

“Students today, workers tomorrow”. An analysis of undergraduates’ attitudes towards corporate social responsibility

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The principal aim of this study is to analyze the internal and external Corporate Social Responsibility (CSR) functions attributed by university students to enterprises in their habitual economic activity, just as the influence of academic background in such subjective perceptions. Justification of that undergraduate focus is twofold. First, at a time when adaptation of professional profiles to new socioeconomic needs has become a priority for the new structure of university studies in the European Higher Education Area (EHEA), it seems pertinent to analyze the concept of CSR held by students with different academic background. Second, as consumers, undergraduates’ expectations of social responsibilities to be fulfilled by enterprises is useful as a guidance to improve adaptation of CSR decisions to the demands of specific segments of such an objective public by academic area. Self-reported data was collected through a structured questionnaire from a total sample of 400 Spanish undergraduates. Descriptive and multivariate analysis revealed a generalized awareness of the relevance of socially responsible criteria, particularly when concerned to relationships with employees and consumers. Moreover, students in Experimental and Technical fields showed higher expectations of enterprises’ social responsibilities than those within Social, Health and Humanities.

Keywords: Corporate Social Responsibility (CSR), attitudes, undergraduate students, European Higher Education Area (EHEA), academic background, Spain

1. Introduction

As a consequence of the increasing dynamism of current marketplaces and global economic activity in general, all kind of organizations around the world are nowadays concerned for maintaining their reputation and making it clear their involvement with social demands and changes, in order to send a signal to the various stakeholders with whom they interact. Even private enterprises –as organizational paradigms of “selfish” search for their own benefit– are aware of the need of satisfying the expectations of objective publics other than investors and clients. This entire have resulted in the substitution of a shareholders theory for a stakeholders theory, based on a wider and much more integrated concept of organizational activity.

In words of *Baker* (2006, pp. 197–198), “distinction between success and failure in competitive markets may be reduced to two basic issues, first, an understanding of marketing needs, and, second, the ability to deliver added value”. From this viewpoint, widely accepted among academics and experts, it is assumed that consumers’ demands and expectancies have to be satisfied, beyond what concerned to the specific product destined to satisfy the need which originated the relationship with the enterprise.

In this respect, issues such as collaboration with social causes, guarantee of fair work relationships with employees, suppliers and distributors, fair trade, environmental awareness and sustainable development, work insertion of marginal collectives, and health and safety at work are, among others, new expectations of consumers to be fulfilled by enterprises. At the same time, enterprises are more and more convinced that improvement of social settings through their own activity has a great potential to contribute to the objectives pursued. Hence, Corporate Social Responsibility (CSR) practices are becoming a new way to manage quality in organizations.

From this setting, this paper is aimed to analyze the CSR functions attributed by university students within different academic areas to enterprises in their habitual economic activity. Justification of such an undergraduate focus is twofold. First, at a time when adaptation of professional profiles to new socioeconomic needs has become a priority for the new structure of university studies in the European Higher Education Area (EHEA), it seems pertinent to analyze the concept of CSR held by students with different academic background. Second, as consumers, undergraduates' expectations of social responsibilities to be fulfilled by enterprises is useful as a guidance to improve adaptation of CSR decisions to the demands of specific segments of such an objective public by academic area.

At the same time, while several attempts have been oriented to discuss whether CSR contents should be imparted throughout business curricula (*Granz-Hayes 1988, Hathaway 1990, Ibrahim et al 2006*) or to compare business students with practicing managers (*Stevens 1984, Smith et al 1999, Ibrahim et al 2006*), very few studies have analyzed CSR conceptions of students in the various academic fields and discuss its implications for their future professional role as professionals.

Based on these arguments, this paper is organized as follows. First, we review the concept of CSR and the dimensions attributed to it in specialized literature and European policy. Second, we present some results from a study aimed to analyze the CSR functions attributed by a sample of Spanish university students to enterprises in their habitual economic activity. Finally, implications of results for improving corporate governance and CSR are discussed.

2. Dimensions of sustainability and responsibility in organizations

Earlier references to CSR in occidental literature date from the 1950s (e.g., *Drucker 1954, Eells 1956, Heald 1957, Selekman 1959*), when *Bowen (1953)* –known as the “father” of CSR concept– stressed the idea that larger companies are power centers whose decisions and activities affect people's lives in different ways, concluding that it seems reasonable to expect that managers assume some kind of responsibility on the matter.

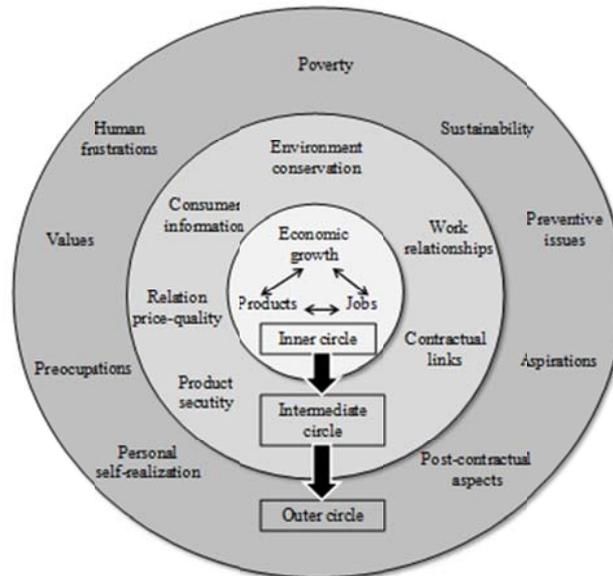
Afterwards, in 1960s and 1970s decades, it took place a conjoint stage of formalization and consolidation of the construct, with contributions of many authors from different fields (e.g., *Davis 1960, 1967; McGuire 1963, Heald 1970, Johnson 1971, Eells-Walton 1974, Sethi 1975, Preston 1978*).

Most speeches in these years were aimed to back up the premises that economy's production means should be employed in a way that production and distribution could reach total socioeconomic welfare (*Frederick 1960*) and that relationships between corporations and society should be taken into account by high-tech directives when considering the common objectives of all the enterprise's stakeholders (*Walton 1967*).

In this context, the Committee for Economic Development (*CED 1971*) in United States gave the first explicit official support to CSR postulates, providing a definition of the construct articulated around three concentric circles (Figure 1):

- The inner circle includes basic economic functions – growth, products, and jobs.
- The intermediate circle suggests that the economic functions must be exercised with a sensitive awareness of changing social values and priorities.
- The outer circle outlines newly emerging and still amorphous responsibilities that business should assume to become more actively involved in improving the social environment.

Figure 1. The three concentric circles in the definition of CSR according to CED



Source: Adapted from CED (1971)

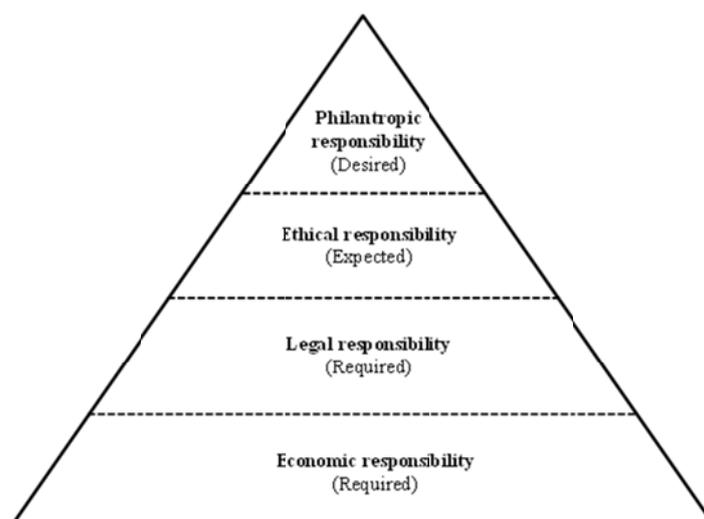
Summarizing the previous, at the beginning of the 1970s it was clearly perceived the explicit character of the social dimension in a business approach that stressed the design and implementation of efficient management methods, what stimulated the exploration of new and novel relationships between entrepreneurs, government and all kind of social collectives, these being or not recipients of the productive offer.

This new concept of enterprises' functions and missions led to a new concept of "social marketing" or "cause related marketing", with pioneering experiences such as the Nirodh Program for control of birthrate established in 1968 in India, or the *National High Blood Pressure Education Program* (NHBPEP) established in 1972 in United States.

Implications of this new concept of business missions for quality management were evident. In words of Davis (1973, pp. 312–313), CSR "refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm. It is the firm's obligation to evaluate in its decision-making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks."

In this context, Carroll (1979) shaped one of the first models for CSR decision-making and management, starting from the base that managers should be provided with: 1) a clear concept of CSR, ii) a list of reasons justifying its existence (or an account of those stakeholders towards which the enterprise has a responsibility, relationship or dependence); and iii) an specification of the responsibility's philosophy towards corresponding topics. From this view, CSR is understood as an adaptive construct, considering that social expectations can be different for different temporal periods.

Figure 2. Carroll's pyramid of CSR



Source: Adapted from Carroll (1991)

From these contributions, in the 1980s and 1990s it was initiated a new stage of consolidation and specialization of CSR as research topic, with an increasing proliferation of both conceptual and empirical works (e.g., Jones 1980, Dalton–Cosier 1982, Carroll 1983, Drucker 1984, Epstein 1987, Wood 1991). In this framework, the new Carroll's CSR concept was based on four responsibility components or levels represented in the form of a pyramid (Carroll 1991), as shown in Figure 2. According to this vision of CRS, it encompasses the economic, legal, ethical, and philanthropic expectations placed on organizations by society at a given point in time.

Since 2001 there has been a “new gold age” in CSR research, at a time when its encouragement is currently at the heart of host of requirements and public standards in different countries around the globe. In Europe, governmental awareness of the importance of this topic began to be explicit in the Lisbon European Council, celebrated in 2000. It made a special appeal to companies' sense of social responsibility regarding best practices for lifelong learning, work organisation, equal opportunities, social inclusion and sustainable development (European Commission 2000).

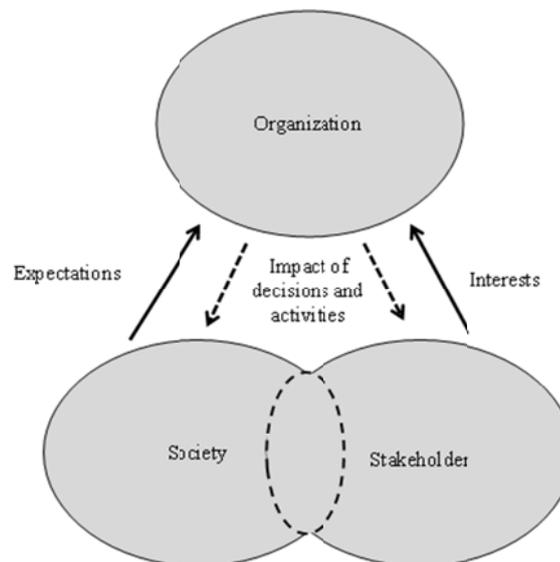
Afterwards, the Green Paper for promoting a European Framework for CSR described it as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission 2001, p. 6.). The document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

This vision of CSR fits with the one endorsed by the norm ISO 26000, launched by the International Organization for Standardization (ISO) in October 2010 for giving guidance on social responsibility in organizations. It is intended for use by organizations of all types, in both public and private sectors, in developed and developing countries, as well as in economies in transition. ISO 2600 contains guidance, not requirements, and therefore is not for use as a certification standard. This norm conceives CSR as the result of reciprocal

relationships between organizations and society and stakeholders, it being understood that enterprises should base their decision and activities on the satisfaction of society's expectations and stakeholders' interests (Figure 3). From this appreciation, seven dimensions are attributed to CSR: organizational governance, human rights, work practices, environment, fair game practices, consumer-related issues, and involvement with community and development (ISO 26000, 2010).

From this literature and political review, it follows that CSR practices are becoming a powerful tool for enterprises, in order to maintain their reputation, send a signal to the various stakeholders with whom they interact and, at the end, generate added value for society. In this context, CSR expectations of future university graduates, as both new labour force and potential consumers, might be a fruitful guidance for decision-making about quality management in organizations. Next, we present some results from a study aimed to analyze the CSR functions attributed by a sample of undergraduates within different academic areas to enterprises in their habitual economic activity.

Figure 3. Relationships between organizations, society and stakeholders (ISO 26000)



Source: ISO 26000 (2010)

3. Method and result

3.1. Sample and procedure

Self-report data was collected through a structured questionnaire from a total sample of 400 students at the University of León, ensuring a representative 95% (being $e = \pm 5\%$; $p = q = 0.50$).

Participants were selected through a procedure of stratified sampling, in accordance with the real distribution of students by field of study. Based on this procedure, 45% of respondents indicated a main academic background on Social & Legal disciplines, 25% on Technical & Engineering, 13.5% on Health, 11.8% on Experimental sciences, and 4.8% on Humanities. Among the total, 216 were females (54%) and 184 males (46%), aged 18 to 36 years old, the mean age being 21.95 (SD = 2.00).

Participants were asked about their perceptions of expected responsibilities to be assumed by enterprises with regard to eight internal (e.g., health and safety at work, professional development and lifelong learning, responsible relationships with shareholders,

etc.) and nine external (e.g., quality products adapted to consumers' expectations, ethical commitment to suppliers and distributors, fair play in the relationships with competitors, respect for the environment, etc) CSR activities according to the Green Paper (European Commission 2001). Respondents had to assess every statement on a five-point Likert-type scale ranging from 1 ("not important at all") to 5 ("very important").

Descriptive and multivariate analyses were performed to identify the CSR activities more frequently assigned by undergraduates to companies, and the effect of academic area on the expectations of individuals.

3.2. Results

Table 1 shows response percentages of perceived importance for the eight internal and nine external CSR activities, just as mean values (last column) as a measure for global current perceived importance of every item. Mean scores are also displayed in Figure 4.

According to results, CSR practices more expected by respondents corresponded to internal activities related to work conditions of employees, with average scores over 4 in most items. Exceptions were "*balance between work, family and leisure*", "*volunteering activities for employees*" and "*better information throughout the company*" (scoring average values of 3.97, 3.28 and 3.88 on the 1 to 5 scale).

While high, perceived importance was lower for external CSR practices, with average scores under 4 in most items, except "*quality products adapted to consumers' expectations*" (M = 4.21) and "*useful and truthful information about products*" (M = 4.18), and "*respect for the environment*" (M = 4.14).

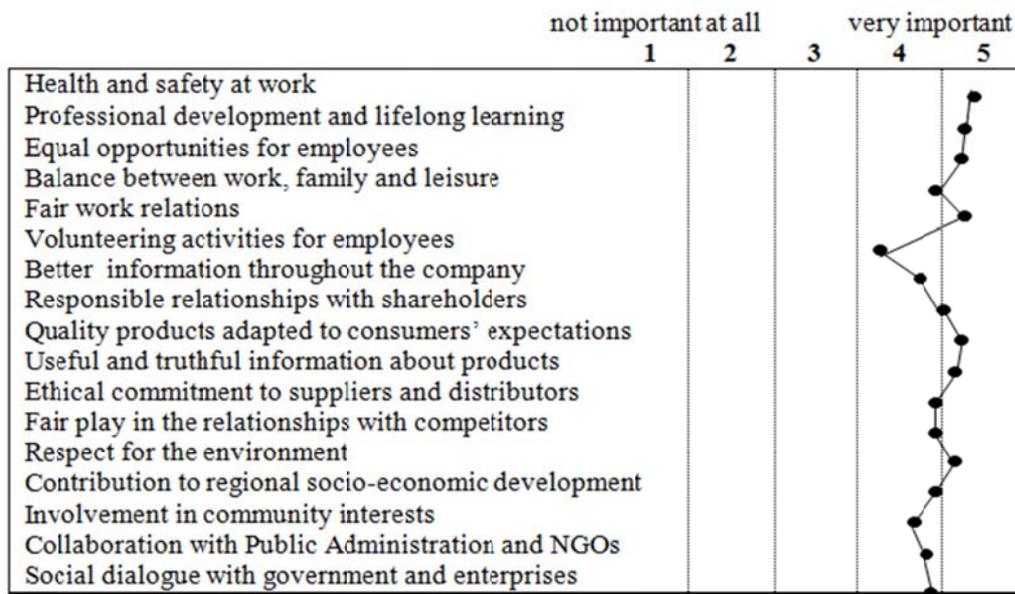
Therefore, participants' expectations concentrated mainly on organizational practices directed towards employees, consumers and the environment, whereas the remaining practices were perceived important but less central in the set of social functions attributed to enterprises.

Table 1. Perceived importance of CSR practices

| | 1 | 2 | 3 | 4 | 5 | Mean (SD) |
|--|------|-------|-------|-------|-------|-------------|
| Health and safety at work | 0.8% | 4.0% | 10.3% | 25.8% | 59.3% | 4.39 (0.88) |
| Professional development and lifelong learning | 0.5% | 3.0% | 12.8% | 36.5% | 47.3% | 4.27 (0.83) |
| Equal opportunities for employees | 1.3% | 4.8% | 14.3% | 31.8% | 47.9% | 4.20 (0.94) |
| Balance between work, family and leisure | 2.5% | 6.3% | 22.3% | 29.6% | 39.3% | 3.97 (1.05) |
| Fair work relations | 1.3% | 4.0% | 12.5% | 27.5% | 54.8% | 4.31(0.92) |
| Volunteering activities for employees | 6.8% | 15.9% | 36.5% | 24.4% | 16.4% | 3.28 (1.12) |
| Better information throughout the company | 1.3% | 6.8% | 25.0% | 36.5% | 30.5% | 3.88 (0.96) |
| Responsible relationships with shareholders | 1.3% | 4.8% | 17.3% | 41.3% | 35.5% | 4.05 (0.91) |
| Quality products adapted to consumers' expectations | 1.0% | 2.0% | 18.0% | 33.3% | 45.6% | 4.21 (0.88) |
| Useful and truthful information about products | 0.3% | 3.5% | 17.3% | 36.1% | 42.9% | 4.18 (0.86) |
| Ethical commitment to suppliers and distributors | 1.3% | 5.5% | 22.4% | 38.7% | 32.2% | 3.95 (0.94) |
| Fair play in the relationships with competitors | 2.8% | 6.0% | 19.8% | 36.9% | 34.4% | 3.94 (1.02) |
| Respect for the environment | 1.5% | 5.3% | 14.0% | 36.3% | 43.0% | 4.14 (0.95) |
| Contribution to regional socio-economic development | 1.8% | 4.0% | 22.1% | 38.4% | 33.7% | 3.98 (0.94) |
| Involvement in community interests | 3.0% | 6.5% | 32.8% | 33.1% | 24.6% | 3.70 (1.01) |
| Collaboration with Public Administration and NGOs | 1.5% | 9.0% | 23.0% | 39.8% | 26.8% | 3.81 (0.98) |
| Social dialogue with government and enterprises | 1.5% | 6.3% | 25.0% | 37.4% | 29.8% | 3.88 (0.96) |

Source: own construction

Figure 4. Mean scores in perceived importance of CSR practices



Source: own construction

Based on these preliminary descriptive results, we performed a one-way between-groups multivariate analysis of variance (MANOVA) to investigate the effect of academic area (independent variable) on the two sets of items regarding consumers' expectations of external and internal CSR practices (dependent variables).

Results showed a statistically significant difference between undergraduates with different academic background on the combined dependent variables: $F(68, 1431) = 1.77, p < .001$; Wilks' Lambda = .729; partial eta squared = .076 (Table 2).

Table 2. Results from MANOVA

| | Wilks' Lambda | F | Partial Eta Squared | F | Partial Eta Squared |
|---|---------------|---------|---------------------|--------|---------------------|
| Health and safety at work | .729 | 1.77*** | .076 | 4.43** | .045 |
| Professional development and lifelong learning | | | | 5.46** | .054 |
| Equal opportunities for employees | | | | 1.64 | .017 |
| Balance between work, family and leisure | | | | 0.83 | .009 |
| Fair work relations | | | | 3.35* | .034 |
| Volunteering activities for employees | | | | 1.40 | .014 |
| Better information throughout the company | | | | 0.88 | .009 |
| Responsible relationships with shareholders | | | | 2.04 | .021 |
| Quality products adapted to consumers' expectations | | | | 3.10* | .032 |
| Useful and truthful information about products | | | | 4.68** | .047 |
| Ethical commitment to suppliers and distributors | | | | 4.57** | .046 |
| Fair play in the relationships with competitors | | | | 0.39 | .004 |
| Respect for the environment | | | | 0.57 | .006 |
| Contribution to regional socio-economic development | | | | 1.99 | .021 |
| Involvement in community interests | | | | 3.21* | .033 |
| Collaboration with Public Administration and NGOs | | | | 1.01 | .011 |
| Social dialogue with government and enterprises | | | | 3.90* | .039 |

Note: * $p < .05$; ** $p < .0029$ (Bonferroni's adjusted alpha level); *** $p < .001$

Source: own construction

When results were considered separately for each dependent variable, four practices reached statistical significance using a Bonferroni adjusted alpha level of .0029 (.05/17). These were “*health and safety at work*” (F (4, 380) = 4.43; partial eta squared = .045), “*professional development and lifelong learning*” (F (4, 380) = 5.46; partial eta squared = .054), “*useful and truthful information about products*” (F (4, 380) = 4.68; partial eta squared = .047), and “*ethical commitment to suppliers and distributors*” (F (4, 380) = 4.57; partial eta squared = .046).

While not significant at a restrictive alpha level based on Bonferroni criteria, other four marginal differences were significant at a $p < .05$ level: “*fair work relations*” (F (4, 380) = 3.35; partial eta squared = .034), “*quality products adapted to consumers’ expectations*” (F (4, 380) = 3.10; partial eta squared = .032), “*involvement in community interests*” (F (4, 380) = 3.21; partial eta squared = .033), and “*social dialogue with government and enterprises*” (F (4, 380) = 3.90; partial eta squared = .039).

HSD pos hoc tests were performed to analyze differences between academic areas more in deep. Differences statistically significant using an alpha level of .05 are shown in Table 3.

Briefly, students within Experimental areas reported higher CSR expectations than students within other academic areas in most facets considered.

Also, Technical students were specially aware of the importance of sustainability in organizations when compared to undergraduates within Social sciences, Health sciences and Humanities, in dimensions like “*professional development and lifelong learning*”, “*fair work relations*”, “*involvement in community interests*”, and “*social dialogue with government and enterprises*”.

Finally, students in Social and Legal fields displayed higher mean scores than Health students in the dimension concerning “*ethical commitment to suppliers and distributors*” ($M = 4.01 > M = 3.61$).

Table 3. HSD pos hoc tests

| Dependent variable | Independent variable | | Mean dif. (I-J) | Std. Error | Sig. |
|---|-----------------------|-----------------------|-----------------|------------|------|
| | Academic area (I) | Academic area (J) | | | |
| Health and safety at work | Experimental (4.71) | Social & Legal (4.26) | 0.46 | .146 | .016 |
| | | Health (4.22) | 0.50 | .179 | .046 |
| Professional development and lifelong learning | Experimental (4.56) | Health (3.96) | 0.59 | .164 | .003 |
| | | Humanities (4.06) | 0.67 | .224 | .025 |
| | Technical (4.42) | Health (3.96) | 0.48 | .139 | .006 |
| Fair work relations | Experimental (4.53) | Humanities (3.72) | 0.81 | .250 | .011 |
| | Technical (4.45) | Humanities (3.72) | 0.73 | .230 | .014 |
| Quality products adapted to consumers’ expectations | Experimental (4.51) | Humanities (3.78) | 0.73 | .239 | .019 |
| Useful and truthful information about products | Experimental (4.60) | Social & Legal (4.09) | 0.51 | .141 | .003 |
| | | Health (4.12) | 0.48 | .173 | .044 |
| | | Humanities (3.72) | 0.88 | .236 | .002 |
| Ethical commitment to suppliers and distributors | Experimental (4.22) | Health (3.61) | 0.61 | .189 | .011 |
| | | Humanities (3.39) | 0.83 | .257 | .011 |
| | Social & Legal (4.01) | Health (3.61) | 0.40 | .147 | .049 |
| Involvement in community interests | Technical (3.88) | Social & Legal (5.52) | 0.36 | .126 | .035 |
| Social dialogue with government and enterprises | Experimental (4.20) | Health (3.59) | 0.61 | .193 | .014 |
| | Technical (4.06) | Health (3.59) | 0.47 | .164 | .032 |

Source: own construction

4. Conclusions

Nowadays, CSR practices are becoming a powerful tool for enterprises, in order to maintain their reputation, send a signal to the various stakeholders with whom they interact and, at the end, generate added value for society. In this context, this paper has been concerned to CSR expectations of university undergraduates, given their status as future work force and consumers.

Results stated that awareness of the importance of CSR practices in private enterprises is notably widespread among university students, what reaffirms the idea that socially responsible activities contributes to firms' ability to deliver added value for their stakeholders.

Particularly, respondents' expectations were mainly concentrated in issues concerned to the work conditions of employees at an internal level, and relationships with consumers and the environment at an external level. Remained practices were perceived important but less central in the set of social functions attributed to enterprises.

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

On the other hand, findings obtained confirmed some differences between university graduates within different academic areas, concluding that students in Experimental and Technical fields show a greater awareness of the social responsibilities of enterprises than those within Social, Health and Humanities.

This pattern of results suggest the influence of higher education on the prevalent concept of CSR hold by students, thus pointing the need of incorporating further transversal training on the mater according to the future work demands of undergraduates. Likewise, differences between groups of students by academic area reaffirm the importance of incorporating segmentation criteria in corporate decision-making about CSR, fitting the demands of objective publics.

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