

Influence of Colombian Universities on Students' Perception of Corporate Social Responsibility

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Abstract

The Corporate Social Responsibility (CSR) contents taught in universities influence students' perceptions of this concept. This connection underscores the importance of the primary objective of this study: to evaluate whether management students from different universities within the same country hold similar or divergent perceptions of CSR. A sample of 925 management students from nine Colombian universities was selected, and their ability to recognize 18 CSR practices was assessed. Factor analysis validated that these practices operationalize four CSR dimensions: internal responsibility, sustainability, responsibility toward market stakeholders, and responsibility to the community. The study revealed the following findings: 1) students displayed a relatively high level of recognition of these dimensions, with a stronger emphasis on the first two (internal responsibility and sustainability); 2) perceptions showed no influence from universities or academic variables (such as career or level of study); however, they were partially influenced by socio-demographic variables, including gender, age, and work experience. The results suggest that Colombian universities teach similar CSR content but place greater emphasis on sustainability and internal responsibility. It is concluded that Colombian universities teach similar content on social responsibility, but they put more focus on sustainability and internal responsibility.

Keywords: Corporate Social Responsibility, Perceptions, Universities, Management Students, Colombia

Introduction

The examination of management students' perceptions of CSR began nearly 50 years ago in the United States, with Aldag and Jackson (1977) conducting the first study on the topic. At the time, academic interest in CSR primarily revolved around debates concerning its legitimacy. Advocates of the traditional corporate perspective—who argued that a company's sole responsibility should lie in generating profits for shareholders, constrained only by prevailing moral standards and legal regulations—questioned its validity. In contrast, CSR proponents supported their stance using philosophical and moral arguments while striving to demonstrate that, rather than diminishing profits, CSR practices could enhance them and improve organizational performance overall. These foundational approaches to CSR gave rise to two lines of inquiry, both of which remain relevant in academic discourse today (especially the latter): first, the study of the extent to which current and future business leaders (management students) embrace CSR, and second, the relationship between CSR implementation and financial performance.

Research on business leaders' perceptions aimed to evaluate their willingness to incorporate CSR into their practices (Holmes, 1976; O'Dwyer, 2002; Johnston and Beatson, 2005). Meanwhile, research on students focused on the integration of CSR contents into undergraduate careers and MBA curricula. Since then, scholarly publications examining students' perceptions of CSR have proliferated worldwide. However, a closer analysis of these studies, particularly the questions posed, indicators used, and scales applied, reveals that the term "perceptions" is often employed to reference varying concepts. These include attitudes or predispositions toward CSR, opinions about its effectiveness, and interpretations of the concept itself. This study approaches the investigation of students' perceptions from the perspective of their interpretation of the CSR concept. Specifically, the research seeks to answer: How do students define CSR-related business behaviors? What dimensions of the concept do they recognize?

The primary objective of this study lies in identifying how Colombian students interpret the concept of CSR and assessing the influence of their universities on these interpretations. This endeavor aims to provide insights for identifying the CSR approaches embedded in university curricula in Colombia and to determine whether these institutions adopt similar or divergent frameworks. Additionally, the study evaluates the potential influence of other academic (degree career and year of study) and socio-demographic factors (gender, age, and work experience).

This research intentionally refrains from adopting a predefined definition of CSR, despite the existence of numerous conceptualizations (Carroll, 1999; Husted and Allen, 2000; Joyner and Payne, 2002; Licandro, Vázquez-Burguette, Ortigueira, and Correa, 2023). This decision reflects the study's goal of exploring how students interpret the concept, rather than verifying their knowledge of a particular definition. To capture the conceptual diversity among students, the study operationalizes CSR using indicators that encompass dimensions present in the most prominent CSR frameworks. These include Corporate Citizenship (Mirvis and Googins, 2006), Stakeholder Theory (Johnson, 1971; Burke and Logsdon, 1996), Sustainability (Sarkar and Searcy, 2016), and the definition of CSR as the management of externalities (Fitch, 1976; ISO, 2010). Licandro et al. (2023) argued that the latter approach subsumes the others.

The study employed the instrument developed by Licandro, Pinochet, Ortigueira, Bianchi, Goyzueta, Ríos Ponce, Murillo, Borboa, Farnum, Correa, Meleán, and Wald (2024), which was utilized in a comparative study of students from 10 Latin American countries. This instrument builds on the fourth framework, conceptualizing CSR as the responsible management of corporate externalities impacting stakeholders, society, and the environment. It includes 18 indicators representing concrete CSR practices (e.g., promoting employees' professional development and training), measured using a Likert scale. Students were asked whether each practice constitutes a CSR action, responding on a recognition scale ranging from "definitely not" to "definitely yes." Factor analysis validated that the instrument operationalizes four CSR dimensions: 1) internal (focused on employees); 2) market stakeholders (customers, suppliers, distributors, and competitors); 3) community; and 4) sustainable development (environmental and social).

The findings revealed that a significant portion of Colombian students associate CSR with all four dimensions, albeit with varying emphasis, and that no significant differences exist across universities. These results suggest that Colombian universities predominantly teach a comprehensive CSR approach that incorporates a wide spectrum of responsibilities.

Consequently, it can be inferred that their curricula include content reflecting the most significant theoretical perspectives on CSR. This study contributes to institutional actors promoting CSR by highlighting that Colombian universities effectively teach these frameworks. Moreover, it benefits advocates of University Social Responsibility (USR), demonstrating that Colombian universities fulfill one of USR's primary objectives: educating socially responsible professionals.

Literature Review

The Perception of the Dimensions of the CSR Concept

In the literature addressing this topic, the term "perceptions" has often served as a synonym for other concepts. First, perceptions have been interpreted as synonymous with attitudes toward CSR. This perspective involves an evaluation of the moral or social relevance of CSR, its desirability, or the importance of its application. Early studies prioritized this theme, likely because initial research emerged amidst academic debates regarding the legitimacy of CSR. Research grounded in this use of "perception" persists to this day (Aldag & Jackson, 1977; Arlow, 1991; Singhapakdi, Vitell, Rallapalli, & Kraft, 1996; Burton & Hegarty, 1999; Kolodinsky, Madden, Zisk, & Henkel, 2009; Vázquez, Lanero, & Licandro, 2013; Hilario, 2014; Arli, Bucic, Harris, & Lasmono, 2014; Texeira, Ferreira, Correia, & Lima, 2018; Galvao, Mendes, Marques, & Mascarenhas, 2019; Modreanu & Andri, 2021).

Second, "perception" has been employed as a synonym for assessing the organizational effectiveness of applying CSR. This approach focuses on evaluating CSR as a factor that enhances corporate management. A significant body of work relies on an instrument designed in 1999 by the ASPEN Institute in the United States (Aspen Institute, 2008). Widely adopted for measuring student perceptions of CSR, this tool has underpinned several studies (Lämsä, Vehkaperä, Puttonen, & Person, 2007; López Navarro & Segarra, 2011; Kleinrichert, Tosti-Kharas, Albert, & Eng, 2013; Alonso-Almeida, Fernández, & Rodríguez, 2015; Larrán, López, & Herrera, 2019). Another prominent tool, the Perceived Role of Ethics and Social Responsibility (PRESOR), developed by Singhapakdi et al. (1996), has also gained significant traction. Researchers such as Elías (2004), Gorodutse and Hilman (2013), Fitzpatrick and Cheng (2014), and Texeira et al. (2018) have utilized this instrument in their studies.

Third, the term "perception" has been used as a synonym for the interpretation of the concept of CSR, which aligns with its usage in this study. Typically, this interpretation is assessed through the importance or recognition of various dimensions within the CSR concept. Given the multidimensional nature of CSR, multiple authors have proposed distinct classifications for these dimensions (Carroll, 1979; Dalsrud, 2008; Rahman, 2011; Hamidu et al., 2015; Sarkar & Searcy, 2016; Kumar & Srivastava, 2022). Carroll's classification, widely known as the Carroll Pyramid, stands as the most frequently cited framework within the CSR field. In studies focusing on how university students interpret this concept, researchers such as Da Silva Junior, de Oliveira, de Araújo, Correa, Martins, and Rocha (2021); Mazur and Walczyna (2021); and Hayat, Iqbal, Ahmad, and Ahmad (2022) have employed this classification. Other researchers have devised their own instruments to establish dimensions (Almutawa & Hewaidy, 2021; Licandro et al.,

2024). Despite extensive research, these studies have yielded varying results, leaving the challenge of determining interpretations of CSR's dimensions unresolved.

Given the inconclusive findings on perceptions of the different dimensions, the following hypothesis will undergo testing:

Hypothesis 1: No statistically significant differences exist among Colombian students regarding the recognition of the various dimensions of CSR.

The Influence of Each University on Students' Perception of CSR

Solari and Rojas (2012) determined that students from a university in Argentina and those from a university in Venezuela share a similar attitude toward Corporate Social Responsibility (CSR). Vázquez et al. (2013) identified differences regarding the importance students from a university in Uruguay and another in Spain assign to 17 CSR practices aimed at various stakeholders. Fitzpatrick and Cheng (2014) compared attitudes toward CSR among students from a university in the United States and another in Hong Kong. Significant differences emerged in six of the 13 indicators used, revealing that American students exhibit a greater inclination toward CSR. Licandro et al. (2024) assessed the recognition of 18 CSR practices among students from universities in 10 Latin American countries. Students from universities in Peru, Panama, and Ecuador demonstrated a higher awareness of CSR, while students from a university in Bolivia showed the lowest level of awareness. Colombian students included in the sample ranked at an intermediate level.

Comparative research on CSR perception among management students from various universities holds significance for institutional stakeholders promoting CSR, as such perceptions may influence the future integration of CSR into the corporate world. Despite its importance, research in this area remains limited, relying on diverse methodologies, focusing on highly specific contexts, and producing inconsistent results. Notably, no study has yet examined the perception of CSR among students from multiple universities within the same country. Based on this observation, this study aims to evaluate the following hypothesis:

Hypothesis 2. Recognition of CSR dimensions differs among students from various universities in Colombia.

The Influence of Other Academic and Socio-Demographic Variables on Students' Perception of CSR

A significant portion of the research on CSR perceptions among management students examines the influence of various variables. Below, some of these studies are discussed to provide a foundation for the remaining hypotheses tested in this work.

The academic career serves as a segmentation variable considered in several studies. Researchers analyzing its influence assume that different careers offer varying content related to CSR. Larrán et al. (2019) observed at a Spanish university that accounting and finance students demonstrated greater engagement with CSR than business and management students. However, most studies

identified reached opposite conclusions when comparing students' CSR perceptions across careers. For instance, Hilario (2014) found no significant differences in CSR perceptions between accounting and management students in the Philippines. Similarly, Galvao et al. (2019) observed no substantial differences when comparing the importance assigned to Carroll's four CSR dimensions among students from three career groups at a Portuguese university: (1) life and health sciences, (2) engineering and exact sciences, and (3) economic and business sciences.

Hayat et al. (2022) also reported no statistically significant differences when comparing the importance given to these dimensions by business students and those in other careers in Pakistan. Licandro et al. (2024) arrived at similar results when analyzing CSR practices recognition among students from various business-related careers (business administration, accounting, marketing, international trade, etc.) across Latin America. Given the relevance of this subject, this study tests the following hypothesis:

Hypothesis 3. Recognition of CSR dimensions varies among students from different academic careers in Colombia.

Since knowledge accumulates throughout academic careers and much of the CSR-related content appears in specialized courses (e.g., marketing, human resources, strategy) offered during the later years, several authors hypothesize that CSR perceptions vary according to students' academic stage or year. Ugwuozor (2020) confirmed this hypothesis, noting a slight positive correlation between this variable and CSR perceptions when comparing undergraduate business students in their first, fourth, and postgraduate years in Nigeria. Similarly, Singh et al. (2024) identified significant differences in most CSR dimensions when comparing undergraduate students and students in technical professional courses in India. However, most research on this topic yields mixed results.

Some studies partially confirmed this assumption. After applying the Aspen Institute indicators to MBA students, Lämsä et al. (2007) detected significant differences in only one indicator when comparing early- and late-stage students. Alonso Almeida et al. (2015) measured the importance assigned to CSR by beginning and graduating business students in Spain. Using the Aspen Institute questionnaire, they found statistically significant differences in only three indicators, with graduating students assigning greater importance to all three. Almutawa and Hewaidy (2021) observed a positive relationship between CSR perception and academic stage in only one of the six CSR dimensions they measured (the ethical dimension).

Conversely, some studies reported an inverse relationship. López Navarro and Segarra (2011) used the Aspen Institute tool to compare the importance attributed to CSR by first- and fourth-year students in a Business Administration career at a Spanish university. They found significant differences in only three of the eleven indicators, with first-year students attributing greater importance to two of these indicators. Similarly, in the previously mentioned study, Larrán et al. (2019) observed that entry-level students exhibited more concern for CSR topics than upper-level students.

Finally, certain studies found no significant differences between students at different academic stages. Texeira et al. (2018) employed PRESOR to measure attitudes toward CSR among undergraduate and postgraduate students at a polytechnic school in Portugal and found no

statistically significant differences between the two groups. Given the importance of this issue and the inconsistency in prior research findings, the following hypothesis will be tested:

Hypothesis 4. Recognition of CSR dimensions increases as Colombian students advance in their academic careers.

Socio-Demographic Variables

Research has also explored whether certain socio-demographic variables influence students' perceptions of CSR. Specifically, studies have considered gender, age, and work experience. Table 1 presents studies examining the relationship between CSR perception and each of these variables. For each variable, the studies are categorized based on whether they found a relationship, only a partial relationship (i.e., observed in some but not all indicators used to measure CSR perception), or no relationship. The table reveals the following: (1) gender is the most frequently studied variable; (2) all three variables show results across all categories (relationship, partial relationship, and no relationship). A collective analysis of these studies suggests that no conclusive results have been established. In light of this situation, the following hypotheses will be tested in this study:

Hypothesis 5. Recognition of CSR dimensions is independent of Colombian students' gender.

Hypothesis 6. Recognition of CSR dimensions is independent of Colombian students' work experience.

Hypothesis 7. Recognition of CSR dimensions is independent of Colombian students' age.

Table 1: Relationship between CSR perception and gender, age, and work experience: Results from selected studies.

Segmentation variable	Results	Publication
Gender	Yes	Lamsa et al. (2007)
		López Navarro y Segarra (2011)
		González Rodríguez, Díaz, Pawlak y Simonetti, 2012)
		Ugwuozor (2020)
	Partial	Hayat et al. (2022)
		Arlow (1991)
		Burton y Hegarty (1999)
		Fitzpatrick y Cheng (2014)
		Alonso Almeida et al. (2015)
No	Galvao et al. (2019)	
	Almutawa y Hewaidy (2021)	
	Kraft y Singhapakdi (1995)	
	Kolodinsky et al. (2009)	
		Texeira et al (2018)

		Larrán et al. (2019) Morales-Gualdrón, La Rotta, Arias, Montoya y Herrera (2020) Severino, Villalobos, Vergara y Yáñez (2021) Singh et al. (2024)
Age	Yes	Severino et al. (2021) Singh et al. (2024)
	Partial	Arlow (1991)
	No	Texeira et al (2018) Hayat et al. (2022)
Work experience	Yes	Morales-Gualdrón et al. (2020) Singh et al. (2024)
	Partial	Arlow (1991) Almutawa y Hewaidy (2021)
	No	Alonso Almeida et al. (2015) Texeira et al (2018) Larrán et al. (2019) Hayat et al. (2022)

3. Methodology

Population and Sample. The population under investigation comprises students from Colombian universities enrolled in undergraduate careers related to management (e.g., business administration, accounting, marketing, etc.). The sample includes 925 students from nine universities located in six Colombian cities (see Table 2). The selection process followed a convenience sampling approach, as the research targeted students taught by members of the research team. A web-based questionnaire (Google Forms) served as the primary data collection tool, administered during class hours. While the exact response rate was not measured, conducting the survey during class ensured it was close to 100%. Data collection occurred throughout the second semester of 2023.

Tabla 2: distribución de la muestra según universidad y carrera

University	City	University degree		
		Business	Accounting	Other degree
Corporación universitaria Minuto de Dios	Ibagué	0	123	0
Escuela Colombiana de Ingeniería Julio Garavito	Bogotá	59	0	50
Universidad Antonio Nariño	Bogotá	56	63	13
Universidad Cooperativa de Colombia	Ibagué	68	0	0
Universidad de la Costa	Barranquilla	23	0	50
Universidad de Manizales	Manizales	91	14	3

Universidad de San Buenaventura	Cali	6	36	32
Universidad de Tolima	Ibagué	0	0	118
Unidades Tecnológicas de Santander	Bucaramanga	75	45	0
All		378	281	266

Dependent Variable. The recognition of CSR was operationalized using 18 indicators developed by Licandro et al. (2024) (see Table 3). These indicators represent specific CSR practices aimed at employees, customers, suppliers, distributors, competitors, community actors, and the environment. Licandro et al. (2024) grouped these practices into three dimensions: Internal Social Responsibility (ISR), Social Responsibility in the Value Chain, and Social Responsibility Toward the Environment. These 18 practices encompass the main issues included in modern CSR approaches outlined in the introduction. Recognition was measured using a Likert-type scale, where numerical values corresponded to the following response options: (1) "Definitely NOT CSR," (2) "Somewhat sure it is NOT CSR," (3) "Partly YES and partly NO," (4) "Somewhat sure it IS CSR," and (5) "Definitely IS CSR." For statistical tests examining the relationship between the dependent variable and each independent variable, CSR recognition was calculated as the percentage of students who selected options 4 or 5. Table 3 displays the percentage of students who recognized each practice.

Independent Variables. Six independent variables were considered: University (nine values, each representing the specific university attended). Academic Career (three values: business administration, accounting, or other management-related careers). Stage in Career or Year (four values: first, second, third, or fourth year). Gender (two values: male or female). Age (a continuous variable recording exact age). Work Experience (three values: currently employed, not currently employed but has prior work experience, or never employed).

Statistical Analysis. The following statistical methods were applied: 1) Factor analysis to identify the underlying dimensions of the CSR concept reflected in the set of indicators; 2) Cronbach's Alpha to verify the reliability of the indices corresponding to each identified dimension; 3) Mean difference tests, including ANOVA, to evaluate the relationship between non-continuous independent variables (university, academic career, year, gender, and work experience) and recognition of CSR practices; 4) Pearson correlation to assess the relationship between CSR recognition and students' age. Data processing and statistical tests were conducted using SPSS version 22.

The socio-demographic characteristics of the sample were as follows: 1) Gender: 40.2% male, 59.8% female; 2) Age: 24.0% aged 19 or younger, 25.9% aged 20–21, 18.6% aged 22–23, and 31.5% aged 24 or older; 3) Work Experience: 60.9% currently employed, 25.1% not currently employed but with prior work experience, and 14.1% never employed. The segmentation according to the career they are studying is as follows: business administration (40.6%), accounting (30.6%), finance (10.7%), international business (2.9%), marketing (1.1%), tourism and hospitality (5.5%), and industrial engineering (10.7%). Students' distribution by academic year was: first year (15.9%), second year (17.9%), third year (18.7%), and fourth year (47.5%).

4. Results: Description and Discussion

A factor analysis was conducted on the set of indicators to evaluate whether the three dimensions identified by Licandro et al. (2024) could be confirmed. The principal components method was used to extract the factors, without predefining the number of factors, and the initial solution was rotated using the varimax option. After several trials, it was found that eliminating the indicator RSENT6 resulted in four dimensions. The analysis confirmed that the six indicators of Internal Social Responsibility (ISR) correspond to a single dimension and that the same applies to the indicators of social responsibility toward market stakeholders. However, the indicators from the third group were split into two dimensions. The first dimension includes the two indicators related to environmental responsibility and the one addressing contributions to local development. The second dimension brings together the two indicators on traditional community support practices (making donations and promoting employee volunteerism).

In summary, the factor analysis revealed that the third dimension identified by Licandro et al. (2024) is divided into two separate dimensions. Table 3 shows that all factor loadings were significantly greater than 0.600. This finding implies that all indicators explain a substantial portion of the variance of their associated factor, meaning that all factor loadings exhibit “practical significance” (Hair, Anderson, Tatham, & Black, 1999, p. 99).

Table 3: Percentage of Students Recognizing Each CSR Practice and Corresponding Factor Loadings for Each Indicator

Ind	Indicator Description	Recogn- tion	Components			
			1	2	3	4
ISR1	Prevent occupational risks and promote workplace safety and health	69.7%	0.392	0.617	0.185	-0.114
ISR2	Promote employees' professional development and training	65.6%	0.273	0.744	0.137	0.119
ISR3	Foster equal opportunities among employees	63.4%	0.218	0.790	0.170	0.182
ISR4	Promote work-life balance (ensuring work commitments do not negatively impact family life)	59.25%	0.137	0.710	0.235	0.301
ISR5	Establish fair labor relations (wages, hours, contracts, etc.)	65.0%	0.320	0.756	0.146	0.096
ISR6	Implement participatory management considering employees' suggestions and opinions	59.9%	0.350	0.671	0.160	0.222
SRVC	Offer customers high-quality products/services that meet their demands and needs	60.5%	0.738	0.345	0.170	-0.028
SRVC2	Provide customers with useful and accurate product and service information	61.5%	0.808	0.313	0.192	-0.035
SRVC3	Accept returns of defective products and compensate customers for company errors	54.6%	0.799	0.212	0.155	0.142
SRVC4	Act ethically in relations with suppliers and distributors	70.1%	0.691	0.358	0.221	0.183
SRVC5	Support small suppliers facing difficulties	47.9%	0.675	0.185	0.043	0.485

Ind	Indicator Description	Recogni- tion	Components			
			1	2	3	4
SRVC6	Develop respectful competitive practices and engage in fair competition	62.6%	0.638	0.275	0.245	0.341
SREN1	Minimize the polluting effects of production processes	70.2%	0.246	0.198	0.839	0.205
SREN2	Protect the environment	75.6%	0.195	0.236	0.847	0.235
SREN3	Contribute to the socio-economic development of the locality, region, or country	70.9%	0.210	0.244	0.743	0.347
SREN4	Donate to NGOs addressing disadvantaged groups' needs	47.7%	0.143	0.132	0.356	0.783
SREN5	Encourage employees' participation in social volunteer activities	59.25%	0.108	0.246	0.366	0.769

The four-dimensional model accounts for 72.6% of the total variance, with each factor making a significant contribution: the first accounts for 22.8%, the second for 22.5%, the third for 15.4%, and the fourth for 12%. Bartlett's test of sphericity assessed whether the indicators displayed sufficient intercorrelation. The test results confirmed this, yielding a chi-square value of 10,561.916 with a significance level of 0.000. Additionally, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy produced a value of 0.932, indicating that the indicators associated with each factor can be predicted based on the other indicators. In summary, the factor analysis identified four dimensions, named as follows: Internal Social Responsibility (ISR), Social Responsibility toward External Market Stakeholders (STAKMARKSR), Social Responsibility for Sustainable Development (SUSTSR), and Social Responsibility to the Community (COMSR). Furthermore, Cronbach's alpha, applied to the four dimensions and the general CSR index (derived from the 17 indicators), exceeded 0.800, which aligns with the minimum threshold recommended in the literature to ensure the reliability of each index (see Table 4).

Table 3 reveals that for the vast majority of indicators, more than 60% of students identified each practice as a CSR action. The recognition percentage for each dimension was calculated as the average of the percentages for the indicators associated with that dimension. Table 4 includes the mean, the standard error of the mean, and the lower and upper limits for each dimension. The data indicate statistically significant differences in the recognition of each dimension. The lower limit for SRSUST exceeds the upper limits of the other dimensions, suggesting that this dimension garnered recognition from the highest number of students.

Comparing the remaining lower and upper limits reveals a clear ranking: ISR occupies second place, followed by STAKMARKSR in third, and COMSR in last place. Consequently, hypothesis 1—stating that no statistically significant differences exist among Colombian students in recognizing the various CSR dimensions—is rejected.

Table 4: Cronbach's alpha and descriptive statistics of each index

	Alfa Cronb	Average	Stand Error	Lower limit	Upper limit	Ranking
ISR	0,887	64%	1,20%	61%	66%	2°
STAKMARKSR	0,901	60%	1,21%	57%	62%	3°
SUSTSR	0,898	72%	1,30%	69%	75%	1°
COMSR	0,842	53%	1,45%	50%	56%	4°
CSR	0,935	63%	1,05%	61%	65%	

Table 5 presents the results of applying the mean difference test to examine the relationship between CSR recognition and the university variable. The data show that the percentage of students recognizing CSR, both overall and within each dimension, remains almost uniform across universities. ANOVA confirms that statistically significant differences, with a confidence level exceeding 95%, only emerge for the COMSR dimension ($F=2.086$, $p=0.035$).

Therefore, hypothesis 2—which posits that the recognition of CSR dimensions varies among students from different universities in Colombia—is rejected.

Table 5: Relationship between CSR recognition and university. Results of the mean difference test.

University	ISR	STAKMARKSR	SUSTSR	COMSR	CSR
I	65%	62%	78%	63%	66%
II	62%	61%	71%	53%	62%
III	66%	59%	73%	55%	63%
IV	67%	59%	72%	53%	63%
V	61%	58%	70%	54%	61%
VI	60%	60%	67%	45%	60%
VII	67%	57%	76%	62%	65%
VIII	65%	58%	74%	45%	62%
IX	62%	61%	69%	54%	62%
F	,510	,138	,759	2,086	,387
Sign	,849	,997	,639	,035	,928

Table 6 displays the results of the mean difference test applied to the relationship between CSR recognition and two other academic segmentation variables: the field of study and the year of study. Regarding the first variable, no statistically significant differences emerged between segments, either in the general CSR recognition index or in the indices measuring recognition for each CSR dimension. Consequently, hypothesis 3—which posits that the recognition of CSR dimensions varies among students from different fields of study in Colombia—is rejected.

When considering the students’ year of study, statistically significant differences were only observed for the COMSR dimension, albeit with a confidence level below 95%. As a result, hypothesis 4—stating that recognition of CSR dimensions increases as students progress in their academic careers—is also rejected.

Table 6: Results of the mean difference test applied to the relationship between CSR recognition, field of study, and year of study.

		ISR	STAKMARKSR	SUSTSR	COMSR	CSR
Degree	Administration	65%	59%	73%	55%	63%
	Accounting	62%	60%	71%	50%	61%
	Others	65%	59%	72%	55%	63%
	F	,673	,014	,352	1,235	,334
	sign	,510	,986	,703	,291	,716
Year of study	First	64%	58%	67%	47%	60%
	Second	65%	62%	74%	52%	64%
	Third	63%	62%	72%	50%	63%
	Fourth / Fifth	64%	58%	74%	57%	63%
	F	,039	,769	1,092	2,546	,328
	sign	,990	,511	,351	,055	,805

Table 7 presents the results of the mean difference test applied to the relationship between CSR recognition and two sociodemographic variables: gender and work experience. Across the general index and the indices for each dimension, women consistently showed higher recognition percentages than men. In the general CSR index, this difference reached statistical significance with a confidence level exceeding 95%. Similarly, significant differences emerged for ISR and CSR toward stakeholders in the market (customers, suppliers, distributors, and competitors) at the same confidence level. However, for CSR related to sustainability, the confidence level dropped to 90%. No significant differences were found for CSR recognition

related to the community. Consequently, hypothesis 5—which posits that the recognition of CSR dimensions is independent of the gender of Colombian students—is partially validated.

Regarding work experience as an independent variable, students with no current or prior work experience exhibited the highest percentages of CSR recognition across all dimensions. This pattern held for the general CSR index ($F=5.793$, $p=0.016$) and the indices for ISR ($F=3.104$, $p=0.045$) and SUSTSR ($F=3.874$, $p=0.021$), with statistically significant differences at a confidence level of 95% or higher. For CSR toward market stakeholders, the confidence level dropped to 90% or higher. No significant differences were found for CSR recognition related to the community. These results align closely with those observed for the gender variable. Consequently, hypothesis 6—which posits that the recognition of CSR dimensions is independent of the work experience of Colombian students—is partially validated.

Table 7: Results of the mean difference test applied to the relationship between CSR recognition, gender, and work experience.

Variable	Segment	ISR	STAKMARKSR	SUSTSR	COMSR	CSR
Gender	Men	60%	56%	69%	51%	59%
	Women	66%	62%	74%	55%	65%
	F	5,682	4,588	3,183	1,381	5,793
	sign	,017	,032	,075	,240	,016
Work experience	Working	62%	57%	70%	52%	61%
	Not working, but worked	64%	62%	74%	54%	64%
	Never worked	71%	65%	80%	59%	69%
	F	3,104	2,724	3,874	1,275	3,853
	sign	,045	,066	,021	,280	,022

Since age was measured as a continuous variable, its relationship with CSR recognition was analyzed using a simple correlation test. Table 8 displays the resulting correlation coefficients between age and the general CSR index, as well as the indices measuring each dimension. The results reveal that all coefficients are nearly zero, with only one showing statistical significance (at a 99% confidence level). Consequently, the two variables are independent, supporting the validation of hypothesis 7, which states: The recognition of CSR dimensions is independent of the age of Colombian students.

Table 8: Correlation coefficients between CSR recognition and age.

	ISR	STAKMARKSR	SUSTSR	COMSR	CSR
Age	-,025	,019	,092**	,058	,028

** The correlation is significant at the 0.01 level (two-tailed).

Discussion

The findings of this study contribute to the body of research addressing the issues examined herein. The rejection of Hypothesis 1 aligns with previous studies investigating students' perceptions of CSR dimensions. Regardless of the types of dimensions or indicators used, research consistently shows that students perceive the various dimensions of CSR differently. Comparisons with most of these studies prove challenging, as they often rely on the four dimensions of Carroll's Pyramid.

In these cases, only the results related to the philanthropic dimension, corresponding to COMSR in this study, can be compared. In Da Silva Junior et al. (2021), the philanthropic dimension received the highest valuation. Similarly, this dimension ranked first among non-Polish students in the sample evaluated by Mazur and Walczyna (2012) and shared the top position with ethics in Hayat et al. (2022). However, in the Polish student subgroup from Mazur and Walczyna (2021), the philanthropic dimension ranked third. Consequently, the findings of this study partially align only with the latter result from Mazur and Walczyna (2021) and significantly diverge from the outcomes of the other two studies.

A broader comparison is possible with the works of Almutawa and Hewaidy (2021) and Licandro et al. (2024), which considered more dimensions. In the former, the environmental and internal dimensions ranked first and second, mirroring the findings of this study. Comparatively, the order of dimensions observed by Licandro et al. (2024) was relatively similar.

Notably, the dimension with the highest recognition in this study concerns the relationship between CSR and sustainability. This finding aligns with the growing association between the two concepts, as highlighted by Carroll (2015), and reflects the trend of substituting "CSR" with "sustainability" (Sarkar and Searcy, 2016). This shift transcends mere nomenclature, signaling an increasing emphasis on sustainability-related aspects of CSR (environmental, social, and economic), often at the expense of CSR's focus on certain stakeholders and traditional community support actions.

The rejection of Hypothesis 2 carries significant implications, demonstrating that students from the nine universities acquired comparable knowledge of CSR. This suggests that the CSR-related content in the curricula of these universities (and likely across Colombian universities) shares a high degree of similarity. Few studies comparing CSR perceptions among students from different universities have yielded opposing results. The findings of this study contradict the conclusions of most prior research, including Vázquez et al. (2013), Fitzpatrick and Cheng (2014), and Licandro et al. (2024). However, they align with Solari and Rojas (2012), who

observed similar attitudes toward CSR among students from an Argentine and a Spanish university. It is worth noting that, unlike these earlier studies, this research exclusively compares universities within the same country.

The rejection of Hypothesis 3 aligns with most studies examining the influence of academic field on CSR perception (Hilario, 2014; Galvão et al., 2019; Hayat et al., 2022; Licandro et al., 2024). This study thus reinforces the observed trend that all management-related careers deliver similar CSR content. The rejection of Hypothesis 4 aligns with Teixeira et al. (2018) but contradicts studies reporting a positive correlation (i.e., higher levels of CSR perception correspond to higher academic progress) (Ugwuozor, 2020; Singh et al., 2024) and those reporting a negative correlation (i.e., higher academic progress corresponds to lower CSR perception) (López Navarro and Segarra, 2011; Larrán et al., 2019).

Gender represents the most extensively researched independent variable in relation to students' CSR perception. As shown in Table 1, research on this topic has yielded conflicting results. This study's findings (partial validation of Hypothesis 5) align with studies reporting a partial relationship between gender and CSR perception (Arlow, 1991; Burton and Hegarty, 1999; Fitzpatrick and Cheng, 2014; Alonso Almeida et al., 2015; Galvão et al., 2019; Almutawa and Hewaidy, 2021).

Regarding the relationship between work experience and CSR perception, most studies have found no association between these variables (Alonso Almeida et al., 2015; Teixeira et al., 2018; Larrán et al., 2019; Hayat et al., 2022). The findings of this study (partial validation of Hypothesis 6) contradict this trend. Moreover, they challenge studies reporting a partial relationship between these variables (Arlow, 1991; Almutawa and Hewaidy, 2021), as the results here indicate higher CSR recognition among students without work experience.

Finally, the validation of Hypothesis 7 (CSR dimension recognition is independent of Colombian students' age) aligns with the results of previous studies (Teixeira et al., 2018; Hayat et al., 2022). This study, therefore, contributes to confirming these findings.

Conclusions

This study explored Colombian management students' perceptions of Corporate Social Responsibility (CSR) from the perspective of their interpretation or recognition of the dimensions of this concept. The findings support several important conclusions. First, in Colombia, future management professionals demonstrate a solid understanding of the various dimensions of CSR. This indicates that their perception of CSR aligns more closely with modern approaches (e.g., managing externalities impacting stakeholders and corporate commitment to environmental and social sustainability) than with older approaches, which heavily reduced the concept to social commitment and philanthropy (CSR as Corporate Citizenship). This outcome suggests that CSR content in Colombian universities remains up-to-date.

The second conclusion pertains to the primary objective of this study: assessing whether differences exist in CSR interpretation among students from different Colombian universities. The findings regarding this objective are clear: no such differences exist. In this underexplored

area of research, the results contradict those of most prior studies, which often compared universities from different countries. The absence of differences in CSR interpretation among Colombian students suggests that the approaches and content related to CSR taught across Colombian universities are consistent. Additionally, the study found that CSR interpretation does not vary by students' field of study or year of study. This implies that CSR content is consistent across management-related careers and likely introduced early in students' academic journeys. This represents the third conclusion.

This study contributes to research on CSR interpretation among future corporate leaders. Methodologically, it confirmed the value of the instrument used, demonstrating its ability to identify and measure four dimensions of CSR: internal, market stakeholders, community, and sustainability. Together, these dimensions align with the most modern CSR approaches, particularly those outlined in the ISO 26,000 guidelines (ISO, 2010). Notably, the applied methodology—especially the questionnaire—proves relatively easy to administer to students. Furthermore, the study advances knowledge in the field of CSR perceptions by incorporating universities as an independent variable. Despite universities' critical role in shaping CSR perceptions, research in this area has rarely considered this variable. This oversight likely stems from the challenges involved in including multiple universities within a single study, particularly universities within the same country, which requires collaboration among researchers from different institutions. In this regard, the present study encourages researchers to form teams spanning various universities, as achieved here.

The findings also hold significance for institutional actors promoting CSR, as they indicate that Colombian universities teach modern CSR approaches. As a result, these universities are producing management professionals equipped with the knowledge necessary to lead socially responsible and sustainability-focused enterprises. Additionally, the study contributes to advocates of University Social Responsibility (USR), both public and private, by demonstrating that Colombian universities fulfill one of USR's primary mandates: the education of socially responsible professionals.

This study does, however, acknowledge several methodological limitations. The most significant relates to the non-random sampling method employed, a limitation shared by most published research on students' perceptions of CSR. Statistical analysis techniques assume random sampling; thus, caution is warranted when generalizing these findings. Moreover, the number of universities included in the sample represents a small proportion of all universities operating in Colombia. Therefore, the primary result—the absence of significant differences in students' perceptions across universities—should be considered provisional. Lastly, it is essential to note that the results may reflect specific characteristics of Colombian universities. Applying the same methodology in universities from other countries might yield different results.

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