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THE ATTITUDES OF BUSINESS STUDENTS TOWARDS CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM EASTERN CROATIA

STAVOVI STUDENATA EKONOMIJE U ISTOČNOJ HRVATSKOJ O DRUŠTVENO ODGOVORNOM POSLOVANJU

ABSTRACT

Corporate social responsibility (CSR) has recently become a significant element of sustainable development and social progress. Its importance has been highlighted in theory and in practice. Companies can no longer focus solely on profit related goals. They are now responsible for making decision that are ethically and socially acceptable.

The purpose of this research is to examine the attitudes of business students towards corporate social responsibility, investigate the differences in those attitudes and to establish how education process can influence students' understanding of corporate social responsibility. The survey was conducted among undergraduate and graduate students of all years on the Faculty of Economics in Osijek, through a highly structured questionnaire which was designed based on adapted international scales. Business students represent future business leaders who will, with their knowledge and business decisions, create the economic future of Croatia. It is important for companies as well as for academia to consider students' perceptions of corporate social responsibility and to evaluate how prepared are they for this type of business environment. By understanding the attitudes of business students, it is possible to predict and positively influence the future of corporate social responsibility in the economy of Eastern Croatia, and the whole country as well.

Key words: corporate social responsibility, ethics, students' attitudes

SAŽETAK

U posljednjih nekoliko desetljeća, društveno odgovorno poslovanje je postalo značajan element održivog razvoja i društvenog napretka. Tvrtke više nisu isključivo fokusirane na ciljeve vezane uz profit, već vode značajnu brigu o donošenju etičkih i društveno prihvatljivih odluka.

Svrha ovog istraživanja jest utvrditi stavove studenata vezane uz društveno odgovorno poslovanje, istražiti razlike u njihovim stavovima te ustanoviti kako edukacijskim procesom utjecati na shvaćanje studenata o društveno odgovornom poslovanju. Istraživanje je provedeno među studentima svih godina preddiplomskog i diplomskog studija Ekonomskog fakulteta u Osijeku uz pomoć visoko-strukturiranog upitnika koji je oblikovan na temelju prilagođenih međunarodnih mjernih ljestvica. Studenti predstavljaju buduće poslovne vođe koji će svojim znanjem i poslovnim odlukama kreirati gospodarsku budućnost Republike Hrvatske. Tvrtkama, kao i akademskoj zajednici, važno je utvrditi kako studenti percipiraju društveno odgovorno poslovanje kako bi se ustanovilo u kojoj su mjeri oni kao budući menadžeri pripremljeni za takvu vrstu poslovnog okruženja. Na temelju istraživanja stavova studenata kao budućih menadžera, moguće je predvidjeti i pozitivno utjecati na smjer razvoja društveno odgovornog poslovanja, kako u gospodarstvu istočne Hrvatske, tako i u cjelokupnom gospodarstvu zemlje.

Ključne riječi: društveno odgovorno poslovanje, etika, stavovi studenata

1. Introduction

Corporate social responsibility (CSR) is today a widely adopted business practice in developed countries. Modern business systems are now called upon to exercise more than what they are required by the owners. They must comply with the demands placed upon them by society. Philip Kotler in his book "Corporate Social responsibility", states that the global idea of corporate social responsibility grew into a worldwide movement. However, society and the business world have gone a long way to the establishment and general acceptance of these new social and managerial paradigms. In the broadest sense of the definition, corporate social responsibility means that the company takes responsibility for its actions in a social context, and is driven not only by their own profits but also by its influence on the environment, community, employees, human rights, supply chain and market in general. (Meštrović, 2009, 46) It is a very broad concept whose precise understanding and definition often depends on the particular context. Krkač (Krkač, 2007, 224) pointed out that sometimes the terms "business ethics" and "social responsibility" are used synonymously, and sometimes radically different. In other case business ethics relates to the decisions of individuals or working groups whose decisions are assessed as being morally correct or incorrect, while the social responsibility refers to the broader context, within which the totality of business in relation to the totality of society is being assessed as morally correct or not. The analysis of different definitions leads to the following constituent elements that reflect the social responsibility of business: (1) continuous and voluntary commitment of a company, (2) business practices beyond the legal and ethical norms, and (3) the company's efforts to balance the effects of business activities and interests of different stakeholder groups of society in three dimensions, economic, environmental and social. (Ivanković, 2010, 26) Whether the concept of corporate social responsibility is observed in practice or in theory, we can conclude that it is an interdisciplinary field, which is within the economic entity cared by experts of various kinds, as well as being the point of interest for researchers from different scientific disciplines.

Although much has been written about corporate social responsibility and stakeholder theory, little is known about business students' attitudes towards corporate social responsibility. Understanding business students' attitudes towards corporate social responsibility is important both for companies and academia. The global business community is increasingly embracing corporate social responsibility as an essential component of improving corporate reputation and business students represent future business leaders, forthcoming entrepreneurs, managers and employees which will, with their knowledge and business decisions, create the economic future. Therefore, it is important to evaluate how prepared are they for this type of business environment. Understanding business students' attitudes about corporate social responsibility will help to determine and positively

influence the future of corporate social responsibility in the economy of Eastern Croatia and the whole country as well. Universities play a fundamental role in CSR education since they are the greatest contributors to the formation of their students and that is why it is important to investigate to what extent the CSR is represented in education. The purpose of this study was to measure their attitudes on CSR, the differences between them and the possible influential factors that may be correlated as well as to understand what can be done to enhance positive attitudes.

In the first part, this study will focus on investigating differences and influences on CSR attitudes according to gender, age primary major, year of study and GPA. The second part of the study focuses on determining the general level of CSR knowledge among the students and the representation of CSR in high education in Eastern Croatia.

2. Literature review

Many studies have been conducted with corporate social responsibility being the main subject. Attitudes about CSR can be important indicators of its current representation and predictors of the CSR future. Singhapakdi et al. (Singhapakdi et al., 1996) created the 13-statement "Perceived Role of Ethics and Social Responsibility" (PRESOR) instrument to measure perceptions of CSR, using a nine-point Likert scale to measure level of agreement or disagreement with each statement. The instrument's statements indicate the respondent's views on the importance of a company's short-term success, long-term success, and profitability. Elias (Elias, 2004) used the PRESOR instrument to measure student perceptions of CSR before and after high-profile corporate bankruptcies. According to his results, students in general perceive corporate social responsibility to be more important to profitability and long-term success of the company and less important to short-term success after media publicity of corporate scandals.

The future success of corporate social responsibility depends on the attitude of the coming generations. They will influence the relations between business and society, be it as a citizen, a customer or a manager. Usually, young generations are considered to be more open to social and environmental issues, promising thus a bright future for CSR. The number of students in business schools integrating optional courses in CSR or specialized programs is indeed increasing (Moon and Matten, 2004).

Many studies considered gender, age, and college major as important factors in influencing student perceptions. Elias (Elias, 2004) found that females and younger students are more sensitive to ethics and the importance of social responsibility. Some of the older studies, for example Kohlberg (Kohlberg, 1984) also suggested that age positively affects moral development. Relationship between gender and business ethics received great attention and was the subject of large number of researches. A numerous empirical researches indicated that females are more ethical than males, despite the fact that there have also been many studies which show no ethical difference between male and female respondents (Atakan et al., 2008). Burton and Hegarty (Burton and Hagerty, 1999) found that level of CSR orientation with female students is higher than with male students. In other words, this indicated that females are more likely to rate higher on scales of ethics and social responsibility than males. Smith et al. (Smith et al., 2001) found that females pay more attention to corporate ethical responsibilities than males. Other research provides evidence of additional demographic characteristics that influence student CSR perceptions. Arlow (Arlow, 1991) finds that age is related to students' CSR orientation. Kraft and Singhapakdi (Kraft and Singhapakdi, 1995) and Kraft (Kraft, 1991) find that work experience of survey respondents is an important factor as positive perceptions of social responsibility increase with work experience.

Kolodinsky et al. (Kolodinsky et al., 2010) used Forsyth's (Forsyth, 1980) personal moral philosophy model to analyze four predictors of CSR attitudes: students' materialistic values, two ethical ideologies or stances, and spirituality. The study showed that materialism is negatively

related to CSR attitudes, and also that spirituality among business students did not significantly predict CSR attitudes. As for the ethical ideologies, the study showed that students were more likely to have favorable attitudes about CSR if they held ethically idealistic views. Findings revealed that business students who indicated holding ethically relativistic views were not favorably predisposed to believing CSR was important.

Several studies were conducted to examine the question of social responsibility education, and its components, especially ethics. Business students may need training in ethics and moral reasoning more than most other students (as they face ethical challenges and dilemmas in managing), but they do not always receive such education, and if they do it is usually not mandatory. Although there is extensive research on CSR, it is usually not included in the business curricula (Gardiner and Lacy, 2005). Some older studies (e.g. Thompson, 1990) showed that business schools can have a negative effect on students' ethical views turning them into narrow minded profit makers (Matten and Moon, 2004).

Sleeper et al. (Sleeper et al., 2006) found that business students, particularly women, are indeed interested in CSR education. A substantial sample of business students reacted very positively to business school education on corporate conduct affecting social issues. Female students exhibited significantly higher scores, reflecting a stronger tendency among women than men to agree that business schools should address social issues in their curricula. Lamsa et al. (Lamsa et al., 2008) examined the effect of business education on student attitudes toward CSR. The results indicated that "as a whole, students valued the stakeholder model of the company more than the shareholder model," although attitudes differ according to gender with women more sympathetic to the stakeholder model.

(Cornelius et al., 2007) in their study stated that business schools have a responsibility to provide practitioners with training in the basics of ethics, which would ideally act as a catalyst to stimulate socially and ethically managed business organizations. Unfortunately, that is not always the case. According to Matten and Moon (Matten and Moon, 2004, 323), unless they fundamentally change, business schools are "no more than brain washing institutions educating their graduates only in relatively narrow shareholder value ideology."

3. Methodology

3.1. Sample

Survey was administered to 253 business students at the Faculty of Economics in Osijek. The questionnaires were distributed in classes and students were given sufficient time to complete them. Data on several demographic variables was collected, including gender, age, class year, primary major and GPA. The personal characteristics of the respondents show that 37.9 percent of the respondents were male, and 62.1 percent female; 90.5 percent of students were between 19 and 25 years of age, and 9.5 percent of students were between 26 and 30 years of age. Furthermore, 27.3% of students were on their first year of study, 17.8% were on the second year, 21.3% were on the third year, 18.2% on the fourth year and 15.4% on the fifth year of study. The sample consists from students representing all possible primary majors at the Faculty of Economics in Osijek. 27.3% of the sample were students of the first year of study who have not yet selected their desired primary major; for 15.5% of students primary major was finance; 15.8% students' primary major was marketing; 23.3% students' primary major was management; 7.9% students' primary major was entrepreneurship and 10.3% of students' primary major was business informatics. The data showed that the most frequently reported GPA in the responses was from 3.50 to 3.99 (38.7%) followed by 3.00 to 3.49 (20.9%), 2.50 to 2.99 (15.8%), 4.00 to 4.49 (13%), below 2.50 (5.5%) and 4.50 to 5.00 (1.2%).

3.2.Measures

The questionnaire was constructed from scales measuring attitudes towards corporate social responsibility, general knowledge about CSR, intention of incorporating CSR in future companies, representation of CSR in education, religiousness and ethics. Respondents were given statements and a five-point Likert scale was used for the scoring system (1 indicating strongly disagree, and 5 indicating strongly agree).

Attitudes towards social responsibility of business were measured using adjusted 13-statement PRESOR instrument developed by Singhapakdi and colleagues' (1996). Before inserting in the questionnaire, the statements were translated into Croatian. Instead of original nine-point scale, Likert's five point scale was used for evaluating the statements. The internal consistency reliability of the scale (Cronbach's Alpha) was 0.768.

The scales for measuring general knowledge about CSR, the representation of CSR in education, the intention of incorporating CSR in future companies and religiousness were developed by the authors. The scale measuring general knowledge about CSR consisted of four statements with Cronbach's Alpha of 0.808. The representation of CSR in education was measured with three statements and Cronbach's Alpha of the scale was 0.770. The intention of incorporating CSR in future companies was composed from three statements with Cronbach's Alpha being 0.792. The level of religiousness was measured with three statements which show internal consistency reliability of the scale (Cronbach's Alpha) was 0.949.

The ethics was measured using two ethics constructs, idealism and relativism. Forsyth's (1980) Ethical Position Questionnaire was used for this scale. Each scale has ten items. The statements were translated into Croatian before inserting in the questionnaire. An example of an idealism item is: "People should make certain that their actions never intentionally harm another even to a small degree." An example of a relativism item is: "What is ethical varies from one situation and society to another." The Cronbach's Alpha for idealism and relativism was 0.750 and 0.737, respectively.

4. Results

The analysis of attitudes towards CSR showed mean score of 3.4125 (SD=0.42984). This indicates that business students have positively directed attitudes towards CSR. The mean score for students' intention of incorporating CSR in their future companies was 3.8314 (SD=0.7777) which shows that they mostly tend to incorporate CSR in their future companies. 69.6% agreed and strongly agreed on the statement that if the decision will depend on them, their company will be socially responsible. 64.4% of students agreed and strongly agreed on the statement that, no matter the position they will have in it, they will make every effort that the company they are working for incorporates social responsibility.

In accordance with previous research, this study tried to determine whether there is a significant difference in attitudes towards CSR for male and female students.

Table 1 An independent-samples t-test results

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
CSR Attitudes	Equal variances assumed	,217	,642	-2,671	251	,008	-1,4698	0,5502
	Equal variances not assumed			-2,700	207,898	,008	-1,4698	0,5443

Source: Authors' work

An independent-samples t-test was conducted to compare the attitudes towards CSR for male and female students. The test showed there was a significant difference in mean scores for males ($M=3.3213$, $SD=0.41289$) and females ($M=3.4683$, $SD=0.43173$; $t(251)=-2.671$, $p=0.008$). The magnitude of the differences in the means was small ($\eta^2=0.02$). The analysis explains that female respondents are more sensitive to ethics and the importance of social responsibility which is in accordance with previous research (Elias, 2004; Kohlberg, 1984; and Burton and Hegarty, 1999).

This study also aimed to explore if there is a difference in attitudes about CSR and the level of knowledge about CSR between age groups, GPA groups and primary major groups.

A one way between-groups analysis of variance was conducted to explore the impact of age on CSR attitudes as well as the average knowledge about CSR and it showed that there was no statistically significant difference in attitudes towards CSR or average knowledge about CSR between age groups. The ANOVA analysis also showed there was no statistically significant difference in attitudes towards CSR or average knowledge about CSR between GPA groups. However, there is an impact of primary major on the level of knowledge about CSR. Subjects were divided into six groups according to their primary major (Group 1: primary major not yet selected (first year of study), Group 2: finance, Group 3: marketing, Group 4: management, Group 5: entrepreneurship, Group 6: business informatics). There was a statistically significant difference at $p<0.05$ level in average knowledge on CSR scores, as well as in attitudes on CSR. Despite reaching statistical significance, the actual difference in mean scores of attitudes on CSR between the groups was quite small. The effect size, calculated using η^2 , was 0.04. The actual difference in mean scores of average knowledge was however large. The effect size, calculated using η^2 , was 0.12. Post hoc-comparison for average level of knowledge on CSR using the Tukey HSD test indicated that the mean score for Group 1 ($M=3.1824$, $SD=0.78542$) was significantly different from Group 2 ($M=3.8739$, $SD=0.83199$), Group 3 ($M=3.7750$, $SD=0.69522$), Group 4 ($M=3.8178$, $SD=0.82763$), Group 5 ($M=3.7875$, $SD=0.53971$) and Group 6 ($M=3.7885$, $SD=0.78324$). The latter analysis is consistent with the ANOVA analysis that explored differences between level of knowledge about CSR and the year of study. It showed that there is a significant difference in the level of knowledge about CSR between first year of study and higher years of study. The average level of knowledge was higher with students on their second, third, fourth and fifth year of study than with the students on their first year of study.

Results revealed that students on the higher year of their education show greater level of knowledge about CSR which indicates that education indeed has a positive influence on the level of knowledge about CSR. The correlation matrix also confirmed the existence of statistically significant positive correlation between year of study and the average knowledge about CSR.

The correlation between ethics and attitudes about CSR was measured with ethical idealism and ethical relativism. Correlation analysis (with statistical significance of $p<0.05$) showed that the business students in our sample were more likely to have a favorable attitude about CSR if they held ethically idealistic views (the correlation was 0.376). Ethical relativism is considered by Forsyth (1980, 1992) to be orthogonal to idealism. The analysis showed that correlation between ethics relativism and CSR attitudes has no statistical significance. It defers from previous studies (Singhapakdi, 1996; Kolodinsky et al., 2010) which revealed that business students who indicated holding ethically relativistic views were not favorably predisposed to believing CSR was important (beyond focusing on profit maximization and shareholder wealth).

Besides ethics, religiousness also showed statistically significant positive influence on attitudes about CSR. It means that students with higher level of religiousness tend to have more positive attitudes about CSR.

The students were asked to estimate the percent of their salary they would be willing to give up in order to work for a socially responsible company. The results showed that majority of students (85%) were willing to sacrifice some percentage of their salary. 53.4% of students said that they would be willing to give up 5-10%, 29.2% would sacrifice 15-20%, and 2.4% of students would be willing to sacrifice more than 20%. These results show that students do recognize and value the importance of CSR in considering their future careers.

The analysis of variables related to CSR in education showed that the scale of representation of CSR in education had mean score of only 2.8136 (SD=0.78519). Also, 73.9% students agreed and strongly agreed on the statement that CSR should be more incorporated in high education. These results indicate that CSR is not enough incorporated in high education and that there should be more courses dealing with the subject. The average level of knowledge about CSR had mean score of 3.6410 (SD=0.81623) which also shows there is room for improvement. The correlation matrix showed there was statistically significant (even though only 0.160) a positive correlation between the level of knowledge and the attitudes towards CSR. Multiple regression analysis indicated that, even small, level of knowledge has statistically significant positive influence on attitudes about CSR. This leads to conclusion that incorporating CSR in education more extensively can substantially contribute to creating more positive students' attitudes towards CSR.

5. Discussion and conclusion

In the present study, students' attitudes toward CSR, several factors hypothesized to have a relationship with attitudes on CSR as well as CSR incorporation in educational system were examined.

The attitudes towards CSR among business students were mostly positively oriented. The research showed that students do perceive the importance of CSR which was proven by the fact that 85% of students were willing to sacrifice some percentage of their salary to work in socially responsible company. Considering the fact that the economic situation in the last couple of years in Croatia has been difficult and that the country is still struggling with the recession, students willing to sacrifice parts of their salary shows that they attribute significant value to CSR. Considering that business students represent future managers and business leaders it can be concluded that they will, depending on their position, incorporate or at least try to incorporate CSR in their future companies.

When considering the intention of incorporating CSR in their future companies, business students showed that they do intend to behave in a positive way. Business students showed notable intention of making efforts to incorporate CSR in their future companies regardless of their position in it. More than half of them stated that they will make significant effort to incorporate CSR in companies they will work for.

As for the differences in the attitudes, the results from this study seem to support some findings from previous research (Elias, 2004; Kohlberg, 1984; and Burton and Hegarty, 1999) that female students are more sensitive to ethics and the importance of social responsibility than male students. This could be due to traditionally different social roles (female role being more oriented to caring for others). It can also be considered as problematic to some extent because it is still relatively harder for women to advance into managerial and particularly to top managerial positions than men. It can be concluded that men's attitudes have and are likely to continue to have a dominating role in designing a business strategy. For business school education this poses a specific task to try to influence the attitudes of male students in particular.

As regards of ethics, the research partially differs from the research that was conducted by Kolodinsky et al. (Kolodinsky et al., 2010.) It did not confirm the conclusion that business students who indicated holding ethically relativistic views were not favorably predisposed to believing CSR was important. However, it did confirm the conclusion that students are more likely to have

favorable attitudes about CSR if they held ethically idealistic views. Idealism involves the degree to which a person has a genuine concern for others and for taking only those actions that avoid harm to others (Forsyth, 1992). This would indicate that CSR may appeal to students who have genuine concern for the well-being of others, and who align most closely with actions that do not harm others. (Forsyth, 1992; Henle et al., 2005). Results of the study showed that students' attitudes towards CSR are influenced more by ethical values than by the level of knowledge and education about CSR. This conclusion emphasizes the importance of incorporating general ethics courses and contents in business study curriculum.

Besides ethics, religiousness was found to correlate with attitudes towards CSR. The results that indicated positive influences of religiousness were expected because it is presumed that students indicating strong personal religious values and beliefs would have stronger ethics values and pay more attention to CSR. This is a variable that can be considered as important variable for segmenting for profiling students that are most susceptible to CSR contents and activities.

The difference in the level of knowledge about CSR between first year students and students on higher years of study shows that education has an important role and that it does have an effect on the level of knowledge about CSR. The average level of students' knowledge is higher on the second, third, fourth and fifth year of study than on the first year of study. The level of knowledge also progressively grows, namely the results show that the higher the year of study the higher is the level of knowledge about CSR.

Based on the analysis of the results concerning CSR in education, it has been concluded that CSR should be more extensively incorporated in the business education curriculum. The students evaluated that CSR was not sufficiently represented in their higher education program, as well as that there should be more discussions about CSR within individual courses. The fact that 73.9% students agreed and strongly agreed on the statement that CSR should be more incorporated in high education only confirms the above.

Results of this research can be useful to all social stakeholders that are interested in raising the level of positive attitudes towards CSR. Understanding the attitudes and the factors that have an impact on them facilitates influencing those attitudes in positive direction which is an undeniably desirable social goal. It is very important for high education institutions to be aware of the level of CSR education they are providing to their students and to understand students' views and values so they could develop an effective educational program to increase the awareness and positive attitudes towards corporate social responsibility.

As future research recommendation, it would be interesting to investigate the differences in attitudes between students from different universities. Given the findings of this research, it would also be worthwhile to conduct future research to determine whether students with positive attitudes towards CSR actually act on their beliefs by choosing to work in organizations that highly value CSR and by making an effort to promote CSR in their work environment. In addition a research should be conducted in order to investigate whether similar results would be found among managers, non-management workers and business owners.

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