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## **Management students' knowledge of corporate social responsibility: a comparative study of ten Latin American countries**

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### **Abstract**

The lack of a robust, widely accepted theory on corporate social responsibility has meant that business leaders are often unaware, or doubtful, about the presence of social responsibility across a wide spectrum of business practices in which it is manifested. Since undergraduate students on management-related degree programs are future business leaders, it is important to enquire into the knowledge they have on this subject. To this end, a sample was selected of students from universities in ten Spanish-speaking Latin American countries: Argentina, Bolivia, Chile, Colombia, Ecuador, Mexico, Nicaragua, Panama, Peru, Uruguay, and Venezuela. A structured questionnaire was used to measure their knowledge of 18 social responsibility practices representative of three dimensions of the concept: internal responsibility, responsibility towards external stakeholders of the value chain and responsibility towards the environment. It was found that there is a widespread lack of knowledge about the business practices that constitute social responsibility actions, that some practices are better known than others (the best known are those related to the environment while the least known are those related with the external stakeholders of the value chain), and that the extent of this knowledge depends on the country where the universities are located. In addition, it was found that the relationship between knowledge and country is not mediated by gender, age, work experience, degree program studied, or year of study. These results suggest that the teaching of social responsibility in Latin American universities does not place equal emphasis on all dimensions of the concept, and that this teaching differs from one country to another.

**Keywords:** Corporate social responsibility (CSR), undergraduate management students, Latin American universities, knowledge of corporate social responsibility.

## **Conocimientos de los estudiantes de gestión sobre la responsabilidad social de las empresas: un estudio comparativo de diez países latinoamericanos**

### **Resumen**

La falta de una teoría sólida y ampliamente aceptada sobre la responsabilidad social de las empresas ha hecho que los líderes empresariales a menudo desconozcan, o duden, de la presencia de la responsabilidad social en el amplio espectro de prácticas empresariales en las que se manifiesta. Dado que los estudiantes de licenciatura en programas relacionados con la gestión son los futuros líderes empresariales, es importante indagar en los conocimientos

que tienen sobre este tema. Para ello, se seleccionó una muestra de estudiantes de universidades de diez países latinoamericanos de habla hispana: Argentina, Bolivia, Chile, Colombia, Ecuador, México, Nicaragua, Panamá, Perú, Uruguay y Venezuela. Se utilizó un cuestionario estructurado para medir su conocimiento de 18 prácticas de responsabilidad social representativas de tres dimensiones del concepto: responsabilidad interna, responsabilidad hacia los grupos de interés externos de la cadena de valor y responsabilidad hacia el medio ambiente. Se comprobó que existe un desconocimiento generalizado de las prácticas empresariales que constituyen acciones de responsabilidad social, que algunas prácticas son más conocidas que otras (las más conocidas son las relacionadas con el medio ambiente mientras que las menos conocidas son las relacionadas con los grupos de interés externos de la cadena de valor), y que el grado de este conocimiento depende del país en el que se encuentren las universidades. Además, se comprobó que la relación entre conocimientos y país no está mediada por el género, la edad, la experiencia laboral, la carrera estudiada o el año de estudio. Estos resultados sugieren que la enseñanza de la responsabilidad social en las universidades latinoamericanas no pone el mismo énfasis en todas las dimensiones del concepto, y que esta enseñanza difiere de un país a otro.

**Palabras clave:** Responsabilidad social empresarial (RSE), estudiantes universitarios de administración, universidades latinoamericanas, conocimiento de la responsabilidad social empresarial.

## Introduction

Students on management degree programs (administration, accounting, marketing, human resource management, etc.) will play leadership roles in the business world of the future. In particular, they will serve as important ambassadors for corporate social responsibility (CSR) and its commitment to sustainability. Numerous studies have demonstrated that business leaders play a critical role in the application of CSR. It is they who experience the values of CSR (Guarneri & Kao, 2008) and have the inclination to respond to the social environment that CSR requires (Murray & Vogel, 1997). Research has also shown that the application of CSR depends on the initiative of these leaders (Guarneri & Kao, 2008), their commitment to the cultural change that its application entails (Lee, Yu, Sirgy, & Singhapakdi, 2018) and their ability to design and lead strategies aimed at engaging all members of the company (Sarmiento del Valle, 2010). With regard to the application of CSR in the community, Boehm (2002, p.172) stated that corporate leaders are “who create opportunities to move in new directions and facilitators of changes [...] Corporate leaders are the key to the motivation and success of the organization and they play a key role in their communities.”

Thus, the theory-based training that universities offer tomorrow's business leaders has and will continue to have a direct impact on the economic, social, and environmental performance of companies in the future. Awareness of this theoretical training is important in the field of CSR research, as numerous scholars have highlighted (Almutawa & Hewaidy, 2021). This is particularly relevant given that there is no basic convergence around a definition of the concept, as observed by several historical studies (Carroll, 1999; Joyner & Payne, 2002), theoretical works (Licandro, Vázquez-Burguete, Ortigueira y Correa, 2023), research on the dimensions of the concept present in the literature (Dahlsrud, 2008; James, 2012; Kumar & Srivastaba, 2022), and attempts to develop classifications of CSR definitions (Husted & Allen, 2000; Licandro, Ortigueira y Huapaya-Huertas, 2023). According to Carrillo Montoya, Urrea Zazueta, Tereso Ramírez, & Verdugo (2022, p.) the concept of CSR “is under constant construction, historically, theoretically, and methodologically.” This lack

of consensus has given way to different theoretical frameworks around CSR that condition its application, particularly regarding its objectives, intended recipients, actions to be implemented, and evaluation of outcomes. As a consequence, the theoretical framework(s) taught at each university condition the type of CSR that their respective graduates will undertake in the future.

This situation is what underpins the importance of investigating the subject. Two research strategies are possible: 1) analyzing the contents of the curricula and the reading materials used on the courses; and 2) studying students' knowledge about CSR. The present study employs the second strategy. In so doing, it sets out to answer the following research questions. First: What level of knowledge about socially responsible business practices do students on degree programs related to management possess? Second: If there are differences in levels of knowledge, do they depend on the country in which the university is located, on demographic factors, on work experience, and the degree program studied? A self-administered questionnaire was assigned to a sample of 1,406 students from universities in ten Latin American countries: Argentina, Bolivia, Chile, Colombia, Ecuador, Mexico, Nicaragua, Panama, Peru, Uruguay, and Venezuela. The questionnaire included 18 indicators about specific CSR practices as well as a set of segmentation variables: demographic (gender, age), work experience, and academic situation (degree program and year of study).

In turn, the selection of 18 business practices was based on a bibliographic review that encompassed a range of academic studies. The selected practices were considered to be representative of the three dimensions of CSR: internal responsibility, responsibility towards external stakeholders of the value chain, and responsibility with the environment. To measure the students' knowledge of CSR, the participants were asked to state whether they thought that these practices constituted CSR. Their responses were measured using a Likert-type scale with five values, whose extremes were "I am sure this is not a CSR action" and "I am sure this is a CSR action." As a result of this exercise, it was found that there is widespread lack of knowledge about the business practices that constitute corporate social responsibility actions. Also, it was found that knowledge of CSR practices depends on the country in which the universities are based, and that this relationship is not mediated by gender, age, work experience, degree program studied, or year of study. These results suggest that the teaching of CSR is grounded in different theoretical frameworks, that universities in different countries stress different dimensions of CSR, and that students--even those at a single university--do not internalize the same concept of CSR.

## **Literature review**

### **University CSR training**

Zhang et al. (2021) recently argued that education on CSR can help students learn to identify and tackle moral problems, while also motivating them to assume CSR. In this regard, various studies have pointed out that there is a strong societal demand for CSR to occupy a prominent role in university degrees especially those related to the world of business (Castilla-Polo et al., 2020). It has been proposed that: 1) training socially responsible professionals should become one of the main objectives of academic institutions (Modreanu & Andrişan, 2021). 2) universities ought to contribute to developing positive attitudes and perceptions towards sustainable development among students (Balakrishnan et al., 2020); 3) these institutions must have programmatic content to ensure training for future business managers that stresses the ethical aspects of management (Baptista et al., 2015); and 4) universities must contribute to an improvement in undergraduate students' ethical decision-making before they graduate (Ruiz-Palomino et al., 2020). In line with these proposals, Arroyave et al. (2021, p.59) have stated: "Given that university students will be the professionals of tomorrow and their actions will be decisive for society, the university must

foster training with high social, environmental, and sustainability content.” According to another study, social responsibility demands that universities stop training professionals to act in an unjust society oriented towards unsustainable and non-inclusive development and that, alternatively, “the university has no option but to train professionals that break with the business as usual [mindset].” (Vallaey, 2014, p.114). In 1992, Agenda 21, prepared by the United Nations Conference on Environment & Development, stated that: “Both formal and non-formal education are indispensable to changing people’s attitudes so that they have the capacity to assess and address their sustainable development concerns.” (UNSD, 1992, in Point 36.3).

Over three decades of research points towards a positive evolution in the incorporation of CSR content related to CSR, sustainability, and ethics in the university training of future managers. Hosmer (1999) administered a survey to academics and found that teaching on ethics occupied a marginal role at business schools. In particular, his study concluded that universities did not take into account research and teaching on CSR in their decision-making about the salary increases, promotions, or retention of academics who focused on these questions. Collins and Wartick (1995, p.51) found that “business schools/programs experienced a period of growth in Business & Society course offerings between 1973 and 1986 but a decline between 1986 and 1990 at both the undergraduate and graduate levels.” Since the start of the 21st century, some authors have sketched out a more positive perspective on the matter. Moon and Orlitzky (2011) noted that education on CSR and sustainability has generally followed a pattern of expansion, and that even “the skeptics acknowledge that it has grown in prominence” (p.583). Windsor (2008) observed that the concept was well covered in management education in the United States. Accordingly, Zhang et al. (2021) stated that training in business ethics has been incorporated into the agenda of many universities and business schools. Through a qualitative survey, Deer and Zarensky (2017) detected that by the end of a CSR training course in the United States, students had developed the idea that companies should get involved in solving social and environmental problems by broadening the reductive perspective of profit orientation. A study conducted in Argentina and Spain discovered that universities in these two countries approached training in CSR in a cross-cutting manner.

Though neither country has CSR-specific degree courses, CSR-related content is addressed in other courses (Corral et al., 2017). Yet other authors have been less optimistic. Matten and Moon (2004) have argued that the place given to ethics and CSR at business schools and universities since the turn of the century has been somewhat contradictory. Giacalone and Thomson (2006) warned that the ethical signals that business educators transmit to their students are unclear, even though the training offer on ethics and CSR has increased. They pointed out that the problem does not lie in pedagogy or in course content, but in a world view underpinning business training that “undermines and countermands the most basic tenets of ethics and social responsibility.” According to Matten and Moon (2004): 1) just half of the undergraduate degree programs they analyzed have elective modules on CSR; 2) across universities there is a wide variety of different ways (labels) of referring to CSR; and 3) there is a very diverse understanding, contextualization, and presentation of RSE teaching. In particular, differences in approaches to teaching ethics have been found between the United States and Europe (Mahoney, 1990; Vogel, 1992; Matten & Moon, 2004), though commitment to teaching CSR is similar across universities in the two regions (Matten & Moon, 2004).

Numerous studies have identified other problems in university education on CSR. For instance, the effectiveness of both CSR education (Ruiz-Palomino et al., 2019), and ethics education (Wang & Calvano, 2015) has been called into question. A study in Uruguay,

conducted at a private university, revealed that students there do not receive training in social and environmental responsibility, and that their knowledge about the issue is acquired beyond this environment (Díaz & Facal, 2011). Ruiz Palomino et al. (2019) have detected that Spanish universities have incorporated CSR, but that the issue is not addressed consistently as an independent subject within the curriculum. Larrán et al (2012) acknowledged that while there is a concern about including CSR in university degree programs, the training that these institutions provide on ethical and social values remains insufficient. Thus, for example, it has been shown that in Spain the offer of CSR courses is scant RSE (Larrán et al., 2012; Setó et al., 2011). Yet despite these observations, more than two decades ago Matten and Moon (2004, p.334) concluded: “Our evidence leads us to give a qualified rejection to the blanket claim that business schools are necessarily incapable of educating business managers and leaders in business social responsibility and ethical behavior”.

### **Research on students' perception of CSR**

As noted earlier, an indirect way of tackling the question of university's treatment of CSR in their curricula is to research the knowledge and opinions of students about the concept--that is, enquire into what university education left them with. This is something that has been studied in many countries. In general, published works utilize the general expression “*perceptions* about CSR,” but a wide range of very different topics have been researched under this umbrella. These include 1) How students interpret the concept of CSR (Ferreira, Licandro y do Paço, 2020; Modreanu & Andrişan, 2021; Licandro et al., 2022); 2) the relative weight they place on specific CSR practices or dimensions (Kraft & Singhapakdi, 1995; Lamsa et al., 2007; Wong et al., 2010; González Rodríguez et al., 2012; Vázquez et al., 2013a; Baptista et al., 2015; Castilla-Polo et al., 2020; Arli et al., 2014); 3) their behavior as consumers in response to the CSR of the companies from which they buy goods or services (Solari & Rojas, 2012; Pătăria et al., 2017); 4) their opinion about whether their universities include this topic in their curricula (Corral et al., 2017) and the importance that they believe their universities place on CSR (Vázquez et al., 2013b).

The few studies that have explored how students interpret CSR (what CSR means to them) show that different ways of interpreting the concept coexist. Ferreira et al. (2020) compared the opinions about CSR of graduate business students from Brazil, Portugal, and Uruguay. They detected that the predominant vision of CSR is a partial one that is focused more on companies' commitment to society and environmental issues than on broader and more comprehensive approaches--such as those based on stakeholder theory and proposed in the ISO 26000 guide (CSR as responsible management of the externalities of the operation). In a study conducted at a Romanian university, only a third of students said they understood the concept of CSR. Using the four dimensions of CSR proposed by Carroll (1979), they discovered that students associate CSR more with the ethical and philanthropic dimension than with the economic and legal one. For their part, Licandro et al. (2022) worked with a sample of undergraduate students from Colombia, Spain, and Uruguay, proposing 14 indicators on human resource management practices that the literature regards as internal social responsibility (ISR) actions. Some of these were identified as RSI practices by the vast majority of students (such as promoting a healthy life for employees, taking measures to minimize occupational diseases, and ensuring that the occupational infrastructure and organization take into account the limitations of people with disabilities). But others were not recognized as RSI by a significant proportion of the sample (such as turning to dismissal only as a last resort in the event of a need to reduce costs, offering outsourced personnel the same benefits as company employees, and providing support to people who are laid off to help them find another job).

Vázquez et al. (2013a) asked a sample of business administration students from a university in Spain and another in Uruguay about the importance of 17 CSR practices. Their results show that practices aimed at employees, external stakeholders of the value chain and the environment are considered more important than those targeted at the community (involvement in community affairs, contribution to regional development, etc.). Baptista et al. (2015) found that students place different degrees of importance on the different dimensions of CSR. Their research found the following order of perceived importance for five of these dimensions: ethical, environmental, economic, legal, and philanthropic.

Castilla-Polo et al. (2020) evaluated the relevance that Spanish undergraduate students attach to three specific dimensions of CSR: environmental, internal, and community relations. Their results show that the environmental and internal dimensions of social responsibility are considered more important than the involvement of companies in their communities. Meanwhile, Arli et al. (2014) analyzed the opinions of students from Indonesia through a set of ten indicators corresponding to Carroll's (1979) four dimensions, finding that students associate CSR more with philanthropic and economic dimensions than with ethical and legal dimensions.

Among the studies that use indicators on purchasing behavior to measure students' attitudes towards CSR, that by Pătăria et al (2017) stands out. These authors analyzed students' support for CSR in three countries (Finland, Spain, and Hong Kong), which they measured based on propensity to consider manufacturers' CSR when buying their products (through questions such as "I would pay more for products from a socially responsible company"). In turn, Solari and Rojas (2012) administered a survey to a sample of students from Argentina and Venezuela, finding that: 1) in both countries, the vast majority of participants did not take a company's CSR into account when purchasing products; and 2) although there is a predominant view that CSR is positive, many still regard the concept as "pure marketing."

As to the perception of CSR in teaching, Vázquez et al. (2013b) utilized a sample of administration students from a university in Uruguay. They found that students perceive a significant gap between the importance of CSR for them and the importance that their universities place upon it in their curricula. Applying qualitative research at one university in Argentina and another in Spain, Corral et al. (2017) observed that students at both universities coincided in stating that the topic is addressed above all in a cross-cutting way (and not in specific subjects), and that raising awareness about CSR is important at their universities.

In sum, although there is a good deal of research about university students' perceptions of CSR, only a small proportion of them focus on the way in which students interpret or define the concept. This paper addresses this gap by measuring students' knowledge about a set of CSR practices widely mentioned in the literature. Given that there is no consensus around a definition of CSR in the literature and that the few studies on how students interpret this concept attest to this lack of consensus, this paper tests the following hypothesis:

Hypothesis 1: There are major differences among students in terms of knowledge of business practices that are considered CSR actions in the literature.

### **Perception of CSR according to segmentation variables**

A large proportion of prior research on students' perception of CSR analyzes whether this perception is associated with different segmentation variables: gender, age, degree program, stage of degree program, educational level (in cases of research that encompassed undergraduate, master's, and doctoral students), participation in CSR or ethics courses, work experience, country, and others. Table 1 outlines some of these studies. The table presents the segmentation variables included in each study as well as the result of

the relationship between perception and these variables. Meanwhile, the contributions related to the five variables taken into account in this present study--country, gender, age, degree program studied, and year of study. From the analysis of these contributions, it can be inferred that there are no consistent results in terms of a possible association between the perception of CSR and each of these variables.

*Country.* Wang et al. (2010) identified differences in the importance that students in the United States, China, and India attached to different CSR practices and objectives. Vázquez et al. (2013a) compared the importance that students in Uruguay and Spain placed on 18 CSR practices. These results only proved statistically significant in four cases, in which students in Uruguay scored higher than those in Spain. Solari and Rojas (2012) found that students from Argentina and Venezuela value CSR similarly, but differ in the importance they assign to CSR practiced by companies when they buy their products (those in Argentina considered it the most important). Exploring this same variable in the behavior of students in Spain, Finland, and Hong Kong, Pătăria et al. (2017) found that Finnish students are those that take companies' CSR into account to the greatest degree when making purchase decisions, and that Spaniards do so the least. In a qualitative study administered by Ferreira et al. (2020) to graduate students in three countries, it was found that students in Portugal and Uruguay mainly associate CSR with company behavior in solving social and environmental problems, but among students in Brazil there is a predominant association of CSR with the management of stakeholders' expectations. Moreover, the association of the concept of CSR with sustainable development was only recorded among students in that country. Mazur and Walczyna (2021) did not detect differences in the perception of CSR between Polish and Erasmus exchange students who share courses at a Polish university. In their research about how undergraduate students at universities in Colombia, Spain, and Uruguay interpret the concept of CSR, Licandro et al. (2022) noted statistically significant differences between countries. Spanish students were those who interpreted this concept most broadly, Uruguayans did so most narrowly, and Colombians were somewhere in the middle. The present study will test the following hypothesis:

Hypothesis 2: Students' knowledge about CSR is independent of the country in which they live.

*Gender.* The idea that women are more sensitive and concerned about social issues than men predominate in literature (Nielsen & Huse, 2010; Rand et al., 2016), and about environmental problems (Lv & Deng, 2019; Galbreath, 2019). It has also been proposed that women have a greater predisposition towards CSR (Boulouta, 2013). However, the research results outlined in Table 1 question the validity of this idea, at least among business students. Studies that confirm this relationship include: Lamsa et al. (2007), López Navarro and Segarra (2011), González Rodríguez et al. (2012), Pătăria et al (2017), Galvao et al. (2019), Ugwuozor (2020), and Kiezel et al. 2021). While some others that find no relationship are: Kraft and Singhapakdi (1995), Kolodinsky et al. (2009), Costa et al. (2016), Texeira et al. (2018), Larrán et al. (2019), Arli et al. 2014). Bases on these considerations, the present study also tests the following hypothesis:

Hypothesis 3: Students' knowledge about CSR is independent of the gender.



Table 1 Studies using segmentation variables on university students' perception of CSR

Publication	Dimensions	Relationship with segmentation variables
Kraft & Singhapakdi (1995)	Seven CSR practices	Gender (no), education level (no)
Lamsa et al. (2007)	Specific CSR practices	Gender (yes), year of study (no)
Kolodinsky et al. (2009)	Attitude towards CSR	Gender (no), degree program (no)
Wong et al. (2010)	Importance of specific CSR practices	Country (yes)
López, Navarro, & Segarra (2011)	Three specific CSR practices	Gender (yes), year of study (yes)
Solari & Rojas (2012)	Evaluation of CSR, purchase behavior and CSR, evaluation of CSR at the company where they work	Country (yes, only in purchase behavior and CSR)
González Rodríguez et al. (2012)	Perception (acceptance, support, perceived value, and perceived utility)	Gender (yes), country (no)
Kleinrichert et al. (2013)	Importance of specific CSR practices	Stage of degree program (yes, partially)
Vázquez et al. (2013a)	CSR practices	Country (yes)
Costa et al. (2016)	Perceptions about ethics	Gender (no), age (no), work experience (no), studied course on ethics (no)
Pătăria et al (2017)	Support for CSR (purchase behavior and CSR)	Gender (yes), age (no) , country (yes)
Larrán et al. (2019)		Gender (no), academic degree or specialty (yes), academic stage (no), work experience (no)
Texeira et al (2018)	Perceptions about CSR	Gender (no), age (no), work experience (no)
Galvao et al. (2019)	Perceptions about CSR	Gender (yes), religion (yes, partially), voluntary practice (yes)
Ugwuozor (2020)		Gender (yes), academic level (yes), formation in ethics (yes)
Ferreira et al. (2020)		Country
Arli et al. (2014)	Perceptions about CSR	Gender (no)
Kiezel et al. (2021)	Eight objectives of university social responsibility	Gender (yes), age (yes), work experience (yes), education level (yes)
Da Silva Junior et al. (2021)	Relative importance of CSR practices	Background cultural of country (yes)
Mazur & Walczyna (2021)	Relative importance of CSR practices	Country (no)
Licandro et al. (2022)	Knowledge about ISR practices	Country (yes)

Source: compiled by authors

*Age.* In most of the few studies included in Table 1 that analyze the influence of age on perception, no relationship was found between the two variables (Costa et al., 2016; Pătăria et al., 2017; Teixeira et al., 2018). The sole exception is Kiezel et al. (2021), which found that greater age means more importance placed on the CSR objectives included in this study. The present study will test the following hypothesis:

Hypothesis 4: Students' knowledge about CSR is independent of the age.

*Degree program.* Two of the studies included in Table analyze whether the degree program studies influence students' perception of CSR. Kolodinsky et al. (2009) analyzed attitudes towards CSR among students on degree programs related to business (marketing, finances, administration, and accounting) and found that attitude is independent of degree program. A similar result was obtained by Larrán et al. 2019). The present study also tests the following hypothesis:

Hypothesis 5: Students' knowledge about CSR is independent of the management degree program studied.

*Year of study.* Lamsa et al. (2007) did not detect significant differences in the importance that students at different stages of their degree program (those just starting out and those just about to finish) place on different business behaviors, such as providing excellent customer service, operating based on values and a strong code of ethics, offering stable employment, adhering progressively to environmental policies, or creating goods and services that favor society. In turn, López Navarro and Segarra (2011) demonstrated the existence of statistically significant differences in the importance that students who are just beginning and those who are finishing their degree program place on certain CSR practices: investing in employee training and development, adhering to environmental policies, or developing goods and services that favor society. The present study also tests the following hypothesis:

Hypothesis 6: Students' knowledge about CSR is independent of their year of study.

*Work experience.* In three of the four studies that analyze the relationship between perception of CSR and work experience, no relationship between these variables was found (Costa et al., 2016; Teixeira et al., 2018; Larrán et al., 2019), but Kiezel et al. (2021) did find a relationship. The present study also tests the following hypothesis:

Hypothesis 7: Students' knowledge about CSR is independent of their work experience.

### **Measurement of perceptions about CSR**

The qualitative studies on students' perceptions about CSR are based on sets of indicators that represent CSR practices. In some cases, these practices are very specific and in others they are more general. The literature review indicates that a wide variety of indicators has been used to measure students' perceptions about CSR, but most of these can be organized into three types of criteria, or models: Carroll's (1979) pyramid, the model proposed by the Aspen Institute (1988) and the approach based on shareholder theory.

#### *Indicators organized according to Carroll's (1979) pyramid*

The four-dimensional conceptual model of CSR proposed by Carroll (1979), also known as Carroll's pyramid, has had considerable influence on empirical research about CSR. Because this model is solely theoretical, researchers have constructed sets of indicators to operationalize it. One of the most used tools of this type was designed by Maignan and Ferrell (2000). Arli et al. (2014) used a simplified version of this tool to measure the perception about CSR of students in Indonesia.

Aupperle, Hatfield, and Carroll (1983) constructed a set of 64 CSR indicators corresponding to the four dimensions proposed by Carroll (1979). The indicators are divided into 16 groups of four indicators, each of which corresponds to one of the dimensions. Respondents were asked to order each set of four indicators based on the importance that they assigned to each. Mazur and Walczyna (2021) applied this tool to study the perception of university students in Poland about CSR. Da Silva Junior et al. (2021) used the tool to determine whether students' perceptions about CSR is conditioned by the national context and cultural background of Brazil. Galvao et al. used a reduced version of this tool (20 indicators) to study the perceptions about CSR of undergraduate and master's students of business who were just about to enter the job market in Brazil.

Other authors constructed sets of indicators that operationalized Carroll's pyramid. Baptista et al. (2015) designed a set of 25 indicators that represent the four dimensions of the pyramid (ethics economic, legal, and philanthropic) and a fifth dimensions that refers to environmental responsibility. Using this set of indicators, Baptista et al. (2015) studied the perceptions of students in the final year of a business administration degree program in Venezuela. Other authors developed sets of indicators based on Carroll's pyramid to study students' perception about CSR (Modreanu & Andrişan, 2021; Almutawa & Hewaidy, 2021).

#### *Indicators proposed by the Aspen Institute (1988).*

The Aspen Institute's Initiative designed a set of 12 indicators on management practices that characterize a "well-run company" (Aspen Institute, 2008). Although only six of them refer to CSR practices per se, this tool has been used to explore students' perceptions about CSR. For instance, it was used by López Navarro and Segarra (2011) in Spain, by Kleinrichert et al. (2013) in the United States, Lamsa et al. (2017) in Finland, and Larrán et al. (2019) in Spain.

#### *Indicators organized according to stakeholder theory*

Under the influence of stakeholder theory, CSR started to be thought of in terms of companies' responsibilities towards each of its stakeholders. Carroll (1991) proposed integrating stakeholder management into the concept of CSR, with the aim of "to assist the manager in integrating the four CSR components with organizational stakeholders" (p.43). Building on this idea, numerous researchers have developed sets of indicators that are determined and organized around different stakeholders. One of the most widely used is that constructed and validated by Turker (2009), which includes 42 indicators of specific CSR practices aimed at employees, consumers, competitors, the community, the state, and the environment. Licandro, Vázquez-Burguete, Ortigueira and Correa (2022) used a set of 107 indicators referring to seven stakeholders (shareholders, employees, customers, suppliers, competitors, the community, the state) and the environment. The studies that used this approach to study students' perception about CSR include that of Vázquez et al. (2013a; 2013b), which organized 18 CSR practices according to five groups of stakeholders: employees, shareholders, supply-chain stakeholders, the environment, and the community/society.

## **Methodology**

The study population is undergraduate students enrolled on degree programs related to management (administration, accounting, marketing, human resources, intentional business, finance, etc.) at universities in Spanish-speaking Latin American countries. To this end, a sample was constructed of 1,406 students from 12 universities in 10 countries: Argentina (99), Bolivia (156), Colombia (63), Ecuador (224), Mexico (211), Nicaragua (65), Panama (179), Peru (94), Uruguay (110), and Venezuela (205). The sample includes one university per country, except in the case of Argentina and Venezuela. In these two countries, two

universities per country are included. The individual students were drawn from courses taught by the co-authors of this study or by colleagues whose assistance was requested. No statistical procedures were used for the sample selection as neither the countries, nor the universities in each, nor the students at each university were selected by way of randomization techniques. Consequently, it is a non-probabilistic sample.

To study students' knowledge about CSR, a set of 18 indicators was constructed, each of which were chosen based on the stakeholder theory approach (see Table 3). Drawing on Turker (2009) and Licandro and Correa (2022), CSR practices aimed at employees, customers, suppliers, distributors, competitors, the community, and the environment were selected. These practices were organized into three dimensions: 1) Internal social responsibility (employees); 2) Responsibility towards external stakeholders of the value chain (customers, suppliers, distributors, and competitors); and 3) Responsibility towards the environment (community and the environment). To measure knowledge about CSR, students were asked to state whether each of these practices corresponds to a CSR action. For the answers, a Likert scale was used in which the value 1 corresponds to "definitely not," the value 5 corresponds to "definitely," and the value 3 denotes "partly yes, partly no."

A self-administered questionnaire was administered online (ten universities) and on paper (two universities: one of the Venezuelan universities and the university in Uruguay). In the former case, the students were given the link to the questionnaire and asked to complete it. In the latter case, the students received the form in class and were asked to complete it. The questionnaire also included the following segmentation variables: university, country, degree program, semester of study, gender, age, and work experience.

The sample profile resulting from these variables is presented in Table 2. The information was collected between September 2022 and March 2023, as it was not possible to administer the questionnaire at the 12 universities simultaneously. To analyze the data, the SPSS-AMOS software package was used. Because the CSR indicators (dependent variables) were measured using a Likert scale and the independent variables were measured using nominal or ordinal scales, the relationship between dependent and independent variables was identified by way of a mean difference test based on an analysis of variance (ANOVA).

Table 2: sample profile

Variable	Values	%
Country	Argentina	7%
	Bolivia	11%
	Colombia	4%
	Ecuador	16%
	Mexico	15%
	Nicaragua	5%
	Panama	13%
	Peru	7%
	Uruguay	8%
	Venezuela	15%
Gender	Male	44%
	Female	56%
Age	Up to 19	30%
	20-21	32%
	22-25	26%
	26 or over	12%

Work experience	Works	37%
	Worked, but doesn't work	33%
	Never worked	30%
Degree program	Administration	47%
	Accounting	14%
	Human Resources	4%
	International Commerce	9%
	Economics	6%
	Marketing / Commercial	
	Engineering	15%
	Hospitality and Tourism	1%
	Finances	4%
Year of study	First	27%
	Second	24%
	Third	19%
	Fourth or beyond	30%

## Results

Table 3 presents a distribution of responses for each of the 18 CSR indicators (grouping the results for “yes,” “no” and “Part yes, part no”), their mean value, and the standard deviation. It is possible to note that across all practices, a sizeable number of students do not think they refer to CSR actions or are not sure whether they do. In the case of practices that a majority of students do identify as CSR, the proportion does not exceed 80%. The next step was to calculate the percentage of students who identified all 18 practices as CSR, the percentage who did so for 17 of them, for 16, and so on, assuming that they identified these practices when they answered 4 or 5.

Graph 1 illustrates the cumulative distribution, starting with the students who identified 18 practices as CSR and ending with those who do not recognize any. The graph shows that only 18% identified the 18 practices, that 67% identified no more than ten, and that 8% did not identify any.

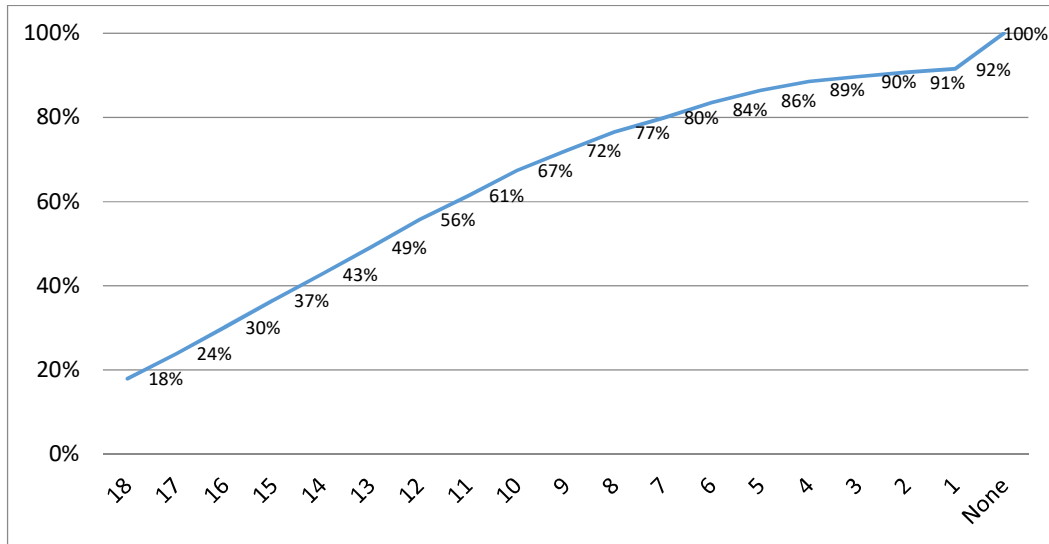
Table 3 also shows that some practices are perceived more as CSR actions than others. Thus, for example, a one extreme, five practices are identified as such by 70% or more of the respondents: *caring for the environment (77%)*; *minimizing the polluting effects of production processes (76%)*; *acting ethically in relationships with suppliers and distributors (75%)*; *contributing to the socioeconomic development of the locality, region, or country where the company is located (73%)*; and *preventing work-related hazards and promoting occupational health and safety (70%)*. And at the other extreme, five practices are recognized as CSR by at least 60% of the students: *helping small suppliers when they have difficulties (51%)*; *accepting the return of defecting products and compensating customers when the company makes mistakes that harm them (55%)*; *making donations to NGOs that meet the needs of disadvantaged groups (57%)*; *promoting a balance between work life and family life (59%)*; and *applying participatory management that takes into account employees' suggestions and opinions (59%)*. The standard deviation values show that the variability of the responses is somewhat similar for each indicator.

In sum, the data show that there are large differences between students in terms of determining what CSR is and what it is not. This validates Hypothesis 1: There are major differences among students in terms of knowledge of business practices that are considered CSR actions in the literature.

Table 3: Distribution of responses, mean, and standard deviation of CSR indicators

Code	Indicator	No	Part yes, part no	Yes	Average	Stan.
ISR1	Preventing work-related risks and promoting occupational health and safety	13%	17%	70%	4.01	1.2061
ISR2	Promoting professional development and employee training	14%	21%	65%	3.81	1.1673
ISR3	Promoting equal opportunities between staff members on the payroll	16%	22%	62%	3.75	1.2101
ISR4	Promoting a balance between working and family life (that the time and energy devoted to working is balanced and does not affect employees' family life)	19%	22%	59%	3.66	1.2312
ISR5	Developing fair labor relations (salaries, schedules, contracts, etc.)	16%	20%	64%	3.80	1.2409
ISR6	Applying participative management that takes into account employees' suggestions and opinions	17%	24%	59%	3.65	1.1670
RSECV1	Offering customers high-quality products/services that meet their demands and needs	20%	21%	60%	3.63	1.3100
RSECV2	Providing customers with useful and truthful information about products and services	19%	17%	64%	3.70	1.2833
RSECV3	Accepting the return of defective products and compensating customers when the company makes mistakes that do them harm	20%	25%	55%	3.50	1.3007
RSECV4	Acting ethically in relations with suppliers and distributors	9%	16%	75%	4.3	1.1310
RSECV5	Helping small suppliers when they face difficulties	21%	28%	51%	3.39	1.2222
RSECV6	Developing respectful competitive practices in relation to competitors and playing fair in competition	15%	22%	63%	3.72	1.244
RSEENT1	Keeping the polluting effects of production process to a minimum	11%	13%	76%	4.12	1.1589
RSEENT2	Caring for the environment	10%	13%	77%	4.21	1.1431
RSEENT3	Contributing to the socioeconomic development of the locality, region, or country where the company is located	9%	19%	73%	4.08	1.0756
RSEENT4	Making donations to NGOs that respond to the needs of disadvantaged collectives	20%	23%	57%	3.57	1.2636
RSEENT5	Promoting social volunteering activities among employees	15%	24%	61%	3.80	1.1478
RSEENT6	Acting in a responsible way towards the companies' neighbors, ensuring that they are not irritated or harmed.	14%	20%	66%	3.87	1.1672

Graph 1: Accumulated distribution of students by number of CSR practices they recognize



To study the validity of the remaining hypotheses, index variables were constructed for each of the three CSR dimensions and for CSR in general. Prior to this, factor analysis was employed to determine whether the three groups of indicators constituted different dimensions of the concept of CSR. Two tests were used to ensure that the data structure is adequate for the application of factor analysis (see Table 4). On the one hand, Bartlett's test of sphericity was employed to validate that the indicators are adequately correlated with each other (chi square equal to 15726.799, 153 degrees of freedom, and significance of 0.000). On the other hand, the Kaiser-Meyer-Olkin (KMO) adequacy test, which evaluates the degree to which each of the indicators associated with each factor can be predicted by the others, recorded a value of 0.942, which exceeds the minimum of 0.800 proposed as a criterion by Kaiser (1970).

The principal component analysis method was used, without requiring a predetermined number of factors. The varimax rotation method yielded three factors. Table 4 shows that each of the three groups of indicators, which represent the three dimensions of CSR, correlates with a single factor: environmental CSR (Factor 1), internal social responsibility (Factor 2), and CSR toward external stakeholders of the value chain (Factor 3). In the three cases the factor loadings are greater than 0.500, which means that each of the indicators explains a considerable part of the variance of the factor with which it is associated. Thus, in the terms of Hair et al. (1999, p.99), all the factor loadings possess "practical significance." Moreover, the sample size ensures that all the factor loadings achieve a 95% confidence interval (Hair et al., 1999). The three factors explain 65.4% of the variance, which is a satisfactory value in the social sciences (Hair et al., 1999): the first explains 23.3% of the variance, the second explains 22.2%, and the third, 19.9%.

Table 4: Factors resulting from application of factor analysis to CSR indicators

		F1	F2	F3
<b>RSI1</b>	Preventing work-related risks and promoting occupational health and safety	.096	<b>.704</b>	.305
<b>RSI2</b>	Promoting professional development and employee training	.160	<b>.718</b>	.295
<b>RSI3</b>	Promoting equal opportunities between staff members on the payroll	.200	<b>.792</b>	.216
<b>RSI4</b>	Promoting a balance between working and family life (that the time and energy devoted to working is balanced and does not affect employees' family life)	.354	<b>.666</b>	.194
<b>RSI5</b>	Developing fair labor relations (salaries, schedules, contracts, etc.)	.140	<b>.738</b>	.340
<b>RSI6</b>	Applying participatory management that takes into account employees' suggestions and opinions	.241	<b>.711</b>	.300
<b>VCCSR1</b>	Offering customers high-quality products/services that meet their demands and needs	.110	.331	<b>.769</b>
<b>VCCSR2</b>	Providing customers with useful and truthful information about products and services	.172	.324	<b>.793</b>
<b>VCCSR3</b>	Accepting the return of defective products and compensating customers when the company makes mistakes that do them harm	.163	.248	<b>.802</b>
<b>VCCSR4</b>	Acting ethically in relations with suppliers and distributors	.302	.417	<b>.625</b>
<b>VCCSR5</b>	Helping small suppliers when they face difficulties	.350	.320	<b>.520</b>
<b>VCCSR6</b>	Developing respectful competitive practices in relation to competitors and playing fair in competition	.404	.339	<b>.564</b>
<b>ENVCSR1</b>	Keeping the polluting effects of production process to a minimum	<b>.771</b>	.206	.196
<b>ENVCSR2</b>	Caring for the environment	<b>.811</b>	.202	.168
<b>ENVCSR3</b>	Contributing to the socioeconomic development of the locality, region, or country where the company is located	<b>.786</b>	.191	.178
<b>ENVCSR4</b>	Making donations to NGOs that meet the needs of disadvantaged groups	<b>.778</b>	.073	.148
<b>ENVCSR5</b>	Promoting social volunteering activities among employees	<b>.781</b>	.198	.062
<b>ENVCSR6</b>	Acting in a responsible way towards the companies' neighbors, ensuring that they are not irritated or harmed.	<b>.633</b>	.179	.389

Once this was verified, an analysis of the internal consistency of the scales (or index-variables) required to measure the three dimensions of CSR (internal, external stakeholders of the value chain, and environmental) was carried out by combining the indicators corresponding to each one. To this end, the Cronbach's alpha reliability coefficient was calculated. Table 5 shows that in all cases Cronbach's alpha far exceeds the minimum value recommended in the literature (0.700). This result attests to the relevance of the scales constructed by assigning the average value of the responses of each participant in each of the indicators of which they are comprised. Table 5 presents the average value of each of the scales. It shows that environmental CSR practices are the most recognized by the respondents (mean 3.78 and median 4.00), and that practices oriented towards the external stakeholders of the value chain are the least recognized (average 3.66 and average 3.83). The dispersion of responses within each dimension is somewhat similar from one dimension to



another, though there is a slight tendency towards lower dispersion the higher the mean value.

Table 5: statistical indicators of scales that measure the dimensions of CSR and the general CSR scale

	Cronb			
	Alpha	Mean	Median	Stan dev
INTERNAL CSR	.886	3.78	4.00	.9609
SUP CHA CSR	.888	3.66	3.83	.9979
ENVIRO CSR	.891	3.94	4.17	.9329

In order to evaluate the hypotheses that relate knowledge about CSR with each of the segmentation variables, a mean difference test was employed. Table 6 presents the results of this test, applied to the relationship between knowledge about CSR and the country in which the participants study.

Table 6: Comparison of knowledge about CSR between students from different countries: results of mean difference test.

Country	Internal	Sup cha	Envir. CSR
	CSR	CSR	
Argentina	3.41	3.58	4.18
Bolivia	3.35	3.35	3.56
Colombia	3.74	3.64	4.09
Ecuador	4.01	3.78	3.92
Mexico	3.88	3.77	3.76
Nicaragua	3.73	3.57	3.97
Panama	3.87	3.82	4.10
Peru	3.92	3.80	4.10
Uruguay	3.74	3.36	4.07
Venezuela	3.85	3.67	3.99
Whole sample	3.78	3.66	3.94
F	7.719	4.390	6.137
Significance	.0000	.0000	.0000

The ANOVA analysis shows that 99% of differences recorded between countries are statistically significant, having achieved a confidence level greater than 99% for the three CSR dimensions. The mean values shown in Table 6 indicate that Panamanian and Peruvian students are those with the greatest knowledge of CSR practices across the three dimensions, while Bolivian students have the least knowledge of these practices. These results invalidate Hypothesis 2, which proposes that: Students' knowledge about CSR is independent of the country in which they live. These results are in line with those estimated by Wong et al. (2009), Pătăria et al. (2017), Ferreira et al. (2020), Ferreira et al. (2022), and Subirats et al. (2022).

Table 7 presents the results of the analysis of variance (ANOVA) corresponding to the application of the mean difference test between students' knowledge of CSR and gender. There it can be seen that the gender variable has a statistically significant relationship (confidence level equal to or greater than 99%) with the knowledge of each of the three

dimensions of CSR. In each of them, women demonstrated greater knowledge than men. These results disprove Hypothesis 3, which proposes that: Students' knowledge about CSR is independent of gender. This result is in line with those recorded by Lamsa et al. (2007), López Navarro and Segarra (2011), González Rodríguez et al. (2012), Pătăria et al (2017), Galvao et al. (2019), Ugwuozor (2020), and Kiezel et al. 2021).

Table 7: Mean difference test between CSR knowledge and gender F values and levels of significance

		Internal CSR	Sup cha CSR	Envir. CSR
Gender	Male	3.71	3.56	3.84
	Female	3.84	3.74	4.02
F		6.750	10.582	12.375
Sign		.0095	.0012	.0004

Table 8 includes the results of the analysis of variance (ANOVA) corresponding to the application of the mean difference test between the dependent variable and four segmentation variables: age, work experience, degree program, and year of study. The table shows that age only influences knowledge about internal CSR, with a confidence level equal to or greater than 99%. This result partially validates Hypothesis 4: Students' knowledge about CSR is independent of age. This result is in keeping with that obtained by Costa et al. (2016), Pătăria et al. (2017), and Teixeira et al. 2018).

Table 8 also illustrated that the degree program variable is related only to knowledge about ISR (confidence interval equal to or greater than 99%), but is not related to knowledge of CSR toward external stakeholders of the value chain or environmental CSR. Therefore, hypothesis 5 is partially validated: Students' knowledge about CSR is related to the degree program they are studying. Thus, in this study, the results coincide with those obtained by Kolodinsky et al. (2009), and Larrán et al. (2019). The same is true of the year of study variable, only that in this case the confidence interval is somewhat higher (95%). This partly validates Hypothesis 6: Students' knowledge about CSR is independent of their year of study. This result is consistent with that of Lamsa et al. 2007).

Finally, the results included in Table 8 show that work experience is related to knowledge about environmental CSR, achieving a confidence level equal to or greater than 99%. Therefore, Hypothesis 7 is partially validated: Students' knowledge about CSR is independent of their work experience. These results are similar to those estimated by Costa et al. (2016), Teixeira et al. (2018), and Larrán et al. 2019).

Using the chi-square test, it was found that the country variable is associated with each of the five segmentation variables. Table 9 shows that in all cases the association is strong and highly significant. Therefore, it is possible that the relationship between knowledge of CSR and country is mediated by one of these variables--particularly by gender. In order to rule out this mediation, the effect of these variables on the relationship between knowledge of CSR and country was evaluated. To this end, the mean difference test was applied over two layers, whereby each control variable placed in the second layer. As can be seen in Table 10, the F values and the significance levels obtained are very similar to those recorded when knowledge of CSR and country are related without controlling for any variable. Thus, the relationship between these two variables is not mediated by any of the other segmentation variables considered here. This result reinforces the validity of Hypothesis 2.

Table 8: Mean difference test between knowledge of CSR and the variables of age, work experience, degree program, and year of study. F values and levels of significance

Variables	ANOVA	Internal CSR	Sup cha CSR	Envir. CSR
Age	F	3.775	1.392	2.065
	Sign	.010	.244	.103
Work experience	F	1.532	.887	6.076
	Sign	.216	.412	.002
Year of study	F	2.869	1.087	.323
	Sign	.035	.354	.809
Degree program studied	F	5.817	.378	.152
	Sign	.003	.685	.859

Table 9: Relationship between country and other segmentation variables Results of chi-square test

Variables	Chi-square	Sign
Gender	71.520 <sup>a</sup>	.00000
Age	451.400 <sup>a</sup>	.00000
Work exp	163.708 <sup>a</sup>	.00000
Degree Programa	1645.806 <sup>a</sup>	.00000
Year of study	546.284 <sup>a</sup>	.00000

Table 10: Mean difference test between CSR perception and country, controlled for by gender, age, work experience, degree program, and year of study (two-layer mean difference test F values and levels of significance)

		Internal CSR	Sup cha CSR	Envir. CSR	CSR index
Not controlled for	F	7.719	4.390	6.137	5.277
	Sign	.0000	.0000	.0000	.0000
Gender	F	7.710	4.331	6.145	5.261
	Sign	.000	.000	.000	.000
Age	F	7.704	4.085	6.220	5.224
	Sign	.000	.000	.000	.000
Work experience	F	7.713	4.398	6.145	5.272
	Sign	.000	.000	.000	.000
Year of study	F	8.379	3.469	6.346	5.529
	Sign	.000	.001	.000	.000
Degree program studied	F	7.719	4.390	6.137	5.277
	Sign	.000	.000	.000	.000

## Discussion and conclusions

The information collected in this research indicates that management students in Latin America do not have adequate knowledge of CSR. For instance, none of the 18 CSR practices is recognized as such by all of these students (the best known is identified by just 77%), even though they all correspond to current theoretical approaches to CSR (based on stakeholder theory and the ISO 26000 guide). Just 30% of the sample recognizes 16 or more of these practices, while 39% barely recognizes a maximum of nine. These are practices in which it is relatively easy to discern a responsible action towards a stakeholder in which an attempt is made to avoid a negative impact or generate a positive impact. Therefore, failure to recognize them as CSR implies a lack of awareness about the basic meaning of this concept. In general, the literature consulted suggests that the present results are similar to those obtained in other studies carried out elsewhere.

In some countries students demonstrate more comprehensive knowledge about the three dimensions of CSR taken into account here (internal responsibility, CSR toward external stakeholders of the value chain, and environmental CSR). Panamanian and Peruvian students have the highest level of knowledge about CSR practices across the three dimensions, while Bolivian students possess the least knowledge of these practices. In turn, Ecuadorian and Mexican students are those with the greatest knowledge of internal CSR practices and external stakeholders of the value chain CSR practices, but fare less well when it comes to environmental CSR knowledge. Conversely, Argentine, Colombian, and Uruguayan students are among those who know the most about environmental CSR practices, but this is not true of the other two dimensions. Nicaraguan and Venezuelan students occupy the middle ground in their knowledge of the three dimensions. Overall, the results of this study are in accordance with others that found that management students' perceptions of CSR differ from one country to another.

Thus, it can be assumed that the teaching of CSR at each Latin American university is subject to one of the following three problems: 1) different theoretical frameworks on CSR coexist; 2) the CSR content taught is ambiguous or places more emphasis on some dimensions than on others; and 3) students do not adequately internalize the material they are taught. The lack of association between CSR knowledge and degree program (there are only differences in the case of ISR) suggests that these problems cut across teaching in all programs. Moreover, the non-existence of an association between knowledge of CSR and year of study indicates that students do not further their knowledge about this subject as they progress through their programs. Therefore, it seems necessary to carry out more refined research, which considers the contents of the study plans, how these contents are taught, the bibliography used by teachers and the way in which teachers interpret CSR.

When it comes to the sociodemographic segmentation variables, only gender was found to be related to knowledge of CSR across all its dimensions (age is only associated with ISR knowledge, while work experience is associated only with environmental CSR). In this regard, the results of this study are in line with the large portion of the literature that finds women to be more predisposed towards CSR. Moreover, the present study suggests that this predisposition is expressed not only in attitudes and behaviors but also in a greater interest in learning about the subject. It also raises a question about the role of female educators: Are they more knowledgeable about this subject? Do they teach it better than their male counterparts? Thus, future studies should also include gender as a control variable.

This paper contributes to research in this field in different ways. Firstly, the set of indicators used appears to have strong potential for measuring CSR, in that: 1) unlike other sets of indicators used in the literature, this one covers a wide spectrum of CSR practices related to the main stakeholders; and 2) it was verified, through factorial analysis, that the set is

sufficiently robust (in terms of reliability and internal consistency) to measure the three dimensions of CSR (internal responsibility, CSR toward external stakeholders of the value chain, environmental). Second, the results are consistent with much of the literature consulted, reinforcing the idea that CSR teaching is not homogeneous either between or within universities. Third, this paper proposes new lines of research related to material taught, the theoretical framework from which educators draw, the bibliography uses, the didactic methodologies employed, and students' attitudes towards learning about CSR. Fourth, this study contributes to research in the broader field of the relationship between CSR and gender.

Despite these contributions, this research has some methodological limitations. The first problem lies in the fact that a non-probabilistic sample was used, since neither the universities nor the students were selected through random procedures. The second problem refers to the size of the sub-samples of the countries. Although the sample size is important (n=1406), the sub-samples of some universities are small, which implies that in those cases we worked with a greater sampling error. Thirdly, the number of indicators used (18) to evaluate CSR is also a limitation of the research. This concept covers a wide spectrum of practices that were not included here

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