructure Element Resilience. *Administrative Sciences*, 10(3), 75. <https://doi.org/10.3390/admsci10030075>
76. Strandberg, C. & Strandberg Consulting. (2019). *Corporate Social Responsibility in Canadian Post-Secondary Institutions: The Current and Ideal State of CSR in Teaching, Research and Partnering*.
77. Sun, H., Zhu, J., Wang, T., & Wang, Y. (2021). MBA CEOs and corporate social responsibility: Empirical evidence from China. *Journal of Cleaner Production*, 290, 125801. <https://doi.org/10.1016/j.jclepro.2021.125801>
78. Tamvada, M. (2020). Corporate social responsibility and accountability: a new theoretical foundation for regulating CSR. *International Journal of Corporate Social Responsibility*, 5(1). <https://doi.org/10.1186/s40991-019-0045-8>
79. Teixeira, A., Ferreira, M. R., Correia, A., & Lima, V. (2018). Students' perceptions of corporate social responsibility: evidences from a Portuguese higher education institution. *International Review on Public and Nonprofit Marketing*, 15(2), 235–252. <https://doi.org/10.1007/s12208-018-0199-1>
80. Triana, N. (2022). The need for sustainability and CSR in undergraduate business education. *UF Journal of Undergraduate Research*, 24. <https://doi.org/10.32473/ufjur.24.130792>
81. Vutsova, A., Arabadzhieva, M., & Yalamov, T. (2023). Social responsibility at a university - students' perspectives. *E-mentor*, 101(4), 45–55. <https://doi.org/10.15219/em101.1627>
82. Zizka, L., & Varga, P. (2020). Teaching Sustainability in Higher Education Institutions: Assessing Hospitality Students' Sustainability Literacy. *Journal of Hospitality & Tourism Education*, 33(4), 242–257. <https://doi.org/10.1080/10963758.2020.1726771>

7. ANNEXES

Annex 1.

Research questionnaire

Student's awareness of corporate social Responsibility (CSR) in Business Education

Welcome to the **CSR Awareness Check!**

We're curious about how much you know and think about corporate social responsibility (CSR) in your business-related courses. This short survey will explore your thoughts on CSR, how it's taught, and how much profit-driven language gets in the way of ethical decision-making. Your answers will help us understand how well CSR is integrated into your studies! It's quick, easy, and your responses will guide future business education—plus, it's a great way to reflect on your role as a future leader.

section 1

Tell us a bit about you.

1.What is your current academic year? Required to answer. Single choice.

First year undergraduate

second year undergraduate

Third year undergraduate

Fourth year undergraduate

Graduate student

2.Have you completed any courses focusing on ethics, Corporate Social Responsibility (CSR), or sustainability? Required to answer. Single choice.

Yes

No

Maybe

3.What is your primary area of study? Required to answer. Single choice.

Business management

Marketing

Finance

Economics

Other

section 2:

CSR Awareness

How well do you understand the concept of Corporate Social Responsibility (CSR) and its role in business?

Add all

Strongly disagree, Disagree, Neutral, agree, strongly agree

4. I am familiar with the term "Corporate Social Responsibility (CSR)

- ☐ Strongly disagree
- ☐ Disagree,
- ☐ Neutral
- ☐ Agree
- ☐ strongly agree

5. I understand how corporate social responsibility is crucial for long-term business success

- ☐ Strongly disagree
- ☐ Disagree,
- ☐ Neutral
- ☐ Agree

- strongly agree

6. I understand the ethical responsibilities businesses have towards society and the environment.

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

7. I regularly consider the social and environmental impacts of business decisions

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

8. I believe businesses should prioritize social and environmental responsibilities alongside profitability

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

section 3:

Perception of CSR Education

How do you feel about the inclusion of CSR topics in your business courses?

9. I believe my courses frequently discuss CSR-related topics, such as sustainability and ethical labor.

- Strongly disagree

- Disagree,
- Neutral
- Agree
- strongly agree

10. I believe my education encourages me to consider both ethical and financial impacts when making business decisions

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

11. I think CSR concepts taught in class are applicable to real-world business scenarios

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

12. I feel that CSR topics are well integrated into my business courses

- Strongly disagree
- Disagree,
- Neutral
- Agree
- strongly agree

section 4:

How often do you encounter terms focused on profitability in your business courses?

13. I think profit-driven concepts (e.g., maximizing shareholder value) are frequently emphasized in my courses.

- ☐ Strongly disagree
- ☐ Disagree,
- ☐ Neutral
- ☐ Agree
- ☐ strongly agree

14. I believe profit-driven principles are prioritized over CSR in my courses.

- ☐ Strongly disagree
- ☐ Disagree,
- ☐ Neutral
- ☐ Agree
- ☐ strongly agree

15. I think my courses provide a balanced focus on both CSR and profit-driven principles

- ☐ Strongly disagree
- ☐ Disagree,
- ☐ Neutral
- ☐ Agree
- ☐ strongly agree

Section 5

Be the boss

How would you prioritize CSR versus profit in the following business scenarios?

16. Your factory's waste disposal method is legal but pollutes a local river. would you pay €1M to fix it?

- ☐ Yes
- ☐ No
- ☐ Maybe

17. Your clothing supplier offers a 20% cost reduction (€5M savings) by moving production to unregistered facilities with 12-hour work shifts and poor safety standards. Your competitors already use these facilities. would you accept it?

- ☐ Yes
- ☐ No
- ☐ Maybe

18. Your bestselling baby monitor has a 0.1% risk of overheating. No incidents reported yet. A recall would cost €12 million and cause layoffs. Would you recall the product?

- ☐ Yes
- ☐ No
- ☐ Maybe