Factors Influencing Knowledge Acquisition of Corporate Social Responsibility in the Context of University Social Responsibility

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Abstract
Adopting University Social Responsibility (USR) requires universities to commit to educating socially responsible professionals, which entails incorporating Corporate Social Responsibility (CSR) into the curricula of degree programs that prepare future managers. This study examines the knowledge that students enrolled in such programs acquired regarding this concept at five universities in Peru that publicly endorse University Social Responsibility, with the aim of

determining whether differences exist across universities, degree programs, and academic levels within each program.

We selected Peruvian universities because the country has established a legal framework that promotes the incorporation of Social Responsibility into higher education institutions. We measured students' knowledge using an instrument validated in previous research. The findings indicate that most students demonstrate knowledge of a broad range of Corporate Social Responsibility practices, that differences emerge across universities but not across degree programs, and that students' knowledge increases as they progress through their academic programs. These results demonstrate the positive effect of state policies promoting University Social Responsibility on the education of socially responsible professionals.

Keywords: Corporate Social Responsibility; university students; knowledge of social responsibility; Peru.

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Introduction

For several decades now, society has strongly demanded that Corporate Social Responsibility (CSR) occupy a prominent place in university degree programs, particularly those related to the business world (Castilla-Polo et al., 2020). Matten and Moon (2004) proposed that one of the main responsibilities of universities involves equipping their graduates with the motivation, concepts, and tools required to advance CSR. The emergence of University Social Responsibility (USR) at the beginning of this century, followed by its consolidation as a philosophy guiding university management, has created institutional conditions that foster the education of managers motivated and equipped to promote CSR. The education of ethical and responsible professionals constitutes one of the dimensions of USR within the theories and models that hold a dominant position in Latin America, including the AUSJAL (AUSJAL, 2009) and URSULA (Vallaeys, 2021) models. From a USR perspective, university education should not remain limited to traditional professional training; it should also cultivate ethical and socially responsible professionals. In the specific case of management-related degree programs, USR calls for the education of professionals who break with "business as usual" (Vallaeys, 2014), which entails incorporating CSR content into their curricula.

Management professionals constitute the internal actors who ensure the successful incorporation of Corporate Social Responsibility (CSR) (Mamic, 2005). They can develop an effective CSR vision within organizations (Weaver, Treviño, & Cochran, 1999), since their beliefs, values, and attitudes either contribute to or hinder its incorporation (Godkin, 2015). They possess the decision-making power and initiative required to implement CSR (Guarnieri & Kao, 2008). Internally, incorporating CSR constitutes a process of cultural change (Lee, Yu, Sirgy, Singhapakdi, & Lucianetti, 2018). Managers can create opportunities to implement such changes, act as facilitators, and allocate the resources that these changes require (Bohem, 2002). They also bear responsibility for creating an environment conducive to the adoption of socially responsible behaviors (Patiño, 2012). Externally, managers can lead the appropriate dialogue with stakeholders required to make CSR effective (Miles, Munilla, & Darroch, 2006). Consequently, the theoretical training that universities provide future corporate leaders in CSR has, and will continue to have, a direct impact on the present and future development of CSR.

Contradictory views exist regarding the effective incorporation of CSR into university education. Some scholars, such as Moon and Orlitzky (2011), have argued that education in CSR and sustainability has kept pace with the broader expansion of these issues and that even “skeptics recognize that it has gained prominence” (p. 583). Other authors, however, have reported different findings. Ruiz-Palomino et al. (2019) questioned the effectiveness of CSR education, while Larrán et al. (2012) concluded that, although concern exists about incorporating CSR into university degree programs, university education in this area remains insufficient. Furthermore, research on this issue has generally overlooked USR as a factor driving the incorporation of CSR content into the curricula of management-related degree programs.

This study seeks to contribute to research on CSR education at universities, particularly those that have adopted the USR discourse. Accumulated research on this issue has focused on the analysis of documents (curricula, course syllabi, etc.) and surveys of managers and academics, while largely omitting the students’ perspective. This study addresses the issue by examining the CSR knowledge acquired by students. Its objective involves measuring such knowledge and comparing the knowledge acquired by students from different universities. The research involved students from five Peruvian universities because Peru provides an interesting context for studying this issue. This context stems from the legal requirement for universities in the country to incorporate USR.

Five universities with distinct profiles were selected, and a sample of 600 students was drawn from three undergraduate degree programs: Business Administration, Marketing, and Industrial Engineering. The researchers administered a questionnaire that included a battery of 18 indicators covering specific CSR practices, as well as indicators describing the students’ academic profiles (university attended, degree program pursued, and academic year). Statistical analysis of the collected data indicates significant differences in CSR knowledge among students from different universities, regardless of their degree program or academic year. These findings suggest that Peruvian universities aligned with the USR discourse have incorporated CSR education, although differences exist among them in the education they provide.

Literature Review

USR and the Education of Responsible Professionals

An increasingly widespread view holds that universities should commit themselves to Corporate Social Responsibility because they "represent the center of knowledge and concentrate a significant share of scientific knowledge, because they maintain close relationships with productive sectors, the state, and civil society" (López Regalado & Ahumada Tello, 2019), and because they bear responsibility for educating future leaders. In this regard, society appears to be demanding greater social responsibility from universities (Dominguez Pachón & López Canseco, 2009). In line with this emerging trend, various international organizations promote the implementation of University Social Responsibility (USR) as the framework through which universities should operate (López Regalado & Ahumada Tello, 2019). UNESCO provides one such example; since 1998, it "has argued that universities worldwide should assume greater social responsibility within the so-called knowledge society" (Gaete, 2015, p. 98). At the regional level, initiatives have emerged to promote the social responsibility of universities, such as URSULA in Latin America. Nevertheless, "universities have not yet achieved the degree of involvement in social responsibility attained by other organizations, and therefore their potential to deeply integrate sustainability remains largely untapped" (Gallardo Vázquez et al., 2019, p. 162). This situation may stem from the fact that "the nature of this concept remains controversial and complex, leading to various positions both for and against it, due both to its origins outside the academic world … and to its insufficient theoretical foundation" (Mitrani & Peón, 2015, p. 261).

The extrapolation of the concept of social responsibility from the corporate sphere to academia has taken place through the adaptation of the central ideas of Corporate Social Responsibility (CSR) to the specific nature of universities (Esquén & Figueroa, 2022, p. 110). For this reason, Vallaeys and Álvarez Rodríguez (2019, p. 98) argue that universities "need a specific definition of USR that takes into account the genuine characteristics of the university, an institution primarily devoted to the creation and transmission of humanistic and scientific knowledge," since universities cannot simply be reduced to a type of company that provides educational services. According to Vallaeys and Álvarez Rodríguez (2019, p. 98), the "university fulfills a very specific social function that requires us to consider, monitor, and improve impacts that remain largely unknown in the business world and in theories of Corporate Social Responsibility." These impacts relate to its three core functions: educating professionals, producing scientific knowledge, and conducting outreach activities within communities. In this way, universities incorporate issues that have traditionally remained outside their institutional agendas (Bolan & da Motta, 2007). Incorporating USR "requires significant efforts from universities so that their institutional activities respond more effectively to social needs and problems, particularly those specific to the territory in which they operate" (Gaete, 2015, p. 106).

In most of the academic literature on USR, student education appears as a dimension or area of USR, although scholars refer to it in different ways. García Ramos, de la Calle Maldonado, Valbuena Martínez, and Alija (2016) identified several ways of conceptualizing this dimension: (1) educating students in social responsibility as a complement to scientific learning, incorporated into courses, subjects, and seminars; (2) incorporating into the curriculum content related to community service and the contribution of professionals to solving social problems; and (3) citizenship education. Balakrishnan et al. (2020) point out that universities play an important role in developing among future professionals the perceptions and attitudes required to advance sustainable development. López Regalado and Ahumada Tello (2019) refer to professional and citizenship education, defining it as the socially responsible management of academic education (content, curricular organization, methodology, and pedagogical approach) from a humanistic perspective. Castañeda et al. (2007) argue that the knowledge students acquire "should not be restricted to professional training but should have social repercussions that lead to concrete actions contributing to the transformation of the environment toward development, coexistence, and peace" (p. 118).

Within the framework of USR, education should focus on developing responsible professionals. For example, the approach adopted by the Association of Jesuit Universities in Latin America (AUSJAL) "aims to educate students for commitment and solidarity" (AUSJAL, 2009, p. 18). To achieve this objective, it proposes several guidelines concerning the educational function (educational impact), including the adaptation of curricula, study plans, and course programs to educate socially responsible professionals. The Inter-American Development Bank (IDB) model, in turn, refers to Responsible Education and Citizenship Education, which embody the idea that "professional and humanistic education should genuinely lead toward a graduate profile in which students have achieved and incorporated citizenship competencies in Social Responsibility for the sustainable development of their society" (Ayala, 2014, p. 72). This approach entails ensuring that "the general curricular orientation, as well as part of the courses within each degree program, maintain a close relationship with real development problems (economic, social, and ecological)" (p. 73).

In the specific case of students enrolled in degree programs related to business management (Business Administration, Marketing, etc.), becoming responsible professionals necessarily requires the inclusion of content related to CSR and sustainability in these programs. According to Arroyabe et al. (2021), universities should promote education with substantial social, environmental, and sustainability content. Similarly, Vallaeys (2014) argued that socially responsible universities should stop educating professionals to operate in an unjust society oriented toward unsustainable and non-inclusive development; consequently, approaches to management and business should break with "business as usual."

As early as 1992, Agenda 21, developed at the United Nations Conference on Environment and Development, stated in point 36.3 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 concerns about sustainable development" (United Nations Sustainable Development, 1992). Consequently, scholars have proposed that USR requires universities to mainstream sustainability and CSR content throughout management education (Hernández de Cobis et al., 2020).

The Context of Peruvian Universities

In Peru, "USR constitutes a fundamental principle that shapes the development of Peruvian university education" (Esquén & Figueroa, 2022, p. 110). The Peruvian State has played an important role in promoting the adoption of USR by universities. It has promoted USR through various instruments, the most important of which involves Law No. 30220, which established the obligation to implement mechanisms that promote social responsibility. Article 124 of the law defines USR as "the ethical and effective management of the impact generated by the university on society as a result of the exercise of its functions" and establishes USR as the "foundation of university life, contributing to sustainable development and the well-being of society" (Ministerio de Educación del Perú, 2014). Thus, the law defines USR in terms of impact management (Vallaeys & Álvarez Rodríguez, 2019), aligning it with the approach of ISO 26000 (ISO, 2010) to social responsibility across all organizations and with the URSULA approach to USR.

The law incorporates two mechanisms designed to promote the adoption of USR: universities must allocate a minimum of 2% of their budgets to financing USR initiatives, and USR constitutes one of the criteria for accreditation (Article 125). The law also provides incentives for adoption, such as allowing universities to deduct from this 2% the costs associated with incorporating certain student profiles. Through this legislation, Peru became one of three pioneering Ibero-American countries to introduce legislative innovations concerning USR; the other two are Brazil and Spain (Martí-Noguera, Calderón, & Fernández-Godenzi, 2018).

Thus, the adoption of USR ceased to constitute a voluntary practice and became "a requirement for obtaining or maintaining accreditation as higher education institutions" (Villegas & Cairampoma, 2021, p. 536). One consequence of Law No. 30220 involves the incorporation of USR "as a function of the entire university community, enabling it to exert a significant impact on stakeholders and contribute to social development and well-being" (Murillo Antón, 2017, p. 21). Chunga Pingo et al. (2023, p. 363) point out that, as a consequence of the law, "it is essential for Peruvian educational institutions to integrate USR into their strategic and curricular planning, fostering a culture of social responsibility at all levels of the university community."

Furthermore, through the National Superintendence of Higher University Education (Superintendencia Nacional de Educación Superior Universitaria, SUNEDU), the Peruvian State grants official recognition (licensing) to universities that undergo a quality-assurance evaluation process known as institutional licensing. In 2023, ninety-five universities held institutional licenses.

Gaete and Álvarez (2019) found that 24 Peruvian universities participate in three major international initiatives promoting USR: URSULA, AUSJAL, and the Principles for Responsible Management Education (PRME) of the United Nations Global Compact. Considering that Peru had 140 universities in 2023 (91 private and 49 public; 95 licensed and 45 unlicensed) (Alfaro Bardales, 2023), these 24 universities represent a small proportion of the total. This figure raises questions about the extent of Peruvian universities' actual commitment to USR.

Céspedes (2019) notes that few universities have implemented a management system based on USR, and an even smaller number publish sustainability reports. Furthermore, the author states that the vast majority "remain in the process of implementation despite the fact that the regulatory framework, the University Law, provides for it" (Céspedes, 2019, p. 83). Along the same lines, Rodríguez Carranza (2018, p. 160) indicates that "the incorporation of university social responsibility into their academic function has, in general terms, progressed more slowly"; Condori and Reina (2019, p. 2) likewise report that universities located outside Peru's main metropolitan centers "remain at a stage of exploration and initial attempts to operate in accordance with the requirements of USR." Céspedes (2019), for his part, considers that a significant proportion of public universities have only recently reached the first stage of the model proposed by Vallaeys, De la Cruz, and Sasia (2009), which consists of persuading various university stakeholders to commit themselves to USR. Although the law includes among the purposes of universities the objective of "providing comprehensive, high-quality professional education with a strong sense of social responsibility in accordance with the needs of the country" (Article 6), researchers have identified limited progress in incorporating USR into the educational approaches of Peruvian universities (Rodríguez Carranza, 2018).

Factors Influencing University Students' Knowledge and Perceptions of CSR

Recent empirical literature has identified several factors that influence the knowledge, attitudes, and perceptions that students develop regarding CSR and USR. These factors can be grouped into four categories: (1) university type (public or private); (2) curricular content incorporated into degree programs; (3) the academic year or stage of the degree program in which students are enrolled; and (4) exposure to extracurricular content and other complementary educational activities. The following section summarizes the available evidence for each factor.

Regarding university type, several studies have identified significant differences between public and private institutions in CSR education and perceptions of USR. Larrán Jorge and Andrades Peña (2015) analyzed the curricula of Spanish universities and found that private universities incorporate CSR and business ethics as independent subjects more frequently than public universities, a pattern associated with a stronger presence of the ethical dimension in these institutions. In the Peruvian context, Ladera-Castañeda et al. (2024) examined perceptions of USR among dentistry students at two universities in the Peruvian capital and found that students at the public university had 2.51 times greater odds of reporting an overall poor perception of USR than their counterparts at the private university, with similar results for the organizational management (APR = 2.28) and social participation (APR = 2.31) dimensions. These findings suggest that private universities tend to integrate CSR/USR content more systematically into their educational programs.

With regard to curricular content, a consensus exists that incorporating specific courses on CSR and business ethics positively affects students' knowledge and orientation toward CSR. Rodríguez-Gómez et al. (2022), using a structural equation model applied to management students, demonstrated that university instruction in ethics positively correlates with students' orientation toward CSR, in interaction with their social outlook and family values. Along the same lines, Tormo-Carbó et al. (2018) showed that courses in business ethics and CSR increase management students' awareness of the importance of ethics across different areas, including business courses, the ethical implications of accounting, and workplace decision-making. Additionally, Franco et al. (2017) found that personal values among business administration students, particularly universalism and benevolence, positively correlate with their disposition toward CSR, suggesting that curricula can either strengthen or fail to strengthen these values depending on the content they incorporate.

Regarding academic year, the evidence remains mixed and depends on the construct under examination. Some studies focusing on perceptions of USR have found that students in earlier years hold more favorable perceptions of USR than students in later years. For example, Ladera-Castañeda et al. (2024) found that first- and second-year students had 62% and 57% lower odds, respectively, of reporting a poor perception of USR organizational management compared with sixth-year students, suggesting that prolonged exposure to the institution may foster a more critical perspective. By contrast, other studies focusing on technical CSR knowledge rather than institutional perceptions report a positive relationship between academic progression and knowledge, as a result of the progressive accumulation of educational content. This distinction between constructs, specific knowledge of CSR practices versus overall perceptions of institutional USR, remains relevant for properly interpreting the available evidence.

Finally, exposure to extracurricular content also influences students' education in CSR/USR. Vargas-Figueroa et al. (2025) showed that participation in programs such as the Accounting and Tax Support Centers (Núcleos de Apoyo Contable y Fiscal, NAF) at a private Peruvian university correlates with high levels of perceived USR efficiency (88.22%) and the development of specific competencies, demonstrating that structured extracurricular activities can strengthen education in social responsibility. Complementing these findings, Rodríguez et al. (2024), in a study conducted at a private university in Chimbote, Peru, found a very high correlation ($r_s = 0.967$) between students' environmental awareness and their perception of USR, with the former explaining 94.7% of the variation in the latter. This finding suggests that mainstreaming environmental and sustainability content throughout university life provides a powerful channel for education in social responsibility.

In summary, the available evidence indicates that the knowledge and perceptions students acquire regarding CSR and USR depend on institutional factors (university type), curricular factors (the presence of specific courses), temporal factors (academic stage), and extracurricular factors (complementary programs and activities). However, most studies available in Peru have focused on perceptions of USR rather than on the technical knowledge students acquire regarding specific CSR practices. The present study seeks to contribute to addressing this research gap.

Hypotheses

A recently published study measured CSR knowledge among undergraduate students enrolled in management-related degree programs at 12 universities across 10 Latin American countries (Licandro et al., 2024). Students from one Peruvian university participated in this study. The study found statistically significant differences in knowledge levels across students from different countries, with Peruvian students ranking among those who demonstrated greater knowledge of the subject. Based on the objective of the present study (as stated in the Introduction), the analysis presented in Section 2, and the study published by Licandro et al. (2024), the following hypothesis will be tested:

Hypothesis 1: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers equals or exceeds the mean knowledge level among Latin American students.

Because Licandro et al. (2024) included only one university in eight of the countries studied, uncertainty remains as to whether the observed difference reflects differences between countries or between universities. In particular, it remains unclear whether the knowledge level of students at the participating Peruvian university accurately reflects the average knowledge level of Peruvian students or whether their knowledge actually exceeds or falls below that average. It should also be noted that, at the international level, research on students' perceptions and attitudes toward CSR has scarcely examined differences across universities. Given the limited information available on CSR education in Peru, as described in Section 2.3, and the findings reported by Licandro et al. (2024), the following hypothesis will be tested:

Hypothesis 2: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers differs across universities.

Because CSR knowledge should depend on the curricular content of each degree program, it is worth asking whether differences exist in CSR knowledge among students enrolled in different programs (e.g., Business Administration and Marketing). Although little research has examined students' knowledge of CSR, numerous studies have investigated their perceptions of CSR, including the importance they attach to it and their attitudes toward it. Some of these studies have examined whether students' degree programs influence such perceptions, but their findings remain contradictory. For example, Kolodinsky et al. (2009) found no differences among students from different degree programs in the United States, whereas Larrán et al. (2019) identified such differences among students in Spain. Furthermore, the question arises as to whether participation in CSR-related extracurricular activities (conferences, workshops, etc.) influences students' level of CSR knowledge. Based on these considerations, the following hypotheses will be tested:

Hypothesis 3: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers differs across degree programs.

Hypothesis 4: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers positively correlates with the inclusion of CSR content in their courses.

Hypothesis 5: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers positively correlates with their participation in CSR-related extracurricular activities.

CSR constitutes a cross-cutting issue in management; consequently, curricula may incorporate CSR content into different courses in addition to offering specific CSR courses. CSR knowledge therefore develops cumulatively throughout a degree program. Accordingly, such knowledge should increase as students' progress through their programs. Several studies have also examined this issue in relation to students' perceptions of CSR. Some studies found a positive relationship between students' academic stage and their perceptions of CSR (Kolodinsky et al., 2009; Ugwuozor, 2020), while others identified only a partial relationship (Kleinrichert et al., 2013), and others found no relationship (Kraft & Singhapakdi, 1995; Lämsä et al., 2007; Larrán et al., 2019). The present study will therefore test the following hypothesis:

Hypothesis 6: The mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers increases as they progress through their degree programs.

Methodology

Population and Sample. The study involved undergraduate students enrolled in degree programs related to business management at universities in Peru. The sample comprised students from five universities whose names remain anonymous; however, information on several characteristics relevant to the present study appears in Table 1. All five universities rank among the top 30 universities in Peru according to the national ranking of leading universities, out of a total of 140 institutions. Three rank among the highest-positioned universities in the education sector according to the Merco SDG ranking for Social Responsibility and among the 40 highest-rated organizations in the overall ranking.

All five universities explicitly endorse University Social Responsibility (USR), and all include references to: (1) the education of responsible professionals in their mission and/or vision statements; (2) such education in statements describing their graduate profiles or educational objectives; and (3) CSR or sustainability content in their curricula. These characteristics suggest a certain degree of homogeneity in the relationship between these universities and USR.

The sample was drawn from students enrolled in courses taught by members of the research team responsible for this study. Therefore, the researchers employed a non-probability sampling method.

Table 1. Information on the Universities Included in the Sample

University	Ranking of the Best Universities in Peru	Position among Top Universities. Merco RS–SDG Ranking	Explicitly Endorses USR	Participates in an International USR Initiative	References the Education of Socially Responsible Professionals in…			Includes CSR Content in the Curriculum
					Vision or Mission	Other Statements	Graduate Profile, Competencies, etc.	
A	Among the top 10	Yes	Yes	Yes	Yes	Yes	Yes	Yes
B	Among the top 10	Yes	N/A	Yes	Yes	Yes	Yes	Yes
C	Between 21 and 30	No	Yes	Yes	Yes	Yes	Yes	Yes
D	Between 21 and 30	No	N/A	N/A	N/A	N/A	N/A	N/A
E	Between 11 and 20	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Source: Authors' own elaboration.

Instrument.
The researchers used a structured questionnaire, administered in a self-completion web-based format through Google Forms. Professors invited their students to complete the questionnaire anonymously. After receiving the responses, the researchers excluded questionnaires containing incomplete information or completed by students enrolled in other degree programs who had taken the course as an elective (e.g., Psychology or Law).

The final sample comprised 600 students, distributed as follows: (1) University A (78), University B (143), University C (189), University D (92), and University E (98); 357 students enrolled in Business Administration, 140 in Marketing, and 103 in Industrial Engineering; 94 students attended their first year, 146 their second year, 96 their third year, and 264 their final year.

Dependent Variables.
The measurement of CSR knowledge relied on the same indicators that Licandro et al. (2024) validated and used. These indicators comprise 18 management practices corresponding to CSR actions (see Table 3). The practices cover three CSR dimensions: (1) Internal Social Responsibility (ISR); (2) Social Responsibility toward value-chain stakeholders (customers,

suppliers, distributors, and competitors); and (3) Social Responsibility toward the external environment (the community and the natural environment).

Students indicated whether, in their judgment, each practice constituted a CSR action. The researchers measured responses using a five-point Likert-type scale with semantic anchors: (1) definitely not; (2) probably not; (3) partly yes, partly no; (4) probably yes; and (5) definitely yes.

Independent Variables.
The study included indicators measuring: (1) students' academic profiles (university, degree program, and academic year); and (2) their exposure to CSR content. To measure such exposure, students reported whether they had learned about CSR in four different contexts: (1) courses within their degree programs; (2) activities organized by the university; (3) the media or the Internet; and (4) the workplace (for students who currently work or had worked previously). In all four cases, the researchers used a binary nominal scale (Yes/No). The values or categories of the variables describing students' academic profiles appear in Table 6.

Fieldwork and Data Analysis.
The researchers administered the questionnaire during the second semester of 2023. Each professor introduced the survey to their students, invited them to complete it, and shared the link so that they could respond using their mobile phones or computers. The researchers compiled the responses into a database and analyzed the data using SPSS 22. Because the CSR indicators (dependent variables) employed a Likert scale, whereas the independent variables used nominal or ordinal scales, the researchers examined the relationships between dependent and independent variables through a test of differences in means based on analysis of variance (ANOVA).

Results

Table 2 presents information on students' knowledge of CSR. For each CSR practice, the table reports: (1) the percentage of students who indicated that the practice does not constitute CSR (definitely not and probably not); (2) the percentage of students who had no definite opinion (partly yes, partly no); (3) the percentage of students who indicated that the practice constitutes a CSR action (definitely yes and probably yes); (4) the mean response score, calculated using the numerical value assigned to each response; and (5) the standard deviation of these scores.

The table shows that: (1) recognition of practices as CSR actions ranged from a minimum of 61% to 63%, including making donations to NGOs that address the needs of disadvantaged groups, assisting small suppliers when they encounter difficulties, accepting the return of defective products, and compensating customers when the company makes errors that adversely affect them, to a maximum of 77% to 78%, including protecting the environment, acting ethically in relationships with suppliers and distributors, and minimizing the polluting effects of production processes.

Table 2. Recognition of CSR Practices: Descriptive Statistics for CSR Practice Indicators

CSR Dimension	**Code**	**Indicator**	**Recognition**			**Mean**	**SD**
			No	Partly yes, partly no	Yes		
Internal CSR	CSR1	Prevent occupational risks and promote workplace safety and health	9%	14%	70%	4.10	1.1112
	CSR2	Promote employees' professional development and training	10%	14%	68%	4.02	1.1053
	CSR3	Promote equal opportunities among employees	12%	14%	67%	4.01	1.1506
	CSR4	Promote work–family balance (ensuring that the time and energy devoted to work remain balanced and do not adversely affect employees' family lives)	11%	19%	63%	3.87	1.1133
	CSR5	Develop fair employment practices (wages, working hours, contracts, etc.)	11%	15%	67%	4.03	1.1467
	CSR6	Implement participatory management that takes employees' suggestions and opinions into account	12%	17%	64%	3.89	1.1180
CSR toward value-chain stakeholders	CSR7	Offer customers quality products/services that meet their demands and needs	11%	16%	66%	4.02	1.1555
	CSR8	Provide customers with useful and truthful information about products and services	11%	15%	67%	4.04	1.1456
	CSR9	Accept returns of defective products and compensate customers when the company makes errors that adversely affect them	14%	20%	59%	3.81	1.2259
	CSR10	Act ethically in relationships with suppliers and distributors	9%	12%	72%	4.21	1.0995
	CSR11	Assist small suppliers when they encounter difficulties	14%	21%	58%	3.81	1.1961
	CSR12	Develop competitive practices that respect competitors and engage in fair competition	11%	16%	66%	4.04	1.1559
CSR toward the external environment (community and natural environment)	CSR13	Minimize the polluting effects of production processes	9%	13%	72%	4.25	1.0944
	CSR14	Protect the natural environment	8%	12%	73%	4.28	1.0778
	CSR15	Contribute to the socioeconomic development of the locality, region, or country where the company operates	7%	15%	71%	4.21	1.0635
	CSR16	Make donations to NGOs that address the needs of disadvantaged groups	17%	19%	57%	3.75	1.2447
	CSR17	Promote employees' social volunteering activities	12%	17%	64%	3.96	1.1834
	CSR18	Act respectfully toward people living near the company, seeking to avoid disturbing or adversely affecting them	10%	14%	68%	4.08	1.1468

Cronbach's alpha was calculated for the indicators corresponding to each of the three CSR dimensions, yielding values that indicate the reliability of any index constructed by combining these indicators (Table 3). An index measuring the mean value recorded for each dimension was then calculated and compared with the results reported by Licandro et al. (2024). Table 3 shows that the values recorded for these indices among the students from the five Peruvian universities (third column) exceed the mean values reported for Latin American students (fifth column).

These findings support Hypothesis 1, which states that the mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers equals or exceeds the mean CSR knowledge among Latin American students.

Table 3. Cronbach's Alpha for Each CSR Dimension and Comparative Mean Values with the Results Reported by Licandro et al. (2024)

CSR Dimension	Cronbach's Alpha	Mean/ Peru	Mean/Peruvian University in the Latin American Study	Mean/Latin America
Internal CSR	.935	3.99	3.92	3.78
CSR toward Value-Chain Stakeholders	.937	3.99	3.80	3.66
CSR toward the External Environment	.930	4.09	4.10	3.94

A efectos de contar con un indicador de síntesis, útil para evaluar la hipótesis 2, se construyó una variable índice, que mide el número de prácticas que reconoce cada estudiante. Para construirla se calculó el número de prácticas en las cuales el estudiante contestó "seguro que sí" o "algo seguro que sí". Este índice puede variar entre 0 y 18. Se construyeron además variables índices que miden el número de prácticas que los estudiantes reconocieron en cada una de las tres dimensiones de la RSE. Estos índices pueden variar entre 0 y 6. En la tabla 4 se incluyen la media, la mediana y el desvío estándar de esos índices. Allí puede observarse que la RSI es la dimensión de la RSE más conocida, al tiempo que la RSE hacia el entorno es la dimensión menos conocida.

Table 4. Descriptive Statistics for the Indices Measuring the Number of CSR Practices Recognized by Students

Index	Mean	Median	SD
ISR	4.31	6.00	2.23852
CSRVC	4.17	5.00	2.29441
CSREN	3.62	5.00	1.89095
CSR	12.09	15.00	5.94200

To test Hypotheses 2 through 6, the researchers applied a test of differences in means, using ANOVA to determine whether the observed differences reached statistical significance. Given the sample size, differences were considered statistically significant when the significance level reached 0.05 or lower; that is, when the conclusion could be drawn with a confidence level of 95% or higher.

Table 5 shows that students from University E demonstrate greater CSR knowledge than students from the other universities, whereas students from University C demonstrate the lowest level of knowledge. Across each CSR dimension, the difference amounts to nearly two points on six-point scales, while the difference in the overall CSR knowledge index reaches six points on an 18-point scale. These figures indicate a substantial gap in CSR knowledge between students from University E and those from University C.

When comparing the scores of students from University E with those from University B, which ranks second, the difference exceeds one to one and a half points out of six across the CSR dimensions, and approaches four points out of 18 on the overall CSR knowledge index. The ANOVA results indicate that these differences reach statistical significance at a confidence level exceeding 99%.

Therefore, the data collected support Hypothesis 2, which states that the mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers differs across universities.

Table 5. Number of CSR Practices Recognized by University, Degree Program, and Academic Year: Results of the Test of Differences in Means

University	ISR	CSRVC	CSREN	CSR
University A	4.00	3.87	3.71	11.58
University B	4.56	4.21	3.71	12.48
University C	3.75	3.66	3.08	10.49
University D	3.87	3.75	3.32	10.93
University E	5.67	5.70	4.72	16.10
F	15.095	15.808	13.970	17.486
Significance	.000	.000	.000	.000

Table 6 compares the CSR knowledge of students enrolled in different degree programs. The ANOVA results show no statistically significant differences in CSR knowledge among students from the degree programs included in the study. Consequently, the data reject Hypothesis 3, which states that the mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers differs across degree programs.

Table 6 also shows a strong association between exposure to CSR content in courses within the students' degree programs and the number of practices they recognize, both within each CSR dimension and in terms of overall CSR knowledge: (1) substantial differences emerge between students who received information about CSR through courses in their degree programs and those who did not; and (2) the ANOVA results indicate that these differences reach a high level of statistical significance (F values are high and the significance level equals or falls below .000). Accordingly, Hypothesis 4 receives support, stating that the mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers associates positively with the inclusion of CSR content in academic courses.

Statistically significant differences also emerge when comparing students who received information about CSR through activities organized by their universities with those who did not. In this case, the differences prove somewhat smaller, suggesting that exposure to CSR through degree-program courses exerts a somewhat stronger influence than exposure through extracurricular activities. Accordingly, the data support Hypothesis 5, which states that the mean CSR knowledge among Peruvian university students enrolled in degree programs that prepare future managers associates positively with their participation in extracurricular CSR activities.

As a complementary analysis, the researchers applied the test of differences in means to two additional variables measuring exposure to CSR in the workplace and through the media or the Internet. The results, presented in Table 6, indicate that these factors do not produce significant differences in CSR knowledge. Taken together, these findings indicate that exposure to CSR information through curricular courses and university-organized activities positively influences CSR knowledge, whereas information obtained from sources external to the university remains neutral in relation to such knowledge. These results reinforce the view that universities play a significant role in shaping the CSR knowledge acquired by future managers.

Table 6 also provides evidence supporting Hypothesis 6, which states that CSR knowledge increases as students' progress through their degree programs. The data show that CSR knowledge, both within each individual dimension and overall, increases as students advance through their programs. The ANOVA results indicate that these differences reach statistical significance at a confidence level of 99% or higher.

Table 6. Number of CSR Practices Recognized by Degree Program, Academic Year, and Exposure to CSR Information: Results of the Test of Differences in Means

Variable	Category	ISR	CSRVC	CSREN	CSR
Degree program	Business Administration	4.18	4.06	3.52	11.76
	Marketing	4.63	4.33	3.88	12.84
	Industrial Engineering	4.30	4.31	3.59	12.20
	F	2.008	.925	1.813	1.660
	Significance	.135	.397	.164	.191
Academic year	First year	3.65	3.51	2.94	10.10

Variable	Category	ISR	CSRVC	CSREN	CSR
	Second year	3.93	3.73	3.45	11.11
	Third year	4.10	3.90	3.45	11.45
	Fourth year	4.82	4.74	4.01	13.58
	F	9.374	10.854	8.850	11.282
	Significance	.000	.000	.000	.000
Courses within the degree program	Yes	4.46	4.32	3.78	12.55
	No	3.49	3.33	2.73	9.56
	F	14.817	14.854	25.105	20.620
	Significance	.000	.000	.000	.000
Activities organized by the university	Yes	4.43	4.44	3.80	12.67
	No	4.11	3.75	3.34	11.20
	F	2.879	13.362	8.494	8.859
	Significance	.090	.000	.004	.003
Media or Internet	Yes	4.33	4.32	3.74	12.39
	No	4.28	4.00	3.48	11.76
	F	.073	2.996	2.815	1.698
	Significance	.787	.084	.094	.193
Workplace	Yes	4.46	4.38	3.59	12.43
	No	4.19	4.00	3.64	11.83
	F	2.275	3.988	.091	1.540
	Significance	.132	.046	.762	.215

The validation of Hypotheses 2 and 6 raises the question of which of the two variables exerts a greater influence on CSR knowledge: the university attended or the students' academic year. Accordingly, the researchers considered the overall CSR knowledge index and examined differences across universities while controlling for students' academic year. Table 7 presents the results of the test of differences in means within each academic year.

The results show a similar pattern of differences across universities in all academic years, although these differences reach statistical significance only in the fourth year. This finding may result from differences among universities in the academic year in which they introduce CSR content into their degree programs. More importantly, statistically significant differences emerge across universities when students approach graduation, which further supports Hypothesis 2.

Table 7. Number of CSR Practices Recognized by University, Controlling for Students' Academic Year: Results of the Tests of Differences in Means

University	Academic Year			
	First year	Second year	Third year	Fourth year
University A	12.27	11.50	9.93	12.53
University B	12.33	11.35	11.26	13.29
University C	8.55	9.42	11.48	12.06
University D	9.47	12.04	---	9.93
University E	10.10	16.50	15.00	16.18
Entire sample	10.10	11.11	11.45	13.58
F	2.405	1.471	1.083	12.945
Significance	.073	.214	.360	.000

Note: University means are not reported when the proportion of students enrolled in a given academic year accounts for less than 10% of the students at that university.

Discussion and Conclusions

Adherence to the principles of University Social Responsibility (USR) requires universities to incorporate into their educational programs the content and methodologies that provide students with the values, attitudes, and technical knowledge necessary to act as socially responsible professionals. Although education concerning values and attitudes cuts across all professions, the technical knowledge required for socially responsible professional practice varies according to each field. For future business leaders, such knowledge necessarily includes the theory and application of Corporate Social Responsibility (CSR).

Despite the relevance of this issue, research on the subject remains limited. Accordingly, this study contributes empirical knowledge to a relevant yet underexplored area. Furthermore, existing research has focused heavily on master's and postgraduate programs in management and has relied primarily on documentary analysis and surveys of managers and academics. This study therefore also contributes through a different research strategy: it examines undergraduate degree programs and approaches the issue from the students' perspective.

The evidence collected shows that most students from the five universities recognize a broad range of CSR practices and, compared with students who participated in a regional study on the same subject, demonstrate somewhat greater knowledge. This finding suggests that Peruvian universities, which must implement USR under the country's existing legal framework governing higher education, have incorporated CSR content into their undergraduate programs. Consequently, the findings demonstrate the positive effect of state policies promoting USR on the education of future socially responsible business leaders. Peruvian law requires universities to incorporate USR, while also recognizing it as a criterion in voluntary accreditation processes and providing incentives for universities that adopt specific verifiable practices.

The university's important role in CSR education emerges clearly from several findings. Students who encountered CSR in courses within their degree programs demonstrate greater knowledge than those who did not, while students who participated in extracurricular CSR activities likewise demonstrate greater knowledge than those who did not participate. By contrast, exposure to CSR content in the workplace or through the mass media, including the Internet, does not appear to influence such knowledge.

These findings indicate that the university provides the most appropriate setting for future business leaders to acquire knowledge about CSR. The study also demonstrates that CSR knowledge increases as students' progress through their degree programs, suggesting a cumulative process that progressively enriches and consolidates their understanding of CSR. Furthermore, knowledge does not differ across degree programs, which suggests relatively homogeneous training across management-related programs within each university. Collectively, these findings contribute to the development of research on the incorporation of CSR into the education of future business leaders.

The findings contribute to an emerging line of research examining the factors that influence university students' knowledge and perceptions of CSR. The strong association between exposure to curricular CSR content and the knowledge acquired by students converges with the findings of Rodríguez-Gómez et al. (2022) and Tormo-Carbó et al. (2018), who demonstrated, in the Spanish context, that university instruction in ethics and CSR significantly enhances management students' orientation toward and awareness of CSR. Similarly, the positive effect of participation in university-organized extracurricular activities aligns with the findings reported by Vargas-Figueroa et al. (2025) regarding the NAF program in Peru and with the strong correlation between environmental awareness and USR identified by Rodríguez et al. (2024) in Chimbote. Taken together, these findings reinforce the view that the university, through both classroom instruction and institutional activities, constitutes the decisive educational setting for developing future managers' knowledge of CSR.

The findings concerning academic year warrant particular comparison with those reported by Ladera-Castañeda et al. (2024). Whereas these authors found that Peruvian dentistry students in the early years of their programs held more favorable perceptions of USR than students in later years, the present study reveals the opposite pattern: knowledge of specific CSR practices increases as students progress through their degree programs. This apparent contradiction stems from the fact that the two studies measure different constructs. Ladera-Castañeda et al. (2024) assess students' overall perception of USR management and performance at their university, whereas the present study measures technical knowledge of CSR practices. Institutional perceptions may plausibly decline as students gain greater exposure to and critically assess their university, whereas specific knowledge may accumulate gradually through coursework. This distinction carries implications for future research, as it suggests that the two constructs should undergo separate measurement and analysis.

An additional limitation, which this study does not address, concerns the composition of the sample in terms of public and private universities. Previous studies, such as those by Larrán Jorge and Andrades Peña (2015) in Spain and Ladera-Castañeda et al. (2024) in Peru, have identified significant differences between these two types of institutions in CSR/USR education and perceptions. Future research could explore this dimension in greater depth, as well as examine the role of personal values (Franco et al., 2017) as mediating variables in the knowledge acquired.

Finally, the study's limitations warrant explicit consideration and indicate the need to regard its findings as provisional. The first limitation stems from the sampling procedure, which relied on non-probability sampling. This represents one of the principal assumptions underlying the statistical techniques applied to examine relationships among variables. The second limitation concerns the small number of universities included in the study: five institutions do not provide a sufficiently broad basis for extrapolating the findings to a population of 140 universities. Finally, because the research took place in a single country, where universities operate within a legal framework that requires them to adopt USR and within a cultural context that differs from those of other countries, the findings cannot readily generalize to other national contexts.

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