

# The Enlightenment of Business Undergraduates' Corporate Social Responsibility Cognition on Business Ethics Education

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## ABSTRACT

Cultivating responsible socialist business successors is not only a requirement for ideological and political education, but also a requirement for the talent competitiveness of China's economic development against the background of economic globalization. Focusing on the issue of how to carry out effective business ethics education based on the characteristics of social responsibility cognition among undergraduate business students, this study takes undergraduate business students from B university in south China as the research object. Through SPSS analysis of 515 valid questionnaires, it is found that: firstly, the business students in this sample group have a certain understanding of corporate social responsibility, but relatively shallow; secondly, the sample group's understanding of corporate social responsibility mainly focuses on basic issues such as compliance and the environment; thirdly, this sample group has a positive attitude towards offering courses related to corporate social responsibility and hopes to learn about it through diverse means. Finally, targeted suggestions are provided from the aspects of curriculum system construction, classroom design, curriculum resources, and faculty team building.

**Keywords:** *Corporate social responsibility cognition, Undergraduates, Business ethics, Responsible management education.*

## 1. INTRODUCTION

The environmental issues, work environment risks, and corporate governance issues brought about by traditional business development models are increasingly driving the exploration of sustainable business development as a global trend. Under the guidance of the China Securities Regulatory Commission, the Shanghai Stock Exchange, Shenzhen Stock Exchange, and Beijing Stock Exchange officially released the "Guidelines for Sustainable Development Reports of Listed Companies" on April 12, 2024, requiring enterprises to analyze and disclose sustainable development issues around the four core contents of "governance, strategy, impact, risk and opportunity management, indicators and goals" under the principle of dual importance disclosure. This document has been implemented from May 1, 2024.[1]

As current business managers and future business leaders, shaping ethical corporate social responsibility cognition among business students is one of the important issues in today's business education. In May 2020, the Ministry of Education issued the "Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum", which put forward guiding opinions on the construction of ideological and political education in various professional courses. The requirements for management courses are to "help students understand the national strategies, laws and regulations, and relevant policies in the relevant professional and industry fields, guide students to deeply engage in social practice, pay attention to practical problems, and cultivate students' professional qualities of serving the people with integrity, serving the people with integrity, and studying both morality and law".[2] It can be seen that future business successors are being required to have a strong sense of social

responsibility and relevant knowledge to adapt to the management requirements for sustainable business development.[3] Courses such as "Business Ethics" have existed as classic courses in business schools since the 1980s. Therefore, understanding the understanding of corporate social responsibility among business students can not only provide empirical evidence for improving the curriculum of business talent cultivation, but also provide practical directions from the perspective of ideological and political education, and improve the design of classic business courses such as Business Ethics.

What is the current understanding of corporate social responsibility among business undergraduates? How can people better design a curriculum system for educating business students based on these current cognitive situations? Focusing on two issues, the article takes B University in south China as the research object and uses a questionnaire survey method to cover 515 valid samples, to understand the current status of social responsibility cognition among business undergraduates and provide suggestions for the design of relevant courses in business ethics education.

## **2. THE SIGNIFICANCE OF BUSINESS UNDERGRADUATES' COGNITION OF CORPORATE SOCIAL RESPONSIBILITY**

According to Carroll's definition, Corporate Social Responsibility (CSR) refers to the economic, legal, ethical, and charitable responsibilities that an enterprise must fulfill to its stakeholders while legally earning economic profits.[4] The three major international education accreditation systems, AACSB (American Association of Schools of Management) accreditation, EQUIS (European Quality Improvement System) accreditation, and AMBA (British Association of Masters of Business Administration) accreditation, have all introduced an increasing number of elements promoting responsible leadership and sustainable development in their accreditation standards, which have a significant impact on the development of business schools.

Internationally, the United Nations Global Compact Leaders Summit announced the Principles for Responsible Management Education (PRME) in 2007, committing business schools to transform by introducing advanced concepts of social responsibility and sustainable development, sharing

responsibility research, education, and sustainable development management experience within business schools, and implementing sustainable and responsible management education.[5] PRME was launched in 2007 by the presidents of 60 colleges, university presidents, top business schools and representatives of academic research institutions around the world, and was formally established at the UN Global Compact Leaders Summit that year. It aims to improve the position of sustainable development in classroom teaching through the seven principles focusing on serving society and protecting the earth. At present, there are more than 800 signatories from more than 90 countries,[6] and 23 business schools in Chinese Mainland, such as Tsinghua University School of Economics and Management, have joined the organization. In China, the Ministry of Education has always emphasized the cultivation of "fostering virtue" as the fundamental task of education, and has constructed a pattern of educating all staff, the whole process, and the whole curriculum by emphasizing ideological and political education in the curriculum. Therefore, understanding the basic cognitive starting point of business students' understanding of corporate social responsibility can help provide a better curriculum system, classroom design, and evaluation system for social responsibility education for business students, better achieve educational goals, and cultivate future business successors with a sense of responsibility.

## **3. SURVEY RESULTS**

The survey has been conducted on business undergraduates from B university in south China. wxj.cn is used to distribute questionnaires, and after one week of information collection, 533 questionnaires have been collected. SPSS 20 version has been used for questionnaire analysis, and 18 invalid questionnaires have been excluded after verification. Finally, 515 valid questionnaires have been obtained.

The basic information of the sample is as follows: the total number of valid samples is 515, including 158 males and 356 females; In terms of grade distribution, there are 160 freshmen, 75 sophomores, 147 juniors, and 133 seniors. In terms of professional distribution, there are 158 people in human resource management, 99 in international economics and trade, 89 in logistics management, 87 in information management and information systems, 45 in engineering management, 24 in

marketing, and 13 in international business (“Table 1”).

Table 1. Sample overview (N=515)

Basic information	Classification	Number of people	Proportion
Gender	Male	159	30.9
	Female	356	69.1
Grade	Fresh	160	31.1
	Sophomore	75	14.6
	Junior	147	28.5
	Senior	133	25.8
Major	Human resource management	158	30.7
	International trade	99	19.2
	Logistics management	89	17.3
	Information management and system	87	16.9
	Engineering management	45	8.7
	Marketing	24	4.7
	International business	13	2.5

The questionnaire focuses on understanding students' understanding of corporate society, which serves as the foundation for the design of later business social responsibility courses. Through a questionnaire survey, it is found that the sample group has a certain understanding of corporate social responsibility, but the knowledge is still shallow.

### 3.1 Basic Cognition of Corporate Social Responsibility

The cognition of corporate social responsibility shows that 77.7% of students have heard of it, but 22.3% of students have not heard of it. The sample group has limited understanding of corporate social responsibility, with only 4.3% of students believing they have a good understanding of it, 61% of survey respondents considering their level of understanding to be average, 30.7% of students not understanding but interested in learning, and 3.9% of the sample group neither understanding nor interested in learning. From the perspective of how to understand social responsibility, the sample group mainly learned about corporate society through various channels such as the internet (75.9%), schools (68.7%), and news and newspapers (41.2%).

The survey results on some concepts related to corporate social responsibility, such as corporate philanthropy and corporate citizenship, show that the awareness rate of corporate philanthropy is the highest, with 89.3% of the sample group having

heard of it, followed by the concept of stakeholders, with 74.6% of the survey respondents having heard of it, and then the corporate social responsibility report, with 42.9% of the sample group having heard of it. However, the concept of "corporate citizenship" is relatively unfamiliar to the sample group, with only 37.3% of the sample group having heard of it, and 5.8% of the sample group having not heard of any of the above concepts. 40.2% of students are not familiar with the Sustainable Development Goals (SDGs) that are closely related to corporate social responsibility. 18.3% of the sample group believe they have some knowledge about SDGs, while the remaining 41.6% of the sample group believe they have knowledge about SDGs.

### 3.2 Understanding the Connotation of Corporate Social Responsibility

This part of the research involves the specific content of corporate social responsibility, such as what should be included in corporate social responsibility, what impact the fulfillment of corporate social responsibility has on enterprises, and what factors will constrain the fulfillment of corporate social responsibility. The results show that the sample group has some understanding of the connotation of corporate social responsibility, but it is not comprehensive enough.

The questionnaire first investigates the sample group's level of agreement with certain CSR statements. Using the Likert scale, the following

content is scored on a scale of 1-5 from "strongly disagree" to "strongly agree". The results are shown in "Table 2": the statement with the highest level of agreement among the sample group is that social responsibility is crucial for enterprises (mean 4.28), while the statement with the lowest level of

agreement is that China's economy is still in the development stage and cannot fulfill social responsibility (mean 2.37). And there are no statistically significant differences among different majors and grades after testing.

Table 2. Understanding of CSR basic connotation (N=515)

Content	Mean value	Standard deviation	Deviation
For businesses, the most important thing is profit	3.39	0.93	0.87
Corporate social responsibility and profitability can be compatible	4.05	0.69	0.48
Business ethics and social responsibility play a crucial role in a good enterprise	4.28	0.72	0.52
Fulfilling corporate social responsibility will affect the operational status of the enterprise	3.77	0.99	0.97
Chinese enterprises have a good sense of social responsibility	3.22	0.79	0.63
China is still in the stage of economic development, and making money is the key. It is not yet possible for enterprises to fulfill their social responsibilities	2.37	1.12	1.26

The questionnaire also understands what the sample group believes corporate social responsibility should include: the top five items that the sample group believes should be included in corporate social responsibility are: paying taxes in accordance with the law, protecting the

environment, ensuring corporate profits, safeguarding employee interests, and operating with integrity and valuing consumer interests. These macro level rough understandings are also similar to some other research conclusions.[7]

Table 3. The necessary content of corporate social responsibility (N=515)

Necessary content of CSR	Frequency	Percentage
Paying taxes according to law	420	81.60
Protecting the environment and saving resources	408	79.20
Ensuring corporate profits	354	68.70
Safeguarding employees' interests	304	59.00
Integrity management, paying attention to the interests of consumers	293	56.90
Adhering to the code of ethics	243	47.20
Ensuring product quality and safety	238	46.20
Actively participating in public welfare activities	136	26.40
Advanced corporate culture	126	24.50
Technological innovation	90	17.50
Caring about the development of the community where the enterprise is located	71	13.80

From "Table 3", it can be seen that the sample group has a relatively shallow understanding of the content of corporate social responsibility, and still stays at the basic content of compliance management such as taxation and environment. They lack awareness of governance structure,

various standards such as SA8000 and ISO26000, and popular CSR topics such as "caring for communities".

What impact will fulfilling social responsibility have on enterprises? What factors will constrain enterprises from fulfilling their corporate social

responsibility? These issues related to corporate social responsibility practices were also

investigated, and the results are shown in “Table 4” and “Table 5”.

Table 4. Impact of CSR on enterprises (N=515)

What impact do you think corporate social responsibility has on enterprises	Frequency	Percentage
The corporate image can be enhanced	453	88.00
Enterprises can be better maintained and developed	450	87.40
Enterprises are more concerned by the society	382	74.20
It can increase enterprise investment and financial burden	192	37.30
It can increase the development pressure of enterprises	148	28.70

Table 5. Factors that constrain corporates from fulfilling their social responsibilities (N=515)

Main factors that constrain companies from fulfilling their social responsibilities in your opinions	Frequency	Percentage
Corporate awareness of social responsibility	410	79.60
Enterprise leadership concept	397	77.10
Current situation of enterprise operation	356	69.10
Enterprise scale	257	49.90
Social environment	226	43.90
Others	16	3.10

In the sample population, 1.7% of the population believed that fulfilling corporate social responsibility would not have any impact on the enterprise, and 3.3% of the sample population were unclear about the impact of fulfilling corporate responsibility on the enterprises. Among the other 489 samples, the top five factors that are considered to have a greater impact on fulfilling corporate social responsibility are: enhancing corporate image, enabling enterprises to achieve better development, and receiving more social attention, but also bringing financial and development pressures to enterprises.

Among the factors that constrain enterprises from fulfilling their social responsibilities, the sample group generally believes that the awareness of enterprises and their leaders towards fulfilling social responsibilities is a relatively important factor, followed by the current business situation, enterprise scale, and social environment.

#### 4. COGNITION AND ATTITUDE TOWARDS LEARNING BUSINESS ETHICS

In order to better carry out and improve the construction of the business ethics curriculum system, the questionnaire also conducts survey on the attitudes of the sample group towards learning business ethics related courses.

Firstly, there is responsible management education, which refers to the awareness of PRME. Unfortunately, 98.8% of the sample population is unaware of PRME. Next is the attitude towards course offerings, with 94.4% of the sample group believing that students should learn content related to corporate social responsibility, and 90.1% of the sample subjects believing that there is a connection between learning business ethics and other courses in business. 82.9% of the sample group believes that schools should offer courses related to business ethics, such as "Business Ethics"; If there are courses related to business ethics as electives, 78.8% of the sample group will choose to take them, but only 43.5% of the sample have studied courses related to corporate social responsibility. However,

11.3% of the sample group believe that studying courses related to corporate social responsibility is a waste of time.

Regarding how to effectively learn courses related to corporate social responsibility, the sample group still believes that systematic course learning is the most effective. For example, 68.5% of the sample group believes that systematic courses can be offered for learning, and 61.4% of the sample group believes that elective courses related to

responsibility management can be offered. The essence of both options is to offer relevant courses.

In addition, 58.6% of the sample group believe that they can invite people or experts from companies to give lectures, 42.7% of the sample group believe that they can learn about corporate social responsibility through practical methods such as social research, and 34.6% of the sample group believe that they can learn about corporate social responsibility by participating in social responsibility related competitions. ("Table 6")

Table 6. Effective ways of learning corporate social responsibility (N=515)

Most effective way of learning corporate social responsibility	Frequency	Percentage
Learning related courses systematically	353	68.50
Adding elective courses on responsibility management	316	61.40
Inviting business people or experts to speak	303	58.60
Understanding through practical experience such as social research	220	42.70
Organizing competitions related to social responsibility	178	34.60
Others	23	4.50

## 5. CONCLUSIONS AND SUGGESTIONS

According to Bloom's educational goal classification theory, which has a profound influence in the field of education, educational goals are divided into six levels from low to high: memory, understanding, application, analysis, evaluation, and creation.[8] If people hope to cultivate business successors in the future, they can apply the relevant knowledge of corporate social responsibility to business management and practice. According to current research results, there is still a long way to go in the education of corporate social responsibility for business students.

### 5.1 Conclusions

From the current research results, the following conclusions can be drawn: First, business students in this sample group have a certain understanding of corporate social responsibility; second, the sample group's understanding of corporate social responsibility mainly focuses on basic issues such as compliance management and the environment; third, this sample group has a positive attitude towards offering courses related to corporate social responsibility and hopes to learn about it through diverse means.

In today's increasingly urgent disclosure of ESG (environment, society, and governance) information, education on corporate social responsibility is also becoming more and more urgent. In 2018, the China Securities Regulatory Commission (hereinafter referred to as the "CSRC") revised the "Code of Governance for Listed Companies" Chapter VIII stipulates that "stakeholders, environmental protection and social responsibility" clearly requires listed companies to respect the legitimate rights of banks and other creditors, employees, customers, suppliers, communities and other stakeholders, strengthen the protection of employees' rights and interests, actively practice the concept of green development, integrate ecological and environmental protection requirements into the development strategy and corporate governance process, maintain the sustainable development of the company, and actively fulfill social responsibilities in disaster relief and public welfare undertakings.[9] Therefore, corporate social responsibility education for business students should be a very important part of the entire business talent training system, but currently the offering of corporate social responsibility related courses in business schools is not very popular. Although the "West Lake Declaration on MBA Education in China" published in 2006 advocated that management schools (business schools) integrate social responsibility education into the

entire process of MBA education. But some scholars have conducted research, and as of December 2007, among all 95 business schools at that time, only 37 business schools offered courses related to corporate ethics and sustainable development education, accounting for 38.9% [10]. In a 2014 study, only 26 of the "211 universities" in all management colleges offered courses related to corporate social responsibility.[11] Of course, this proportion will definitely increase significantly now, but these studies demonstrate the importance, urgency, and differences between corporate social responsibility education and current training requirements.

It is not difficult to see from the data of this survey that the students in this sample group still have a relatively superficial understanding of corporate social responsibility. It is understood that B School has been offering the course "Business Ethics" since 2018, but it is only offered in the three majors of human resource management, marketing, and international trade in the business school, and it is an elective course. Other majors are not offered. Therefore, students' understanding of corporate social responsibility still remains at a superficial level, such as compliance management, which makes it easier to comprehend.

## **5.2 Design Suggestions for Courses Related to Corporate Social Responsibility**

According to Bloom's six levels of educational objectives classification, including memory, understanding, application, analysis, evaluation, and creation, the knowledge points of memory + understanding can be met by current classroom teaching methods. However, the goals of application, analysis, evaluation, and creation are difficult to achieve through simple classroom teaching. Existing research has also shown that students have a low acceptance of classroom teaching as the main approach, and it is hoped to improve teaching design.[12] Therefore, for the realization of the teaching goal at the level of memory + understanding, it is suggested to make simple knowledge understanding interesting and interactive as far as possible, make full use of the attributes of college students like to use the Internet, and change passive knowledge teaching into active knowledge inquiry and exchange learning.

For the achievement of higher-level knowledge goals, a combination of diverse means is required. For application-level goals, the method of

reproducing enterprise case classes can be adopted, allowing students to recreate real enterprise cases through role-playing, and then solve the problems faced by the enterprise in the role-playing.

It is relatively easy to achieve educational goals at the analytical level. Nowadays, the publicly available social responsibility report resources of enterprises are relatively easy to obtain. Case libraries can be established for different industries, allowing students to combine specific knowledge points and master these knowledge points through analysis of the content of social responsibility reports, such as the basic structure of corporate social responsibility reports and the specific manifestations of triple bottom line reports. All of these can be achieved through this method.

For educational goals at the evaluation level, they can be achieved through activities such as research. Research can be conducted on corporate social responsibility content for local enterprises through cooperation and a report can be provided. In the process of giving reports, one can systematically acquire the skill of evaluation.

Creative or comprehensive educational goals can be achieved through competitions. Unfortunately, there are not many competitions related to corporate social responsibility in China at present, such as the KPMG Corporate Social Responsibility Innovation Competition, as well as the Responsibility 100 | CSR China Education List project.

In summary, the following suggestions are given for the construction of the business ethics education curriculum system for business school students:

- **Suggestions on Curriculum System:** It is recommended to offer segmented courses on corporate social responsibility by different majors. Firstly, clear educational objectives should be established, and the construction of the curriculum system should revolve around these objectives. Classifying by different majors refers to the possibility of offering "Business Ethics" for business majors and "Engineering Ethics" for engineering management majors. Segmenting refers to dividing courses related to corporate social responsibility into basic and advanced stages. The basic stage can teach basic knowledge related to social responsibility, and the advanced stage can be set as a case study guide or case analysis course,

focusing on the cultivation of analysis and application skills.

- **Suggestions on Classroom Design:** Teachers should try to avoid lecture style teaching methods and adopt diverse classroom activity designs, such as role-playing, case or video analysis, case analysis, research tasks, and using competitions to promote learning.
- **Suggestions on Teaching Resources:** Teachers should develop their own textbooks and teaching aids, and establish a rich online and offline resource library, such as video resource library, case resource library, homework question bank, etc. Offline resources should be fully utilized by local enterprises, establishing corporate social responsibility internship practice bases, and participating in various competition resource libraries.
- **Suggestions on the Teaching Staff:** It is necessary to pay attention to the diversification of the teaching staff construction, cross disciplinary, cross industry, and cross institutional teacher teams, and widely absorb enterprise mentors, competition mentors, research mentors, etc. from different industries to create conditions for students to systematically and efficiently learn about corporate social responsibility related knowledge.

The education related to corporate social responsibility has a natural attribute of ideological and political courses. Cultivating students' professional qualities of serving the people, providing honest services, and cultivating both morality and law is not only a requirement for cultivating students in the field of economics and management, but also a requirement for talents in the new century business society. Business students are the future business entities. Based on their understanding of corporate social responsibility, targeted course design should be carried out to cultivate responsible business entities, in order to achieve a win-win situation for the competitiveness of Chinese business talents and Chinese business competitiveness.

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