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CORPORATE SOCIAL RESPONSIBILITY EDUCATION: The Study of The Impact of CSR Education During Professional Metamorphosis of Business Graduates.

Thèse présentée et soutenue publiquement Par

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To my Grandfather Agha Muhammad Saleem Khan (Late)

To my Ammi & Baba (Nasira and Arbab Khan)

To my Husband (Ijaz ul Haq)

ABSTRAC**T**

Corporate social responsibility has raised to the fame of corporate mantra for success. Integration of corporate social responsibility practices depends on the development of manager's social conscience through CSR education. The major focus of this study is on transformational role of corporate social responsibility education. The study tried to answer three key questions. Firstly, the impact of corporate social responsibility education on perceptual understanding and behavioral intentions. Secondly, impact of corporate social responsibility education and business motives on managerial competencies. Thirdly, business executives' perceptive understanding of CSR. Mixed method research design was followed by conducting three studies. First two studies based on survey data of 731 business graduates and 233 managers respectively were conducted. Later on, the third study based on semi-structured interviews with 26 business executives was performed. The results of quantitative studies revealed that CSR education impacts perceptual understanding, and behavioral intentions. Economic layer of CSR Education impacts responsibility, emotional intelligence, and system orientation. Business motives for sustainability impacts Managerial Competencies. The qualitative study gave two insights. Managerial forgetfulness, conceptual inconsistencies and lack of strategy are the reasons for ineffective participation in CSR practices. Experiential learning, pear pressure, personal, and religious motivation allows effective participation in corporate social responsibility practices. Conclusively, it is implied business graduates from business schools, and managers/executives from business organization are part of greater society and are able to impact the socio-economic and environmental dimensions of development. The research concludes by offering future directions and questions on the part of CSR education and strategy, respectively. Particularly, this research questions pedagogical choices and organizational strategy for CSR. The research suggest

academicians for conceptual revision and pedagogical innovation for dissemination and retention of CSR education. Practitioners are advised to re-evaluate CSR strategy, training and evaluation of CSR practices, and institutionalization of CSR culture. Despite advancements in CSR, corporate social responsibility education is still at embryonic stages and requires fundamental attention to understand the role of CSR education for sustainable development.

Keywords: Corporate Social Responsibility Education; Levels of Corporate Social Responsibility (CSR); Perceptual Transformation; Organizational Attractiveness; Work Intent; Corporate Social Responsibility (CSR); Responsible Business; Business Motivations; Managerial Skills for Sustainability; Business Leaders; Sustainable Development; Business Organizations; Business Schools.

RÉSUMÉ

La responsabilité sociale des entreprises est devenue le mantra de la réussite des entreprises. L'intégration des pratiques de responsabilité sociale des entreprises dépend du développement de la conscience sociale des managers par l'éducation à la RSE. Cette étude porte principalement sur le rôle transformationnel de l'éducation à la responsabilité sociale des entreprises. L'étude a tenté de répondre à trois questions. Tout d'abord, quel est l'impact de l'éducation à la responsabilité sociale des entreprises sur la compréhension perceptuelle et les intentions comportementales ? Ensuite, quelle est l'incidence de l'éducation à la responsabilité sociale des entreprises et des motivations commerciales sur les compétences managériales ? Enfin, quelle est la compréhension perceptive de la RSE par les dirigeants d'entreprises ? La conception de la recherche par une méthode mixte a été suivie par la réalisation de trois études. Les deux premières ont été menées sur la base de données d'enquête portant respectivement sur 731 diplômés en commerce et 233 cadres. Puis une, la troisième étude basée sur des entretiens semi-structurés avec 26 dirigeants d'entreprises a été réalisée. Les résultats des études quantitatives ont révélé que l'éducation à la RSE influe sur la compréhension perceptuelle et les intentions comportementales. Le niveau économique de l'éducation à la RSE a un impact sur la responsabilité, l'intelligence émotionnelle et l'orientation du système. Les motivations des entreprises en matière de durabilité se répercutent sur les compétences managériales. L'étude qualitative, quant à elle, a révélé deux aspects si l'oubli des cadres, les incohérences conceptuelles et le manque de stratégie sont les raisons d'une participation inefficace aux pratiques de RSE, a contrario, l'apprentissage par l'expérience, la pression des pairs, la motivation personnelle et religieuse permettent une contribution efficace à ces mêmes pratiques de responsabilité sociale des entreprises. En conclusion, cela implique que les diplômés des écoles de commerce et les

directeurs/cadres des organisations commerciales sont capables d'influer sur les dimensions socio-économiques et environnementales du développement. Cette étude conclut en proposant des orientations futures et des questions sur l'éducation et la stratégie en matière de RSE, respectivement. Cette recherche s'interroge notamment sur les choix pédagogiques et la stratégie organisationnelle de la RSE. Afin d'augmenter l'impact de l'éducation à la RSE, elle suggère aux académiques quelques révisions conceptuelles et surtout des innovations pédagogiques pour la diffusion et la rétention de l'éducation à la RSE. Il est conseillé aux praticiens de réévaluer la stratégie, la formation et l'évaluation des pratiques ainsi que et l'institutionnalisation de la culture de la RSE. Malgré les progrès de la RSE, l'éducation à la responsabilité sociale des entreprises en est encore à un stade embryonnaire et nécessite une attention fondamentale pour comprendre le rôle de l'éducation à la RSE dans le développement durable.

Mots-clés *: Éducation à la responsabilité sociale des entreprises ; Niveaux de la responsabilité sociale des entreprises (CSR) ; Transformation perceptuelle ; Attractivité organisationnelle ; Intention de travail ; Responsabilité sociale des entreprises (CSR) ; Entreprise responsable, Motivations commerciales ; Compétences managériales pour la durabilité ; Dirigeants d'entreprises ; Développement durable ; Organisations commerciales ; Écoles de business.*

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AI	Action Taking
ANT	Actor Network Theory
BE	Business Executives
BI	Behavioral Intentions
BP	British Petroleum
BS	Business Schools
COVID 19	Corona Virus Disease 2019
CSD	Competencies for Sustainable Development
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
CSRE	Corporate Social Responsibility Education
CSR-SR	Corporate Social Responsibility for Sustainable Development
ECO	Economic
EI	Emotional Intelligence
ELCP	Economic Layer of Corporate Social responsibility perception
ESD	Education for Sustainable Development
ETH	Ethical
ETLCP	Ethical Layer of Corporate Social responsibility perception
EQUIS	European Quality Information System
FO	Future Orientation
HDI	Human Development Index
HEC	Higher Education Commission
HR	Human Resource
HRM	Human Resource Management
HSE	Health Safety and Environment
HSEC	Health Safety Environment and Community

JI	Job Intentions
LEG	Legal
LLCP	Legal Layer of Corporate Social responsibility perception
NGO	Non-Government Organization
OA	Organizational Attractiveness
OM	Organizational Motives
PHI	Philanthropic
PI	Personal Involvement
PK	Pakistan
PLCP	Philanthropic Layer of Corporate Social responsibility perception
RBS	Responsible Business Schools
RES	Responsibility
SD	Sustainable Development
SLR	Stepwise Linear Regression
SMC	Sustainable Managerial Competencies
SO	System Orientation
SPSS	Statistical Package for Social sciences
SR	Social Responsibility
SRO	Sustainability Related Outcomes
UN	United Nations
UNGP	United Nations
UNO	United Nations Organization
UNPRME	United Nations Principles for Responsible Management Education
WCED	World Commission for Economic Development

PREFACE

"We simply attempt to be fearful when others are greedy and to be greedy when others are fearful"

(Warren Buffett).

At the time of my thesis year 2020 world is suffering from COVID-19 pandemic. The pandemic has raised questions; survival of nature? survival of humanity? or survival of corporations? The answer is "Human Race" either it is Jacinda Arden (New Zealand), Angela Markel (Germany), Emmanuel Macron (France), or Sergio Mattarella (Italy). Yet we have Mr. Trump (America), Mr. Bolsonaro (Brazil) and Mr. Modi (India) at the center of worsening COVID-19 in their respective countries *"#alittleflu"*. The difference lies between the decisions and priorities. Either these decisions saved humanity or no, but they caused short-term lowering of carbon footprint, reduced sediments in waterways of Venice, reduced air pollution or nitrogen dioxide across countries, wildlife flourish in quarantined cities, etc. yet unfortunately climate change is still around us for an unknown time.

In 2019 The Amazon rainforest-*the lungs of earth* are burning plunging Sao-Palo in darkness. It is an international crisis, but it is not the only crises. This year we have seen the heat wave in Europe, California and Siberian wildfires, floods and smog in Asia, soil degradation and inability to absorb water, loss of biodiversity, plastic island in pacific ocean, oil spill in Marseille by docking Royal Caribbean's harmony of sea, the dying coral reefs, air, water and noise pollution, carbon imprints of polluting elites, destruction of ozone and much more.

We as human are unstoppable against the mother nature. The destruction of planet Earth is just around the corner. Since the Brundtland in 1987 until G7 summit in 2019, every now and then we reaffirm our commitment to sustainable development and climate change. However, we are still unsuccessful as global citizen. We are continuously failing our responsibility "*to develop without compromising the future of coming generations*" (World Commission on Environment Development, 1987). This universal agenda is at stake, besides United Nations (2007), sustainable development goals 2030 and government and public discourse at large without the involvement of societal institutions such as academic institute, business corporations, non-profit organizations and regulatory bodies.

Given the size and resources global corporate sector can act as an influential agent to ensure and care about sustainable development. The organizations are required to care about corporate social responsibility under the principles of good governance. The corporations, and businesses are expected to reciprocate the favors to the society. However, in return we have seen corporate wrongdoers and wrongdoings along corruption in the name of fiduciary responsibilities (Balch & Armstrong, 2010; Murnighan et al., 2001). Ethical margins and value systems are compromised in the name of competition and vowing stockholders' wealth maximization (Fisher & Lovell, 2009). The anatomy of corporate frauds and scandals ranges from American organization to European,

African to Middle Eastern to Asian organizations (Bilal et al., 2016; Soltani, 2014; Zona et al., 2013). Just a couple of years ago, in 2016 the Panama Papers leak "*exposed the network of more than 214,000 tax havens involving people and entities from 200 different nations*" (Kenton, 2020). More recently, google is exposed to French penalty of $550 million due to undisclosed activities, and fiscal fraud in the region.

Therefore, the question is does corporate social responsibility exist? Or It is the green spin? (Alves, 2009; Bazillier & Vauday, 2009; Hamann & Kapelus, 2004). As I seek my answer to the question signaling theory versus greenwashing makes the situation more complicated by stating "*good corporate citizens will be more likely to employ CSR disclosures, whereas, greenwashing suggests "bad" corporate citizen will be more likely to employ CSR disclosures*" (Clarkson et al., 2008; Mahoney et al., 2013). This implies we need to look beyond the limits and failures of traditional CSR, we need to investigate the source, inspiration, and embedment of CSR in connection to the societies-wherein the businesses are created and operated.

Motivation of the Research:

Today we live in a world full of technologies and innovations. It is almost overwhelming to comprehend the effects of these technologies on our everyday life. Sometimes, as a global citizen we are able or unable to understand our freedom or dependencies. There are answers to question and questions to answers. The best way to understand the mysteries and reasoning of the modern world is the way of scientific rigor. Following Socrates, a good research begins with a good observation. The observation of my world led my motivation to this research. I belong to a city known as the largest Industrial hub of Pakistan. 100 years ago, Faisalabad, Pakistan was renowned as the best agriculture land for the cultivation of cotton. It was the reason to establish an Agriculture university in this city. People were eager to experiment with crops and cultivation.

The land was green and fertile. The water was easily accessible for *des affairs*. The city has potential for research and growth, industrialization, and employment. It attracted masses, people from every walk of life came to try their luck. The city bloomed and flourished, so does the people.

Unfortunately, the natural resources were abused in terms of excessive cultivation, unplanned population, and industrialization. The greens started to vanish, untreated industrial wastes were dumped directly into the earth, thus contaminating drinking water. People started to suffer with Hepatitis B and C, lead in smoke started to cause pulmonary diseases. Labor minorities and child labor was exploited by forcing them to work on low wage and in high health and safety risk environment. Financial records were manipulated, and accounting was used to window dress the net value of businesses. Unlimited, borrowing from banks and publics along with uncompetitive business practices alarmed the stakeholders.

All such signals were dearly ignored, and there comes the doomsday. Many textiles went bankrupt, especially in the times of energy crises. Unemployment increases, Faisalabad became the world third most and Pakistan's first most polluted city. This happen due to an irresponsibility on the part of society, businesses, local and federal government, and several mafias. A beautiful city turned into a big flop. I believe all this would have never happen if people understood the interdependence and the networking among the social institutions. If they were responsible, and if they knew, resources are scars and nature punish those who do not respect the laws of nature.

Therefore, my observation from a city of Pakistan lead my investigation to a point where I tried to understand why corporate exhibit irresponsibility? Why nobody cares about sustainability? Why people are so ignorant? How things can be improved? Who can play a role to change the

society? How the effects can be chained into a network? How I can understand the harmony between human and inhuman elements?

A thorough research into literature lead my way to the most important variable. This variable has the power to change the destiny of nations. It makes them attain the unrealistic and go beyond the limits. My variable of Interest was "Education", education can do miracles. Education can make sense for the realities of our time, education can transform an individual on perceptual level, education can impart skills, education can ensure competencies. Education have always been treated as guide to enhance humankind's capacity of knowledge and awareness (Turker et al., 2016). But sometimes, according to Wals (2008), education is just a cosmetic reform. So, I need to be very careful about what I am looking for. The next question in line for me was that I am looking for what type and kind of education? Again, I get my answer from literature, I was looking for Corporate Social Responsibility Education (CSRE). But this shall be a transformative kind of education as argued sometimes educational institutes are contributing none but just unsustainable ways of development (Lozano et al., 2013). The next question was Corporate Social Responsibility Education for who? After a careful analysis into the literature I understood my target is the people who work in these organization. They are responsible for good corporate citizenship behavior where they practice ethics or bad corporate citizenship behavior where they compromise ethics and follow unethical means to substantiate their wrongdoing. Although they work in organizations, but they are the product of their societies and educational institutions.

GENERAL INTRODUCTION

General Introduction

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Section I-The Problematic

"The natural environment is deteriorating at an alarming rate: sea levels are rising; ocean acidification is accelerating; the last four years have been the warmest on record; one million plant and animal species are at risk of extinction, and land degradation continues unchecked."

(United Nations Secretary-General António Guterres)

The Research Problem:

Corporate social responsibility is not exclusively a corporate issue. Corporate social responsibility is a social phenomenon (Aguinis & Glavas, 2012). "*It means something but not always the same thing to everybody"* (Votaw & Sethi, 1973)*.* Given the social consciousness crescendo since 1960s corporate social responsibility (i.e. CSR) has grown in relevance and stature (Aguinis & Glavas, 2012; A. B. Carroll, 2015a). CSR has rooted firmly as an academic discourse and part of modern business strategy (A. B. Carroll, 1999; Moratis, 2014; Marc Orlitzky et al., 2011). Corporate social responsibility is undoubtedly an important topic for researchers and so does the corporate social responsibility education in terms of sustainable development (R. J. Carroll et al., 2016; Matten & Moon, 2004; M. Orlitzky & Moon, 2010).

Although sustainable development has rose to the prominence of mantra, yet we are not able to fully achieve our sustainable development goals for 2020 (Martin, n.d.). Sustainable development (SD) is an ongoing phenomenon with integrated objectives to achieve human, social, and environmental development without compromising the future of coming generations (Moyer & Hedden, 2020; UNGP, 2015; World Commission on Environment Development, 1987). Resultantly, researchers have frequently presented the role of multiple stakeholders as a way to achieve SD (Egels-Zandén & Wahlqvist, 2007; Hamann & Kapelus, 2004; MacDonald et al., 2019). The subjective reality of SD is highly objective to the societal building blocks e.g. business schools and business organizations. These stakeholders are intuitively considered as some of the most influential institutions in contemporary societies (A. B. Carroll, 2015a; Morsing & Rovira, 2011).

The role of these stakeholders towards SD and implementation of CSR practices has been recognized to some extent in literature (Boiral et al., 2017; Clifton & Amran, 2011; MacDonald et al., 2019; Testa et al., 2018). However, most of the studies on these stake holders are of observational nature or based on anecdotal evidence (e.g. Daboub et al., 1995; Ghoshal, 2005; Mintzberg, 2004; Mitroff, 2004; Wang et al., 2011). Whereas major, empirical studies were focused to highlight the importance of CSR appraisal and reporting, CSR practices, CSR as competitive advantage, CSR as economic or financial driver, corporate governance, goodwill management and environmental impact *etcetera* (*See:* Aguinis & Glavas, 2012). The problem arises when these studies fail to report how CSR happened and how CSR have a transformational role in the society?

Although various aspects of CSR like business ethics, firm motives, ownership, governance, structure, and CSR strategy (Kitzmueller & Shimshack, 2012) have been studied, however CSR Education as one of the important dimensions has been neglected. Although, there are some studies that quantify or qualify use of CSR education in business schools (e.g. Christensen et al., 2007; Crane, 2008; Turker et al., 2016), but the transformative role of CSR education is missing in the discourse of sustainable development.

Research gap:

Primarily, most of the researchers have focused on CSR studies through the theoretical perspectives of CSR framework, business ethics, stakeholder management theory and sustainable development paradigm (Aguinis & Glavas, 2012; A. B. Carroll, 1979, 2015a; Taneja et al., 2011). Researchers have neglected the use of network theories to study the role of interactive CSR as societal phenomenon.

Secondly, CSR is often studied at macro level that is national, transnational, institutional and organizational levels of analysis and most studies have focused on selective stakeholders (Aguilera & Jackson, 2003; Aguinis & Glavas, 2012; Haxhi & Aguilera, 2017; Öberseder et al., 2013). Besides, business schools (BS) adhering their ambitions to CSR and sustainability related topics as per the United Nations Principles for Responsible Management Education (UNPRME) to achieve sustainable development (Moratis, 2014), research studies have not recognized the due importance of BS, and CSR education as antecedents of SD on individual level.

Thirdly, CSR studies are either focused on antecedents or outcomes of CSR due to which researcher was able to find only few simultaneous studies addressing antecedents and outcomes together. Therefore, the researcher has identified a sheer need to study CSR as a social

phenomenon, at individual level while simultaneously addressing the antecedents (*CSR Education*) and outcomes of CSR in SD discourse.

Significance of the study:

Corporate social responsibility and sustainable development are deep rooted social concerns. CSR related issues must be carefully analyzed and managed because it is an area fraught with interrelated conceptual and measurement issues (R. J. Carroll et al., 2016). The use of network theories will allow the researcher to reflect the transformative abilities of antecedents of CSR to achieve SD. This will help business schools to restructure/design CSR pedagogies and business organizations to prioritize strategies for CSR and related outcomes especially in response to United Nations call for transformational needs to achieve SD goals 2030. The research will also contribute significant literature to SD discourse in the context of CSR in a developing country. Furthermore, it will reflect light on actors, activities, and resources besides the conventional stakeholder view of CSR by including business schools, CSR education and exploring valuable opinion of business executives.

The backlash and accusation of business schools and business organization for unpleasant global happenings (Enron Corporation, BP oil spill, 2008 economic bubble burst) is not a solution for sustainable development. The pivotal role of CSR in achieving SD can best suit to the human race; if and only we our together for our common future. The study will serve as an impetus to recognize CSR as one form of conscious capitalism by business and society; thus, it significantly allows tangible meanings to an intangible concept.

The Purpose statement:

The purpose of two phased mix methods sequential research is to study the role of business schools and business organizations to incorporate CSR education in a way forward to achieve sustainable development. In the first phase, the quantitative research addressed the relationship between antecedents and outcome of CSR:

a) The transformative role of CSR education in perceptual transformation of perceptive understanding of layers of CSR and sustainability related behavioral intentions as an outcome, among business graduates.

b) The study of transformative role of CSR education along organizational motives for CSR as a predictor of sustainable development related managerial competencies as an outcome among business graduates cum employees in business organizations in the context of a developing country.

Findings, from the first phase were explored in detail in the second phase by the qualitative research to explain the results of the two previous studies through in-depth interview with business graduates cum business executives with an aim to strategically address the contextual meanings of CSR education in the life of business graduates. The study successfully focused on the transformative role of CSR education among fresh graduates (unemployed or employed at entry level), business graduates cum employees (employed at operational or functional level) and business graduates cum business executives (employed at strategic level).

Finally, the study aimed contribution to discourse on antecedents of CSR and CSR education in the context of sustainable development. The study uniquely presents an insight and narrows down the academic gaps on the complex and socially interactive roles of business schools,

CSR education, organizational motives of CSR and business executive's way forward to CSR and sustainable development.

Section-II Research Questions and Objectives

Research questions and objectives

Three main research questions were identified and lead to VII objectives of the study

Research question 1: *To what extent CSR Education can impact perceptual transformation of perceptive understanding of CSR and its consequent effects on behavioral intentions of business graduates?*

Research Objective I:	To identify the extent of CSR education provided by business schools.
Research Objective II:	To test the transformative effect of CSR education on perceptual understanding and behavioral intentions of business graduates.

Research question 2: *How CSR education and organizational motives for CSR can affect sustainable development related managerial competencies?*

Research Objective III:	To identify the transformative role of CSR education as a predictor of sustainable development related managerial competencies
Research Objective IV:	To test the direct impact of organizational motives for CSR on sustainable development related managerial competencies

Research question 3: *What is the conception of CSR among business graduates Cum business executives and their idiosyncratic approach towards prevalent CSR practices?*

Research Objective V: To explore the conception of CSR among business executives over years of their academic and professional journey

Research Objective VI: To explore the perceptive understanding of prevalent CSR practices in business organizations

Research Objective VII: To explore the future orientation of business executives towards implementation and assurance of CSR as a way forward to sustainable development.

Section-III Research Design

The overall research was divided in two sequential phases in the first phase researcher has achieved her objectives through a quantitative inquiry and the second phase of research was a qualitative approach to address the exploratory nature of research objectives (*see.* Figure 1)

Quantitative research:

Two survey questionnaire based quantitative studies were conducted. In study one a useable dataset of 761 respondents was used to access the effect of CSR education on perceptive understanding and behavioral intentions of business graduates from top notch business schools and universities across Pakistan. In the second quantitative study a useable data set of 234 business graduate cum employees working in multiple business sectors of Pakistan was analyzed to understand the impact of CSR education and organizational motives on managerial competencies.

Qualitative research

In-depth semi structured qualitative interview with 24 business graduates cum business executive working in multiple business sectors of Pakistan was collected. Average interview was 15 min to 30 min approximately. Using the actor network theory, the researcher has mapped the CSR education journey of business graduate over the span of their career.

Figure 1 **The research design** (*Source: author*)

Research Design

Mixed Method Sequential Research

Quantitative Research

Survey based

761 (Busniess Graduates) +234 (Business Employees)

OLS-Regression+ Step-wise multiple linear regression (IBM SPSS)

Qualitative Research

In-depth semi structured

Interview based

26 (Business Executives)

Essay 1

Role of BS in CSR education, perceptual transformation of perceptive layers CSR and SD related Behavioral Intentions

Essay2

CSR education, responsible business and sustainable managerial competencies

Essay 3

Business Executives' conception of CSR education and their idiosyncratic approach to prevalent CSR practices

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RO-I

To identify the extent of CSR education provided by business schools.

RO-II

To test the transformative effect of CSR education on perceptual understanding and behavioral intentions of business graduates

Ro-III

To identify the transformative role of CSR education as a predictor of sustainable development related managerial competencies

RO-IV

To test the direct impact of organizational motives for CSR on sustainable development related managerial competencies

RO-V

To explore the conception of CSR among business executives over years of their academic and professional journey

RO-VI

To explore the perceptive understanding of prevalent CSR practices in business organizations

RO-VII

To explore the future orientation of business executives towards implementation and assurance of CSR as a way forward to SD

RO1

How CSR Education can impact perceptual transformation of perceptive understanding of CSR and its consequent effects on behavioral intentions of business graduates?

RO2

How CSR education and organizational motives for CSR can affect sustainable development related managerial competencies?

RQ3

What is the conception of CSR among business graduates Cum business executives and their idiosyncratic approach towards prevalent CSR practices?

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Section-VI Thesis Structure

Part-I Conceptualization

This research has been designed as mixed method sequential explanatory research beginning with quantitative studies followed by a qualitative study on the antecedents and outcomes of CSR in the discourse of sustainable development. The deductive-inductive hybrid research approach is best suited because of insufficient research in the field of antecedents and outcomes of corporate social responsibility especially in the context of Pakistan (*developing country)*. This research is one of its own kind especially given the theoretical orientation borrowed by actor network theory and testing of hypotheses based on antecedents and outcomes of CSR. Furthermore, the researcher has tried to explain and validate the results from quantitative studies through conducting qualitative study. Triangulation in the field of research is always favorable, especially when working on contestable and dynamic concepts.

In the first part of this thesis the researcher tried to articulate the ontology, epistemology and theorizing of the concepts of CSR by through view of literature, conceptualization, and operationalization of variables under the theoretical framework of actor network theory. The researcher also tried to explain the selection of discourse in comparison of competing frameworks to ideally convince the reader for paradigm shift and the beneficial adaptation of new theories as a source of knowledge creation and development.

The overall conceptualization of this research is divided in two main chapters; chapter 1 introduce the basic definition, concepts and their evolution in literature and operationalization of variables. Chapter 2: discusses the theoretical orientation of research and the framework and scientifically present the arguments for the need of study I, II and III in the context of developing country.

Part-II Essays

The second part of the thesis addresses the research questions and objectives established for this research. Overall, two quantitative and one qualitative study were sequentially conducted and presented in the form of research essays.

Essay-I studies the role of business schools regarding CSR education. The study tests the hypothesized relationship between CSR education, perceptive transformation of perceptual layers of CSR and sustainable development related behavioral intentions.

Essay-II studies the hypothesized relationship of CSR education and Organizational motives for CSR on sustainable development related Managerial competencies.

Essay-III explores the meaning and conceptual understanding of CSR among business executives with a mean to explain the results from previous studies. This study explores prevalent CSR practices and identifies the reasons for sustainable/unsustainable orientation of executives towards CSR along inquiring for future direction and engagement of CSR in Pakistan.

Discussion and Conclusion

This part systematically presents the overall discussion about the finding of research in the context of theoretical contributions and managerial implications along the limitations of research and future direction. This part discusses the overall conclusion of the research and successfully summarizes the contribution this research to the body of literature and practices with an emphasis on the of antecedents and outcomes of CSR and sustainable development for the future wellbeing.

Figure 2 **Thesis Structure** *(Source: author)*

General Introduction

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Part-I
Conceptualization

Chapter 1: Conceptualization of antecedents and Outcomes of CSR

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Chapter 2: Theories of CSR

↓

Part-II
Research Essays

Study-I: Role of Business Schools in SR Education and Perceptual Transformation Among Prospective Employees

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Study-II: CSR education, responsible business, and sustainable managerial competencies

↓

Study-III: Business Executives' conception of CSR education and their idiosyncratic approach to prevalent CSR practices

↓

General Discussion

↓

General Conclusion

Par-I Conceptualization

Chapter 1

Literature Review

Literature Review

Chapter One

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  1.3.2   Corporate Social Responsibility Education

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  1.3.4   Business Motives for CSR

1.4 Operationalization of Variables

1.5 Theoretical Model for CSR Education

Chapter 1: LITERATURE REVIEW

If I have seen further than others, it is by standing upon the shoulders of giants.

(Sir Isaac Newton)

1.1. Corporate Social Responsibility:

S*ociety grants legitimacy and powers to the businesses and expect businesses to have a social conscience* (Davis, 1973). Thus, businesses operating in a society are obliged to be responsible and adopt social standards by inculcating the doctrine principles of corporate social responsibility (Jones, 1980). Corporate social responsibility (CSR) is an essentially contested multidimensional concept (R. J. Carroll et al., 2016; Nicolosi et al., 2014). At times, researchers have prioritized CSR to many strategic decisions and at other times CSR is considered as "*discretionary activity above and beyond required daily activities*" (A. B. Carroll, 1979; S. A. Waddock & Graves, 1997). The concept and meanings of CSR has evolved with the passage of time and so does the definition. CSR has been discussed in many contexts and there are more than fifty definitions of CSR in literature, yet researcher lack consensus (Dahlsrud, 2008; Garriga & Melé, 2004). However, some of the popular definitions from every decade to understand the concept of CSR are given in the table 1.

1.1.1 Definitions of CSR:

Table 1. 1: Definitions of CSR

Sr. No	Definition	Source
1	*Businessmen have an obligation to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society*	(Bowen, 1953, p. 6)
2	*"businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest"*	(Davis, 1960)
3	*Corporate social responsibility is defined as "the economic, legal, ethical, and discretionary expectancies that society has of organizations at a given point in time"*	(A. B. Carroll, 1979, p. 500)
4	*Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract*	(Jones, 1980, p. 59-60)
5	*A „Contract" between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner.*	(Woodward, 1999)
6	*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*	Commission of the European Communities, 2001, 2010)
7	*Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives ("Triple-Bottom-Line-Approach"), while at the same time addressing the expectations of shareholders and stakeholders.*	(United Nations Industrial Development Organization, 2020)

Source: author

Though, theses definitions belongs to different timelines in history, however researcher has identified few underpinning concepts among them. First these definition address social desirability and expectations of society. Second, voluntariness of business. Third, inclusion of stakeholders. Fourth, economic and environmental concern. Therefore, we can say CSR covers a broad array of activities. The concept of CSR may evolve but cannot become obsolete and will remain important to the academics, research, society, and the corporate world (Carroll, 2015; Garriga & Melé, 2004).

Figure 1. 1 *The evolution of CSR*
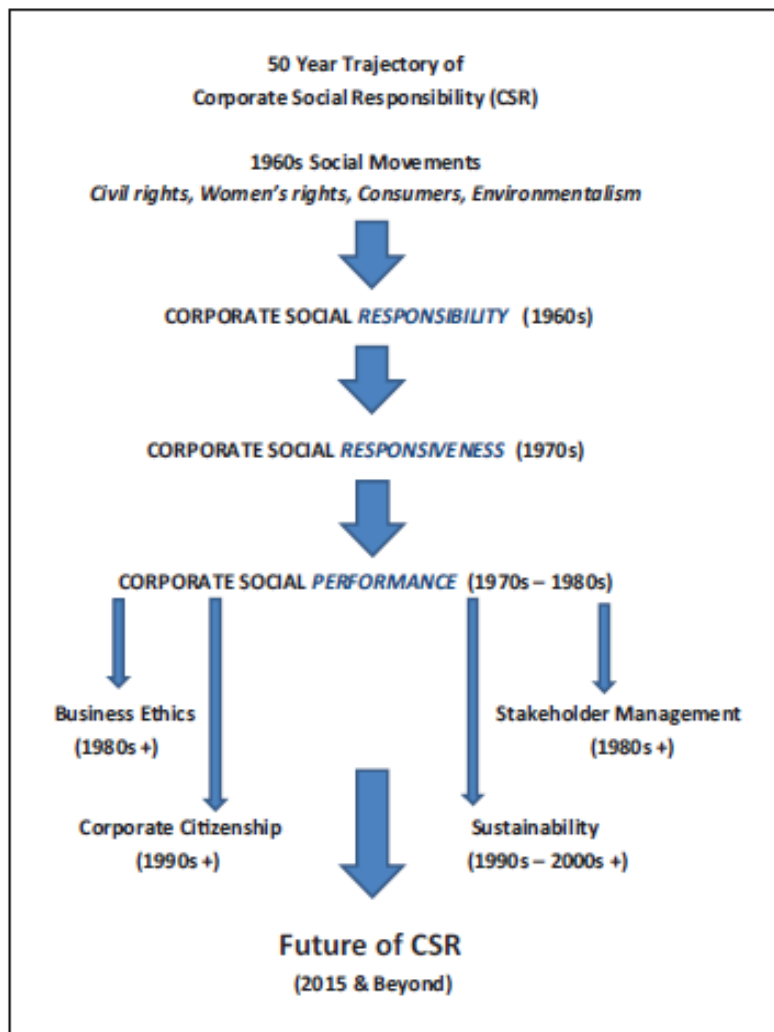
Source :(A. B. Carroll, 2015)

1.1.2   Conceptual Evolution of CSR:

Compatible to the classification based on the definition of CSR we can also refer to the classification of CSR based on the analysis of competing and complementary theories. Garriga & Melé, (2004, p. 65) concluded in their research "*CSR theories are focused on four main aspects: (1) meeting objectives that produce long-term profits, (2) using business power in a responsible way, (3) integrating social demands and (4) contributing to a good society by doing what is ethically correct.*". This classification is not a summary of CSR, but it is an attention to the problems in discourse of social system as highlighted by Parsons (1961).

"*there are four interconnected problems in any action system: (1) the problem mobilizing of resources from the environment and then distributing them throughout the system, which requires adaptation to environment; (2) the problem of establishing priorities among system goals and mobilizing system resources for the attainment of the goals; (3) the problem of coordinating and maintaining viable relationships among system units and (4) the problem of assuring that the actors in the social system display the appropriate values.*" (Garriga & Melé, 2004, p. 66).

Although, CSR gained its momentum since Friedman, (1970, 2007) "*social responsibility of business is to be profitable*", but the current debate and previous discourse clearly indicate that it is all about sustainability or sustainable development. Lately, human race has under-conceived the ideology or the notion of CSR, or else we can say that the idea of CSR was so ahead of time that we lack the rigor to unfold the layers as per to-date.

1.2   Sustainable Development as an Outcomes of CSR:

By far, we understood the notion of CSR is compatible with the directions of sustainable development. Sustainable development is strategically the most important and emphasized concept of this century. According to World Commission on Environment Development (1987) "*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs*". Sustainable development can be achieved though the interplay of social interactions among multiple stakeholders and institutions in the society aiming their way forward to sustainability. Wherein, sustainability is an associative concept of sustainable development defined as "*the collective willingness and ability of a society to reach or maintain its viability, vitality, and integrity over long periods of time, while allowing other societies to reach or maintain their own viability, vitality, and integrity*" (Wiek et al., 2015).

Sustainable development is a multi-dimensional conceptually contested topic with a varied understanding of implementation (Moon, 2007). Few researchers in literature, in the highest form of abstraction uses sustainable development as a synonym of CSR (e.g. (Cramer et al., 2004; Muller, 2006; Perrini, 2005). However, SD is not a synonym to CSR, but a social strand of SD-concept (Ebner & Baumgartner, 2008). Compared to each other, CSR is micro level concept and SD is a macro level concept and must not be confused with each-other (*ibid.*). Therefore, we can assume CSR is a mean to SD via corporate sustainability. "*Corporate sustainability focuses on long-run shareholder value by incorporating principles in nine areas: ethics, governance, transparency, business relationships, financial return, community involvement, product value, employment practices, and environmental protection*" (Epstein, 2008; Sprinkle & Maines, 2010). In this research, corporate sustainability acquires the same status as previously discussed

associative concept of sustainability. Furthermore, corporate sustainability as per the definition can be achieved by implementing the holistic CSR as per Carroll's Pyramid.

1.2.1 The Carroll's Pyramid:

Carroll's pyramid holds undoubtedly dominant view of business responsibilities in CSR discourse. Carroll (1979, 1991, 2016), embraces an essential range of business responsibilities with respect to their native positioning in the pyramid. A snapshot of these responsibilities are presented in Figure 4.

Figure 1. 2 The Pyramid of Corporate Social Responsibility
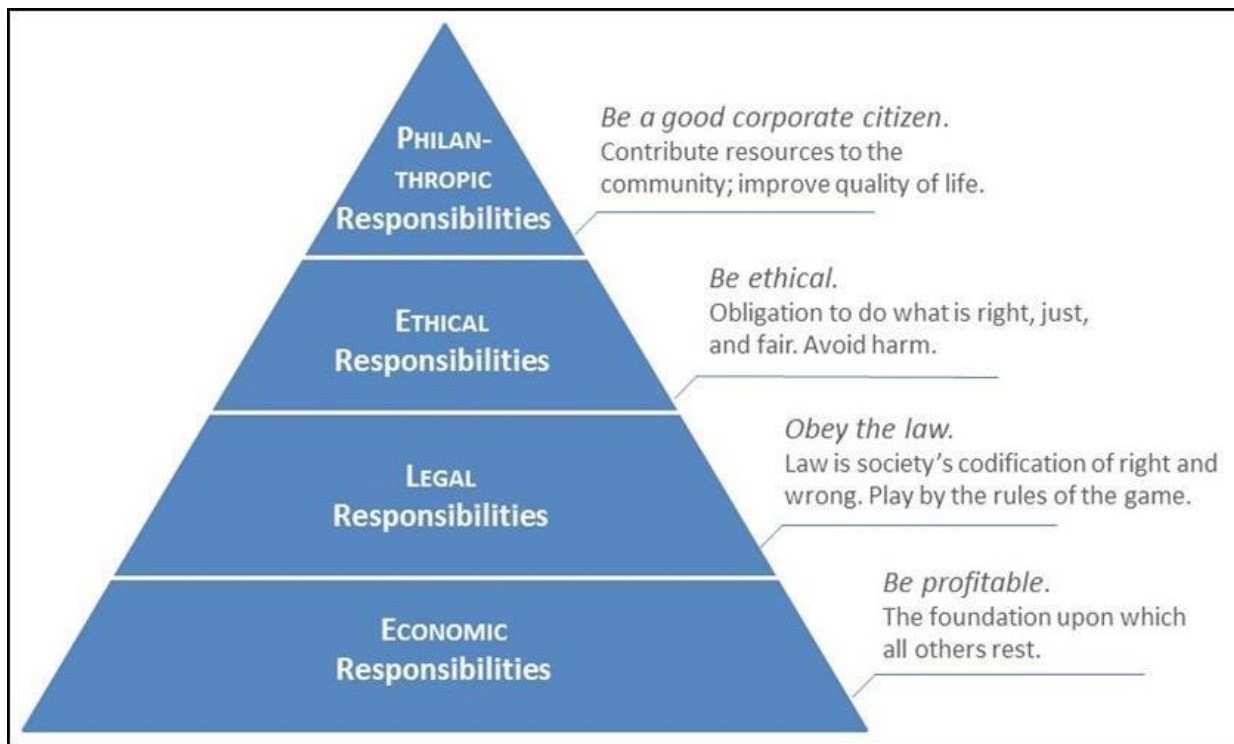
Source: adopted from Carroll (1991).

Institutional implementation of holistic CSR has numerous outcomes related to the developmental aspects of corporate sustainability/success. Some of these outcomes are a direct step towards sustainable development (as per SD objectives defined by UNO), while others are

indirect impacts fostering SD e.g. sustainable resourcing through supply chain management, financial performance, customer retention, business ethics, environmental safeguard, carbon emission, business innovation, social performance, and human resource development (Carter & Liane Easton, 2011; Mackey et al., 2007; Sprinkle & Maines, 2010). Altogether, these set of activities or outcomes can be broadly categorized among the three pillars of sustainability i.e. social, environmental and economic, which is perfectly aligned with holistic view of CSR as per Carroll's pyramid (Epstein, 2008; Husser et al., 2012).

1.2.2   Sustainable Development and the Measurement Issue:

Although, we are able to establish the fact that CSR can leads to SD, still we cannot ignore some ground realities; first of all, sustainable development is multidimensional, highly contextual concept with varying meanings across developed and developing countries (Bawa & Seidler, 2009). Secondly, we have inadequate measures to ensure empirical testing of SD. Third "*responsible business is a necessary but not sufficient condition of SD"* (Moon, 2007). In such a situation, as per *Item Response Theory* (ITR) in the context of strategic management research in case of fraught concepts measurement shall focus on social outcomes (R. J. Carroll et al., 2016; Nicolosi et al., 2014). So, this is plausible, at least in this study, we cannot directly measure SD as an outcome of CSR in the context of business organizations, but we can measure indicators that can ensure SD.

According to Boulanger (2008), "*An indicator is therefore an observable variable used to report a non-observable reality.*". Indicators in scientific context are used for the translation of theoretical (abstract) concepts into observable variables to empirically test the scientific hypotheses (*See:* (Lazarsfeld, 1958)). According to United Nations (2007, p.3),

"Indicators perform many functions. They can lead to better decisions and more effective actions by simplifying, clarifying and making aggregated information available to policy makers. They can help incorporate physical and social science knowledge into decision-making, and they can help measure and calibrate progress toward sustainable development goals. They can provide an early warning to prevent economic, social and environmental setbacks. They are also useful tools to communicate ideas, thoughts and values."

Broadly speaking there is a core set of 50 indicators which is a part of a broad set of 96 indicators to measure SD as per UN (United Nations, 2007). Some of these indicators are meaningful to the developed countries and others are good for the developing countries. These indicators are environmental, social or economic in nature and usually adopted by countries as per there convenience. Beside these indicators the author of this research is interested in Human Development Index (HDI) as an indicator of SD. According to UN "*The HDI was created to emphasize that people and their capabilities should be the ultimate criteria for assessing the development of a country, not economic growth alone*". UN measures this indicator based on three key dimensions; 1) long and healthy life, 2) being knowledgeable and 3) have a decent standard of living. Therefore, the author will follow the suit of UN and measures SD in terms of Human Development. However, the focus of this study is not global as in the case of UN, the focus of this is on the social interplay of businesses and business schools in the context of CSR. Therefore, the author has operationalized "*people and their capabilities*" as "*manager's competencies for SD*".

1.2.3 Managerial Competencies for Sustainable Development:

"*A competency is defined as a capability or ability. It is a set of related but different sets of behavior organized around an underlying construct, which we call the "intent". The behaviors*

are alternate manifestations of the intent, as appropriate in various situations or times." (Boyatzis, 2008, p. 6). This definition allow us to understand the conceptual richness of the term competency and keep us from confusing or interchanging it with some other key terms in literature such as knowledge, skills, values or attitude (Baethge, 2006). Competency can also be defined as "*the ability to successfully meet complex demands in a particular context through the mobilization of psychological prerequisites (including both cognitive and non-cognitive aspects).*" (Rychen & Salganik, 2003, p. 43). Based on these definitions we can apprehend that psychological prerequisites plays an important role in the conception of competencies. However, all psychological prerequisites e.g. behavior and intent are not equally important instead some of them are more important than others based on their predictive effectiveness in a situation (Boyatzis, 2008; Lambrechts et al., 2013). This implies in term of sustainable development several competencies are more important than others. Therefore, the researcher spears her attention to those valuable competencies that are pertinent to manage big issues or challenges like globalization, modern socialization, and sustainable development (Barth et al., 2007; Lambrechts et al., 2013; Rychen & Salganik, 2003).

1.2.3.1 Clusters of Competencies:

Before digging deep into the competencies for sustainable development we need to understand the cluster of competencies discussed in literature. There are three major clusters of competencies; cognitive intelligence competencies, emotional intelligence competencies and social intelligence competencies (Boyatzis, 2008). These competencies are able to distinguish an individual's excellent performance from average performance because they allow individual to recognize, understand and analyze a situation based on their emotional, social, and cognitive intelligence (*ibid.)*. Furthermore, competencies are an intelligent measure of human development

in the context of SD because they account physiological as well as psychological dimensions of human disposition that can also be developed in adulthood (Boyatzis, 1982, 2008; Boyatzis et al., 2006).

1.2.3.2 Sustainable Development Competencies:

Previous research studies offer so many competencies ranging from generic level to SD specific competencies. The researcher has consulted numerous studies on competencies related to SD (e.g. Barth et al., 2007; De Haan, 2006; Lambrechts et al., 2013; Mochizuki & Fadeeva, 2010; Roorda, 2002, 2010; Rychen & Salganik, 2003; Sleurs, 2008; Wiek et al., 2015) and was able to select six SD managerial competencies based on their relevance and frequency in literature (See: Table 2). These competencies are not independent entities but a constellation that takes on different forms as per the situations (Rychen & Salganik, 2003). Therefore, we cannot say which competency is better than other; however, one among them may dominate others in terms of their relevance in a situation in order to deal with the complexities of modern life.

Finally, the researcher has selected, *Responsibility, Emotional Intelligence, System Orientation, Future Orientation, Action Skills and Personal Involvement* as SD competencies. These competencies will serve as an indicator of sustainable development in the context of this research. A detail on conceptualization and operationalization of these competencies is given in Chapter 2 of this study.

Table 1. 2: Sustainable Development Competencies

Author/Competences	**Responsibility**	**Emotional Intelligence**	**System Orientation**	**Future Orientation**	**Personal Involvement**	**Action Skills**
Roorda, 2002, 2010	X	X	X	X	X	X
Rychen & Salganik, 2003	X	X	X	X	X	X
Mochizuki & Fadeeva, 2010	X	X	X	X	X	X
De Haan, 2006	X	X	X	X	X	X
Sleurs, 2008	X	X	X	X	X	X
Lambrechts, et al., 2013	X	X	X	----	X	X
Barth, et al., 2007	X	X	X	X	X	X
Weik, et al., 2015	X	X	X	X	X	X

Source: author

1.3 Antecedents of CSR:

So far, we have discussed the importance of sustainable development as an outcome of holistic CSR and measurement of SD through competencies as indicator of sustainable development. The right-hand side of equation is complete but still we need to focus on the left-hand side of equation that is antecedents of CSR. There are so many relevant antecedents of CSR discussed in literature (see: Aguinis & Glavas, 2012; Chaudary et al., 2016), however, some of them are dearly ignored. Literature has frequently focused on institutional frameworks to highlight the antecedents of CSR for example: organization size, industry type, governance structure, NGO's, stakeholder pressure, government regulation, leadership, employees and etcetera (Perrini,

2005; Reverte, 2009). All of these activities are important sources of CSR at organization. However, we need to go back to the original, (Friedman, 1970).

> "*Social responsibility of business' are notable for their analytical looseness and lack of rigor. What does it mean to say the 'business' has responsibilities? Only people can have responsibilities. A corporation is an artificial person and, in this sense, may have artificial responsibilities, but 'business' as a whole cannot be said to have responsibilities, even in this vague sense*." (Chryssides & Kaler, 1993, p. 249).

The notion "*only people have responsibility*" is also similar to the omnipotent view of management. The omnipotent view of management illuminates "*managers are directly responsible for the success or failure of an organization*" (Bučiūnienė & Kazlauskaitė, 2012; Robbins et al., 2014). Therefore, by assuming the important role of human resource in the activities of business it is necessary to understand how they are responsible of CSR.

1.3.1   Managers and CSR:

Mangers play an active role in the implementation of CSR in an organization (Bolívar et al., 2015; Perrini, 2005). These actors can act as an agent of change and their understanding of CSR can influence their self-interpretations as well as organizational outcomes (Bolívar et al., 2015; Wright et al., 2012). As CSR means something but not the same thing to everybody it is necessary to understand manager's attitude and motives towards CSR and how they make a coherent sense of CSR especially in context of conflicting organizational demands (Melé, 2008). According to (Schneider et al., 2010), socially responsible behavior of mangers stem from two major streams i.e. "Social Awareness" and "Social Consciousness". "*Social awareness arises from*

deliberate knowledge transfer and translates into behaviour through deliberate action" (*ibid.*). Social awareness can be achieved through experiential learning i.e. know-what part of knowledge and can be developed through class room based declarative knowledge and cognitive development (Mirvis, 2008; Schneider et al., 2010). The second stream social consciousness is experience based know-how part of the knowledge, often learned through self-awareness, empathy, diversity management, and continuous learning. Collectively, this implies, we are talking about the concept of education. Hence, we can say education of managers effect their participative role in CSR and Education is an antecedent of CSR. Now, the question is are we generally talking about education as a whole or we are talking about some specific kind of education. The answer is we are talking about an education that allow for the transmission of social awareness (know-what), social consciousness (know-how) and social rationale (know-why) (Christensen et al., 2007; Memon et al., 2014; Rahman et al., 2019; Schneider et al., 2010). In-brief, we are talking about corporate social responsibility education (CSRE).

1.3.2   Corporate Social Responsibility Education:

"*Education is a passport for future, for tomorrow belongs to those who prepare for it today"* (Malcolm X). Education elevated human to conquer the world and beyond, through knowledge and awareness (Turker et al., 2016). However, the challenges for education and educational institutes are vast, especially in the context of changing world. Today, educational institute needs to figure out their preferences in terms of academic quality and innovation, teaching or applied research or moral character building with an increased level of social conscience (Fry et al., 2009). Actually, education is a continuous process to amend the structure of mind that hold the knowledge whether in cognitive, affective, interpersonal, or psychomotor domain. This process is meant to amend the structure of mind so learning may occur. Learning is a

transformative process and can be strengthen by creating a knowledge spiral. Here the term knowledge spiral means reaffirming or revisiting knowledge at every step of higher education (Bruner, 2009). Therefore, CSR education at every level of higher education for business students by their respective institute is a must to achieve CSR at organizations.

There have been several studies that tried to explain what is CSR education in literature? Basically, CSR education is not an education or just teaching business ethics to the students but CSR education is an education to develop the social conscience of students towards the economic, environmental, and social responsibilities of an individual as well as business (Cortese, 2003; Matten & Moon, 2004; Moon & Orlitzky, 2011). This education is meant to generate a socially responsible manager that can fulfill his/her responsibilities towards their stake holder. Therefore, it is expected on the part of business schools to provide faculty, content, pedagogy, and environment conducive for CSR learning. However, the problem is business schools are accused for the teaching of irresponsibility to the students.

1.3.3   Role of Business Schools:

So far, we have understood CSR is equally popular among organizations and academics (Turker et al., 2016). In response to the new trend institutes for higher education are constantly building up their way forward towards CSR education because todays' business student, tomorrow's graduate will actually become a manger in the organizations (Lenssen et al., 2006). According to Sims & Sims, (1991),

> "*Business schools and universities interface with a large number of future leaders and occupy a strategic position which they can use to contribute to the development of skills and values related to sustainability and social progress.*

Therefore, business schools and universities must accept their responsibility and make attempts to increase the weight of ethics and CSR in their curricula. (Setó-Pamies et al., 2011, p. 617).

Contrarily, business schools are charged for the teaching of unethical and irresponsible behaviors to the students by teaching them economic theories of greed (Ghoshal, 2005; Haski-Leventhal et al., 2017; Lozano et al., 2013; Takacs Haynes et al., 2017; Wang et al., 2011). Continuing on this (Luthar & Karri, 2005), identified a weakening of students' perception between ethics and professional performance, and that students did not believe that it pays to be good. Whereas, in some other studies (Kidwell, 2001; Nicholson & DeMoss, 2009; Shetty, 2017) reports, the line between right and wrong is increasingly blur for students and they expect managers to behave unethically. Therefore, the question arises either educational institutions are performing their tasks rightfully, or do they have contrasting priorities? Under such circumstance it is essentially important for business schools to rethink their role in imparting CSR education and development of business leaders who are more ethical and responsible (Haski-Leventhal et al., 2017). Thus, their social responsibility is derived through social development or altruistic motives, instead of greenwashing or window dressing.

1.3.4 Business Motives for CSR:

"There are many sound reasons both for and against business's assumption of social responsibilities. Because of the increasing amount of rhetoric which exists on this subject, it is appropriate to examine these reasons thoughtfully when making choices in this area." (Davis, 1973, p. 312).

Far and wide we have understood the importance of CSR, but the new point of discussion is what catalyzes CSR in an organization? Why firms get engaged with CSR activities? (Aguilera et al., 2007). One antecedent of CSR as previously discussed is CSR education and another important lead into the antecedents of CSR as per literature is business motives. Businesses purposefully exist for a cause, usually profit making, still they engage themselves in other activities followed by social drive and increasing stakeholder pressure (Brønn & Vidaver-Cohen, 2009). These activities are often referred as social initiatives and is defined as "*any program, practice, or policy undertaken by a business firm to benefit society.*" (*ibid.*). Thus, these activities are not just limited to the corporate performance or corporate philanthropy but to a far extent covers more or less all inward and outward social interactions of a business with society. These initiatives comes with lots of benefits e.g. "*when corporations engage in initiatives that benefit society, stockholders' interests can be advanced since problems can become profits.*" (Davis, 1973).

Motives have been studied in variety of ways; some authors divided them as extrinsic vs. intrinsic motives, altruistic vs. greenwashing, public serving vs. self-serving, moral vs. normative, other consider institutional, legitimacy, sustainability, and profitability motives as driver of CSR (Babiak & Trendafilova, 2011; Bhattacharya & Sen, 2004; Brønn & Vidaver-Cohen, 2009; Sheth & Babiak, 2010).

1.4 Operationalization of Variables:

Table 1. 3: Operationalization of Variables

No.	Variable Type	Construct	Indicator	Definition	Item	Reference
1	Independent	Extent of CSR	Obligatory Courses	Mandatory courses in the degree curriculum.	Dichotomous	(Setó-Pamies et al., 2011; Turker et al., 2016)
			Elective Courses	Optional courses in the degree curriculum		
			Embedded Courses	CSR can appear in the course outline in different ways: as a section of a topic, as different sections of different topics or as a specific topic.		
			CSR Courses	Specific CSR subjects, in which all the topics of the course focus on CSR issues.		
			Quality of CSRE	Pedagogies to deliver CSR education to the students	6	(Turker et al., 2016)
2		CSR Education	Economic	An education to develop the social conscience of students towards corporate social responsibility and	12	45bgf
			Legal			B45ghdb5b4
			Ethical	learning techniques with focus on prevention and protection of natural environment, and social wellbeing of current and future generation		(Cortese, 2003)
			Philanthropic			

• • •

No.	Variable Type	Construct	Indicator	Definition	Item	Reference
3	Independent	Business Motives	Profitability Motives	Emanates from the belief that engaging in social initiatives can yield direct financial benefits for the firm, either by generating new revenues or by protecting existing profit levels.	5	(Brønn & Vidaver-Cohen, 2009)
			Sustainability Motives	driven by personal managerial values, a sense of organizational responsibility, and the belief that corporations have a moral obligation to invest in making the world a better place for future generations.	7	
			Legitimacy Motives	the motives to Improve Image and to Be Recognized for Moral Leadership	3	
4	Dependent	Perceptual Understanding of CSR	PL of Economic Responsibility	businesses are to be profitable activities through the legitimate exchange of goods or services in a social setup	4	(A. B. Carroll, 2016; Turker et al., 2016)
			PL of Legal Responsibility	minimal ground rules by society under which businesses are expected to operate and function	4	
			PL of Ethical Responsibility	normative expectations of most societies	4	
			PL of Philanthropic Responsibility	voluntary or discretionary activities of corporation that furthers the social good	5	

• • •

No.	Variable Type	Construct	Indicator	Definition	Item	Reference
5	Dependent	Behavioral Intention	Organizational Attractiveness	Individual's attractiveness towards socially responsible organization	5	(Turker, 2009; Turker et al., 2016)
			Job Intention	Personal intention to work for socially responsible organization	9	
6		Managerial Competencies for SD	Responsibility	values, ethics, reflection		**(De Haan, 2006; Fadeeva & Mochizuki, 2010; Roorda, 2002, 2010; Sleurs, 2008; Wiek et al., 2015)**
			Emotional Intelligence	transcultural understanding, empathy, solidarity, compassion	4	
			System Orientation	Interdisciplinary Knowledge	4	
			Future Orientation	Foresight and anticipation	4	
			Personal involvement	Self-motivation, motivating others, learning,	4	
			Action Skills	Decision making and the ability to take actions	4	

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1.5 Theoretical Model for CSR Education:

Figure 1. 3 Global Theoretical Model of Antecedents and Outcomes of CSR
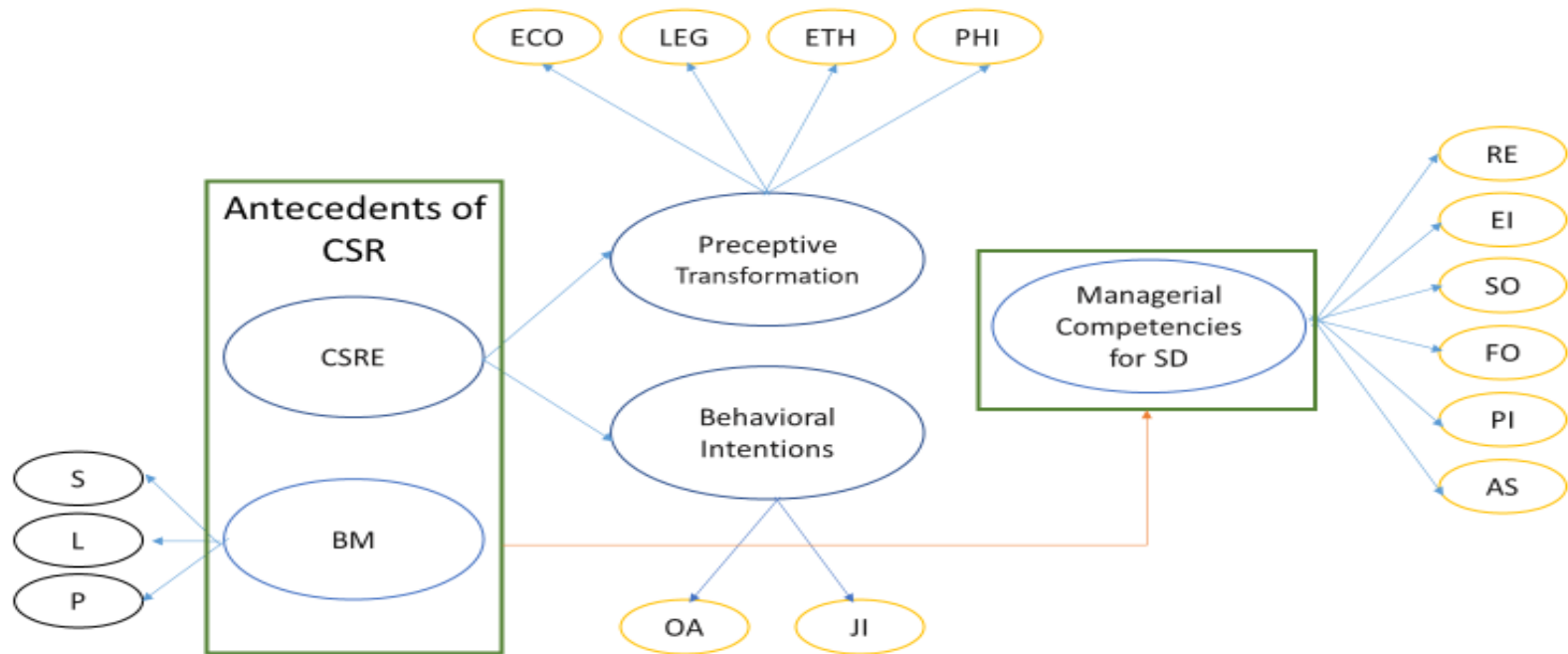
(Source: author)

Part-I Conceptualization

Chapter 2

Theories of CSR

Theories of CSR

Chapter 2

2.1 Epistemology of Antecedents and Outcomes of CSR

      2.1.1   Epistemology and Ontology of Research

2.2 The Research Paradigm

2.3 Framework and theories CSR

      2.3.1   Carroll's Pyramid

      2.3.2   Corporate Social Performance

      2.3.3   Stakeholder Theory

      2.3.4   Network Theory

      2.3.5   Actor Network Theory

Chapter 2: THEORIES OF CSR

"It is abundantly clear that a much deeper, faster and more ambitious response is needed to unleash the social and economic transformation needed to achieve our 2030 goals."

United Nations Secretary-General António Guterres.

2.1 Epistemology of Antecedents and Outcomes of CSR:

C SR is a social phenomenon full of philosophical skepticism and controversies (A. B. Carroll, 2015b). In order to understand the epitome of antecedents and outcomes of CSR we need to understand its epistemology. Epistemology in social science allows the researcher to take a standpoint upon social reality. In this research the author adopted interpretivism as an epistemology of CSR to understand "*peoples meaning"* of social reality (Bryman & Bell, 2015). Especially, because CSR is widespread across social, philosophical, and political discourse. Secondly, it allows the researcher to adopt constructionism as an ontological stance for this research. Constructionism asserts, "*that social phenomena and their meanings are continually being accomplished by social actors. It implies that social phenomena and categories are not only produced through social interaction but that they are in a constant state of revision"* (*ibid.*).

2.2 The Research Paradigm:

Over decades corporations have contributed to the development of the society. Thanks to their contribution, the world has seen unprecedented development in multiple walks of life (Bass & Dalal-Clayton, 2012; Brundtland, 2013; Carley & Christie, 2000; Lozano et al., 2013)"*However, it is increasingly recognized that such activities have been detrimental to economic, environmental, and social aspects and are triggering dramatic, global climate changes*" (Lozano et al., 2013, p. 3). It is perceived that ultimately this is going to cause irreversible damages to the planet earth and it will cost quality life of future generations (Bass & Dalal-Clayton, 2012; Brundtland, 2013; Carley & Christie, 2000). Therefore, there is an urgent call for research to investigate contribution of corporations/businesses to the society in terms of their impact.

In this regard, previously available theories can play a major role in the study of phenomenon created through the social interactions of businesses and society in the discourse of SD. Following, some landmark studies the author had identified few benchmark theories of CSR. A description and critic of these theories in term of their significance to address the previously stated problem (*see: General Introduction)* are presented in the following section.

2.3 Framework and Theories of CSR:

CSR gained its momentum since Bowen (1953). Initially, CSR acquired the shape of "*Corporate Welfare"* and was used as a general term arguing that business have responsibilities, tough the responsibilities were never spelled out (A. B. Carroll, 2015b; Garriga & Melé, 2004). It was until Friedman (1970), he was the first to address that businesses have responsibility to be profitable. Since then Friedman has been highly criticized for only considering economic dimension of corporate responsibility and stockholder wellbeing (Friedman, 2007). However, in the context American corporations in 70's his propositions are accurate, but today Friedman

framework cannot serve the purpose because of the lack of interdisciplinary, multidimensional debate on social interaction of businesses to the society (Ramanna, 2020).

2.3.1 Carroll's Pyramid:

In 1979, in order to clearly spell out the responsibilities of business Carroll attempts to defines CSR in terms of four basic responsibilities. These four levels of responsibilities were presented through the pyramid with economic responsibility at bottom line, legal responsibility at level two, ethical responsibility at level three, and philanthropic responsibility at the top of pyramid (A. B. Carroll, 1979, 1991, 2008, 2016). Carroll's Pyramid is one of the benchmark frameworks in discourse of CSR and also have been part of this study. However, Carroll's Pyramid provide an answer to what are corporate social responsibilities but unfortunately it fails to address how and why part of the questions upon CSR.

2.3.2 Corporate Social Performance Model:

The previously discussed lacking CSR framework was then addressed by Wood in 1991. She used the concept of corporate social performance as defined by Wartick & Cochran, (1985) "*a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships.*" instead of corporate social responsibility to introduce CSP model (Wood, 1991). Wood, discussed CSR in terms of a system by presenting principles of CSR, process of CSR and outcomes of corporate behaviors (Jamali, 2008). Although CSP model was a summary of previous work on corporate social performance yet it fails to consider the significance of stakeholders in the process of CSR (S. Waddock, 2004). Further, the model also lacked an accountability of the needs of practicing managers charged with implementing CSP programs and

crucially measuring their impact (Doherty et al., 2006). Finally, (Jamali, 2008) criticizes Wood, (1991) for a certain level of abstraction in her model in a view of its scholarly language.

Figure 2. 1 The CSP Model

The Corporate Social Performance Model

Principles of corporate social responsibility
Institutional principle: legitimacy
Organizational principle: public responsibility
Individual principle: managerial discretion

Processes of corporate social responsiveness
Environmental assessment
Stakeholder management
Issues management

Outcomes of corporate behavior
Social impacts
Social programs
Social policies

(Source: Wood, 1991, p. 694)

Therefore, beside the significance of CSP model it fails to account the agency of this research as discussed previously.

2.3.3   Stake Holder Theory:

Stake holder theory is often cited as the work of Freeman (1984), encouraged the organizations to consider a new set of stakeholders beside the traditional pool to legitimize new forms of managerial understanding and action (Jonker & Foster, 2002). The basic plea of this theory in the context of CSR is "*all stakeholders matter and organizations should integrate their responsibilities to various stakeholder constituencies*" (Jamali, 2008). However, in terms of the resource view of the organization this seems a little absurd. Because organizations have their own sense-making mechanism and limited set of resources, thus the selection of key stakeholders will remain at the managerial discretion and can contaminate organizational strategic approach to CSR (Melé, 2009). Instead, the author of this research believes the selection of key stakeholders shall

be an outcome of a natural process instead of based on normative or instrumental motives of managers (*see:* Brown & Forster, 2013).

2.3.4 Social Network Theory:

Established on above frameworks and theories we have understood we need a high degree of sophistication and jurisprudence to study the antecedents and outcomes of CSR. Therefore, in this research we have to think beyond the limits and consider the fact that CSR is a social phenomenon and the forces of CSR is a result of social interaction. Social interactions reciprocate themselves and often changes the equilibrium. In order to study the complexity, the best solution is to break it in small understandable parts.

In this research we have a profound degree of complexity because of the nature of phenomenon under study and variables under consideration. The deliberation through literature suggest us to adopt network theory as the schema of studies. Network Theory allow us to breakdown the complexity in our research in the form of actors, activities, and resources. Before advancing further, it is necessary to understand what is network, actor, activities, and resources? Therefore, the author has considered an explanation from Hult (2012, p. 3) who has frequently cited Hakansson (1984, 1989) to define the terms as presented in Table 4.

Although this is an interesting theory to study social phenomenon and is able to cover up major marks in this research though it lack several elements. First of all, this theory talks about actors, activities, and resources but it does not talk about agency. Agency can be defined as ability, capability or self-efficacy of an actor to in a given environment (Dwiartama & Rosin, 2014; Melé, 2009). Secondly, network theories does not allow the incorporation of non-human elements into the study of social phenomenon (Latour, 1996).

Table 2. 1: Description of Social Network

Concept	Definition	Source
Network	*An independent collation of tasks or skill specialized economic entities (independent firms or autonomous organizational units) that operates without hieratical control but is embedded by dense lateral connections, mutuality, and reciprocity in a shared value system date defines "membership" roles and responsibilities*	Achrol, &Kotler p. 148
Actors in a network	*The actors in the network control activities and resources; individuals, groups of individuals, part of firms and groups of firms for example can be actors*	(Hakansson and Johanson 1984; Hakansson and Ostburg 1975)
Activity links in the network	*An activity occurs when one or several actors combines, develops, exchange, are create resources by utilizing other resources. Activities performed within a unit are typically called production activities and activities performed between units are typically called exchange activities in a network.*	(Hakansson, 1989; Hunt 2000)
Resource ties in the network	*The resource ties represent a necessary condition for all intra unit activities in the case of individual unit within network five type of resources can be identified each related to some part of corporate environment in footboards financial capital technology personnel and marketing*	(Hakansson, 1989)

(*Source: author*)

2.3.5   Actor Network Theory (ANT):

Finally, the best suitable framework to study the antecedents and outcomes of CSR is through actor network theory. Actor Network Theory was developed by Paris Group of Science and Technology in 1980's by the collaboration of Bruno Latour, Michel Callon, and John Law (Latour, 1996). The theory has been widely acclaimed in number of social researches, as Latour (2010) claimed "*I have found in the notion of network a powerful way of rephrasing basic issues of social theory, epistemology and philosophy.*" (Johannesson, 2005). Unlike other theories ANT

allows to study the relationship between human and non-human in a given scenario (Latour, 2005; Seuwou et al., 2017). The theory originates in the context of French philosophy and semiotics and thus emphasize the relational materiality of our environment (Law, 1992). For example:

> "*Take any object: At first, it looks contained within itself with well-delineated edges and limits; then something happens, a strike, an accident, a catastrophe, and suddenly you discover swarms of entities that seem to have been there all along but were not visible before and that appear in retrospect necessary for its sustenance.*" (Latour, 2010, p. 797).

If we apply this to several corporate happening, it will be easy to understand the relevance of ANT to study the antecedents and outcomes of CSR. For example: British Petroleum oil spill or Rana Plaza Bangladesh, both corporations were working in their domain and suddenly an accident happens and you discover health and safety hazard, technological non-competencies, strategic failure, financial stress, societal activist, government regulations, academic case studies, research and much more.

Same is the case in this research the author tries to study CSR education as an antecedent of CSR and Sustainable Development as an outcome of CSR. Eventually, the researcher's universe start to expand with the entry of corporations and business themselves, then their motives, and then picture unfolds to the role of business schools, and it leads to the students, and the graduates and their behavioral intents to work for responsible businesses, and to the role of executives, and government regulation, and the cultural context *etcetera*. So much of so, some of them are actors (individuals, groups of individual, institutions) and other entities are actants (education, motives, competencies). According to (Latour, 1996) "*An "actor" in ANT is semiotic definition -an actant -, that is something that acts or to which activity is granted by others. It implies no special*

motivation of human individual actors, nor of human in general. An actant can literally be anything provided it is granted to be the source of action" Both actors and actants are networked to each other but "*social is not the glue which holds society together; rather it is what is glued together by many other types of connectors. It is not a specific realm…but only…a very peculiar movement of re-association and reassembling…a trail of associations between heterogeneous elements*" (Seuwou et al., 2017).

Another ANT benefit is the focus of theory on observer's experience as being the only true source of understanding unlike previous frameworks depending on priori of knowledge (Latoure & Woolgar, 1986). Here, the idea is 'Social scientists have transformed the world in various ways; the point, however, is to interpret it'. ANT is an interesting framework as it delineates a set of actors that influence, shape or determine an action to identify relationship within and between actors in same or different networks (Seuwou et al., 2017). Further, ANT also assist to examine the tools by which relationship emerge, it helps to apprehend how the roles of subject and object, intermediaries, and actors are attributed and stabilized in a network (*ibid.*). Thus, it implies ANT is a proponent of relationships and their divergence in network rather the nodes in the networks (Van der Duim & Henkens, 2007). ANT consider networks as flux, interim entities dependent on ongoing relationships, as well as it attributes power to non-human actors and focus on the role of translators as an agent of change in network (Callon, 1999). Therefore, the application of this body of theory facilitated the examination of the roles of and the relationship between structural and human actants which lies at the core of the study of antecedents and outcomes of CSR.

Business Schools, SR Education and Perceptual Transformation

Essay-1

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Thesis: Corporate Social Responsibility Education

Role of Business Schools in SR Education and Perceptual Transformation of Prospective Employees

Chapter 3: ROLE OF BUSINESS SCHOOLS IN SR EDUCATION AND PERCEPTIVE TRANSFORMATION OF PROSPECTIVE EMPLOYEES

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Thesis: Corporate Social Responsibility Education

Essay-I Abstract

The goal of this article is to study the impact of social responsibility education (SR education) on perceptive transformation among prospective employees regarding the understanding and attitude towards corporate social responsibility (CSR) under the assumptions of Actor Network Theory. The study was conducted at the micro level, using a survey research method, for the sample of 731 graduates from business and management schools, expected to contribute as responsible managers for the sake of sustainable development thus sustaining the life quality through business practices for future generations, especially in context of Pakistan as developing country. We found positive association between SR education and perceptive transformation among prospective employees through analyzing the relationship via ordinary least squares regression analyses. The result shows, in recent years, Pakistani businesses and management schools have implemented SR education to successfully transform the ways in which Economic, Legal, Ethical and Philanthropic aspects of CSR are perceived. In doing so, they have also increased prospective employees' attraction towards socially responsible organizations and helped to develop job intention in budding entrepreneurs. Furthermore, this paper is the first of its kind to study the impact of SR education on prospective employees rather than customers and successfully contribute significant transformation on individual layers of CSR and then the attitudinal transformation as responsible managers.

Keywords: *socially responsibility education; layers of CSR; perceptual transformation; organizational attractiveness; job intention*

Thesis: Corporate Social Responsibility Education

Essay-I Résumé

L'objectif de cet article est d'étudier l'impact de l'éducation à la responsabilité sociale (SR éducation) sur la transformation perceptive des futurs employés en ce qui concerne la compréhension et l'attitude envers la responsabilité sociale des entreprises (CSR) selon les hypothèses de la théorie d'"Actor Network Theory". L'étude a été menée au niveau micro, en utilisant une méthode de recherche par sondage, pour l'échantillon de 731 diplômés d'écoles de commerce et de gestion, censés contribuer en tant que gestionnaires responsables au nom du développement durable, soutenant ainsi la qualité de vie par des pratiques commerciales pour les générations futures, en particulier dans le contexte du Pakistan en tant que pays en développement. Nous avons trouvé une association positive entre l'éducation à la responsabilité sociale et la transformation perceptive chez les futurs employés en analysant la relation par des analyses de régression par moindres carrés ordinaires. Le résultat montre que, ces dernières années, les entreprises et les écoles de gestion pakistanaises ont mis en œuvre l'éducation à la responsabilité pour transformer avec succès la façon dont les aspects économiques, juridiques, éthiques et philanthropiques de la responsabilité sociale des entreprises sont perçus. Ce faisant, elles ont également accru l'attrait des employés potentiels pour les organisations socialement responsables et ont contribué à développer l'intention de travail chez les entrepreneurs en croissance. De plus, cette recherche est la première du genre à étudier l'impact de l'éducation à la responsabilité sociale (SR éducation) sur les employés potentiels plutôt que sur les clients et contribue avec succès à la transformation significative des différents niveaux de la responsabilité sociale des entreprises (CSR) puis à la transformation des leurs attitudes en tant que directeurs responsables.

Mots-clés *: Éducation à la responsabilité sociale ; Niveaux de la responsabilité sociale des entreprises (CSR) ; Transformation perceptuelle ; Attractivité organisationnelle ; Intention de travail.*

Thesis: Corporate Social Responsibility Education

Role of Business Schools in SR Education and Perceptual Transformation of Prospective Employees

The role of business schools regarding social responsibility education (SR education) became controversial, as they failed to cultivate ethical behaviors among future managers. Instead, culture of greed, nefarious business decisions, in the wake of corporate financial scandals (Enron Corporation, Madoff, Volkswagen, FIFA) and crisis (like British Petroleum Oil Spill, Economic downturn, Climate change and Environmental degradation) made the situation alarming (Gill; Memon, Wei, Robson, & Khattak, 2014; Wang, Malhotra, & Murnighan, 2011).Furthermore, corporate pressures are increasingly tempting managers to become engaged in illegitimate behaviours by legitimising such actions under the shadow of fiduciary responsibilities (Murnighan, Oesch, & Pillutla, 2001). (Adomßent et al., 2014) have accused management and economic education and educators for failure to integrate values, ethics, social responsibility and sustainability motives among students and for teaching selfishness, greed, and overreliance on economic models while underestimating collective benevolence, rational profit making and models of sustainable development (Ghoshal, 2005; Ghoshal & Moran, 1996; Herzig & Moon, 2013; Wang et al., 2011). Such a phenomenon has provoked debate among academics and businesses regarding the role of business schools in imparting SR education and its impact on students' perceptual understanding, and attitude (Rajah, Reifferscheid, & Borgmann, 2016; Wang et al., 2011, p. 643).

3.1 SR Education and the Responsibility of Business Schools

Students from business and management schools have lower morals than those in philosophy, medicine, and dentistry, due to an emphasis on theories rather than the ethical application of these into practices (Buchholz et al., 1989; Segon & Booth, 2009).

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According to a study by F. G. Crane (2004)"business school education not only fails to improve the moral character of students, but potentially weakens it". As confessed by Ghoshal (2005, p. 88), "In the desire to create and protect the pretense of knowledge—in our venture to make business studies a science—we may have gone too far in ignoring the consequences not only for our students but also for society". Therefore, Adomßent et al. (2014) went on to argue that business schools and their faculty members need to design and teach a curriculum and activities expected to minimize and controls undesirable behaviors and attitudes, so we may have responsible future managers that are able to ensure sustainability through their practices (Rajah et al., 2016; Rasche, Gilbert, & Schedel, 2013).

Although it is very common to hear the phrase "*Ethics cannot be taught*", the importance of SR education cannot be denied or undermined (Park, 1998). And whilst SR education may not always bring out the good in people (in the same way that a course on leadership may not bring out a leader among the students), the societal preference and demand for producing "better people" cannot be ignored. Academically speaking, SR education has found its place among Pakistani universities and business schools, likely to that of Western business schools and universities, however, at the moment we are unable to compare and judge the equivalence, and the intensity of SR education in both cultures due to the volatility of concepts. Khan (2016) studied 18 highest ranked Pakistani business schools (public and private) and confirmed the inclusion of subjects and activities pertaining to social responsibility, norms, values, and business ethics for the understanding of CSR, thus making it possible to study the established objectives in this context.

The objective of this research is not to quantify the SR or CSR courses, but to identify the effectiveness of SR education in the perceptual transformation of understanding of perceptive layers of CSR and then the transformation of attitude in terms of preferences and intentions. The

idea for this research is conceptualised on the assumptions of Actor Network Theory, "the construction of socio-technical networks and the effects of actors both within and outside the network" (Callon, 1999; Latour, 2005, 2010) and the concept of (Reifferscheid, 2014) healthy knowledge leads to healthy doing, and that healthy doing leads to the healthy being. Here, we have considered business schools and their graduates as parts of a societal network that may have sustainable or unsustainable impact (perceived to be responsible or irresponsible behaviour of prospective employees) on society through their practices thus effecting the lives of current or future generations in positive or negative ways. In order to study the underlining objectives, the researcher has heavily borrowed from Rajah et al. (2016) and Reifferscheid (2014); however, this study is different in that it focuses on prospective employees, rather than on customers.

3.2   The Impact of Sr Education on Layers of CSR Perception

From a societal perspective, successive generations expect more and more from businesses and the life; they expect businesses to work in the best interest of their stakeholders, and that life is as fruitful for future generations as it is for them (Segon & Booth, 2009). However, the realities of the world differ from such expectations, with many executives seemingly ignoring the benefits of stakeholders (the consumers, employees, shareholders, etc.) in favour of personal beneficiaries, ambitions and financial gains (*see*: Charles (2002)). Such a situation has become increasingly ambiguous for educators, as "*new scandals lead to new law and society's increased expectations change the parameters for what to teach*" (Giacalone & Thompson, 2006, p. 266). Despite this, management schools are still expected to transform their students into responsible managers that can ensure sustainable development through their competencies. Sustainable development is a stylised concept since the beginning of 1987 through which quality of life can be improved and planet earth can be sustained for future through education, practices, policies, laws and regulation,

thus it's a joint effort to manage the destruction by human over centuries. The World Commission on Economic Development (1987: 43) defines sustainable development as "the development that meets the needs of the present without compromising the ability of future generations to meet their own needs", whilst it defines sustainability as "*the collective willingness and ability of a society to reach or maintain its viability, vitality, and integrity over long periods of time, while allowing other societies to reach or maintain their own viability, vitality, and integrity*" (WCED 1987; Wiek et al. 2015).

To achieve sustainable development and sustainability, a large-scale educational transformation is required to equip newer generations of professionals with a perceptual understanding of CSR and its application (Roorda, 2002, 2010). In doing so individual morals are elevated and perceptions in terms of the economic, legal, ethical, and philanthropic layers of CSR are developed. It is also hoped that such employees will develop their attitudes regarding sustainable choices once they become managers (Alvarado-Herrera, Bigne, Aldas-Manzano, & Curras-Perez, 2015; Rajah et al., 2016; Wiek et al., 2015). In short, the more sustainable a person is, the more sustainable choices they will opt for when it comes to problem-solving, decision-making, and resource mobilisation and allocation, and the more likely they will be to strategize with value-laden deliberation, and engage with strong collaboration between businesses and society (Roorda, 2002, 2010; Wiek et al., 2015).

Although a few contradictions exist within the literature, previous studies have, for the most part, acknowledged the positive outcomes of CSR in the cultural context of developed and Western societies as education related to corporate and social responsibility has transformed the business world, through its training and mentoring of prospective managers with regards to values, morals, ethics and responsibility (Carroll, 2015; Matten & Moon, 2004a). The desired

transformation in behaviour has ultimately earned these managers respect and career progression for not only themselves, but their respective organisations, too. The fortune they have created for stakeholders has thus ensured economic achievement, societal development and environmental protection (Lozano, 2014; Matten & Moon, 2004a).

However, these findings are inconsistent given the role of education and business schools in the context of developing and underdeveloped countries. There is an overall lack of credible research and empirical findings, making it difficult to draw trustworthy conclusions. To address such inconsistencies and knowledge gaps, this research aims to study the impact of SR education by the business and management schools to graduates, with a particular focus on how prospective employees can develop into socially responsible beings.

3.2.1 The SR Education-Perception Model

Since very few studies have examined the effectiveness of SR education outside the realms of academia in real-world practices, there is the opportunity to provide an insight into the effects of such an educational approach to the business students in developing countries (Matten & Moon, 2004b; Rajah et al., 2016). Adopting the perspective of a developing country, the researcher focused on Pakistan to examine the relationship between SR education and the economic, legal, ethical and philanthropy aspects of CSR in relation to an individual's interest in, and job intention for, a socially responsible organisation.

The idea is that SR education affects an individual's perception and understanding of CSR. This implies a positive impact of SR education will generate a positive perception, meaning values, morals, competencies, and practices that are more aligned with CSR standards and thus there are more chances to achieve sustainable development. The alignment is a necessity in the context of developing countries as CSR is regularly compromised in favour of petite economic gains. In 2012,

the metropolis business hub of Karachi, Pakistan, saw the deaths of 300 factory workers, including

children and women, who were unable to escape when a fire broke in a garment factory due to a

lack of fire extinguishing equipment and emergency escape plan (The New York Times, 12 Sep.

2012). On a related note, 15 million workers employed in the Pakistani textile industry are exposed

to water that has an average pollution rate of 82.14%. This is due to irresponsible underground

drainage of untreated toxic waste, which feeds directly into the drinking water and consequently

exposes residents to deadly diseases, including hepatitis B and C, and various forms of cancer

(Water pollution in Faisalabad, 2017). This story of woe continues with cheatings, environmental

destruction, exploitation of labour and human resources, discrimination and workplace

harassment, violation of consumer rights, and bribery, all of which is rampant throughout the

corporate environment (Aslam, 2009; Bilal, Khan, & Akoorie, 2016; Javaid, 2010; Khan,

Mahmood, Ayoub, & Hussain, 2011).

Working on the assumption that nobody wants such immorality and corporate complicity

for themselves or the upcoming generation, it is therefore essential to see SR education as a way

of influencing the perception of future managers and prospective employees. This research has

both strategic and managerial implications regardless of whether SR education is deemed effective

in perceptual transformation or not, thus indicating that the topic is interesting enough to provide

opportunities to advance the literature and contribute to the field of SR education.

3.2.2 Aspects of CSR Perception.

"*Corporate social responsibility (CSR) is, regardless of specific labelling, any concept*

concerning how managers should handle public policy and social issues" (Windsor, 2006, p. 93).

As such, CSR is not bound by one train of thought; it is just as legitimate to include Carol's

pyramid (1979), or Matten and Moon's implicit/explicit CSR model (2008) as it is to introduce the

multilevel model of institutional flows by Scott (2013). Regardless of the approach, however, the majority of discussion focuses on the economic, legal, ethical and philanthropic expectations of a business from a societal perspective (Carroll, 2016), which shall now be dissected in more detail.

3.2.2.1 Economic Responsibility

Businesses were created to be profitable and were expected to offer value to their stake holders (Friedman, 1970). However, mangers went so far in fulfilling their fiduciary responsibilities that they acutely warded off the interest of their stakeholders and violated the societal norms and the code of conduct (Murnighan et al., 2001). Businesses and society works in reciprocity, an equilibrium is required on the part of both actors for gaining their economic goals (A. Crane, 2008). Unfortunately, the corporate world measures the performance of business in terms of financial gains mostly and they also use it as a yardstick to measure the performance of their managers thus causing them to be greedy (Donaldson & Davis, 1991; Takacs Haynes, Campbell, & Hitt, 2017). Corporate goals with the signpost of "*more is not enough in terms of financial gains"* have also affected the academic world and forced business schools to make students money making machines thus lacking morals and values pertaining sustainability (Giacalone & Thompson, 2006).

Businesses have to be economically responsible by being profitable towards the society that allows their creation and operation (Carroll, 1979, 2016). Apparently, economic responsibility seems absurd, but businesses are to be profitable activities through the legitimate exchange of goods or services in a social setup. This is what society expects of businesses, they need to sustain themselves and their operation along the promises of the wealth maximization and beneficiaries for their stock as well stakeholders. Therefore, "*the economic responsibility is a baseline requirement that must be met in a competitive business world"*(Carroll, 2016). To achieve these

goals, prospective managers are required to be educated in finance in such a way so that they do not violate values and ethical standards, and work in the best interests of the stakeholders (Bagley & Page, 1999; Lozano, Lozano, Mulder, Huisingh, & Waas, 2013). In this research, we assume that SR education will bring about positive changes in the perceptive layer of economic performance of prospective employees, and thus transform their behaviour into responsible corporate citizens. We also expect that these executives will respect the rights and interests of their stakeholders by protecting, generating and distributing the wealth invested in the firm (Filatotchev & Nakajima, 2014; Oliver, 1996). Based on studied literature, we therefore hypothesised that:

Hypothesis 1: *SR education can positively transform the perceptive level layer of economic perception and attitude of prospective employees.*

3.2.2.2 Legal Responsibility

"Society has not only sanctioned businesses as economic entities, it has also established the minimal ground rules under which businesses are expected to operate and function" (Carroll, 2016). Such operating grounds can be understood as legal responsibilities, whereby businesses have to conform to societal norms, values, expectations, laws and regulations; in other words, society's view of "codified ethics" (Carroll, 2016; Oliver, 1996; Palazzo & Scherer, 2006). Berger Peter and Luckmann (1966) described such a codification as that which is perceived or ascribed to an action of a business or institution via social construction. This follows the articulated fundamental notions of fair business practices as a condition of operations, which lawmakers across international, national, federal, state and local levels see as vital for the survival and growth of businesses (Carroll, 2016; Palazzo & Scherer, 2006; Weber, 1978). As such, businesses are required to comply with legal responsibilities and regulations; those who fail to comply find it

more difficult to enter the process of social exchange, since their partners do not rely on their compliance with the particular expectation in question (Carroll, 2016; Palazzo & Scherer, 2006).

Business schools and their faculty members are thus expected to design and teach a curriculum that minimises undesirable behaviours through perceptual changes in the attitudes of prospective employees towards corporate legal responsibility (Ghoshal, 2005; Rajah et al., 2016). The business schools are also expected to teach the students business ethics and social responsibility and provide sustainability courses that outline the idea of legal responsibilities and practices, as well as business cases, seminars, training and/or internships. Such knowledge is often based on the assumption that learning theories can produce significant changes in prospective employee's attitude and behaviour. Therefore, we have hypothesised:

Hypothesis 2: *SR education positively transforms the perceptive layer of legal perception and attitude of prospective employees.*

3.2.2.3 Ethical Responsibility

"*The normative expectations of most societies hold that laws are essential but not sufficient*" (Carroll, 2016). In addition to legal expectations and responsibilities, society expects businesses to behave ethically and use the organisational resources that they control in responsible ways (Bagley & Page, 1999). This implies a more global view of rights and obligations, whereby actors are expected to take care of their actions and behaviour while considering the impact of consequences on both themselves and others (*ibid.*). As explained by Carroll (2016), "*taking on ethical responsibilities implies that organisations embrace those activities, norms, standards and practices that, despite not being codified into law, are nevertheless expected by society.*" Part of the ethical expectation is that businesses shall be responsive to the "spirit" of the law, not just the

letter of the law. Here, prospective managers are expected not to manipulate the acquired power in the roles they assume, as doing so may impact the lives and fortunes of others (Bagley & Page, 1999). For the most part, ethical responsibilities are taught to the students through courses designed by the business schools in the form of business ethics or embedded topics, which aim to broaden the perceptual level of ethical responsibility under business education (Rajah et al., 2016). SR education that focuses on the ethical responsibilities addresses the issues relating to the moral upbringing of prospective employees, and may ultimately help avoid similar business scandals and issues from repeating in the future (Lämsä, Vehkaperä, Puttonen, & Pesonen, 2008). Lower moral concern has been accredited by some to business education, and its focus on theories relating to finance, the management science, economics, human resource motivation and auditing principles, rather than the ethical application and roles of these theories and techniques in practice (Buchholz et al., 1989; Segon & Booth, 2009).

Students are often left alone to integrate their theoretical learning (without complete understanding of right and wrong) into real-life business dilemmas. This ultimately results in business students needing a higher level of ethical training and moral reasoning than other students if they are to be proficient in their working careers (Trevino, & Nelson, 1999). "*Business schools are a central agency of secondary socialisation of business people*" (Park, 1998), for it is in these institutes that the attitudes, professional skills and value orientation of next-generation business professionals are first introduced (cf. Gomez-Mejia, 1983; La¨msa¨ et al., 2003). "*There is a reason to assume that the attitudes of tomorrow's business women and men about good business behaviour and good decision making for the success of their business and wellbeing of their local and global environment are, in fact, created to a remarkable extent during their years in business schools*"(Gomez-Mejia, 1983; Lämsä & Pučėtaitė, 2006)

Therefore, we hypothesise that:

Hypothesis 3: *SR education positively transforms the perceptive level of ethical perception and attitude of prospective employees*

3.2.2.4 Philanthropic Responsibility

"Regardless of whether the motive of CSR is altruistic, strategic or both, research confirms that corporations engage in actions that further the social good, going beyond the financial interests of the corporation, and participating in activities that are not required by law" (A. B. Carroll, 1979; McWilliams & Siegel, 2000). Such activities are categorised as philanthropic responsibilities of businesses, and this includes all forms of business giving, as well as voluntary or discretionary activities (Carroll, 2016). Initially philanthropy or business giving in literal sense was not a responsibility, but now it is normal to expect from businesses.

Carroll claimed that the ethical responsibility component of CSR has grown in its importance since the 1980s, resulting in a discretionary principle that has since developed into "philanthropy" (Sheth & Babiak, 2010). Heath and Ryan (1989), categorised CSR through its characteristics of an image building and moral rectitude, as well as its monitoring and response to various situations. However, (Van Marrewijk, 2003; Van Marrewijk & Werre, 2003) pointed out that CSR "…means something, but not always the same thing to everybody" (p. 96). So, in terms of philanthropic responsibilities, we can simply follow Heath and Ryan (1989), who see the process "simply as performing good deeds" (p. 34).

Therefore, prospective managers are expected to be responsible managers who contribute organisational resources for the sake of community development and the improvement of quality of life in an act of reciprocity whereby both the business and society is liable to nurture one

another (Carroll, 1979, 1991, 2016). The perceptual change towards a positive attitude regarding human wellbeing and goodwill may be incorporated through the education of individuals studying in business schools. Following the literature on SR education and philanthropic responsibilities of businesses, we can thus hypothesise:

Hypothesis 4: SR education positively transforms the perceptive layer of ethical perception and attitude of prospective employees.

3.2.3 SR Education and Prospective Employees Attitude

Although the concepts and areas related to SR education have been discussed separately, they are not mutually exclusive, and through considering the individual's mindset mangers can precisely identify the constant dynamics struggle of one with another (Carroll, 1991). Based on the mutuality and trade-off among the four aforementioned business responsibilities, it is important for prospective managers to gain insight into the theories behind, and an implications of these responsibilities through a depiction of sustainability (Lozano et al., 2013; Matten & Moon, 2004b; Park, 1998).

In previous studies, authors have addressed the lack of concern regarding sustainability among individuals, with many seeing this challenge as an attitude-behaviour gap. To date, only a limited number of studies have used empirical research to bridge such a gap, and the issue of prospective managers has been all but neglected (Terlau & Hirsch, 2015). Simply put, the attitude of prospective managers can be defined as one's social responsibility preference (Michailides & Lipsett, 2013). In this study, the researcher has therefore focused on the attitude of prospective managers in terms of their organisational preferences and their intention to work for socially responsible organisations as an employer. Based on these assumptions, we can therefore hypothesise:

Hypothesis 5: *SR education positively affects the attitude of prospective employees in terms of their organisational preferences and job intentions.*

3.2.4 CSR and Stakeholder

Under the concepts of CSR, we cannot classify the effect of one layer on one type of stakeholder, however, instead they affect differently to varying set of stakeholders among a social network**.** For example, Economic responsibilities may drastically impact investors such that banks or shareholders than others. In terms of Legal responsibilities maybe a foreign partner is more effected than the local one, certainly because of litigations and legal up ringing. Ethical responsibilities may affect maximum stakeholder, involving a complete set of societal members such as pressure groups, communities, and the employees etc. Finally, for philanthropic responsibilities the affects may be limited to local, national, or international communities or employees of the companies, Like Bill and Melinda Gates Foundation is working worldwide for philanthropic contributions towards the society. Based on the studied literature, the antecedent and outcomes can be modelled as presented in Figure1.

Insert Figure 1 & 2 about here

3.3 Methodology

Research into business and management is closely tied to the different views of researchers regarding studies of organisational reality. Therefore, for the examination of substantive and theoretical perspective of SR education, as well as the perception of CSR, an empirical quantitative method has been deemed most appropriate and useful through quantitative survey research method (Carroll, 2016; Rajah et al., 2016). The data was collected from prospective employees graduated

from renowned business schools and universities of Pakistan, including, but not limited to, Quaid e Azam University Islamabad, IBA Karachi, Government College University Lahore, Government College University Faisalabad, Bah Uddin Zakaria University Multan, Islamia University Bahawalpur, UMT Taxila, BUITEMS Quetta, and COMSATS. Out of 3000, survey emails requested, the researcher received a total of 782 responses, of which 761 were useful (the other 21 were rejected due to either incomplete or biased answers). The overall response rate was 25.36%, which is a good for data collection carried out over the internet via online sources.

3.3.1 Variables

3.3.1.1: Control variables

The Level of Education: out of all, 37 respondents were undergraduates, 205 were graduates, and 519 were post-graduates. Age: the youngest age was 20 and the oldest age was 56; the average age for the studied sample was 28. Gender: among the respondents 51.2% participants were male and 49.8 % were females. The male-to-female ratio in the sample appears to be appropriate (khan, 2016).

Work Experience: the work experience of 71.2% of the participants was less than or equal to 5 years, quiet convincing given the mean age of the sample. 19.7% had been in work for 6 to 10 years, 4.75% for 11 to 15 years, and only 4.2% had been in work for more than 15 years. Specialisation: 19.1% of the respondents specialised in Human Resource Management (HRM), 19.8% in Marketing, 5.5% in Strategy, 29.0% in Finance and 26.5% in Others (which includes supply chain management, project management, innovation management etc.)

The extent of SR education: These sets of variables were studied on a dichotomous scale of 0 and 1 and were further treated as dummies in the OLS regression analysis in the next section. Any Course: 70.8% of the respondents took at least one course in CSR or ethics during the

university, Obligatory Courses: 37.4% had SR education through obligatory courses, and Elective Courses: 57.8% had it through elective courses. Embedded: 82% studied concepts of CSR and ethics embedded in other modules, training courses, or case analyses, and Whole: 45.3% studied CSR throughout the entirety of their education. The primary analysis of data implies that the participants had received enough education to sufficiently understand corporate social responsibility.

3.3.1.2 Independent and dependent variables

Furthermore, the participants responded to the items on the Likert scale (5 as Always True to 1 as Never True) when measuring SR education (independent variable). For the rest of dependent variables, participants responded in a similar vein (5 as Strongly Agree to 1 as Strongly Disagree) to questions regarding the Economic Layer of CSR Perception (ELCP), the Legal Layer of CSR Perception (LLCP), the Ethical Layer of CSR Perception (ETLCP), and the Philanthropic Layers of CSR Perception (PLCP), Organisational Attractiveness (OA) and Job Intention (JI).

The scale for the studied variables was adopted from (Rajah et al., 2016; Reifferscheid, 2015; Turker, 2009; Turker, Vural, & Idowu, 2016), and was also tested for reliability issues for the studied sample. The Cronbach's alpha for each variable is given in the table 1. "*Cronbach's alpha is an index of reliability associated with the variation accounted for by the true score of the "underlying construct"* (Santos, 1999). According to Nunnally and Bernstein (1978), the acceptable value for alpha reliability is 0.7. However, in social science research, there is a precedent to accept a lower value of alpha reliability (for example, the study by Johansson and Yip (1994) or to avoid the alpha coefficient as a measure of reliability entirely (Bryman & Bell, 2015; Hulland, 1999; Starkweather, 2012).

Insert Table 3.1 about here

Mean, standard deviation, skewness and kurtosis were calculated for studied variables, *"Mean is the central tendency, standard deviation is the measure of dispersion, skewness is a measure of the asymmetry and kurtosis is a measure of 'peakedness' of a distribution"*(Kim, 2013). All the values for skewness belong to the subset [-.179 to 1.311]. and for kurtosis, the values for studied subset was [-.237 to +2.055], thus, it justifies the normal distribution of the dataset given in Table 2.

Insert Table 3.2 about here

3.3.2 Correlation Analysis

3.3.2.1. Economic layer of CSR perception

Table 3 represents the correlation analysis for the first dependent variable (economic layer of CSR perception) with the independent variable as well as the control variables. According to the results, Age (r=.119, p value <.01), Gender (r=.138, p value <.01), HRM (r=.110, p value <.01), Finance (r=. 133, p value <.01), Graduate Level (r=.089, p value <.01), Any Course (r=.125, p value <.01), Obligatory Courses (r=.073, p value <.01) and SR Education (r=.274, p value <.01) were significant and positively correlated to the dependent variable. We found negative yet statistically significant correlation for Others (r=-.188, p value <.01) and Post-Graduate Level (r=-.084, p value <.01).

Insert Table 3.3 about here

3.3.2.2 Legal layer of CSR perception

The correlation analysis for the legal layer of CSR perception is presented in Table 4. According to the results, Gender is significantly correlated to the dependent variable ($r=.112$, p value $<.01$). In terms of specialisation, HRM ($r=.135$, p value $<.01$) is positively and significantly related to the dependent variable, although the researcher found a negative but statistically significant relation for Marketing ($r=-.088$, p value $<.01$), Strategy ($r=-.097$, p value $<.01$), Graduate Level ($r=-.061$, p value $<.05$) and Elective Courses ($r=-.074$, p value $<.05$). Finally, the legal layer of SR education is significantly and positively related to the Whole Year ($r=.092$, p value $<.01$) and SR Education ($r=.146$, p value $<.01$), thus suggesting a relationship between the studied variables.

Insert Table 3.4 about here

3.3.2.3 Ethical layer of CSR perception

Table 5 presents the correlation analysis for the ethical layer of CSR perception, which has a significant positive correlation with only HRM ($r=.101$, p value $<.01$), Whole Year ($r=.093$, p value $<.01$) and SR Education ($r=.134$, p value $<.01$). It also has a significant but negative

correlation with Strategy (r=.149, p value <.01) and Elective Courses (r=.074, p value <.05). Lastly, for the rest of the variables, it does not have a statistically significant correlation.

Insert Table 3.5 about here

3.3.2.4 Philanthropic layer of CSR perception

Table 6 presents the correlation analysis for the philanthropic layer of CSR perception. The variable has a significant positive correlation with Age (r=.173, p value <.01), Gender (r=.109, p value <.01), HRM (r=.114, p value <.01), Marketing (r=.075, p value <.01), Post-Graduate (r=.139, p value <.01), Whole Year (r=.092, p value <.01), and SR Education (r=.159, p value <.01). However, the philanthropic layer of CSR perception has a negative correlation with Strategy (r=-.102, p value <.01), Finance (r=-.075, p value <.05), Graduate Level (r=-.117, p value <.01), and Elective Courses (r=-.118, p value <.01). For the other sets of studied variables, the researcher failed to find any statistically significant correlations.

Insert Table 3.6 about here

3.3.3 Organisational attractiveness and job intention

The second model tested for this study involved two dependent variables (Organisational Attractiveness and Job Intention) for any accountable changes in the attitude of prospective employees. The correlation analysis conducted for these two variables is presented in Tables 7 and 8. Among the control variables for Organisational Attractiveness, only Age (r=.085, p value <.01), HRM (r=.063, p value <.05), and Whole Year (r=.075, p value <.05) are statistically significant

and have a positive correlation, as is the independent variable of SR Education (r=.261, p value <.01). The researcher also identified a negative but a statistically significant correlation between Strategy (r=-.128, p value <.01) and the dependent variable. For the rest of the variables, no statistically significant correlations could be found.

Table 8 represents the correlation analysis of Job Intention as a dependent variable. In this analysis, Age (r=.093, p value <.01), Gender (r=.184, p value <.01), HRM (r=.179, p value <.01), Marketing (r=.067, p value <.05), Under-Graduate (r=.080, p value <.05), Obligatory (r=.091, p value <.01) and SR Education (r=.267, p value <.01) are statistically significant and positively related to the dependent variable. However, Strategy (r=-.209, p value <.01) and Others (r=-.085, p value <.01) are statistically significant but negatively correlated to Job Intention.

Insert Table 3.7 and 3.8 about here

3.3.4 Ordinary Least Squares Regression Analysis:

Regression analysis is a commonly used analytical methods to analyse multifactor data, since it provides an opportunity to study the relationship between the predictor and the outcome variables in terms of the equation as presented in Table 9 (Montgomery, Peck, & Vining, 2012).

Model 1 represents the regression analysis for the economic layer of CSR perception as a dependent variable. Here, we obtain a significant positive intercept for the economic layer of CSR perception. In terms of specialisation, HRM (b=.035, p value <.05) and Finance (b=.207, p value <.01) make a significant difference, with rates of 0.12% and 4.28%, respectively. However, SR Education (b=.141, p value <.01) modifies this layer by 2%. Overall, 6.38% of change in the economic layer of CSR perception of prospective employees predominantly derives from the

studied variables. The F-statistics (F-stat=8.219, p value <.01) measures the goodness of fit of the model and seems to be statistically significant for studied data. Finally, the Durbin-Watson result for this model is 2.146, which is in line with the standard range of 0 to 4. This helps us conclude that there is no autocorrelation between the residuals, and that they are normally distributed. Thus, based on the results, we can reject the null and accept Hypothesis 1.

Model 2 measures the regression analysis for the legal layer of CSR perception. In this model, Marketing (b=-.149, p value <.10) and Elective Courses (b=-.110, p value <.10) make a significant but negative contribution, whereas Whole Years of study (b=.106, p value <.10) makes a significant positive change to the dependent variable. In this model, one unit of change in SR Education changes the legal layer by (b=.080, p value <.05). Overall, however, only 8.2% of change in the legal layer of CSR perception can be explained by the independent and control variables. Although the contribution is small, it cannot be ignored due to the sensitivity of the subject. The F-statistics test (F-stat=4.753, p value <.001) suggests goodness of fit of the model for studied variables, and the Durbin-Watson result of 1.752 falls within the standard range. Therefore, we can reject the null and accept Hypothesis 2.

Model 3 measures the change in the ethical layer of CSR perception. Here, we have statistically meaningful relationships of the four of the variables: Strategy (b=-.379, p value <.001), Elective Courses (b=-.105, p value <.10), Whole Year (b=.107, p value <.005), and SR Education (b=.087, p value <.001). In terms of percentage, if someone has "strategy" as their specialisation, their perceptual understanding of the ethical layer of CSR is 14.3% higher than those who specialise in other fields. Likewise, people who received SR education through elective courses have a perceptual understanding that is 1.1% higher to those who studied CSR during the whole year of education. The perceptual understanding of individuals studying CSR during the whole

course of their education is 1.14% higher than if they study it during few years of their education or embedded in other courses. Overall, the change in the ethical layer of CSR perception regarding the studied variables is 7% with the appropriate F-statistics, and 2.194 with the Durbin-Watson statistics. The results allow the researchers to reject the null hypothesis and accept Hypothesis 3.

Based on studied demographic and independent variables, Model 4 measures the change in the philanthropic layer of CSR perception. Age (b=.015, p value <.001) and SR Education (b=.112, p value <.001) have a statistically significant and positive impact on the philanthropic layer of CSR perception. However, Strategy (b=-.346, p value <.001) and Elective Courses (b=-.147, p value <.001) have a significant negative correlation with the dependent variable. In terms of percentage, Age exceeding one year changes the perceptual understanding of the philanthropic layer of CSR by .022%, and one additional unit of change in SR Education changes perceptual understanding by 1.25%. Interestingly, if a person has "strategy" as his specialisation, his perceptual understanding of the philanthropic layer of CSR will be 11.97% less than if he has any other specialisation. Similarly, the perceptual understanding is 2.16% lower for those who study CSR in elective courses. Overall, the percentage change in the philanthropic layer of CSR derives from the studied variables at 11.5%, which is relatively higher than the ethical and legal layers, but less than the economic layers. The F-statistics (F-stat=7.269, p value <.001) and Durbin-Watson test (2.030) show the goodness of fit of data to the model and help us reject the null hypothesis and accept Hypothesis 4.

Model 5 measures the attitudinal change in individuals in terms of their responsiveness or attraction towards socially responsible organisations. For the most part, such changes happen because of SR education provided to participants during their business or management school years. According to date, those who have received SR education are more attracted to socially

responsible organisations than those who have not. There is a statistically significant and positive relationship for Age (b=.013, p value <.001) and SR Education (b=.171, p value <.001) with the dependent variable of Organisational Attractiveness. On the other hand, there is a statistically significant but negative correlation for Strategy (b=-.381, p value <.001). The R-square suggests a 12% change in the Organisational Attractiveness for the studied model, which predominantly derives from SR Education and other related variables. The F-statistics (F-stat=7.269, p value <.001) and the Durbin-Watson test (1.935) allow us to claim goodness of fit for the model in relation to the studied data. Therefore, we can reject the null and accept Hypothesis 5.

Model 6 is the statistical measurement of attitudinal change in terms of job intention deriving from SR education. Based on the SR education provided by business and management schools, a 16.6% change has occurred, with prospective employees ready to work for socially responsible organisations. In this model, statistically significant positive correlations exist for Age (b=.012, p value <.002), HRM (b = .191, p value <.002), Graduate (b=.369, p value <.001), and SR Education (b=.154, p value <.001). However, for strategy as a specialisation there is a statistically significant yet negative correlation to the dependent variable (b=-.402, p value <.001). The F-statistics test (F-stat=10.569, p value <.001) predicts the goodness of fit for the model, meaning we can thus accept Hypothesis 5.

Insert Table 3.9 about here

3.4 Discussion and Conclusion

Against the cultural backdrop of developing countries, this study provides interesting results, which have both academic as well as managerial implications. We have found that SR education successfully transforms the perceptual layers of CSR graduated from business and management schools. The finding is consistent with Rajah et al. (2016) and Reifferscheid (2015) when considering the context of customers (Turker, Altuntas, & Idowu, 2016). The prospective employees have an opportunity to adapt as responsible managers through the SR education including curricular, co-curricular activities, embedded, unembedded CSR topics, internships, seminars, and the trainings. The knowledge, learning and development of prospective employees through education allows them to understand the underpinning values and long-term societal consequences of their action as managers when employed.

All they need is to reinforce the positive attitude, so that, the perceptual transformation ultimately provides them with the opportunity to function as effective employees and sustainable managers, and to work in leadership roles where they can lead their followers through examples of high morality and cognitive development (Treviño, Hartman, & Brown, 2000). These managers will be able to work in the position of charismatic or ethical leaders, and can contribute positively to the world and society (Brown, Treviño, & Harrison, 2005; Carroll, 1991).

Furthermore, as far as the perceptual transformation of the economic layer of CSR through SR education is concerned, the author identified HRM and finance as more favourable than any other specialisation in the context of a developing country. The reason for this may be that finance as a subject deals with the economic concepts and financial literacy needed for desirable economic performance. Hastings, Madrian, and Skimmyhorn (2013) describe financial literacy as the "*knowledge of financial products, financial concepts, mathematical skills, and numeracy for*

effective financial decision making and engagement in financial activities such that financial planning" (p.349). Financial literacy is correlated to financial behaviours, outcomes and practices, and function as a predictor of credit acquisition, planning and management, investments, stock market participation, portfolio development, risk management and diversification (Hastings et al., 2013; Lusardi, Michaud, & Mitchell, 2017; van Rooij, Lusardi, & Alessie, 2012).

Business schools are able to help prospective employees become financially literate, since these students are a captive audience and trained in a specific way that enables them to perform in real-world situations (Hastings et al., 2013). Therefore, prospective employees that specialise in finance make better choices when deciding on financial practices. Such decisions typically pertain to fixed or floating interest rates for capital financing, asset allocation, saving a company from bankruptcy, frauds and window-dressing, and are carried out in a way that is often more socially responsible than a manager who has not been exposed to SR education and thus lacks the same principles or morals (Carroll, 1991; Hastings et al., 2013; Park, 1998).

The link between HRM and transformation of the economic layer of CSR perception is ambiguous, but a root-level understanding from the viewpoint of a "*resource-based view of organisation*" provides us with the opportunity to translate results in a meaningful way (Mahoney & Pandian, 1992; Wernerfelt, 1984). Neither human resource capital or intellectual capital is visible on a company's balance sheet, yet the source and the contribution of these to organisational performance is visible throughout the literature and practices (Mahoney & Pandian, 1992; Porter, 2008; Ulrich, Brockbank, Yeung, & Lake, 1995). A specialisation in human resources provides an opportunity to understand an organisation in terms of competencies and capabilities (resources), which can be explored and employed for the desired performance outcomes that can be converted into real economic gains through strategic management and resource mobilisation (Buller &

McEvoy, 2012; Porter, 2008). Therefore, prospective employees with specialisation in HRM are better able to create competencies, capabilities and value for the firm through a human resources approach (Becker, Huselid, Pickus, & Spratt, 1997; Huselid, Jackson, & Schuler, 1997). The inherent benefit of developing competencies through the strategic management of human resources for economic performance is embedded in the uniqueness, discretion and inimitability of this resource, which can ultimately lead to innovation, creativity and profitability (Becker et al., 1997; Hamel & Prahalad, 1994). We can therefore conclude that specialisation in finance and/or HRM within SR education can help a prospective employee to understand businesses and organisations in terms of resources and economic performance in a responsible way through the principles of effective input and efficient output.

Since the very beginning, businesses have been expected to be profitable, yet legal entities that follow the rules and laws established by society (Golant & Sillince, 2007; Meyer & Rowan, 1977). The second layer of the CSR pyramid expects businesses to behave according to legislation implemented by law (Carroll, 1991; Muresan, 2016). Businesses are expected to work on the principles of equity and reciprocity, particularly in the context of social exchange and responsibility. On a related note, a lack of awareness among prospective employees regarding the legal aspects and obligations of a business may generate a conflict of interest, which has the potential to negatively affect the stakeholders and reputation of the business (Ashforth & Gibbs, 1990; Turker, Altuntas, et al., 2016). Therefore, it is very important for business schools to transform their graduates into well-informed future managers, capable of translating their academic learning into practices that can deal with a range of legal complexities (Ashforth & Gibbs, 1990; Meyer & Rowan, 1977). According to the findings of this research, it can be assumed

that these individuals have a better understanding of CSR and are better able to integrate it into organisational routines.

In terms of subject specialisation, only marketing offered a significant positive impact on the legal layer of CSR perception. Our findings could be better understood in relation to the work of (Balmer, 2012; Balmer & Wang, 2016), all of whom view the connection between marketing and social responsibility as a natural outcome of the evolution of product or service-based marketing in line with relationship marketing. The focus of marketing on stakeholder expectations and communication as a matter of diligence enables business schools to sensitise their students to the legitimacy of law in both letter and spirit. Therefore, those who specialise in marketing have a higher rate of perceptual transformation regarding the legal layer of CSR than others.

In terms of the frequency of courses, those who studied social responsibility as an elective/optional subject have a negative impact on the perceptual transformation of the legal layer of CSR. This is because such courses are deemed unimportant by teachers and students. However, the outcome was different for those who studied social responsibility throughout the whole years of their education. This may be because of the emphasis on the importance of the subject, whereby positive reinforcement played a vital role in transforming the legal layer of CSR perception. Providing academics with the opportunity to design or redesign curricula based on the expected results of perceptual transformation of business and management students could ultimately change attitudes and behaviour "*to the extent that its means and ends appears to conform with social norms, values, and expectation along normative quality, efficiency and performance*" (Dowling & Pfeffer, 1975; Hildebrand, Sen, & Bhattacharya, 2011).

Outside of academia, the business world has a myriad of complex situations that could be better described as dilemmas. These are always present, and function as the current or future

challenges for managers and organisations that have a vested interest in both the stakeholders and society as a whole (Azmat & Samaratunge, 2009). These riddles and interwoven webs of complexities need sustainable solutions, ethical decision-making processes and the creation of win-win situations for stakeholders (Boehm et al., 1998). The sensitivity of the subject matter is always high, since managers need educating not only on business issues, but on associative social processes and ways to remain ethical while following business principles (Ford & Richardson, 2013; Trevino, 1986). Within the context of a developing country, the findings of this research suggest that SR education provided by business and management schools successfully influences the ethical layer of CSR perception from the viewpoint of prospective employees. SR education transforms the perceptual understanding of ethics in that it instils in prospective employees a sense of clarity and a number of strong values, including a respect to diversity, an avoidance of discrimination, critical thinking, and sense-making in complex situations through personal development (Ghoshal, 2005; Sigurjonsson, Arnardottir, Vaiman, & Rikhardsson, 2015). The diffusion of perceptual understanding of ethics is enhanced by providing students with a conducive environment where they can opt for ethical internships, projects and independent assignments. Furthermore, instead of leaving this crucial topic to personal discretion as an elective course, ethical teaching can be either embedded or non-embedded throughout the degree programmes, as doing so would make it easier to positively transform the ethical layer of CSR perception and thus allow business schools to more defiantly justify their role (Ghoshal, 2005; Sigurjonsson et al., 2015).

SR education will remain incomplete if the philanthropic layer of CSR perception is not transformed. The current findings for this research suggest that SR education imparted by business and management schools successfully transforms the philanthropic layer of CSR perception in the

case of Pakistan. The transformation stands second to the economic layer in terms of collective culture, religious affiliation, and a more charitable nature of society. The perceptual transformation is more obvious than the transformation in other layers due to the acceptance of positive consequences of individuals, organisations, and society.

Based on the findings, we can conclusively say that SR education in Pakistan is making a positive impact on the perceptual level of students, who are becoming more aware of the economic, legal, ethical, and philanthropic responsibilities of corporations. However, the impact of all the studied variables is not very high, meaning there is still room for improvement; curricula and teaching methodologies can still be improved further. It would be better for Pakistani business schools to take inspiration from their European counterparts, who are still more successful in transforming the perceptual level of students than those in America. By adopting a benchmark strategy and a more global approach, Pakistani business schools will be able to transform an entire generation of prospective employees and future managers, who will not only be employed by local businesses, but be able to make Pakistan more attractive within the international marketplace. These transformed individuals are expected to positively influence business and society and are expected to ensure sustainable development through their acquired competencies and responsible decision-making, which will not compromise the future of the next generation. Model 2 of this research provides enough evidence to encourage prospective employees to improve and better themselves. As identified through the results and the finding of this research, individuals that prefer socially responsible organisations have also displayed a desire to work for them.

The preference and intention of employees to work for socially responsible organisations will create a social pressure on employers to elevate themselves in terms of their CSR policies and strategies to make themselves more attractive to potential employees. There will also be an

expectation from a societal point of view for organisations to work in reciprocity with society. Overall, the employment of these socially responsible individuals will offer more opportunities, resource conservation, growth mobilisation and national development.

Finally, the findings of this research offer several new avenues for academic investigation and in-depth qualitative studies; for example, the negative impact of strategy as a specialisation throughout the six studied models was a surprise. Although the statistically significant negative impact may be due to the small percentage of people specialising in strategy, we are unable to offer any conclusive remarks, and suggest a more rigorously intensive study in the subject matter. Likewise, the insignificant impact of compulsory courses, training programmes and seminars leads us to suggest further investigation into the structure of such activities as a useful educational tool for perceptual transformation. Additionally, the level of education (i.e. under- or post-graduation) seems to be ineffective in the studied context; however, similar studies in Europe and America have proved more successful. Further, increases in age of participants increases the understanding of layers of CSR, therefore, mid-career inductions and headhunting can be included in the strategic human resource planning of organizations, so they have more socially aware and responsible workforce to ensure sustainable development.

Since the data was not randomly collected and only Pakistani business schools were targeted due to time and budget restrictions, this study has several limitations. As such, future research should focus on business schools from other developing nations, since doing so will help contribute more generalisable and comprehensive findings for educationalists, organisations, and governments. Finally, the study was conducted for doctoral research on an individual level, without any support from other strategic departments. As such, a funded project may be more useful in gaining insights about the issues relating to business and management schools, and the

ways in which SR education can transform prospective employees into responsible and sustainable managers.

In conclusion, it is important to reiterate that this research was conducted to see the effectiveness of SR education in perceptually transforming attitudinal and behavioural intention. Overall, the objectives were successfully achieved; SR education is capable of transforming layers of CSR perception and generating a positive attitude among prospective employees so that they are more inclined towards working for a socially responsible organisation.

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TABLES

Table 3. 1 Reliability Analysis of Scale

Reliability Analysis of Scale

No.	Variable	No. of Items	Cronbach's Alpha	Alpha if item deleted
1	Education	6	0.780	0.800
2	Economic Perception	4	0.554	0.725
3	Legal Perception	4	0.808	0.833
4	Ethical Perception	5	0.810	***
5	Philanthropic Perception	5	0.843	***
6	Organizational Attractiveness	5	0.601	0.606

Table 3. 2 Descriptive Statistics

Descriptive Statistics (Check of Normality)

Variables	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Age	28.3022	5.78797	1.311	.089	2.055	.177
CSR Education	2.6097	.79782	.256	.089	-.519	.177
Economic Layer of CSR Perception	4.1482	.45448	.052	.089	-.400	.177
Legal Layer of CSR Perception	4.3591	.51164	-.290	.089	-.739	.177
Ethical Layer of CSR Perception	4.2833	.48995	-.280	.089	-.385	.177
Philanthropic Layer of CSR Perception	4.2386	.51823	-.404	.089	-.237	.177
Organizational Attractiveness	4.1771	.46061	.045	.089	-.516	.177
Job Intentions	4.1948	.50767	-.179	.089	-.274	.177
Valid N (listwise)						

Table 3. 3 Correlation Economic Layer of CSR Perception

Correlations (Dependent Variable Economic Layer of CSR Perception)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1																
2	Gender	.330**	1															
3	HRM	.185**	-0.009	1														
4	Marketing	0.016	.225**	-.240**	1													
5	Strategy	.240**	-.197**	-.117**	-.120**	1												
6	Finance	-.076*	0.032	-.310**	-.319**	-.155**	1											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1										
8	Post Graduate	.308**	0.014	.193**	0.028	.116**	-0.058	-.197**	1									
9	Graduate	-.207**	-0.035	-.150**	-0.042	-.095**	.132**	.084**	-.889**	1								
10	Unde Graduate	-.241**	0.042	-.109**	0.025	-0.055	-.145**	.252**	-.331**	-.137**	1							
11	Any_Course	-0.02	-0.021	0.015	0.037	0.054	.151**	-.230**	.102**	-.060*	-.097**	1						
12	Obligatory	0.04	.119**	.060*	0.028	-.141**	.163**	-.173**	.071*	-0.057	-0.037	.320**	1					
13	Elective	-0.047	-.091**	0.043	0.009	.097**	-0.045	-0.049	0.029	0.009	-.082*	.250**	-.253**	1				
14	Embedded	-0.036	-.066*	0.036	0.055	.114**	.077*	-.219**	.067*	-0.014	-.116**	.246**	-0.014	.133**	1			
15	Whole	.090**	-0.017	0.012	.083*	.150**	-.114**	-0.045	.095**	-.131**	.064*	.062*	.087**	0.035	-.133**	1		
16	SRE	0.019	.164**	.131**	.098**	-0.04	-0.008	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1	
17	ELCP	.119**	.138**	.110**	-0.024	-0.047	.133**	-.188**	.089**	-.084*	-0.02	.125**	.073*	0.01	0.056	0.053	.274**	1

** Correlation is significant at the 0.01 level (1-tailed).

* Correlation is significant at the 0.05 level (1-tailed).

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Table 3. 4 Correlation Analysis Legal Layer of CSR perception

Correlations (Dependent Variable Legal Layer of CSR Perception)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1.00																
2	Gender	.330**	1.00															
3	HRM	.185**	-0.01	1.00														
4	Marketing	0.02	.225**	-.240**	1.00													
5	Strategy	.240**	-.197**	-.117**	-.120**	1.00												
6	Finance	-.076*	0.03	-.310**	-.319**	-.155**	1.00											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1.00										
8	Post Graduate	.308**	0.01	.193**	0.03	.116**	-0.06	-.197**	1.00									
9	Graduate	-.207**	-0.03	-.150**	-0.04	-.095**	.132**	.084**	-.889**	1.00								
10	Unde Graduate	-.241**	0.04	-.109**	0.03	-0.05	-.145**	.252**	-.331**	-.137**	1.00							
11	Any_Course	-0.02	-0.02	0.01	0.04	0.05	.151**	-.230**	.102**	-.060*	-.097**	1.00						
12	Obligatory	0.04	.119**	.060*	0.03	-.141**	.163**	-.173**	.071*	-0.06	-0.04	.320**	1.00					
13	Elective	-0.05	-.091**	0.04	0.01	.097**	-0.04	-0.05	0.03	0.01	-.082*	.250**	-.253**	1.00				
14	Embedded	-0.04	-.066*	0.04	0.05	.114**	.077*	-.219**	.067*	-0.01	-.116**	.246**	-0.01	.133**	1.00			
15	Whole	.090**	-0.02	0.01	.083*	.150**	-.114**	-0.05	.095**	-.131**	.064*	.062*	.087**	0.03	-.133**	1.00		
16	SRE	0.02	.164**	.131**	.098**	-0.04	-0.01	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1.00	
17	LLCP	0.06	.112**	.135**	-.088**	-.097**	0.04	-0.03	0.05	-.061*	0.02	0.04	0.06	-.074*	0.02	.092**	.146**	1.00

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Table 3. 5 Correlation Ethical Layer of CSR Perception

Correlations (Dependent Variable Ethical Layer of CSR Perception)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1																
2	Gender	.330**	1															
3	HRM	.185**	-.009	1														
4	Marketing	.016	.225**	-.240**	1													
5	Strategy	.240**	-.197**	-.117**	-.120**	1												
6	Finance	-.076*	.032	-.310**	-.319**	-.155**	1											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1										
8	Post Graduate	.308**	0.014	.193**	0.028	.116**	-0.058	-.197**	1									
9	Graduate	-.207**	-.035	-.150**	-.042	-.095**	.132**	.084**	-.889**	1								
10	Unde Graduate	-.241**	0.042	-.109**	0.025	-0.055	-.145**	.252**	-.331**	-.137**	1							
11	Any_Course	-.020	-.021	.015	.037	.054	.151**	-.230**	.102**	-.060*	-.097**	1						
12	Obligatory	.040	.119**	.060*	.028	-.141**	.163**	-.173**	.071*	-.057	-.037	.320**	1					
13	Elective	-.047	-.091**	.043	.009	.097**	-.045	-.049	.029	.009	-.082*	.250**	-.253**	1				
14	Embedded	-.036	-.066*	.036	.055	.114**	.077*	-.219**	.067*	-.014	-.116**	.246**	-.014	.133**	1			
15	Whole	.090**	-.017	.012	.083*	.150**	-.114**	-.045	.095**	-.131**	.064*	.062*	.087**	.035	-.133**	1		
16	SRE	.019	.164**	.131**	.098**	-.040	-.008	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1	
17	ETLCP	.026	.014	.101**	-.011	-.149**	.022	-.026	.030	-.020	-.023	-.003	.033	-.074*	.002	.093**	.134**	1

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Table 3. 6 Correlation Analysis Philanthropic Layer of CSR Perception

Correlations (Dependent Variable Philanthropic Layer of CSR Perception)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1																
2	Gender	.330**	1															
3	HRM	.185**	-.009	1														
4	Marketing	.016	.225**	-.240**	1													
5	Strategy	.240**	-.197**	-.117**	-.120**	1												
6	Finance	-.076*	.032	-.310**	-.319**	-.155**	1											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1										
8	Post Graduate	.308**	0.01398	.193**	0.02843	.116**	-0.0584	-.197**	1									
9	Graduate	-.207**	-.035	-.150**	-.042	-.095**	.132**	.084**	-.889**	1								
10	Unde Graduate	-.241**	.042	-.109**	.025	-.055	-.145**	.252**	-.331**	-.137**	1							
11	Any_Course	-.020	-.021	.015	.037	.054	.151**	-.230**	.102**	-.060*	-.097**	1						
12	Obligatory	.040	.119**	.060*	.028	-.141**	.163**	-.173**	.071*	-.057	-.037	.320**	1					
13	Elective	-.047	-.091**	.043	.009	.097**	-.045	-.049	.029	.009	-.082*	.250**	-.253**	1				
14	Embedded	-.036	-.066*	.036	.055	.114**	.077*	-.219**	.067*	-.014	-.116**	.246**	-.014	.133**	1			
15	Whole	.090**	-.017	.012	.083*	.150**	-.114**	-.045	.095**	-.131**	.064*	.062*	.087**	.035	-.133**	1		
16	SRE	.019	.164**	.131**	.098**	-.040	-.008	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1	
17	PLCP	.173**	.109**	.114**	.075*	-.102**	-.075*	-.039	.139**	-.117**	-.059	-.055	.032	-.118**	-.004	.092**	.159**	1

**. Correlation is significant at the 0.01 level (1-tailed).
*. Correlation is significant at the 0.05 level (1-tailed).

Table 3. 7 Correlation Analysis Organizational Attractiveness

Correlations (Dependent variable Organizational Attractiveness)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1																
2	Gender	.330**	1															
3	HRM	.185**	-.009	1														
4	Marketing	.016	.225**	-.240**	1													
5	Strategy	.240**	-.197**	-.117**	-.120**	1												
6	Finance	-.076*	.032	-.310**	-.319**	-.155**	1											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1										
8	Post Graduate	.308**	.014	.193**	.028	.116**	-.058	-.197**	1									
9	Graduate	-.207**	-.035	-.150**	-.042	-.095**	.132**	.084**	-.889**	1								
10	Unde Graduate	-.241**	.042	-.109**	.025	-.055	-.145**	.252**	-.331**	-.137**	1							
11	Any_Course	-.020	-.021	.015	.037	.054	.151**	-.230**	.102**	-.060*	-.097**	1						
12	Obligatory	.040	.119**	.060*	.028	-.141**	.163**	-.173**	.071*	-.057	-.037	.320**	1					
13	Elective	-.047	-.091**	.043	.009	.097**	-.045	-.049	.029	.009	-.082*	.250**	-.253**	1				
14	Embedded	-.036	-.066*	.036	.055	.114**	.077*	-.219**	.067*	-.014	-.116**	.246**	-.014	.133**	1			
15	Whole	.090**	-.017	.012	.083*	.150**	-.114**	-.045	.095**	-.131**	.064*	.062*	.087**	.035	-.133**	1		
16	SRE	.019	.164**	.131**	.098**	-.040	-.008	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1	
17	OA	.085**	.043	.063*	.015	-.128**	.012	-.015	.038	-.024	-.034	-.028	.022	-.018	.057	.075*	.261**	1

**. Correlation is significant at the 0.01 level (1-tailed).

*. Correlation is significant at the 0.05 level (1-tailed).

Table 3. 8 Correlation Analysis Job Intention

Correlations (Dependent Variable Job Intentions)

No.	Variables	1	2	3	4	5	6	7	8	8	10	11	12	13	14	15	16	17
1	Age	1																
2	Gender	.330**	1															
3	HRM	.185**	-.009	1														
4	Marketing	.016	.225**	-.240**	1													
5	Strategy	.240**	-.197**	-.117**	-.120**	1												
6	Finance	-.076*	.032	-.310**	-.319**	-.155**	1											
7	Others	-.224**	-.127**	-.290**	-.299**	-.145**	-.386**	1										
8	Post Graduate	.308**	.014	.193**	.028	.116**	-.058	-.197**	1									
9	Graduate	-.207**	-.035	-.150**	-.042	-.095**	.132**	.084**	-.889**	1								
10	Unde Graduate	-.241**	.042	-.109**	.025	-.055	-.145**	.252**	-.331**	-.137**	1							
11	Any_Course	-.020	-.021	.015	.037	.054	.151**	-.230**	.102**	-.060*	-.097**	1						
12	Obligatory	.040	.119**	.060*	.028	-.141**	.163**	-.173**	.071*	-.057	-.037	.320**	1					
13	Elective	-.047	-.091**	.043	.009	.097**	-.045	-.049	.029	.009	-.082*	.250**	-.253**	1				
14	Embedded	-.036	-.066*	.036	.055	.114**	.077*	-.219**	.067*	-.014	-.116**	.246**	-.014	.133**	1			
15	Whole	.090**	-.017	.012	.083*	.150**	-.114**	-.045	.095**	-.131**	.064*	.062*	.087**	.035	-.133**	1		
16	SRE	.019	.164**	.131**	.098**	-.040	-.008	-.175**	.120**	-.078*	-.099**	.292**	.188**	.187**	.175**	.146**	1	
17	JI	.093**	.184**	.179**	.067*	-.209**	-.025	-.085**	-.017	-.022	.080*	.046	.091**	.019	.025	.011	.267**	1

**. Correlation is significant at the 0.01 level (1-tailed).
*. Correlation is significant at the 0.05 level (1-tailed).

Table 3. 9 Regression Analysis

Ordinary Least Square Regression Analysisβ

Variables	Economic Layer B	Legal Layer B	Ethical Layer β	Philanthropic Layer β	Organizational Attraction β	Job Intention β
Constant	3.445***	3.980***	3.934***	3.654***	3.450***	3.3312***
	(.114)	(.132)	(.128)	(.132)	(.117)	(.125)
Age	.007	.003	.005	0.015***	0.013***	0.012**
	(.003)	(.004)	(.004)	(.004)	(.003)	(.004)
Gender	.048	.087	-.061	-.014	-.078	.047
	(.037)	(.042)	(.041)	(.042)	(.037)	(.040)
HRM	0.159**	.110	.077	.036	-.033	0.190**
	(.051)	(.059)	(.057)	(.059)	(.052)	(.056)
Marketing	.035	-.149*	-.018	.035	-.035	.068
	(.049)	(.057)	(.055)	(.057)	(.050)	(.054)
Strategy	-.016	-.229	-.379***	-.346***	-.381***	-.402***
	(.082)	(.095)	(.091)	(.094)	(.083)	(.090)
Finance	0.207***	.027	.035	-.053	.003	.039
	(.045)	(.052)	(.050)	(.052)	(.046)	(.049)
Postgraduate	-.038	-.031	.001	-.087	.010	.058
	(.037)	(.043)	(.042)	(.043)	(.038)	(.041)
Graduate	.129	.091	-.012	-.111	.032	0.369***
	(.080)	(.093)	(.089)	(.092)	(.082)	.088
Any Course	.055	.044	-.009	-.064	-.097	-.014
	(.041)	(.047)	(.045)	(.047)	(.042)	(.045)
Embedded	-.055	-.047	-.057	-.055	-.038	.010
	(.038)	(.044)	(.042)	(.043)	(.038)	(.041)

Variables	Economic Layer B	Legal Layer B	Ethical Layer β	Philanthropic Layer β	Organizational Attraction β	Job Intention β
Elective	-.043	-.110*	-.105*	-.147***	-.047	.013
	(.036)	(.041)	(.040)	(.041)	(.036)	(.039)
Obligatory	.000	.051	.026	.033	.083	.026
	(.044)	(.051)	(.049)	(.050)	(.045)	(.048)
	(.033)	(.038)	(.037)	(.038)	(.034)	(.036)
SR Education	0.141***	0.080**	0.087***	0.112***	0.171***	0.154***
	(.022)	(.025)	(.024)	(.025)	(.022)	(.024)
R-Squared	.133	.082	.070	.115	.120	.166
Adjusted R^2	.117	.065	.052	.098	.104	.150
S. E. of Regression	.427	.494	.477	.492	.436	.468
N	761	761	761	761	761	761
F-Statistics	8.219***	4.753***	3.984***	6.929***	7.269***	10.569***
Durbin-Watson	2.146	1.752	2.194	2.030	1.935	1.961

***. Correlation is significant at the 0.01 level (1-tailed), **. Correlation is significant at the 0.05 level (1-tailed). *. Correlation is significant at the 0.10 level (1-tailed).

Figure 3. 1 **SR education and Perceptive Layers of CSR of Prospective Employees Perception:**
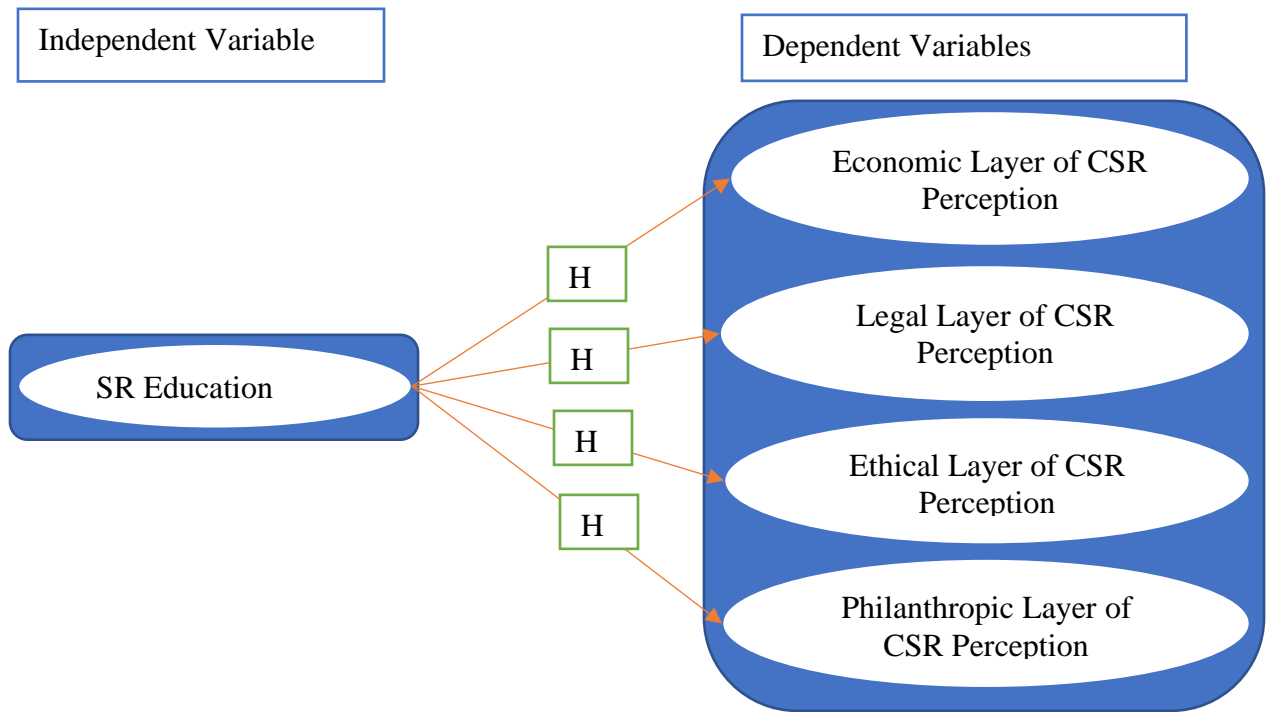
Figure 3. 2 **CSR education and Prospective Employees Attitude**
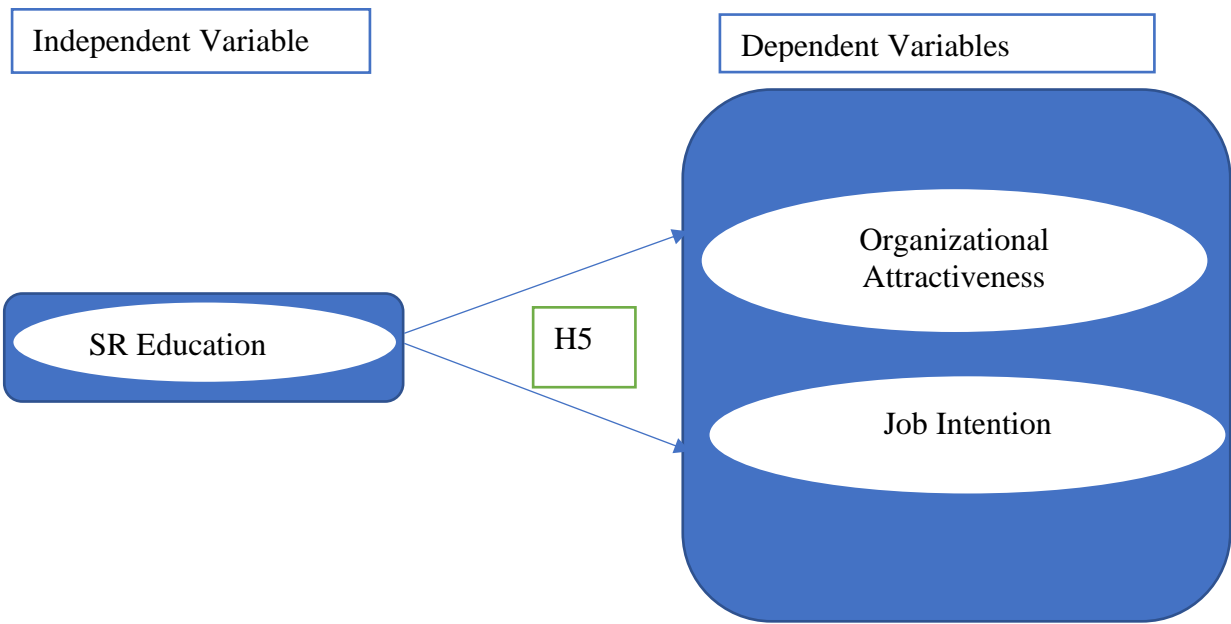
Chapter 4

CSR EDUCATION, RESPONSIBLE BUSINESSES AND SUSTAINABLE MANAGERIAL COMPETENCIES

Essay-I

Khan, A. A., (2020, September). Corporate social responsibility education, responsible businesses, and sustainable managerial competencies. In *British Academy of Management*. Conference in Cloud.

Chapter 4: CSR EDUCATION, RESPONSIBLE BUSINESSES AND MANAGERIAL

COMPETENCIES

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CORPORATE SOCIAL RESPONSIBILITY EDUCATION, RESPONSIBLE BUSINESSES AND SUSTAINABLE MANAGERIAL COMPETENCIES

Essay-II Abstract

The cynicism of business school education has grown to its full potential. They are accused for teaching selfishness, greed, and overreliance on economic gains to the future managers Whereby, organizations are accused for tempting pressure to achieve unrealistic economic goals. Therefore, it is necessary to study the role of CSR antecedents (education and business motives), in predicting sustainability outcomes such as Sustainable Managerial Competencies among business graduates. A survey study of business graduates working in organizations was conducted in the context of developing country. Data was analyzed using Stepwise-Regression Analysis. The study concludes provision of CSR education among business schools in a developing context. Furthermore, it has been identified CSR Education and Business Motives for sustainability are good predictors of Managerial competencies for sustainability (*Responsibility, Emotional Intelligence, System Orientation and Action Skills*) in the context of developing country. The study concludes with policy implication for sustainability stakeholders including business schools and organizations along with recommendation for future research.

Keywords*: Corporate Social Responsibility, CSR education, Responsible business, Business motives, Managerial competencies for sustainability*

Essay-II Résumé

Le cynisme de l'enseignement des écoles de commerce a atteint son plein potentiel. On leur reproche d'enseigner aux futurs dirigeants l'égoïsme, l'avidité et la dépendance excessive sur les avantages économiques, tandis que les organisations sont accusées de faire pression pour atteindre des objectifs économiques irréalistes. Par conséquent, il est nécessaire d'étudier le rôle des antécédents (éducation et motifs commerciaux) de la responsabilité sociale des entreprises (CSR), dans la prévision des résultats de durabilité tels que les compétences managériales durables parmi les diplômés en commerce. Une étude sur les diplômés en commerce travaillant dans des organisations a été menée en contexte des pays en développement. Les données ont été analysées à l'aide d'une analyse de régression par étapes. L'étude conclut que les écoles de commerce dispensent un enseignement sur la responsabilité sociale des entreprises dans un contexte en développement. De plus, il a été identifié que l'éducation à la responsabilité sociale des entreprises et les motivations des entreprises en matière de durabilité sont de bons indicateurs des compétences managériales pour la durabilité (responsabilité, intelligence émotionnelle, orientation du système et compétences d'action) dans le contexte des pays en développement. L'étude se termine par des implications politiques pour les parties prenantes de la durabilité, notamment les écoles de business et les organisations, ainsi que par des recommandations pour les recherches futures.

Mots-clés : Responsabilité sociale des entreprises (CSR) ; Éducation à la responsabilité sociale ; Entreprise responsable, Motivations commerciales, Compétences managériales pour la durabilité

Corporate Social Responsibility Education, Responsible Businesses and Sustainable

Managerial Competencies: A study of business graduates from emerging economy

The cynicism of business school education has grown to its full potential. Business schools are accused for teaching selfishness, greed, and overreliance on economic gains to the future managers (Ghoshal, 2005). These schools underestimate collective benevolence, and overestimate irrational profit making at the cost of socio-ethical morals, and values (Adomßent et al., 2014; Ghoshal, 2005; Matten and Moon, 2004; Wang, Malhotra, and Murnighan, 2011). 80% of the European business schools claim the manifestation of corporate social responsibility education into their teaching programs and practices however these schools are still doubted for sustainability related outcomes (SRO) such that sustainable managerial competencies (SMC) (Matten and Moon, 2004; Moon and Orlitzky, 2011).

4.1 Social Responsibility of Business Schools

The business schools refuse irresponsibility on their part and asserts the provision of corporate social responsibility education (CSRE). They insist the education is aimed at creating awareness among future managers, for evaluation and attribution of corporate activities subject to perceived societal obligation (Bhattacharya & Sen, 2004; A. B. Carroll, 1991; Henderson, 2005). Furthermore, it is repeatedly convocated that it is not the business schools but the businesses themselves are irresponsible and unsustainable. These businesses under corporate pressures tempt managers to engage in illegitimate behaviors by legitimizing such actions under the shadow of fiduciary responsibilities (Murnighan et al., 2001).

Therefore, the controversies arising through literature invites the researcher to investigate the legitimacy of issue between the business schools and businesses in the light of actor network

theory (*theoretical background to study social issues in dynamic environment*). This study is aimed at qualifying the provision of CSRE at business schools, the impact of CSRE on sustainability related outcomes (i.e. SMC), and to qualify businesses as responsible businesses by investigating their motives for sustainability and the impact of these motives on sustainable outcomes (SMC). Thus, the study specifically answers through a quantitative survey; *How business schools providing corporate social responsibility education and responsible businesses with motives for sustainable development impact sustainable outcomes among business graduates?*

The study offers a unique positioning as it simultaneously measures the stated concepts at individual as well as organizational level. Furthermore, the study is designed to contribute in academic evolution of literature on CSRE, responsible businesses and sustainable outcomes. Thus, it offers a deep understanding on the role of CSR antecedents (Education and Motives), which have been long ignored in the literature as compared to the outcomes of CSR. Further, the study instills its focus on human resource related outcomes unlike other studies focusing on firm performance and profitability as an outcome. Practically it contributes managerial implications related to policy reforms and strategic restructuring for human resource and sustainable development. It also contributes suggestions for pedagogical innovations by the business school in order to produce mangers with sustainable competencies as the study successfully disintegrate the effectiveness of pedagogies in the light of learning theories.

The current article is organized in six major sections. Section one introduction, section two; offers an extensive review of literature that helped in the development of hypotheses along with the conceptual model. Section three, describes research methodology, followed by section four, the presentation of findings and analyses. Section five offers results and discussion and the article

finally closes with section 6, conclusion along with implication, limitation, and recommendation for future research.

4.2 Literature Review

Corporate social responsibility has become a common concern for business organizations as well as the academic world (Jorge & Peña, 2014). There have been increasing debates about the role of business ethics and management education throughout the globe. Although in the 1970's "*social responsibility of business is to increase its profits*" (Friedman 2007) though today CSR has acquired a renewed vigor in the form of "*Social Conscience*" (Melé 2008, Jorge and Peña 2014). Instead of good happenings the renewed vigor stems from some corporate drama such that Enron corporation bankruptcy, British petroleum oil spill, Nike's child labor, Mango vs. Rana Plaza collapse and so on (Khan and Reynaud 2018). However, it is dully regretted that organizations cannot be fully accused for their wrongdoings as "*an organization is an artificial person*" (Friedman 2007).

Presumably, in literature authors have implied social responsibility as an implication of the businessman "*a real person*". For example, Daboub et al., (1995) explains in their research that "*corporate wrongdoing is more often the result of actions or inactions, deliberate or inadvertent, by the top managers of the organization*". Whereas Melé (2008) along with fellow colleagues such as (Ghoshal, 2003, 2005; Ghoshal & Moran, 1996; Mintzberg, 2004; Mitroff, 2004) blames business education and business schools for teaching of over reliance on economic gains and bad management theories. As Ghoshal (2005), viciously criticized "*by propagating ideologically inspired amoral theories, business schools have actively freed their students from any* sens*e of moral responsibility.* Especially, if we look back at the studies conducted on the differences of attitude and behavior of business student in comparison to other graduates, it is no wonder to notice

discrepancies. For example, selfishness, defection, free ride or unfair attitude, lack of understanding for social justice and meaningful philosophies of life (Melé 2008, Wang, Malhotra et al. 2011, Adomßent, Fischer et al. 2014).

Whereby, other researchers (Christensen et al., 2007; Fernández Fernández & Sanjuán, 2010; Khan & Reynaud, 2018; Moon & Orlitzky, 2011; Rahman et al., 2019) believes, as the production units of future managers, it is essentially important to integrate CSR education into the pedagogical routines and curriculum of the business schools. The business schools are serving the societies by educating new generations. However, this education must be focused on the human as well as social development (Rahman, Castka et al. 2019). Thus, business graduates are able to understand the concept and philosophies related to ethics and social responsibility either through the inclusion of core subjects or embedded ideas during their school years (Turker et al., 2016).

Following the previous studies, it has been identified that the inclusion of CSR education is long debated among American and European business schools. However, the trend can also be minutely observed among developing/emerging countries such as Turkey, Malaysia, India, Pakistan and etc. (Arora & Puranik, 2004; Khan & Reynaud, 2018; Küskü & Zarkada-Fraser, 2004; Rahman et al., 2019). Although, the bit and pieces of CSR education can be seen globally, however, in this moment, the European business schools are on lead as compared to their American counterparts followed by the developing countries in their seriousness towards CSR education (M. Orlitzky & Moon, 2010) (*e.g. some of the accreditations in Europe such that EQUIS strictly enforce inclusion of CSR education and reporting among the business schools)*. Therefore, it is essentially important to study the extent and dissemination of CSR education among the business schools from developing countries. Thus, if providing CSR education, they can be categorized as Responsible Business Schools (RBS).

4.2.1 CSR Education

Secondly, CSR education inclusion and dissemination among business schools is of no use if it fails to bring about the required changes (*sustainability related outcomes)* among business graduates. Before going ahead into the debate related to CSRE and SROs it is necessary to revisit and understand few basic concepts in the field of CSR. According to Carroll (1979) corporate social responsibility is defined as "*the economic, legal, ethical, and discretionary expectancies that society has of organizations at a given point in time*" (Valentine & Fleischman, 2008). Therefore, CSR education is the art and science to carry out economic, legal, ethical, and discretionary business activities with respect to the societal expectation. Though, societal expectation is a homonym but in the context of this research it can be described as SROs.

The SROs are required to be aligned with the concepts of sustainable development just like Diesendorf (2000), in his studies treated sustainability as the goals or endpoints of a process called 'sustainable development'. According to World Commission on Environment Development (1987) "*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs*". Whereas, sustainability is "*the collective willingness and ability of a society to reach or maintain its viability, vitality, and integrity over long periods of time, while allowing other societies to reach or maintain their own viability, vitality, and integrity*" (Weick, 1991; World Commission on Environment Development, 1987). Thus, business school are required to provide CSR education that can enable manager to inculcate competencies that ensures SROs. Such education, according to Barth et al. (2007) "*...aims at enabling people to not only acquire and generate knowledge, but also to reflect on further effects and the complexity of behavior and decisions in a future-oriented and global perspective of responsibility*".

Therefore, CSR education for SROs is not just an academic learning, but it is a transformational process to acquire relevant professional competencies (Godemann et al., 2014; Roorda, 2002, 2010; Wiek et al., 2015). Rychen and Salganik (2003) defined competences as, "*the ability to successfully meet complex demands in a particular context through the mobilization of psychological prerequisites (including both cognitive and non-cognitive aspects*)". Consequently, competences are not just knowledge, skills, values, or attitudes but it is the ability to mobilize psychological prerequisites to manage the complex future (Baethge, 2006; Lambrechts et al., 2013). Based on multiple studies and settings over the years researchers have offered a set of SROs in the form of competencies such as, responsibility (RES), emotional intelligence (EI), system orientation (SO), future orientation (FO), personal involvement (PI), and action taking (AT) (Barth et al., 2019; Cortese, 2003; De Haan, 2006; Fadeeva & Mochizuki, 2010; Giangrande et al., 2019; Lambrechts et al., 2013; Rieckmann, 2012; Roorda, 2002, 2010; Sleurs, 2008; Staniškienė & Stankevičiūtė, 2020; Wiek et al., 2015). Therefore, based on the studied literature it is hypothesized:

Hypothesis 1: CSR education has a significant impact on SROs such as Sustainable Managerial competencies (SMC)

4.2.2   Business Motives for CSR and Sustainability Related Outcomes

As previously discussed, CSR education by responsible business schools is not the only antecedents for SROs. Another important antecedent in the literature to predict SROs is the business motives for CSR. For example, Aguilera, Rupp et al. (2007) emphasized, **"***An important new line of inquiry within this field is no longer if CSR works, but rather what catalyzes organizations to engage in increasingly robust CSR initiatives and consequently impart social change''.* Therefore, understanding business motives to engage in social initiatives can help

organizational and management scholars predict when companies are likely to participate in such activities and explain different approaches toward implementation. Research on this topic can also help scholars, managers, policy makers, and stakeholder develop more effective strategies for encouraging businesses to develop a social agenda.

Motives explains the causes of organizational behavior, events, and action (Zasuwa, 2019). Business motives in the context of this study can be understood as CSR attribution to social initiative. Social initiatives can be defined as "*any program, practice or policy undertaken by business or firm to benefit society*" (Brønn and Vidaver-Cohen 2009). Traditionally, it was believed that social initiatives or business motives for CSR were limited to corporate philanthropy. However, (Hess et al., 2002) updated business motives for CSR can take ''*a variety of forms and points of focus, ranging from corporate support for training and educating adults and youth in local communities, to nationwide programs helping welfare recipients get jobs and to globally focused efforts providing aid to developing countries.*''. Though, the CSR activities have surpassed a certain criterion, it has also caused suspicion among the stakeholders as prosocial character of CSR is an opposition to the profit maximization behavior of businesses (Yoon et al., 2006; Zasuwa, 2019). Therefore, it is necessary to investigate why business are conducting CSR, and what are their motives especially in the wake of green washing (Mahoney, Thorne et al. 2013).

Whereby, understanding and becoming aware of CSR motives of businesses can decrease uncertainties towards their contribution to SROs. According to literature, there are several types of business motives among the firms conducting CSR initiatives (Yoon, et al. 2006, Brønn and Vidaver-Cohen 2009, Zasuwa 2019). These motives can be value-driven, stakeholder-driven, strategic-driven, or egoistic motives (*taking advantage of a cause*) (Ellen et al., 2006; Groza et al., 2011; Zasuwa, 2019). Whereby, another categorization in literature is presented by Brønn and

Vidaver-Cohen (2009), they have broadly categorized business motives into three major categories: profitability, legitimacy, and sustainability motives. Although, all three motives are equally important, however, the first two were more focused, researched and discussed historically in literature. Whereby, the latter is in current academic debates, especially, as researchers attribute businesses as responsible organization. In this study, the researcher has also focused on business motives for sustainability as it is a study of antecedents and outcomes. Therefore, it is hypothesized:

Hypothesis 2: Business motives for sustainability significantly impact SROs such that Managerial Competencies for sustainable development.

4.2.3   SROs and Managerial Competencies for Sustainable Development

Sustainability related outcomes can have several dimensions such as economic, ecological, and social. These dimensions can be an outcome of a process or several processes within a networked community. In this study, the outcome is conceptualized as a managerial transformation such that the acquisition of competencies necessary for sustainability. The relationship appears to be simple as it suggests education and motives impact managerial competencies for sustainability, but it has mystery that requires to be addressed. Based on previous researches e.g. (De Haan 2006, Roorda 2010, Moon and Orlitzky 2011, Wang, Malhotra et al. 2011, Wiek, Bernstein et al. 2015) there are several essential competencies that can be categorized as competencies for sustainability.

Based on multiple studies and settings over the years researchers have offered a set of competences for sustainable development such as, responsibility, emotional intelligence, system orientation, future orientation, personal involvement, and action taking (Cortese, 2003; De Haan, 2006; Lambrechts et al., 2013; Roorda, 2002, 2010). Although, previous researches have defined

these competencies as an outcome of education for sustainable development, yet there is a lack of commentary on the amount of change in these competences after graduating from business schools. Competences for sustainable development distinctive definitions and translations of competences or competence-based education can be found in the writing. Numerous times, the use of competences has been misunderstood or interchanged by knowledge, skills, values, or attitudes (Baethge et al., 2006). Moreover, the expression "key-competence" alludes to those competences important and valuable for everyone and in various settings. Key competences can be seen as pertinent competences used to manage the various difficulties with which cutting edge societies orders are currently confronting, for example, globalization, modernization, social attachment, or sustainable improvement (Barth et al., 2007; Rychen and Salganik, 2003).

Based on the studied literature, thus, the researcher conceived the following conceptual framework to be tested the impact of CSRE and Business motives on Managerial competencies for sustainability.

Insert Figure 1 about here

4.3   Methodology

The research follows deductive approach following quantitative research design based on survey research method. The data was collected through self-administered online survey via google forms from managers graduated from business schools. The survey was sent out to 1000 managers following convenience/snowball sampling technique. The author received back 247 filled survey forms, out of which 14 were rejected (*insufficient and incomplete information*) and the final sample was 233 with a response rate of 23.3%. Although the sample size is small, but it follows the same distribution as David et al. (2005) sample size 176, (J. Singh & Del Bosque, 2008) sample size of 292, in their studies on corporate social responsibility education.

The survey questionnaire was adopted from different authors as presented in Table 1 follows Likert scale (*1 as somewhat true to 5 as always true for CSR education and strongly disagree to 5 as strongly agree for rest of the variables*) to collect the responses of participants. The reliability of the scale with respect to the construct of the variables was measured through Cronbach's alpha as presented in Table 2. The Cronbach's alpha measures the consistency of the construct. The first half of the questionnaire measure the demographic variables such as age, gender, education, and experience. The other half measures the qualitative as well as quantitative aspects of CSR education and its impact on sustainable competencies of managers graduated from business schools along with the moderating effect of business motives for sustainability.

4.4   Results and Analyses

Data analyses was conducted, and results were presented for the research on CSR education, competences for sustainable development and business motives. The major purpose as discussed in objectives was to simulate a relationship among the independent variable CSR

education, moderating variable business motives for sustainability and the dependent variable competences for sustainable development.

The sample has an average age of 26 years with a minimum age of 21 and the maximum age of 54 years. The sample have 74.7% men followed by 25.3% women. Although, the respondents were diverse in terms of their professions (e.g. entrepreneurs, educators, law, banking, engineering, healthcare etc.), but they were similar as they graduated from top class business schools of Pakistan. Most respondents were working in the capacity of managers and executives with an experience varying from 1 to 21+ years. The data was collected from these individuals as they are involved in strategic as well as functional management of their respective organization. This provides the opportunity to the researcher for an insider view especially regarding the use of competences for sustainable development. Before advancing to the main variables the researcher tried to measure the CSR education receive by the respondents in order to differentiate these individuals from those who have not received CSR education during their school years.

According to the studies 69.1 % of the total sample have taken courses related to ethics and social responsibility. 54.1% respondent studied them as compulsory courses, while 47.6% studied CSR/ethics through elective courses. Furthermore, 79.2% respondent studied the subject as mainstream courses (*embedded in other modules/courses e.g. chapters, case studies, training programs etc.*). Last but not least 70% of the respondents studied these courses during the whole years of their education. Therefore, we can claim that our respondents were well exposed to CSR/ethics education during their studies in business schools (see Table 1).

Insert Table 4.1 about here

Furthermore, the author tried to study the peak-ness of CSR/ethics education during the business school years. According to the statistics we found that the focus on CSR/ethics education is higher in the early years then in the later years of business school. As per the curriculum early years of business education are dedicated to the general management courses, however later years of business education is dedicated to specialization courses. It is assumed on the basis of findings people learn less about CSR/ethics in their specialization course and are less exposed to managerial dilemmas. This expose them to the vulnerabilities associated with professional climate in the real world.

Insert Figure 4.2 about here

In order to study the relationship among the variables through multiple linear regression analysis the data was tested for the normality assumptions (see Table 2). The mean values for all variables were greater than or equal to 3 that show the overall agreement of respondents to the construct. Standard deviation is not very high, for skewness and kurtosis all values belong to the subset of -3 to +3. Furthermore, in terms of correlation responsibility is significant and positively correlated to economic ($r=.38$, p value $<.01$), legal ($r=.20$, p value $<.01$), ethical ($r=.27$, p value

<.01), and organizational motives for sustainability (r=.31, p value <.01), however, no significant correlation was observed for philanthropic education.

Likewise, emotional intelligence is significant and positively related to economic (r=.27, p value <.01), legal (r=.18, p value <.01), ethical (r=.26, p value <.01), and organizational motives (r=.43, p value <.01) and not significantly related to philanthropic education. Also, for system orientation philanthropic education is not correlated, whereas, economic (r=.28, p value <.01), legal (r=.18, p value <.01), ethical (r=.25, p value <.01), and organizational motives (r=.42, p value <.01) are positive and significantly corelated. In terms of future orientation, personal involvement we fail to notice any significant correlation to any other variable. Finally, for action skills, we have positive significant correlations for economic (r=.13, p value <.01), legal (r=.12, p value <.01), ethical (r=.15, p value <.01), and organizational motives (r=.22, p value <.01), but found no significant correlation for philanthropic education.

Insert Table 4.2 about here

4.4.1 Stepwise Multiple Linear Regression

The 6 Models based on two hypotheses were tested using a stepwise linear regression equation. "*Stepwise methods are frequently employed in educational and psychological research, both to select useful subsets of variables and to evaluate the order of importance of variables*" (Thompson, 1995, p.525). The stepwise linear regression suggest improvement in SLR by automatically adding or removing predictor variables in a given set of variables to obtain best fitted model. In this research the author tested 6 models based on 6 hypotheses, among those 4

hypotheses were accepted and 2 hypotheses were rejected as researcher failed to find any significant relation between the predictor variables and the dependent variables Future orientation and personal Involvement. For rest of the dependent and predictor variables the results are presented in Table 6. According to the first model, 19% change in responsibility is because of predictor variables like economic education, ethical education, and organizational motives for sustainability.

Whereas the second model suggest 20% change in emotional intelligence is because of education economic education and organizational motives for sustainable development. According to the model 3, the 20% change in system orientation is because of education and organizational motives for sustainable development. Last but not least model 4 suggests 4% change in action skill is because of organizational motives for sustainability. Although the percentage change is not very high, yet it is significant for the studied variable.

Insert Table 4.3 about here

4.5   Discussion and Findings

Since the Butland conference, communities, organizations, and the nations are trying to be socially responsible by incredibly adapting to the green practice, process, products, and procedures. The increasing emphasis on CSR education by business school reflect their seriousness towards sustainable development and sustainability. Business schools around the globe are working as change agents and trying to contribute at a grass root level (See; Roorda, 2002; 2010;

Moon, and Orlitzky, 2011). Their contribution for CSR education perceptually transforms business students and enable them to value sustainable behavior (Khan, and Reynaud, 2018).

The value orientation arises employees' intention to work for sustainable organization with sustainability motives. The intention thus motivates them to acquire qualities and abilities of a sustainable managers. However, in literature we have several competences referred as sustainable competences for sustainable managers, but it is very normal to see few of them dominating the rest because of organization and work design (Wiek, *et al*., 2015).

Similarly, the results of our study show that CSR education have a positive significant impact of sustainable managerial competencies, however, we fail to support our argument for Future Orientation and Personal Involvement. The reason for discrepancy is the bureaucratic structure of Pakistani companies that made managers passive. These managers mostly consider their work as routine, and uninteresting. Further, they do not have the ability to see themselves in the holistic frame. Although these managers were educated for corporate social responsibility and they work with the organizations with sustainability motives, yet they become part and parcel of the economic system (*success is more money*) (Elias, 2004).

Being ethical and philanthropic appears as of secondary importance to the business students as it is not translated anywhere on their performance sheet and they are not appraised for it. These managers try to confer internal compliances that are clearly communicated to them; thus they ignore to indulge themselves into other activities (Costa, 2012). Therefore, it emerges from our findings that along with sustainability motives organization need a clear communication policy to inform their employees about their expectation, and performance motives to practices sustainable behavior and competencies (Nalick et al., 2016). Form a managerial implication point of view organization can setup group activities and tasks to effectively publicise CSR initiatives

of other managers with the peer group. This can motivate and help managers recall their social responsibility learnings during their school years through collaborative capacity (Nidumolu et al., 2009).

Although the curricula studied by the Pakistani students do not belong to their context but is comprehensible for them. This is so, because of over and over years of inductions foreign curricula with a combination of local pedagogical approaches. Furthermore, the social motives recognized by the Pakistani organization is a big move towards progress. Pakistan always had challenges of adversities like corruption, bribery, and unethical business practices, so ever a mere change in attitude is like a new hope.

The combine effect of studied variables can make wonders and will help transform the society in the long run. The young generation support towards responsible education and responsibility is a favor for schools in term of accomplishment, for organization in term of sustainable practices, and for society in term of improved quality of life of the coming generations.

Moreover, the results of survey expressed a very positive attitude on the three levels that is graduates, schools and organization. In conclusion given the current seriousness of Pakistani graduates towards CSRE, OM and CSD studied under the general framework of this studies has marked the society as responsible and conscious for the future, and the author assumes cross-disciplinary progress related to issues and challenges of CSR in specific context of Pakistan.

4.6   Conclusion and Limitations

During the years, business schools have succeeded to impart the awareness regarding the importance of CSR education. This research is successful in presenting an overview of the CSR Education, Business Motives for Sustainability and Managerial Competences for SD in the specific context of managers graduated from business schools. We observed, developing countries are

weaker in imparting the education for corporate social responsibility and incorporating Business motives as compared to the western counterparts.

However, Pakistani business schools, because of heavy influences from American and European curriculum, are trying their best to teach CSR education to the students of graduate schools of management. A huge dedication towards CSR education is observed as more and more elective, compulsory, embedded courses have been taught with practical cases and role play. Therefore, the roles of Pakistani graduate schools of management may be acknowledged for offering a wide range of CSR themes, topics, ideas, courses, modules, trainings and arguments that have equipped the graduates with necessary competencies as required to ensure sustainable development through their participation.

Secondly, Business motives for sustainability are positively playing their role in the retention of CSR related knowledge and significantly contribute to the sustainable managerial competencies. However, it is not true for all competencies and organization, yet it is a good start towards a better future. Organization need to be keener and more individual needs to be more active, unless, until these managers are not self-motivated no one can influence their sustainability learnings. Therefore, by following the learning principles managers have to practices their knowledge for being more competent and acquire more competencies for sustainable development.

Last but not least, the research contributes academically to the emerging body of research in the context of managerial competences, CSR education, and Business motives for being sustainable. The study has proposed an initial framework to understand the role of CSR education and this may guide future researches. Finally, we believe this research can show case the importance of learning/forgetting process as a predictor of managerial competencies. Therefore,

organizations and business schools can redesign their subjective programs and trainings to improve their system subsequently.

4.6.1   Limitations

There is a need to explore the concept through different paradigms for the purpose of generalizability. The study only targeted graduates from management schools, which can be extended to the other fields. Qualitative in-depth studies may yield rich understanding of the subject and can cover up for the non-probability sampling technique applied for this study. This research can be extended to the globe and studied with respect to the cultural differences between the developed and developing countries. Further, there is a need for exploration of more factors that may constitute or improve the construct of studied variables. Therefore, for future study it is recommended to test the model (with similar or new factors) in different regions and sectors. Other than studied competencies for SD can be the critical factor for enhancing knowledge for future research. Finally, the findings cannot be generalized to every type of workforce around the world because of sample, context, economic, and political situations.

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TABLES

Table 4. 1 Demographic Variables

Variable		
Gender	Male	74.70%
	Female	25.30%
Age	20-25 year	59
	25-30 Years	124
	30-35 Years	35
	35-40 Years	9
	40-45 Years	6
Experience	1-5 Years	170
	6-10 Years	41
	11-15 Years	14
	16-20 Years	4
	20+ Years	4
Job Type	Manager	192
	Non-Manager	41

Table 4. 2 Commitment to CSR Education

Commitment to CSR Education

Sr. No.	Question	Answer	Frequency
1	Have you ever taken a course regarding ethics, or social responsibility?	Yes	69.2%
		No	30.8%
2	I learned it as obligatory courses:	Yes	55.6%
		No	44.4%
3	I learned it as elective courses:	Yes	47.9%
		No	52.1%
4	I learned it with embedding in other modules/courses: (e.g. chapters, case studies, training programs with ethical or managerial dilemmas	Yes	79.5%
		No	20.5%
5	I learned it during whole year of education	Yes	34.6%
		No	65.4%

Table 4. 3 Summary Statistics and Correlation Analysis

No	Variable	N	Mean	SD	Skewness		Kurtosis		1	2	3	4	5	6	7	8	9	10	11
						Std Error		Std Error											
1	Economic	234	3.28	0.782	-0.07	0.159	0.20	0.317	1										
2	Legal	234	3.08	0.723	-0.03	0.159	-0.37	0.317	.532**	1									
3	Ethical	234	3.89	0.537	-0.37	0.159	0.56	0.317	.184**	.091	1								
4	Philanthropic	234	2.99	0.887	0.03	0.159	-0.19	0.317	-.008	-.003	-.004	1							
5	OMS	234	3.93	0.421	-0.04	0.159	0.12	0.317	.283**	.154**	.478**	.097	1						
6	Responsibility	234	4.06	0.432	-0.15	0.159	0.44	0.317	.381**	.199**	.265**	-.066	.308**	1					
7	Emotional Intelligence	234	4.3	0.418	-0.17	0.159	-0.02	0.317	.274**	.175**	.255**	.092	.430**	.412**	1				
8	System Orientation	234	4.3	0.419	-0.19	0.159	-0.03	0.317	.278**	.177**	.250**	.101	.424**	.409**	.998**	1			
9	Future Orientation	234	4.01	0.453	-0.49	0.159	1.65	0.317	-.067	-.092	-.046	.009	-.028	.043	.004	.008	1		
10	Personal Involvement	234	4.03	0.454	-0.33	0.159	1.18	0.317	-.011	-.081	-.046	.000	-.005	.048	-.086	-.084	.464**	1	
11	Action Skills	234	4.12	0.39	0.06	0.159	-0.16	0.317	.127*	.123*	.149*	-.018	.220**	.200**	-.149	.152*	.385**	.415**	1

Table 4. 4 Stepwise Regression Analysis:

Table 4.4: Stepwise Regression Analysis

Sr. no.	Variables	**Model** Responsibility	**Model 2** Emotional Intelligence	**Model 3** System Orientation	**Model 4** Action Skills
		B	β	β	B
1	Constant	3.38**	2.62**	2.64**	3.32**
2	Economic	0.21**	0.09**	0.09**	0.07
3	Legal	-0.004	0.039	0.038	0.091
4	Ethical	0.11*	0.054	0.051	0.057
5	Philanthropy	-0.079	0.057	0.067	-0.039
6	BM	0.22**	0.43**	0.42**	.20**
	F-Statistics	39.3**	52.5**	50.8**	11.8**
	F-change	3.91*	7.36**	7.93**	
	R Square Adjusted	.19	0.20	.20	0.04

Note: β represents the unstandardized regression coefficient, $*p \leq .005$, $**p \leq .001$

Table 4. 5 List of Universities in Sample

Pakistan Public and Private Universities in Sample

1	Air University, Islamabad	5
2	Bahria University Islamabad	7
3	Baluchistan University of Information Technology, Engineering and Management Sciences	7
4	Capital university of science and Technology	4
5	COMSATS	8
6	Forman Christian College	6
7	GC University Faisalabad	15
8	GC Women University Faisalabad	8
9	Govt post graduate college for women	5
10	Institute of Business Administration	6
11	International Islamic University Islamabad	8
12	Iqra University	2
13	Islamia University of Bahawalpur	4
14	Lahore School of Economics	8
15	Mehran University Jamshoro	6
16	National Textile University, Faisalabad, Pakistan.	9
17	National College of Business Administration and Economics	7
18	National Defense University	8
19	National University of Modern Languages	7
20	National University of Science and Technology	5
21	University of Punjab	5
22	Quaid-E-Azam University	9
23	Riphah International university	6
24	The University of Sindh	5
25	Superior University	6
26	The University of Faisalabad	5
27	University of Central Punjab	6
28	University of Agriculture	9
29	University of Baluchistan	4
30	University of Education,	7
31	University of Gujrat	10
32	University of Haripur	9
33	University of Lahore	8
34	University of Management and Technology	8

FIGURES

Figure 4. 1 Conceptual Framework
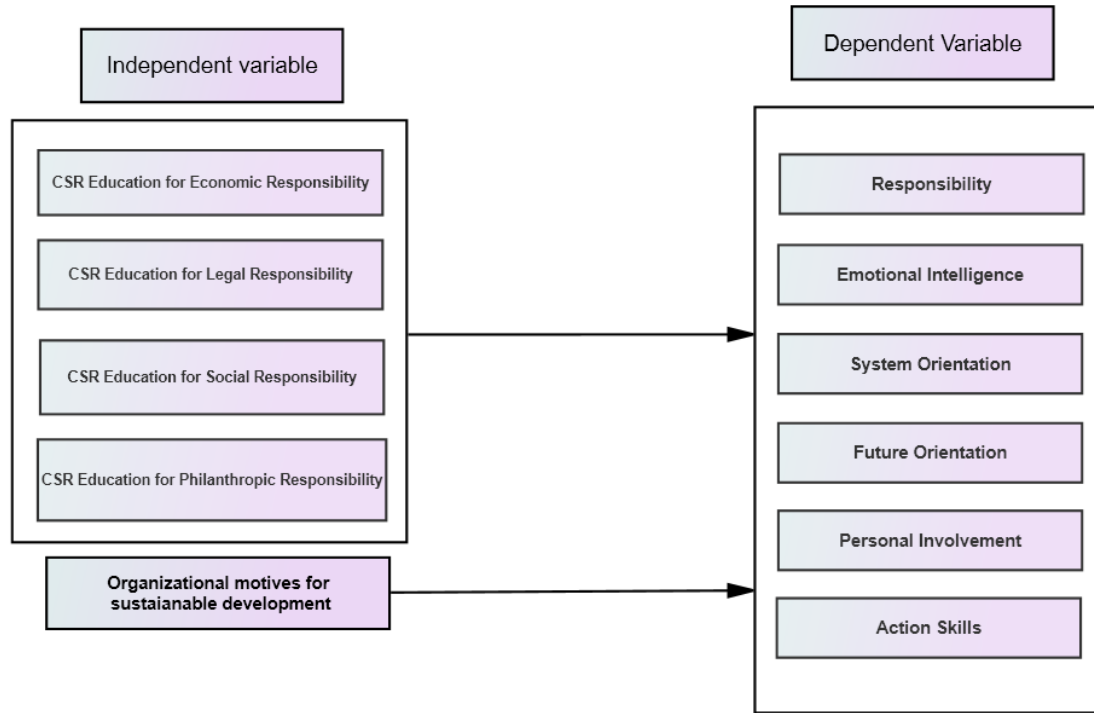
FIGURE 1
CONCEPTUAL FRAMEWORK OF CSR EDUCATION, ORGANIZATIONAL MOTIVES AND MANAGERIAL COMPETENCIES FOR SUSTAINABLE DEVELOPMENT

Figure 4. 2 Extent of CSR Education:
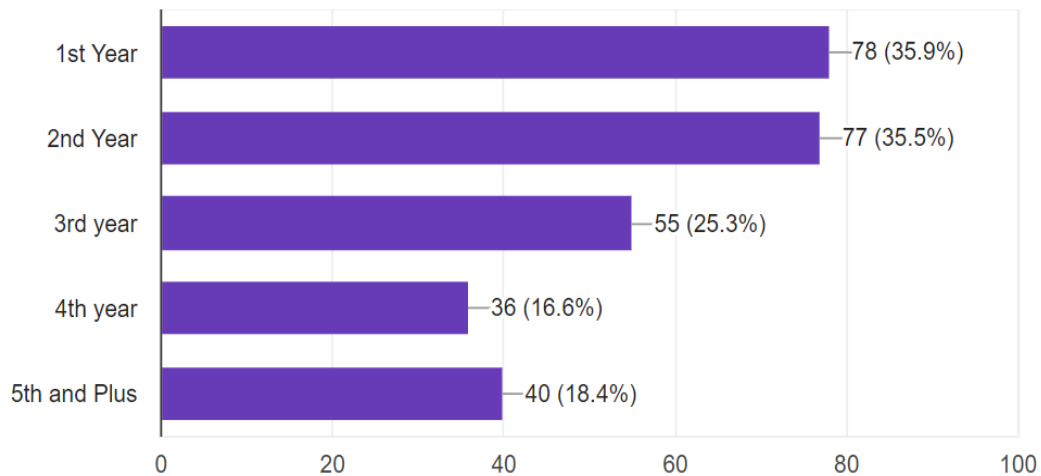
Chapter 5

Business Executives' Conception of CSR Education and Their

Idiosyncratic Approach to Prevalent CSR Practices

Essay-III

Chapter 5: EXECUTIVES CONCEPTION OF CSR EDUCATION AND CSR PRACTICES

5.1 Executives Conception of CSR

5.2. Theoretical background of Executives Conception of CSR

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  5.1.1 Sample and Instrument

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  5.4.6 The Inverted Carroll's Pyramid

  5.4.7 Other finding

5.5 Conclusion

5.6 References

Business Executives' Conception of CSR Education and Their Idiosyncratic Approach to Prevalent CSR Practices

Essay-III Abstract

Purpose: The aim of this research is to explore business executives' perceptive understanding of CSR, their idiosyncratic approach towards prevalent CSR practices and way forward given the context of Pakistan as a developing country given the respective importance of antecedents and outcomes of CSR in the context of SD.

Design/methodology/approach: The paper presents in-depth qualitative study of executives' perceptive understanding of CSR based on semi-structured interview from 26 Pakistani business executives. The data was transcribed and analyzed through an implication of abduction for thematic analysis of the discourse.

Findings: The paper offers insight into the Pakistani executives' perceptive understanding of CSR, prevalent CSR practices, and way forward in the wake of a global call for SD. The paper present evidence to suggest an alignment to the western CSR initiatives for SD.

Research Implications/Limitations: The research suggest cross-sectoral partnership between business schools and business organizations, along with recommendation for pedagogical innovation, organizational training and development and strategizing CSR with an emphasis reinforcement. Finally, it cautions for generalizability because of specific Pakistani context and triangulation in data collection.

Originality: A focus on CSR-SD is imperative as per the business scandals and corporate irresponsibility with an accusation on business schools for teaching economic theories of personal gains. The study implies Actor network theory to unfold the social reality in flux.

Keywords: Business Executives, CSR, Sustainable development, Business Organizations, Business Schools

Essay-III Résumé

"Business Executives' Conception of CSR Education and Their Idiosyncratic Approach to Prevalent CSR Practices"

Objectif : L'objectif de cette recherche est d'explorer la compréhension perceptive des dirigeants d'entreprises sur la responsabilité sociale des entreprises, leur approche idiosyncrasique des pratiques courantes et la voie à suivre dans le contexte du Pakistan en tant que pays en développement, étant donné l'importance respective des antécédents et des résultats de la responsabilité sociale des entreprises dans le contexte du développement durable.

Conception/méthodologie/approche : Ce document de recherche présente une étude qualitative approfondie de la compréhension perceptive des cadres de la responsabilité sociale des entreprises, basée sur des entretiens semi-structurés avec 26 cadres d'entreprises pakistanais. Les données ont été transcrites et analysées en tenant compte d'une implication de l'enlèvement pour l'analyse thématique du discours.

Conclusions : Le document offre un aperçu de la compréhension perceptive des cadres pakistanais de la responsabilité sociale des entreprises et des pratiques courantes, et de la voie à suivre dans le sillage de l'appel mondial en faveur du développement durable. Le document présente des preuves suggérant un alignement sur les initiatives occidentales de responsabilité sociale des entreprises pour le développement durable.

Implications de la recherche Limites : La recherche suggère un partenariat intersectoriel entre les écoles de business et les organisations commerciales, ainsi que des recommandations en matière d'innovation pédagogique, de formation et de développement organisationnel et de stratégie de responsabilité sociale des entreprises, avec un renforcement de l'accent. Enfin, elle met en garde contre toute généralisation en raison du contexte pakistanais spécifique et de la triangulation dans la collecte des données.

Originalité : Il est impératif de mettre l'accent sur la responsabilité sociale des entreprises - le développement durable, comme le montrent les scandales commerciaux et l'irresponsabilité des entreprises, en accusant les écoles de business d'enseigner des théories économiques sur les avantages personnels. L'étude implique l'"Actor Network Theory" pour déployer la réalité sociale en mouvement.

Mots-clés : Dirigeants d'entreprises, Responsabilité sociale des entreprises (CSR), Développement durable, Organisations commerciales, Écoles de business.

Business Executives' Conception of CSR Education and Their Idiosyncratic Approach to Prevalent CSR Practices

"A revolution doesn't happen when society adopts new technologies. It happens when society adopts new behaviors."

(Shirky, 2008, p. 160)

5.1.   Executives of Conception of CSR

C orporate Social Responsibility Education (CSRE) by business schools is meant to equip students with business skills as well with an understanding of the relative effect of their actions and decision on society at large (Kolodinsky et al., 2010). Unfortunately, researchers have observed financial myopia among business graduates and deliberate ignorance to the collateral damage caused by the human actions (Adomßent et al., 2014a; Ghoshal, 2005; Kolodinsky et al., 2010). However, others have accused business schools for their nefarious teaching and business organizations for their lack of strategic vision towards corporate ethics and social responsibility (Adomßent et al., 2014a; Daboub et al., 1995; Mitroff, 2004). Though the irony is, none among these stakeholders takes the responsibility of causing irreversible damage to the planet earth.

As business educators, we share a responsibility not only to provide students with opportunities to build business skills, but also to help them to understand the powerful effects that

business decisions and actions can have in society and the potential collateral damage they can cause (Kolodinsky et al., 2010). Unfortunately, business education traditionally has been delivered in a way that emphasizes economic rather than relational impacts (Floyd, 2016; Ghoshal, 2005; Pfeffer, 1995), which reflects the typical business myopia on short-term goal achievement and a narrow focus on ''meeting the numbers'' (Callahan, 2004). In short, business education is too often approached from the perspective of an organization-centered worldview focused on financial concerns (Giacalone and Thompson, 2006) and fostering within students an individualistic ethic of personal advantage (Mitchell and Scott, 1990) and materialistic gain (e.g., Giacalone, 2004; Kasser, 2002).

Thus, the moral deficit screams for an attention towards the attitude and behavior adopted by future business managers and leaders (Alonso-Almeida et al., 2015). This become especially essential because the managers are accused for studying amoral economic theories during the time of their education at business schools (Adomßent et al., 2014a; Alonso-Almeida et al., 2015; Elias, 2004; Ghoshal, 2005; Hadházi et al., 2018; Pfeffer, 1995). Secondly, in the context of developing countries we can refer back to several studies for example Bageac et al., (2011) and Inglehart (2008) that explains "*materialist values characterize individuals who have grown up in an economic context of scarcity, while post-materialist values are more specific to individuals who knew a much better standard of living during pre-adult socialization*". Therefore, it is interesting to study the perceptive understanding of executive towards CSR education and their idiosyncratic approach towards prevalent CSR practices.

The idea behind this study is to address the social responsibility of executives towards society especially because they keep themselves distant, "*and place themselves in the place of non-elected officials when engaging in corporate social responsibility*" (Carson, 1993; Elias, 2004).

This is contrary to the classical idea presented by (Davis, 1960, 1973; Donaldson & Davis, 1991), where he emphasized the social responsibility of managers, to that, businesses are an essential component of society and they are required to solve problems of social concern. However, it is notably important that "*the content of business responsibility is limited to the space and time of each situation depending on the values of society at that moment*" (Garriga & Melé, 2004; Jain et al., 2014). Therefore, this study will allow us to look deep into the psychology of managers and thus help us understand their *"raison d'être"* for being a responsible practitioner.

5.2. Theoretical background of Executives Conception of CSR:

The role of executives and managers have been a precondition for organizational change (Pedersen, 2010). This appeared as a conclusion of multiple studies in the discourse of business. Given, stakeholder theory (e.g. Freeman, 1984), sustainable development (Bass & Dalal-Clayton, 2012; Harmon, 2019; Pedersen, 2010), corporate social responsibility (Epstein, 2008; Reynaud et al., 2007; S. Waddock, 2004), supply chain management (Alexander et al., 2014) organizational financial performance (Donaldson & Davis, 1991), and change management (Harmon, 2019) the idea is managerial awareness and commitment is an essential component to bring change (Fernández et al., 2006; Hess et al., 2002; Pedersen, 2010).

Based on the findings from previous researches there have been a lot of empirical researches in the context of executive awareness, participation, perception, and role in the implementation of CSR and SD (e.g. Alonso-Almeida et al., 2015; Fernández et al., 2006; Fernández Fernández & Sanjuán, 2010; Mazereeuw-van der Duijn Schouten et al., 2014; Reynaud et al., 2007; Treviño et al., 2000; Woodward, 1999), however, there are almost none focusing on the executives' understanding of CSR education and their way forward. Therefore, it is necessary to understand: *the executives' conception of CSR, CSRE and their idiosyncratic approach towards*

prevalent CSR practices. The triple bottom line in this research allowed to uncover the executives'

Blackbox through an in-depth qualitative research. The qualitative research strategy helped us to

navigate back and forth in the executives' academic and professional life and will allow us to

conceive deep meaning of their reality. The author aimed at discovering the past, present and future

of executive's CSR experience. Further, this study will benchmark inquiries into CSR-SD

discourse and help organization and business schools to strategies for CSR.

5.3. Research Methodology

This research follows a qualitative inductive approach to study the above stated research

question based on the favorable of qualitative research method. Silverman (2016) addressed,

qualitative research unlike quantitative research allows the researcher to understand social reality

in flux. He established through an example the importance of qualitative research in business, for

example: *"Consider the problem of counting attitudes in surveys. Do we all have coherent attitudes*

on any topics which await the researcher's questions? And how do 'attitudes' relate to what we

actually do – our practices?" and emphasized its use for meaningful output (*ibid.*). Broadly

defined qualitative research, means "*any kind of research that produces findings not arrived at by*

means of statistical procedures or other means of quantification" (Strauss & Corbin, 1990, p. 17).

Qualitative research enable the researcher to pin down contemporary relationships and discover

the fictive end of continuum without being fictional (Eisner, 1991; Hoepfl, 1997). Qualitative

researchers predominantly use inductive data analysis and their focus is mostly on words rather

quantification in the collection and analysis of data (Bell et al., 2018; Bryman & Bell, 2015; Corbin

& Strauss, 2015; Silverman, 2016). In qualitative research, researcher herself is part of research

process as much as the participant and the data they provide (Corbin & Strauss, 2015).

As a research strategy qualitative research is "*inductivist, constructivist*, and *interpretivist*" (Bryman & Bell, 2015). Qualitative research is often conducted in natural settings where researcher tries to observe, describe and interpret the world as it is with an empathic neutrality (Hoepfl, 1997). Thus, qualitative researcher pay attention to the idiosyncratic and omnipresent and has an interpretive character aimed at the discovery of social reality (*meanings events have for the individual who experience them)* (Corbin & Strauss, 2015; Strauss & Corbin, 1998). Qualitative research has an emergent design in contrast with quantitative research, and usually qualitative findings are narrated in a descriptive manner through expressive language. Last, unlike quantitative, qualitative research value semiotics and emotions in the attribution process and help the researcher to discover new realities. Therefore, the strategy best suits to study the executives' perceptive understanding of CSR and way forward in an order to achieve triple bottom line objectives to explore executives' a) conception of CSR, b) prevalent CSR practices, c) intent of CSR.

5.3.1 Sample and Instrument:

As this study seek an answer to what, how and why therefore the researcher attempted it with a postmodernism approach instead of classic ethnomethodology (*usually answers what)* or emotionalism (*understanding of people experience at the cost of common sense*) (*see:* Silverman, 2016). The researcher prepared an interview guide with 9 basic question as per guided in the conduct of semi-structured interviews.

> "*A semi-structured interview. The researcher has a list of questions on fairly specific topics to be covered, often referred to as an interview guide, but the interviewee has a great deal of leeway in how to reply. Questions may not follow on exactly in the way outlined on the schedule. Questions that are not included in*

the guide may be asked as the interviewer picks up on things said by interviewees.

But, by and large, all the questions will be asked, and a similar wording will be

used from interviewee to interviewee." (Bryman & Bell, 2015, p. 467)

The semi-structured interview was focused on three major themes, 1) personal introduction, 2) their CSR orientation, 3) organizational support and CSR aims.

The data were collected from 26 executives working in leading industries of Pakistan for example, Banking, Oil, Gas and Petroleum, Hospitality, Telecommunications, Information Technology, Finance & Accountancy, Education Management, Textile and Production, Construction and Contracting, and Non for Profit Organizations (*see Table 1)*. Average interview time was 32 minutes, with minimum 20 and maximum 45 minutes. The male female ratio was 21 males and 5 female executives which sums up as 1:4, which is quiet convincing given gender disparity and glass ceiling among executives of Pakistan (Khan & Reynaud, 2018). On average minimum work experience was 8-10 years and maximum was plus 30 years. All of them were typically business graduates (BBA, MBA, CA, MPA, Ms., PhD. in business) and 07 among them had interdisciplinary qualifications (Engineering, Social Studies, Computer Sciences and Information Technology). 12 among the sample were foreign qualified and studied abroad, rest were purely Pakistani graduates. Medium of communication was English with a little bit mixing of words and expression from native language accounting for less than 1% of the total discourse.

The data were collected in natural setting mostly in the offices of executives with the exception of 2 interviews conducted in café. The interviews were audio recorded with the permission of all participants and Human Resource Department in few cases as per the bureaucratic structure of organization and autonomy of individuals. In order to protect individual privacy, the

respective names of their organizations were concealed, however, their industry type and designations were reported.

For example, Respondent 1:

"*I am a professional accountant and working as Business Development Executive North in this "company" for 12 years*"

Most of the interviews were private and uninterrupted with an exception of three, where one executive shared his office with another executive, in second case, interviewee interviewed in the presences of HR manager, and in the last case, an urgent telephonic call from client was received. The environment was clam and comfortable as most executives hold comfy offices. All the interviewees offered tea, coffee, or water as a gesture of hospitality embedded in the culture of Pakistan. The researcher was polite and accepted as per convenience.

All the interviews were by appointment only and were conducted by following qualitative research ethics. Researcher allowed for deliberation and *petite pause* to the interviewees in order to get the best response. At several points, the interview was of conversational nature with researcher asking more questions for clarity, and elaboration on the part of interviewee. The researcher as followed snowball sampling stopped at 26th interview because the data has achieved saturation. During interviews researcher took field notes which is very helpful during analyses. The researcher was able to gather rich data full of information to analyze for her research. She then personally transcribed all the recorded interviews with the help of oTranscribe.com (*It allows the researcher to control the speed of speech*). The interview guide used in this study is presented below in Table 2.

Table 5. 1: Interview Guide

Qualitative Study	
Executives' Perceptive understanding of CSR	
Introductory Question	*Can you briefly introduce yourself, your education, your professional experience, current role, and responsibility in this organization?*
	Can you briefly explain the business and values of your organization?
Understanding of CSR	*How you can define your personal concern and the concern of your organization for corporate social responsibility and sustainability?*
	How have you become aware about CSR? Can you briefly explain your first introduction to the concept?
	Can you recall something about how you have studied CSR? Do you remember something from your academics? Why?
	Can you explain why you forget about your studies in the business schools?
	Can you certify the practical implementation of your CSR education in professional life?
CSR Practices	*Can you tell me about some CSR practices in your organization (possibly with an example)?*
	What is the strategic drive behind CSR practices in your organization?
	What are the learning opportunities for you particularly in this specific role?
	How you can overall differentiate your academic and organizational learning of CSR?
	Do you have any accountability mechanism for CSR in your organization?
Future Orientation	*Who shall participate in CSR activities and what shall be the orientation of your organization?*
	How can orientate and when you can engage employees in CSR related activities
	Do you have a conclusive remarks and suggestions for sake of CSR and CSR education?

Source: author

5.4. Data Analysis and Finding

In this research the author has analyzed the data by implying discourse analysis. Discourse analysis is defined as "*an interrelated set of text, and the practices of their production, dissemination, and reception, that brings an object into being*" (Parker, 1992). Whereas Phillips and Hardy (2002) explained "*social reality is produced and made real through discourses, and social interactions cannot be fully understood without reference to the discourses that give them meaning. As discourse analysts, then, our task is to explore the relationship between discourse and reality*" (Bryman & Bell, 2015). Following their advice, the researcher has read the transcript over and over again in order to conceive the meaning of ideas and talks projected by the participants. The purpose of analyses was to identify relevant codes, sub-themes and themes in order to interpret the social reality through implying abduction as a strategy. Abduction can be envisaged as the creative, imaginative or insightful moment in which understanding is grasped-or is thought to be grasped (Lipscomb, 2012). Whereas, from a classical perspective "*abductive suggestion comes to us like a flash. It is an act of…extremely fallible insight*" (Peirce, 1992, p.227).

Thematic analysis is a method for systematically identifying, organizing, end offering insight into patterns of meaning (themes) across a data set(Braun & Clarke, 2006). Researcher has to understand maybe what is common among the discourse is not necessarily important and meaningful itself.

> "*Thematic analysis provides an entry into a way of doing research that otherwise can seem wage, mystifying, conceptually challenging, and overly complex. It offers a way into qualitative research that teaches the mechanics of coding and analyzing qualitative data systematically, which can then be linked to broader theoretical or conceptual issues*" (Braun & Clarke, 2006, 2012).

Although, thematic analysis is an accessible and flexible approach to analyze qualitative data (Bell et al., 2018) still it follows the rigor of science. As per thematic analysis, first of all the researcher read the transcript with an aim to familiarize, then she begin with data coding, created some initial themes, carefully reviewed them, named them accordingly, and finally produce the report.

5.5. Results, Discussion, and Implications

The finding of this research in the context of Pakistani Business Executives suggest an understanding of CSR as a favorable concept for organizational development and sustainability. In response to the question what do you understand about CSR? Respondent R-18 replied,

"*Of course first of all the people, the people working in this organization those are important, then it comes to the environment and the surroundings of the organization where you are working, it must be adhesive to the environment, adhesive to the overall sustainability, that is exactly the part where you shall keep all the things in your mind while doing the business*"

Respondent R-26 said,

"*my core responsibility is to look after business and when we say to look after the business it is not just to look after production but it is the HSE (Health, Safety and Environment) and when we say HSE it is not just HSE it is HSEC (Health, Safety, Environment and Community) which is the community part as well so we look at the not just community but our social responsibility*"

Their understanding of CSR is consistent to the concepts already presented in literature focused on the importance of stakeholder (Clifton & Amran, 2011; Jamali, 2008; Jonker & Foster, 2002), environmental protection (Antoine et al., 2013; Bolívar et al., 2015; Fernández et al., 2006), and holistic CSR (A. B. Carroll, 2016; Rychen & Salganik, 2003). Beside their responses, the

perceived understanding of CSR varied among executive as some of them consider CSR just as a cosmetic reform (Balluchi et al., 2020) while other consider it as an important practice for the sustainability of the businesses (Husser et al., 2012).For example, according to respondent R-3:

> "*Although it (CSR) is not implemented in its true spirit but with the passage of time it (CSR) has grown to a good level, if it is 001% change it is a positive change and things are getting better*"

Based on our data the author had identified a number of CSR related themes to be addressed in future business strategies for CSR.

5.5.1 Organization Induce CSR behavior:

One of the major themes emerged through the analysis of data pointed out organization is a major source to induce CSR behavior among managers even if they were ignorant before. Many of the research participant talk about their familiarization of CSR at the point of entry into the organizations. Talking about CSR respondent R-8 said:

> "*I don't know anything about CSR when I was doing MBA. There was only one course of 3 credit hour with the name of Business and Society, which we never bothered to study, we considered it the social studies of MBA* (he means it was extremely unimportant for him*). We just study this course to pass our exam. On the very last day we (*his friends and classmates*) asked each other…hey, you tell, what is this course? So, you know, we were not serious about it. But eventually I realized it is very important for social wellbeing, to solve social problems, when I was selected for a training on CSR in my organization just by chance. I learned CSR because my company have invested in me, now, I teach CSR and I cashed it.*"

This understanding of social well-being is also highlighted in literature by Su & Swanson (2019), according to them firm-based socially responsible initiative can enrich the relationship between

employees and firms, and it can also predict their green behaviors in the workplace along with their satisfaction (Zhu et al., 2014).

5.5.2 CSR- An Unprivileged Course in Academics:

One of the main focus of this research was to identify the provision of CSR education to the future managers in business schools of Pakistan. It is a distress to share the notion that CSR does not receive its due importance in business schools as per the data from our respondents. It was merely a course for most of the participants, they have studied CSR as a subject or embedded in content, yet they were unable to conceive its importance in practices.

For example, Respondent R-7:

"Yes, there we have a specific subject about business administration, it covers all those areas but that was all bookish and we just do it for exam purpose"

Respondent R-21:

"Not really...we studied case studies in university but not related to CSR or sustainability that were about management"

Respondent R-25:

"No...not in academic, I don't remember doing anything about CSR in academic, I only got to hear it about this concept because I was working in Telecom sector"

Respondent R-12:

"We did some campaigns but...umm...I cannot recall if I studied anything related to it(CSR), as such a course, yes...yes I studied about business ethics in strategic HR management and there was another course International HR, there were different scenario and different case studies that we did"

RespondenR-10:

> "*I think during my education…in majority of my courses I have been taught*
>
> *CSR, probably marketing as well…Yaa…I think in marketing I have been much*
>
> *taught about CSR*"

Therefore, we cannot say that CSR education was totally absent in academic contents during an education in business schools, but it was severely neglected as major subject. Consistent to the studies by (Adomßent et al., 2014a; Daboub et al., 1995; Kolodinsky et al., 2010) we can say business schools lacks a strategic vision towards the teaching of corporate ethics and social responsibility to business graduates. Further, business schools need to revise there pedagogies and focus in order to emphasis CSR education as per adopted in major parts of the world to ensure SD (Moon & Orlitzky, 2011; Moratis, 2014; Sleurs, 2008; United Nations, 2007). It is a shame that such an important subject (CSR) is compromised and given low priority in educational institutes (Hanlon & Frost, 2013; Moratis, 2014). According to (Owen, 2005) due to ad hoc, and pragmatic nature of student engagement as a passive learner it is challenging and time consuming to bring any behavioral changes, therefore we also need to improve student behaviors through psychological grooming.

5.5.3 Managerial Forgetfulness:

Managerial forgetfulness is one of the unique contributions of this study, which has not been previously discussed in literature in the context of CSR education. However, we find some close explanation in the literature of learning theories. Previously we have identified that CSR education is dearly ignored on the part of business schools and individuals, likely managerial forgetfulness added dooms to dismay. Most of the participants when asked to recall any thing about CSR studies failed to remember with the exception of few. Most of them reasoned "*it has been a long time since I studied, that is why I forgot*".

For example, Respondent R-1 replied:

> "*I have to go really back…(pause)…no…no. I think…I think…aaa…at that time umm…I mean nah…I don't remember what I studied*"

Respondent R-5 said**:**

> **"***Yaa…we definitely studied this topic corporate social responsibility or ethics, but its like almost 12 years span, Yaa…we forget that, sometimes bookish knowledge don't work in practical environment*"

Respondent R-9 said:

> "*I think in MBA we studied a part of this…umm…aww…(long pause)…like some…aaa…some topic, exactly but not much…Mam, this was a discussion only in one or two lectures, the teacher was trying to teach us what is corporate social responsibility…it was almost 14 years back, so, I may not recall back*"

Respondent R-10 said:

> "*No… (he chuckled) …honestly, if you ask, I studied fifteen years ago, so, cannot recall anything as far as studying is concerned*"

The learning curve elaborates about learning functionalities of human mind. Since, its discovery in 1885, the S-shape learning curve elaborates initial rise, saturation and then retardation of cumulative learning among individuals (Morrison, 2008). Until to date, somehow, human race remained incapacitated towards retention of knowledge people have a strong tendency to forget ("What Is the Forgetting Curve (and How Do You Combat It)?," 2016). According to Ebbinghaus' Forgetting Curve, on average we forget 50% of what we've learned within a day and 90% of what we've learned within 30 days (Ebbinghaus, 1885). Therefore, the researcher has identified a sheer need to redesign curriculum among business schools in order to control forgetfulness. Here, we

can emphasize the role of organization to control forgetfulness. For example, Respondent R-26 said,

> "*To be honest the first time I learned about CSR is when I came for the job, and luckily I came for a job within a multination organization. So, I got this exposure from day one. This is something that we practice day in and day out, that is why I remember everything since from the beginning. However, things have evolved but yes, I do remember*"

Here we need to understand organization play a role in CSR awareness, awareness leads to participation and practices. Again I am referring back to Ebbinghaus' forgetting curve, I am not emphasizing some practices but I mean corporate consistent practices or simply reinforcement through creating organizational routines and practices (López-Gamero et al., 2016).

5.5.4 Experiential Learning is Cumulative CSR Learning:

Based on findings I claim in the context of developing countries with similar demographics as per Pakistani Organizations and Business Schools the experience-based learning is the only cumulative CSR learning. A large number of respondents among my sample agreed to remember whatever about social responsibility based on activity based participative projects within their respective organizations or business schools, for example Respondent R-12 said:

> "*We did some volunteer activities for CSR, we did some research, some market surveys, yes we did but again that was for our knowledge and exposure, because that was something we choose as a group, it was not a very big project but it was something for awareness that what shall we be doing or not*"

Another Respondent R-20 explained his activity-based learning experiences from university as well as from his school (college in French) with minute details where he participated in a project on endangered marine species by WWF, coming back to his university experience he narrated:

> "*During my university I have been involved with different organizations voluntarily,…there was this program "active citizens"…I participated in it, it has four stages, I completed all four of them and become a trainer, then I was the lead facilitator for that program and I become the mentor, the program was to teach young people about social responsibility*"

Respondent R-18 said:

> "*When we were there in the university we did a project on corporate social responsibility… we visited the stock exchange, we got the idea from them, and then we visited two of the banks…They told us CSR is a part of their policy…I remembered all this because we went through the whole project, I was the team leader and I personally collected data, It was personally interesting for me, the whole project was memorable for me because I learned how these banks are doing CSR and how I can learn from their practices and how I can implement these responsibilities when I go for work…when you do something by yourself you can't forget that in the whole life.*"

Based on the evidence we can successfully interpret few important ideas about learning CSR: associative learning is an important technique for CSR education. Voluntary participation, awareness and activity-based learning can help students retain their knowledge for longer period even when they disassociate themselves from the primary environment (L. Argote, 1999; Linda

Argote, 1996; Kwon, 2019; Moorman & Miner, 1997; Morrison, 2008). The cumulative CSR learning for all the participant was greater in case of activity-based-learning then bookish knowledge even if they have learned it by participating in rehabilitation campaigns after an earth quake in 2005 or by cleaning the trails in beautiful mountains of Islamabad or by pooling in for the education of an unprivileged. Here, we are consistent in our findings form some studies in organizational learning and low marks dental school students (*see:* Alcota et al., 2011; Cooper, 2014). The participative methodology improved academic achievement of low marks (i.e. grades) students as well as resulted in transformative learning in organization instead of organizational learning to look good.

5.5.5 Prevalent CSR Practices:

Another emerging theme of the study was idiosyncratic perception of prevalent CSR practices in organization. In this theme the researcher identified mix response in terms of personal perception of prevalent CSR practices. Some of the individual considered CSR as corporate responsibility while other talks about individual motivation. A few were enthusiastic and other were against prevailing practices as they think of CSR as a mere greenwash. We have already studied in literature that CSR is not just "*doing well by doing good*", in this case we will be only able to produce marginal impact on socio-economic and environmental development (Falck & Heblich, 2007; Wickert et al., 2016; Wickert & de Bakker, 2015). Another notable fact in literature is that "*the institutional environment in developing nations is significantly different for stakeholders, wherein it is primarily characterized by arbitrary law enforcements, bureaucratic inconsistencies, insecurity of property rights, and rampant corruption*" (Singh & Mittal, 2019, p. p.948) therefore, prevalent CSR practices may differ to great degree from that of developed world. As per the data Respondent R-4 mentioned:

"*sustainability of the business, yes, they (organizations) are concerned but*

I am sorry to say, they are not concerned about sustainability of society"

Further to his discussion he added that he did a project on sustainability to manage the residual of the textile processes especially the water waste in denim manufacturing and other processes. He added,

"*I took the project of sustainability…it was primarily about the waste*

emissions and the efforts of the companies about control of the waste they emitted

in different stations and their efforts for communities where these emission were

dumped and it became a major concern for me since that day"

Respondent R-22 said,

"*Social initiative: I think it is a new thing, you know things come to Pakistan*

when they are already done in the world. But yes, people are making efforts, it's all

about social pressure, peer pressure. I have seen a small eatery setup for the deaf

someone did that as a social cause"

Respondent R-17 talks about his experience,

"*my previous organization is a leader in telecom sector, they have a proper*

department for CSR, and they perform number of activities, I participated in

particularly one activity when it was an earthquake in 2005"

Respondent R-12:

"*My organization was gender biased and my bosses were reluctant to hire*

a female software engineer. I pushed through them and influenced them as an HRM

to at least try, I was successful to recruit two extremely efficient girls. They worked really hard and one of them was employee of the year. She was awarded real "gold" medal for creating a software which all other engineers refused"

Respondent R-26,

"We are working in five major areas institutional development, community infrastructure development, livelihood enhancement program, health and education"

Respondent R-19,

"we are involved in many social activities, we offer internships, it starts in spring, and summer, and our employees go to different schools and teach the students, these kind of activities are very regular, we celebrate customer-first day (services, solutions and innovation), we also have incubation center to finance student business projects"

These are few excerpts from multiple interviews as per the data, Pakistani businesses are participating in social responsibility projects ranging from sustainability of the business, equal employment opportunities, community development, waste management, training and mentoring, education, sustainable resourcing, stockholder wealth maximization and *etcetera*. We can say not all businesses are equally involved in CSR practices, but they are participating to their content. Some are more focused on philanthropy, other talks about environment, some are concerned with profits and other never abide law or social expectations (Balluchi et al., 2020; A. B. Carroll, 2016).

5.5.6 The Inverted Carroll's Pyramid

In the beginning of thesis, I said CSR is something but not the same thing for everyone. Finally, here I can say CSR in the context of Pakistan as a developing country is not same as the CSR in developed countries. Among Pakistani executives the top-notch priority for any CSR participation is Philanthropic in nature. Secondly, in terms of CSR they consider social presence and participation of their company to community as an important job. These executives also talked about law abiding behavior, intolerance to corruption, fraud, and bribery, and following the regulations and securing certifications as part and parcel of their routine but only few talked about economic gain or stockholder wealth maximization as part of CSR. For most of the Business executives, Economic gains are the core business of companies it has nothing to do with CSR. Yet, a few added CSR without being profitable is not possible, which is true as per previous literature.

6.5.7 Other finding:

Author also find out some surprising results through the analysis of discourse not in relation with the main themes of the study but still relevant to the conception of CSR. In response the questions about their orientation of CSR, some of the respondents specifically mentioned the role their families to instill the social responsibility among them. Another, important dimension of this study was the discovery of religiosity as an antecedent of individuals' social responsibility. This finding can be helpful for future researchers, specifically working in the context of religious countries. The author surprisingly discover cross-sectoral partnership among organizations, governments, educational institutes and non for profit organizations in order to ensure societal development in difficult area such as Sui, Tharparkar, southeren Punjab and Gilgat-Baltistant to improve the overall wellbeing of the society. Finally, the researcher also found lack of accountability mechanism and performance evaluation in terms of CSR performance in several of the companies, as CSR is voluntary and left to the discretion of individual participant.

5.6. Conclusion:

Drawing upon the underpinning ideas of Actor Network theory, this paper advance the discourse on CSR in the context of Pakistan as a developing country. The study offers three major contributions. First of all, the study theoretically contributes to the literature on Actor Network theory and confirm in the study of social phenomenon reality unfolds to multiple dimensions and new networks, nodes, actors and actants may surface. For example: in the beginning of this research we have emphasized the role of Business schools in CSR education, however we discovered forgetfulness (actant) and shift of power from between Bus-schools and organizations in terms of education. Further this study established Executives' Conception of CSR as similar to their developed counterpart (managers from developed countries). This is an important contribution because mangers from underdeveloped countries are often criticized for lack of moral character. The study further concludes, the idiosyncratic perception of prevalent CSR practices, and the intent of CSR among executives is influenced by the strategic derive of the organization. Further, it established stewardship of executives in the context of CSR-SD. Executives can act as a change agent in an organization and can provide a new sustainable direction for future.

This study has several limitations as per research design and data collection is concerned. First of all, the author had applied abduction as a strategy for analyses and it may cast her personal shadow on analyses, secondly, author has ignored gender disparity and age of respondents in the analyses of executives' motivation of CSR, given self-actualization among senior executives and performance management in young executives. In terms of gender the feminist opinion were far less dominant in the study. Finally, the generalizability of the research is difficult given the cultural context of developing country. Therefore, the author recommend cross-cultural, diverse sample for future investigations. Finally, this study might reflect social desirability bias as consistent

among moral and ethical studies. Finally, researcher recommend triangulation in data collection

method for the sake of rigor and validity. In this research the author has relied only on interviews,

whereas an access to some documental archives, performance reports can increase the richness of

data to be analyzed.

Table 5. 2: Demographics of Executives:

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Inter-Dis	Abroad				
R-1	Afrasayab	Male	Charted Accountant	No	Yes	14	Business Development Executive North	Finance and Accountancy Information Technology Services Manufacturing Food Industry Education	21 min.
R-2	Afzaal	Male	MBA	Engineer	No	12	Team Leader Corporate Portfolio	Telecommunication Banking	20 min.
R-3	Altaf	Male	MBA-Finance	No	No	33	Chief Coordinator	Hospitality, Construction, Foreign Affairs, Banking, Entrepreneur	25 min.
R-4	Arslan	Male	MBA Marketing & Finance	Engineer	Yes	8	Executive Manager	Textile Tourism & Hospitality	20 min
R-5	Atif	Male	MBA	No	No	20	Cluster Manager	Banking Insurance	28 min.
R-6	Azhar	Male	MA. Economics	No	No	27	Managing Director Technical Vocation Training Institute	Oil & Gas Trading Banking Entrepreneur Education	20 min.

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Inter-Dis	Abroad				
R-7	Dania	Female	Charted Accountant	No	Yes	8	Financial Manager	Telecommunication Aviation NGO	20 min
R-8	Moin	Male	PhD. Strategy, Program and Project Management	No	Yes	20	Corporate Director of Training and Development	Hospitality & Tourism Consultancy Education Tourism Manufacturing Project Planning and Development	45 min
R-9	Faizan	Male	MBA Finance	No	No	13	Product Manager	Banking	20 min.
R-10	Haroon	Male	BBA, MBA	No	No	11	Business Development Executives	Information Technology Sales & Marketing	25 min.
R-11	Hamid	Male	MBA	No	Yes	33	Managing Director	Hospitality & Services Entrepreneur	26 min.
R-12	Javeria	Female	MBA-HR	No	No	12	Human Resource M	Health Management Information Technology	20 min
R-13	Fabeeha	Female	BCom.	No	Yes	20	Consultant	Entrepreneur Energy Banking Insurance Consultant	22 min

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
			Degree	Int-Dis	Abroad				
R-14	Marriam	Female	BCom. MA. International Marketing	No	Yes	18	Program Manager	Procurement Education	23 min
R-15	Sadiq	Male	MA. Commerce and Management	No	Yes	20	General Manager	Entrepreneur Education	21 min
R-16	Noreen	Female	MBA-HR	Yes	No	12	Product Manager	Tele Marketing Education	29 min
R-17	Fahim	Male	MBA-HR	No	No	17	Senior Area Business Manager	Telecommunication Retail & Sales Petroleum	20 min.
R-18	Nasir	Male	MA. Leadership & Management	No	No	13	Chief Financial Officer	NGO Information Technology Construction Hospitality Project Management	30 min.
R-19	Omer	Male	MBA	Computer Science	No	15	Team Head Channel Performance	Information Technology Telecommunication	31 min
R-20	Saad M	Male	BA. Accounting & Finance MA. Leadership & Management	No	Yes	12	Communication and Liaison Manager	Education Oil, Gas, & Petroleum	28 min.
R-21	Saad T	Male	MBA	No	No	15	Financial Mobility and Compliance Manager	Banking Information Technology Welfare & Development	27 min.

Code	Participant	Gender	Qualification			Experience	Designation	Industry	Interview Length
				Int-Dis	Abroad				
R-22	Saliq	Male	BBA	Computer Science	Yes	20	CEO/ Director	Consultancy Telecommunication Entrepreneur Information Technology	26 min
R-23	Shahzad	Male	MBA	Sociology	No	20	Director Channel Planning and Solutions	Sale & Services Channel Planning Marketing Telecommunication Banking	25 min.
R-24	Taimoor	Male	MA. Communication & Public Relations BBA	No	yes	14	Public Relationship Managers	Banking Mortgage and Insurance	40 min
R-25	Usman	Male	MBA	Engineer	No	22	Business and Organizational Development Manager	Engineering Telecommunication Welfare & Development Entrepreneur	31 min.
R-26	Akbar	Male	MBA-Executive	Engineer	No	30 years	General Manager	Petroleum	20 min

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Chapter 6: DISCUSSIONS AND CONCLUSION

Discussion and Conclusion

I n conclusion to the quantitative and qualitative studies conducted on the contribution of CSR education to the perceptual understanding, behavioral intentions and managerial competencies for sustainable development in the context of business schools and organizations, and executives understanding of CSR and prevalent practices, this chapter sheds light on the theoretical and managerial contribution, limitation of the studies, and recommendations for future research.

From a global perspective, business schools and management education is accused for producing irresponsible managers and leader based on anecdotal evidences as in studies conducted by (Ghoshal, 2005; Mitroff, 2004). The main criticism of business schools is an overreliance on teaching of economic model based on socially irresponsible and ethically dubious principles discouraging CSR (Adomßent et al., 2014b; Matten & Moon, 2004). As per the discovery of evidences from study I the results successfully allows the researcher to disqualify the previously discussed accusations. The author successfully reports the contribution of Pakistani Business Schools towards the mainstreaming of CSR education. However, there is still room for

improvement as some but not all business schools are equally committed to CSR education. This is particularly similar to the findings of (Memon et al., 2014) in the context of Pakistan and generally similar to the studies of (Ciliberti et al., 2008) in context of developing countries.

Furthermore, this study unlike others measures the impact of CSR education on perceptive understanding in terms of its components and behavioral intentions of business graduates. Thus, allowing researcher to proclaim significant impact of CSR education on economic, legal, ethical, and social layers of CSR understanding along the behavioral intentions of business graduates. The study permits to infer business graduates with CSR education are attracted towards and have intentions to work for socially responsible organizations. The result of study are consistent to the findings of (Evans & Davis, 2011), as they report CSR education affect the saliency of information concerning perceived corporate citizenship.

Moreover, the findings implies there is a need for pedagogical innovations and major curriculum revisions as per perceptive understanding of business graduate need to be improved given the duo between CSR education and sustainable development. Secondly, as an end user of knowledge and learning acquired through education, perceptive understanding of particular concept effects student self-efficacy and thus practices as professional (*see:* (Depaepe & König, 2018). Therefore, it is necessary to introduce engaging methods encouraging participative learning for future managers.

Whereas study II focus on the impact of CSR education and organizational motives for sustainability on sustainable managerial competencies. The point is somehow management education manifest success and failure of modern societies. Higher education enrollments and production of management graduates are increasing with every passing year, and so does the expectations of society (Durand & Dameron, 2011). It is expected on the part of business students

to better understand the business life cycle in modern contexts. Therefore, business schools are continuously trying to supply trained individuals with sustainable managerial competencies such that they are able to deal with complexity of tasks, chaos, and interdependencies.

Theoretically, CSR education-based competencies enable acquisition of knowledge, reflection on consequences of actions and responsible decision making in a future oriented global perspective (Barth et al., 2007). Tough as per data used in Study II, in a response to CSR education provided by business schools to business graduates to acquire sustainable managerial competencies, we found indifferent results. Surprisingly, the economic component of CSR education has a significant impact on responsibility, emotional intelligence, and system orientation. A possible explanation to this relationship may come from educational reforms and adoption of foreign curriculum to the point where Pakistan's business education is compatible to the west. The results are somewhat consistent with the studies of (Asrar-ul-Haq et al., 2017) as economic component stand second in term of its effect on outcome variable. Whereas Ethical component of CSR education in case of business employees was only able to play its role in an impact on responsibility. Given the construct of both variable it is not surprising to identify a relationship among them.

The other part of this study is related to business organizations' motives for sustainability. Given twenty-first century, businesses are able recognize the impact of their policies and practices on society thus acknowledging sustainability as one of the major challenges. As per the study, businesses with motives for sustainability are better able to effect sustainable managerial competencies rather than education for CSR in case of business employees. Therefore, it is necessary for businesses to imply elements of sustainability in to their practices as also suggested by (Stubbs & Cocklin, 2008). Furthermore, it implies organization needs explicit CSR strategy

rather than leaving CSR practices for sustainable development at the discretion of their employees. This idea also coincides with the explicit and implicit CSR debate propagated by (Matten & Moon, 2005) on holistic CSR versus tailored CSR strategies as part of institutional framework. This will in turn allows for performance and self-accountability which is mostly missing due to the discretionary nature of CSR in Pakistani organizations.

For other inconsistent variables, we can borrow an explanation form previous researches, such as (Carrithers & Peterson, 2006; Stubbs & Cocklin, 2008) highlighted the presence of "pedagogical gulf" in their studies. According to Carrithers & Peterson (2006, p. 373), "*the gap is so wide and the ideas that are promoted are so disconnected that students are trapped into choosing one or other options (or neither) and are left unable to link the two sides of discussion"*. Under such educational discrepancies the development of CSR conscience is questionable. Business schools are required to engage with business organization in order to develop framework that allow the students to effectively conceive ideas of sustainability, and sustainable development.

In the third, qualitative part of this study the author made several interesting discoveries otherwise neglected in the discourse of CSR education and CSR practices during the study of business executives' perceptive understanding of CSR education and their idiosyncratic approach towards prevalent CSR practices. As per the findings of this research study managers have repeatedly reported that they are unable to recall anything they have learned about CSR during their education as business students. They accused organizations and time itself for their forgetfulness of CSR after their graduation as business professional and reported adoption of practices as per organizational expectations, goals, and performance evaluation criteria for their respective job. Constituent to the finding of this research the author find an explanation for said behavior in the discourse of stress and coping mechanism. According to (Brymer et al., 1991), job

stressors leads to job strains that effects the psychological, physiological, and behaviors of individual at work. Organizations need to invest in stress management programs and also need stress reduction and prevention strategies for the wellbeing of their employees. Another effect of managerial forgetfulness is operational vulnerabilities as studied by (Quinello, 2006), therefore, organization needs to invest in training and development of their employees in order to safeguard organization's memories.

Further digging into the student life of business executives helped the researcher to find out that the active portion of their CSR education memory is based on experiential learning. Participants of the study were able to recall projects, training, apprenticeship, and voluntary participation in social causes with minute details. Thus, allowing researcher to conclude CSR education can be retained if based on experience and participation. The results are consistent with the findings of (Leal-Rodriguez & Albort-Morant, 2019, p. 102) as they reported "*getting involved in experience-based practices and managerial simulations constitutes an effective approach to develop their competencies…and the value of experiential learning based training as a significant driver of students' academic outcomes*".

Furthermore, in the same study the author discover an inverted Carroll's pyramid where Pakistani Executives reported Philanthropic responsibilities as the most important dimension of CSR followed by Ethical responsibilities in the second spot, Legal responsibilities in the third spot, and economic responsibility in the last spot. This is because of the religious charitable structure of Pakistani society, however; business schools and organizations need to invest in the realization of legal and economic responsibilities of business as component of CSR. The finding are a nouvelle contribution to the discourse of CSR education and requires more insight to develop them as a debate in the context of developing countries.

Occupational Socialization

Another important factor influencing CSR practices of business executives is peer pressure. Most of the respondents in one or other form were influenced by or are influencing social contribution of their peer in their organizations. The collective effect of peer induced CSR practices is able to result in few significant outcomes such as development and recognition of social responsibility leader mangers as well as social accountability of acceptable behavior. As per Bandura & Walters, (1977), "*Social learning theory is a theory of learning process and social behavior which proposes that new behaviors can be acquired by observing and imitating others.* Therefore, organizations can build CSR culture through recognition, evaluation and rewarding of acceptable behavior. These acceptable behaviors rather subjective, if objective, derived from organizational CSR strategy can result in sustainable competitive advantage for organization and make it socially acceptable and attractive to potential managers.

Conclusion:

There is an agreement that CSR education impact the understanding of business graduates, employees, and executives. In brief, CSR Education impact perceptive understanding of CSR and consequently effects on behavioral intentions of business graduates. CSR education and organizational motives for sustainability affect sustainable development related managerial competencies. Business executive perceive their understanding of CSR on the bases of their experience rather education and participate in CSR practices. This research also confirms the constructive role of business schools, and business organizations towards the CSR and sustainable development in the context of Pakistan as a developing country.

Limitation and Future Research

Generalizability:

This section presents the limitations and future research in connection to this study. The present study was conducted in Pakistan on business graduates, employees, and executives; thus, it might incorporate issues of generalizability due to contextual factors of studied population and Pakistan. However, a comparison with students and professionals from another field and countries can help us enrich the discourse on CSR and sustainable development.

Data Collection:

Due to associative time and money constraints cross sectional data based on three independent convenience samples was collected. The process may be affected by selection bias and may result in contrasting results if longitudinal data from same sample population based on probability sampling is collected on the timeline.

Control for Social Desirability:

The control for social desirability was not introduced and might have created somewhat biases in the data set. In future several controls related to individual personality and characteristics can be used for better results and findings.

Inclusion of Stakeholder:

Although this study has focused on some of the important stake holders in corporate world yet inclusion of some other stake holder such as faculty, Accreditation Organization etcetera may help us identify the new dimensions into the study.

********* *The End* **********

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Appendix

Questionnaire-Essay I Social Responsibility Education					
Dear respondent, thank you for your participation. This questionnaire is designed to assess the level of education you received at your university specifically regarding subjects like corporate social responsibility/Business Ethics/sustainable Development. The data is collected purely for academic purpose and will be reported in cumulative form. Complete anonymity of the respondents will be ensured, and research ethics will be followed. careful reading of the statements and description for several questions is highly recommended, the researcher expect your best answer as per your academic experience. Aaisha Arbab Khan IAE-Aix Marseille Graduate School of Management aaisha.arbab-khan@iae-aix.com					
Email address					
AGE					
Gender	Male	Female			
Name of Institute (University/College)					
Specialization	Strategy	HR	Marketing	Finance	Others
Education	Undergraduate	Graduate	Postgraduate		
Have you ever taken any course regarding corporate social responsibility/business ethics/sustainable development *	YES	NO			
Quantitative side of Corporate Social Responsibility Education (CSRE)	Please assess how you learned about Social Responsibility/Business Ethics during your education at business/management school or university				
I learned SR at obligatory(compulsory) courses *	YES	NO			
I learned SR at elective courses *	YES	NO			
I learned SR embedded in other courses (e.g. like a chapter of "Business Ethics" in Management course) *	YES	NO			
I learned SR during year(s) of my education (you may check all the relevant options) *	YES	NO			
I learned SR during whole years of education *	YES	NO			
Qualitative Side of Social Responsibility Education	Never True (1) .... (5) Always True				

	Never True	Somewhat True	True	Very True	Always True
I attended other teaching activities on SR (Seminars, Special Events, Conferences etc.) *					
I learned it with different teaching methods (case studies, speakers, internship, e-learning etc.) *					
I learned it with diverse focus of content/topic *					
I learned socially responsible management, environmental protection, cause related marketing, etc. at different times and courses *					
I was personally involved in social responsibility projects(s) (e.g. resources optimization, waste management, philanthropic activities) *					
I learned SR during my internship at other organization(s) *					
I think my university provide excellent education on social responsibility *					
Organizational Attractiveness	Strongly Agree (5) ……......................(1) Strongly Disagree				
Being socially responsible is the most important thing a firm can do *	**Strongly Agree**	**Agree**	**Neutral**	**Disagree**	**Strongly Disagree**
Social responsibility of a firm is essential for its long-term profitability *					
The overall effectiveness of a business can be determined to a great extent by the degree to which it is socially responsible *					
Social responsibility is critical to the survival of business enterprise *					
Business has a social responsibility beyond profit making *					
Job Intention	Strongly Agree (5) ....(1) Strongly Disagree				
A socially responsible company would be a good company to work for *	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
I would want a socially responsible company in my community *					

I would like to work for a socially responsible company *					
I find socially responsible company a very attractive company *					
I would accept a job offer from socially responsible company *					
If a socially responsible company visit for campus hiring, I would like to talk to their representative *					
I would try to gain an interview at a socially responsible company *					
I will actively pursue gaining a position in socially responsible company *					
If a socially responsible company is at a job-fare, I will seek their booth for employment *					
Socially Responsible Organization	Strongly Agree (5) .... (1) Strongly Disagree				
A business organization should be successful at maximizing profit *					
A business organization should strive to lower its operating cost *					
A business organization should closely monitor employee's productivity *					
A business organization should establish long term strategies *					
A business organization should comply with the law *					
A business organization should seek to comply with all laws regulating hiring and employees' benefits *					
A business organization should have programs that encourage diversity of our workforce in terms of age, gender, and race. *					
A business organization should have internal policies that prevent discrimination					

in terms of employee's compensation and promotion *					
A business organization should have a comprehensive code of conduct *					
A business organization should be recognized as trustworthy company *					
A business organization should integrate fairness toward co-workers and partners as part of its employee's evaluation process *					
A business organization should have confidential procedure that is in place for employees to report any misconduct at work *					
A business organization should have salespersons and employees who are required to provide accurate and full information to the customers *					
A business organization should support employees who acquire additional education *					
A business organization should provide flexible company policies that enables employees to better coordinate their professional and personal life *					
A business organization should give adequate contribution to the charities *					
A business organization should have a program to reduce the amount of energy and materials wasted in our business *					
A business organization should encourage partnership with local businesses and schools *					

Questionnaire II CSR Education, Business Motives and Managerial Competencies					
Dear respondent, thank you for taking time out. This questionnaire is designed to collect data about corporate social responsibility education and competencies of individual for academic purpose only. All the data collected will be presented in consolidate form. Complete anonymity will be ensured for respondents. All the research ethics will be followed and guaranteed. Thank you Aaisha Arbab Khan IAE-Aix Marseille Graduate School of Management					
Age					
Gender	Male		Female		
Experience	1-5 Years	6-10 Years	11-15 Years	16-20 Years	20 + Years
Extent of CSR Education					
Have you ever taken a course related to corporate social responsibility and ethics	YES	NO			
I learned CSR and ethics as obligatory course	YES	NO			
I learned CSR and ethics as compulsory course	YES	NO			
I learned it with embedding in other modules/courses: (e.g. chapters, case studies, training programs with ethical or managerial dilemmas)	YES	NO			
I learned it during whole years of education	YES	NO			
CSR Education Please assess the qualitative side of your social responsibility education at your university	Never true (1) …………Always true (5)				

I attended other teaching activities on it (seminars, special events, conferences)	NT	ST	T	VT	AT
I learned it with different teaching methods (case studies, speakers, internship, e-learning etc.					
I learned it with diverse focus of content/topic (I learned socially responsible management, environmental protection, cause related marketing, etc. at different times and courses)					
I was personally involved in social responsibility projects(s)					
I learned it during my internship at other organization(s)					
I think my university provide excellent education on social responsibility					
I learned business decision related to the energy conservation, recycling, and greening of operations.					
I learned to value environment and is aware of harmful impact businesses may cause to it.					
I learned to participate effectively participate in community services because of my education					
I learned to perform spiritual and religious activities favouring society because of my education.					
I learned to respect diversity and contrasting cultural values because of my education					
I learned to respect disciplinary and judicial programs within and outside the domain of my society because of my education					
I learned to be a better coach, judge, referee, and an activist because of my education					
I learned to maximize profits through business activity I intend to perform					

I learned to contribute long-term economic success to the organization I work for					
I learned to contribute to improve financial performance of business/ organization					
I learned to be innovative in terms of product or services provided by my organization					
I learned to be most productive in terms of economic returns because of my education					
Competencies Please assess the responsibility side of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				
Being the sustainable professional I can make stake holder analysis	SA	Agree	Neutral	DA	SD
Being the sustainable professional I can take my personal responsibility					
Being the sustainable professional I can render personal account to the society					
Being the sustainable professional I can critically evaluate my own actions					
Please assess the emotional intelligence side of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				
Being the sustainable professional I can recognize and respect values of him/herself and of other people and cultures					
Being the sustainable professional I can recognize and respect action perspectives of him/herself and of other people and cultures					
Being the sustainable professional listen to opinions and emotions of others					

Being the sustainable professional I can Distinguish between facts, presumptions, and opinions.					
Please assess the system orientation side of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				
Being the sustainable professional I can cooperate in an inter- and transdisciplinary way					
Being the sustainable professional I can think in systems, zoom in and out, i.e. alternately think analytically and holistically					
Being the sustainable professional I can think function oriented, innovative, creative, out of the box					
Being the sustainable professional I can think chain oriented					
Please assess the future orientation side of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				
Being the sustainable professional I can recognize and understand non-linear processes					
Being the sustainable professional I can think in varying timescales; distinguish between short term and long-term approach					
Being the sustainable professional I can estimate consequence reach and consequence period of decisions					
Being the sustainable professional I can think about future and anticipate.					
Please assess the personal Involvement of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				

Being the sustainable professional I can consistently involve sustainable development in the own work as a professional (sustainable attitude)					
Being the sustainable professional I can keep own knowledge and expertise up-to-date, even outside of the own discipline					
Being the sustainable professional I can work with passion on dreams and ideals					
Being the sustainable professional I can apply the own conscience as the standard.					
Please assess the Action skills of yourself as sustainable professional with respect to your job	Strongly disagree (1) …..Strongly Agree (5)				
Being the sustainable professional I can weigh unweighable aspects and make choices					
Being the sustainable professional I can act when the time is ripe, not against the flow: "do without doing					
Being the sustainable professional I can deal with uncertainties					
Being the sustainable professional I can take decisions.					

Organizational Motives	Strongly disagree (1) …..Strongly Agree (5)				
Engaging in social initiatives serves our company's long-term interests					
Engaging in social initiatives can improve our image					
We must engage in social initiatives to maintain our position against competitors					
If we do not engage in social initiatives, regulators will force us to do so					
People inside and outside our company expect us to engage in social initiatives					
Our shareholders demand that we engage in social initiatives					
As a firm/ business, we can solve social problems better than non-profit agencies					
Our company has valuable resources that can be used to solve social problems					
Our company can earn money by solving social problems					
If we do not take action to address social problems, they could harm our primary business					
People in our company are concerned about social problems and want to help					
It makes us feel good to work on social problems					
There are no good reasons not to engage in social initiatives					
Engaging in social initiatives can build networks in foreign cultures					
We wish to be seen at the forefront of society's legal, moral, and ethical standards					
To gain knowledge from social service organizations					

Official Permission Letter

To,

The Human Resource Department,

Respected Sir/Madame

      I am doing PhD on corporate social responsibility education and sustainable development. As part of my studies I need to collect qualitative data from Pakistani professional with at least 5 years of work experience apart from studies. All the data collected will strictly be used for academic purpose and will be published in particularly processed form without any clear reference to the person and organization according to European research ethics.

Therefore, I am looking forward to your kind participation as a respondent. If you are able to give me an appointment between 26 March until 3rd of April (as per your convenience) I shall be very obliged to you. I am going to perform a qualitative research Interview with 10 to 15 questions lasting 30 to 40 minutes maximum. I request your kind consent and voluntary participation in my studies.

1) Personal statement about academic background and experience of Individual

2) Nature of business, Vision and Mission of Organization

3) Academic Experience with respect to CSR education

4) Organizational Experience with respect to CSR

5) Training and Evaluation with respect to CSR

6) Formality of CSR at Organization

7) Personal comment on CSR

 Best Regards

Aaisha Arbab Khan
PhD. Student and Researcher
IAE-AMGSM, CERGAM
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Qualitative Study

Executives' Perceptive understanding of CSR

Can you briefly introduce yourself, your education, your professional experience, current role, and responsibility in this organization?

Can you briefly explain the business and values of your organization?

How you can define your personal concern and the concern of your organization for corporate social responsibility and sustainability?

How have you become aware about CSR? Can you briefly explain your first introduction to the concept?

Can you recall something about how you have studied CSR? Do you remember something from your academics? Why?

Can you explain why you forget about your studies in the business schools?

Can you certify the practical implementation of your CSR education in professional life?

Can you tell me about some CSR practices in your organization (possibly with an example)?

What is the strategic drive behind CSR practices in your organization?

What are the learning opportunities for you particularly in this specific role?

How you can overall differentiate your academic and organizational learning of CSR?

Do you have any accountability mechanism for CSR in your organization?

Who shall participate in CSR activities and what shall be the orientation of your organization?

How can orientate and when you can engage employees in CSR related activities

Do you have a conclusive remarks and suggestions for sake of CSR and CSR education?