Integrating corporate social responsibility into the business and marketing curricula in Spanish universities

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Abstract
To a great extent, the future success of corporate social responsibility (CSR) will depend on the attitude of future generations, as these generations will influence relations between business and society, whether as citizens, customers or managers. Therefore, business and marketing educators can play a fundamental role due to the impact of the incorporation of social, ethical and environmental practices into the design of their curricula. This study analyzes comparatively the presence of CSR stand-alone subjects in business and marketing curricula offered by Spanish universities. An exploratory and descriptive web-content analysis and logistic regression of the curricula of undergraduate and postgraduate degrees at all universities in Spain was conducted. This study reports that marketing curricula emphasizes the integration of ethics stand-alone courses in their study plans in comparison with business degrees whilst CSR and environmental issues are less embedded than ethics. Also, statistical findings show that CSR education is greater in private universities in Spain as well as in undergraduate curricula in comparison with postgraduate degrees.

Keywords: social responsibility, ethical, environmental, business and marketing curricula, Spanish universities.

JEL codes: M10, M14, M31.

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Introduction

Given the current crisis, unsustainable growth and the recent business scandals, especially in larger enterprises, the topic of corporate social responsibility (CSR) is likely to receive much more attention and involve reflection on the role of universities in the professional training, particularly those who have to manage businesses. CSR behaviors and practices of business organizations are valued taking into account the guidelines and decisions provided to managers and employees, then the CSR training of students who in the future will be managers and employees is fundamental (Svensson and Wood, 2011).

University educators can play an important role by developing curricula that build the knowledge and skills required to enable graduates to contribute to sustainable efforts. The imperative for business educators is to foster the mindset, to introduce students to the frameworks and tools and to provide opportunities for students to develop the skill sets that enable them to be change makers for the companies in which they accept positions (Borin and Metcalf, 2010). In this regard, business students, who will become managers in the future involved in key decisions affecting business, might be introduced to frameworks that help them understand how organizations can balance societal need, environmental preservation and business value. That is why there is an urgent need to analyze the education system that prepares them for their future responsibilities (Rivera and De Juan, 2011).

As a field of business education, in recent years, marketing instructors have been called on to integrate issues related to business ethics and CSR into their curricula (Ferrell and Keig, 2013; Mills et al., 2013). In this regard, recent literature reviews confirm that issues of marketing ethics continue to grow in importance to the marketing profession (Schlegelmilch and Öberseder, 2010). The trend toward integrating marketing and business with CSR may be, in part, because the requirements of accreditation bodies necessitate that business ethics features broadly in business school curricula (Mills et al., 2013).

For instance, the Association to Advance Collegiate Schools of Business (AACSB) notes that “management education must prepare students to contribute to organizations and the larger society and to grow personally and professionally throughout their careers” (AACSB, 2008; p. 1). Further, the AACSB requires that accredited universities “must establish expectations for ethical behaviour by students” (AACSB, 2008; p.11). Additionally, AACSB asserts: “Normally the curriculum management process will result in an undergraduate program that includes learning experiences in such general knowledge and skill areas as [...] ethical understanding and reasoning abilities” (AACSB, 2008; p. 15). With regard to management-specific knowledge and skills, AACSB states that one area the program should offer learning experiences is in ethical and legal responsibilities in organizations and society (AACSB, 2008). Standards such as those published by The Marketing and Sales Standards Setting Body (MSSSB) suggest that a principal activity that marketers must undertake is to ensure that an organization’s strategies
and policies are centered upon customers and an organization’s corporate social responsibilities (MSSSB, 2006).

Accrediting bodies such as the European Quality Improvement System (EQUIS) suggests that learning environments should favor the development of students’ managerial and entrepreneurial skills, and foster their sense of global responsibility (EQUIS, 2008). Universities seeking EQUIS accreditation must be able to describe the means by which issues relating to business ethics and CSR are integrated into personal development processes (EQUIS, 2008). In Spain, Agencia Nacional de Evaluación de la Calidad y Acreditación (ANECA)¹ states the need of increasing CSR issues in university education. In this regard, each Spanish university should elaborate a report on their degrees and ANECA is the accrediting body in charge of verifying these reports. To receive a positive verification, Spanish degrees should include in their reports the importance of providing training related to human rights, environmental protection or equality between women and men². This statement became effective in 2007 by means of the Law 1393 2007 by establishing the management of official university. In relation with ANECA, we consider it appropriate to point out the presence of different autonomic accreditation bodies in Spain which are responsible for regulating the adaptation of undergraduate and postgraduate degrees to the new legislative framework in Spain.

Regarding the European university system, universities are developing a full process aimed at achieving a greater homogeneity of their national university systems. To increase their competitiveness, 29 countries, including Spain, signed in 1999 the Bologna Declaration for the creation in 2010 of a European Higher Education Area (EHEA). In doing so, the following tools were established: (1) the creation of a system of comparable degrees between countries based on two levels, graduate and postgraduate; (2) a common European Credit Transfer System (ECTS) with continuing education activities; (3) a European orientation towards the quality that incorporates comparable methods and criteria; and (4) the promotion of the mobility of students, researchers and lecturers. The adaptation to new European environment requires a change of the prevalent paradigm to promote university as a centre of knowledge creation, opposed to the former paradigm that conceived university as being a place for transmitting wisdom. This implies major changes to the traditional curriculum (Marti et al., 2009).

Based on previous statements, this study focuses on analyzing the presence of differences on CSR education between marketing curricula and degrees related to business offered by Spanish universities during 2011/2012 academic course. In this respect, it is important to take advantage of the possible influence exerted by the public or private nature of Spanish universities as well as the difference between undergraduate and postgraduate curricula.

The added value of the study is explained by three main reasons: first, few studies have focused on analyzing CSR training education in Spanish universities (Fer-

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(1) National Agency for Quality Assessment of Degrees.
(2) Source: www.queesbolonia.es
nández and Bajo, 2010; Setó-Pamies et al., 2011); second, the need of providing an analysis differentiated about business and marketing programs, both in undergraduate and postgraduate degrees, in order to compare the extent in which business and marketing educators offer stand-alone courses in terms of CSR education; and third, several studies have separately examined the integration of ethics, CSR or environmental topics within the business or marketing curriculum. For instance, Christensen et al. (2007) emphasize on ethics, CSR and sustainability education as separate and distinct topics, Rundle-Thiele and Wymer (2010) reviewed stand-alone courses in business schools in New Zealand and Australia, and Moon and Orlitzky (2011) compared the availability of CSR/sustainability courses in European and United States schools. However, these studies were narrow in scope and none examined the integration of all three topics (ethics, CSR and environmental issues) into business or marketing curricula. A benchmark study assessing the current integration of ethics, CSR and environmental stand-alone subjects in marketing and business curricula would clarify the current situation and facilitate development of future goals for achieving better integration of all three topics (Nicholls et al., 2013).

**Theoretical Background: A review of prior research**

According to Bigné et al. (2006), the concept of CSR dates back to the ideas first explored in the publication by Howard R. Bowen (1953) titled *Social Responsibilities of the Businessman*. In this sense, Bowen (1953) stated that CSR refers to the obligations of businessmen 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. When defining CSR, the United Nations Global Compact (2007) asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, environment and anti-corruption. Focusing on the “three Es” approach for sustainability, as referenced by Bridges and Wilhelm (2008; p. 34), it generally defines sustainability in a manner that includes ecological (environmental), social (equity), and financial (economic) concepts. Additionally, regarding sustainability and business success where there would not be a negative impact on financial outcomes, scholars have urged organizations to consider both the ecological and social equity dimensions. In addition to the existing standards related to ethics, as of March 2013, AACSB has proposed a new standard regarding CSR and sustainability that explicitly states: “A school must demonstrate a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research and/or outreach activities”. Furthermore, the basis for judgment in meeting the standard is “diversity, sustainable development, environmental sustainability and other emerging corporate and social
responsibility issues are important and require responses from business schools and business students” (AACSB International, 2013b).

Focusing our attention on the business and management curriculum, the debate on the role of CSR education is by no means new. It started in the 1970s in the United States, but has recently acquired renewed vigour (Melé, 2008). Ceulemans and De Prins (2010) point out that CSR integration in university programs for business students is crucial, considering the fact that they will be our future managers. It is important that these students know about CSR and are able to integrate them into, for example, business strategy, corporate finance or marketing (Stubbs and Cocklin, 2008). Despite this trend toward a greater emphasis on ethics and CSR in general business education, recent findings suggest that the marketing profession’s level of interest in integrating ethics into marketing education has been conflicting (Ferrell and Keig, 2013). An analysis of the marketing literature revealed that education was the second most researched sub discipline within marketing ethics (Nill and Schibrowsky, 2007). However, Schlegelmilch and Öblerseder (2010) point out that although the educational aspects of marketing ethics and CSR may have a high number of total publications, the topic’s relatively lower number of citations indicates marketing ethics and CSR education may be a less important topic overall for the marketing discipline.

To explain the contribution of prior research, Table 1 reports about the international progress of CSR education in business and marketing undergraduate or postgraduate degrees over the past 10 years. A first conclusion of the analysis of Table 1 is that most of previous studies focused on the extent that ethics, CSR and environmental issues are integrated into business curricula (Christensen et al., 2007; Fernández and Bajo, 2010; Ceulemans et al., 2011; Setó-Pamies et al., 2011) whilst there is a limited research relating to marketing curricula (Buff and Yonkers, 2004; Strongfellow et al., 2006; Rundle-Thiele and Wymer, 2010). While these studies reviewed both graduate and undergraduate education and offered options for incorporating ethics, CSR or environmental issues into business or marketing curricula, none of these studies included a comprehensive assessment of all three areas. The lack of comprehensive studies in ethics, CSR and environmental topics indicates a need for research that provides better understanding of the integration and assessment of these topics in business and marketing curricula (Nicholls et al., 2013; Weber, 2013). According to Matten and Moon (2004), we assumed that CSR would mostly be understood as an umbrella term for a broad set of synonyms and overlapping concepts reflecting both business and society relations and business ethics or environmental issues. Therefore, the present study focuses on analyzing the presence of ethical, CSR and environmental stand-alone subjects in business and marketing curricula from a global point of view and not as separate and distinct topics.

Secondly, in general terms, the analysis of previous studies demonstrates that the presence of CSR, ethical and environmental stand-alone subjects in business and marketing has increased over the past 10 years. A possible explanation for these results is related to there being a growing interest to increase CSR education moti-
vated by the need to respond to the demands of society. From this perspective, the
United Nations General Assembly declared a Decade of Education for Sustainable
Development (2005-2014), whose aim was to promote education as a basis for a
more sustainable human society and to integrate sustainable development into edu-
cation systems at all levels. In addition, United Nations designed in 2007 the Prin-
ciples for Responsible Management Education (PRME) to foster a sense of global re-
ponsibility in business curricula. PRME are a timely global call for business schools
and universities worldwide to gradually adapt their curricula, research, teaching
methodologies and institutional strategies to the new business challenges and oppor-
tunities. Nevertheless, while there are encouraging signs of progress in the teaching
of CSR issues in business and marketing education from an international context,
there is still a long way to go before all business and marketing students could be
said to have had a thorough education regarding ethical, environmental or CSR
topics.

Focusing on Spanish higher education, few studies focused on analyzing the pre-
sence of CSR, ethical or environmental topics in business curricula. Also, those stu-
dies were made in a previous context to the implementation of Bologna process gui-
delines. So, the interest of a study about this matter in Spain is necessary. Setó-Pamies
et al. (2011) made an exploratory and descriptive web-content analysis of the cur-
ricula and subjects on business and management undergraduate degrees at all univer-
sities in Spain. Their findings showed that 17% of 62 business and management
curricula offered during 2006/2007 academic course provided CSR and ethical
stand-alone subjects. More recently, Fernández and Bajo (2010) analyzed the study
plans and programmes offered in Spain to present and future business executives in
the academic year 2009-10. Their results showed that 27% of 68 business and
management undergraduate degrees offered CSR and ethical stand-alone subjects.

On the other hand, an analysis of Table 1 shows another important conclusion.
When compared with research that collects data on the courses offered, research uti-
lizing surveys appears to overestimate the proportion of stand-alone subjects offered.
It is possible that survey methods seeking to understand the extent to which ethics,
environmental issues and CSR are offered in curriculum may encourage respondents
to answer in desirable ways. It can be inferred that when surveyed on the extent to
which students are required to take stand-alone subjects, professors or decision mak-
ers (e.g. Deans) may report a greater existence of curriculum coverage than may be
occurring in practice. The previous statement justifies the use of a methodology
based on web-content analysis. This method can yield information on what univer-
sities are actually doing rather than what individual professors think is happening
(Rundle-Thiele and Wymer, 2010).
Table 1. Review of prior research

<table>
<thead>
<tr>
<th>Prior Research</th>
<th>Topics</th>
<th>Curricula</th>
<th>Degree</th>
<th>Method</th>
<th>Context</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cowton and Cummins (2003)</td>
<td>Ethics</td>
<td>Business</td>
<td>Undergraduate</td>
<td>Survey</td>
<td>United Kingdom</td>
<td>29%</td>
</tr>
<tr>
<td>Buff and Yonkers (2004)</td>
<td>Ethics</td>
<td>Marketing</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>United States</td>
<td>40%</td>
</tr>
<tr>
<td>MacFarlane and Otewill (2004)</td>
<td>Ethics and CSR</td>
<td>Business</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>United Kingdom</td>
<td>16%</td>
</tr>
<tr>
<td>Matten and Moon (2004)</td>
<td>Ethics and CSR</td>
<td>Business</td>
<td>Postgraduate</td>
<td>Survey</td>
<td>Europe</td>
<td>17%</td>
</tr>
<tr>
<td>Strongfellow et al. (2006)</td>
<td>Ethics</td>
<td>Marketing</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>Top 50 Universities</td>
<td>18%</td>
</tr>
<tr>
<td>Beyond Grey Pinstripes (2007)</td>
<td>CSR and sustainability</td>
<td>Business</td>
<td>Postgraduate</td>
<td>Survey</td>
<td>United States</td>
<td>61%</td>
</tr>
<tr>
<td>Christensen et al. (2007)</td>
<td>Ethics, CSR and sustainability</td>
<td>Business</td>
<td>Postgraduate</td>
<td>Survey</td>
<td>Top 50 Business Schools</td>
<td>30%</td>
</tr>
<tr>
<td>Fernández and Bajo (2010)</td>
<td>Ethics and CSR</td>
<td>Business</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>Spain</td>
<td>27%</td>
</tr>
<tr>
<td>Rundle and Wymer (2010)</td>
<td>Ethics and CSR</td>
<td>Marketing</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>Australia and New Zealand</td>
<td>27%</td>
</tr>
<tr>
<td>Ceulemans et al. (2011)</td>
<td>Ethics, CSR and sustainability</td>
<td>Business</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>Belgium</td>
<td>12%</td>
</tr>
<tr>
<td>Setó-Pamies et al. (2011)</td>
<td>Ethics and CSR</td>
<td>Business</td>
<td>Undergraduate</td>
<td>Content analysis</td>
<td>Spain</td>
<td>17%</td>
</tr>
<tr>
<td>Nicholls et al. (2013)</td>
<td>Ethics</td>
<td>Marketing</td>
<td>Undergraduate</td>
<td>Survey</td>
<td>AACSB United States universities</td>
<td>57%</td>
</tr>
</tbody>
</table>

Source: Own elaboration.

(3) Although this study was published before than Seto et al. (2011), the scope of this paper focused on 2009-2010 academic year. However, Seto et al. (2011) focused their study in 2006-2007 academic year.
Determinants of CSR education: Justification and development of hypothesis

Public/private universities

Like other countries, such as the United States and Australia, one of the most important differences that distinguish public and private universities in Spain is based on religious affiliation (Brown and Choong, 2005; Lowry, 2005). In this regard, according to Fernández and Bajo (2010), 24 of the 27 private universities in Spain are affiliated with religious beliefs. In this sense, several studies found that there is a positive association between the private rather than public status of a school in terms of CSR education in business and management curricula. Sullivan (2002) found that MBA curricula in private institutions of United States handle the issue of business ethics differently than public institutions. One explanation for this finding was the fact that private universities in Ohio were affiliated with religious organizations, whose educational mission focused on teaching ethics and moral topics. More recently, Nicholson and De Moss (2009) showed that private universities in United States offered greater ethical education than public universities as a consequence of their connection with religious issues. Based on environmental dimension, Shriberg (2002) stated that more expensive (private) colleges or universities that offer only bachelor’s degrees tend to use enlightened self-interest as an environmental-leadership rationale. Thus, it appears possible that environmental progress is slightly more favorable at expensive or private universities. Previous studies carried out in Spain have found private universities offer greater CSR and ethical education than public universities due to the fact that private institutions are related to religious beliefs and therefore their moral and ethical concern is higher than in public universities (Fernández and Bajo, 2010; Setó-Pamies et al., 2011). Hence, the following alternative hypothesis is proposed:

\[ H_1: \text{Spanish private universities will offer greater CSR stand-alone subjects than Spanish public universities.} \]

Since the Spanish university system is composed of both public and private higher education institutions, CSR education will be analyzed based on this dichotomous variable. Specifically, public universities have been codified with value one and private universities with value zero.

Undergraduate/postgraduate degrees

We proposed to analyze the presence of statistically significant differences between CSR education in business and marketing curricula based on undergraduate and postgraduate degrees. Prior research (Fernández and Bajo, 2010; Wu et al., 2010;
Nicholls et al., (2013) found that the presence of CSR stand-alone courses was higher in business or marketing postgraduate degrees in comparison with undergraduate degrees. According to Fernández and Bajo (2013) the training of managers on matters related to ethics and CSR is more characteristic of postgraduate than undergraduate education, and it is growing in MBA programmes for recent graduates. Wu et al. (2010) conducted a web-based content analysis of sustainability-related curricula of business schools having accreditation from EQUIS. European schools favored an elective-oriented approach and had more postgraduate-level sustainability-related courses in comparison with undergraduate degrees. Nicholls et al. (2013) provide an overview of the implementation of ethics, CSR and sustainability in teaching initiatives and assessment in business schools accredited by AACSB International. They found that, at the undergraduate level, required course content is ethics 57%, CSR 26% and sustainability 19%. At the postgraduate level, required content in ethics is 72%, CSR is 51% and sustainability is 43%. Therefore, course content in all three areas is consistently higher at the postgraduate level, suggesting instructors perceive a greater need for it at that level.

In short, academic institutions seem to be saying that the best time to foster knowledge of business ethics and CSR in present and future managers is after they have completed their postgraduate training and when they opt for more specific training as corporate managers (Fernández and Bajo, 2010). Hence, the discussion above leads us to the hypothesis that:

\[ H_2: \text{Postgraduate curricula on business and marketing will offer greater CSR stand-alone subjects than undergraduate degrees.} \]

In order to classify this variable, undergraduate degrees are codified as one and postgraduate courses with zero.

**Business/marketing**

We tried to determine the presence of statistically significant differences between business and marketing education regardless of undergraduate or postgraduate degrees. In this sense, Stewart and Felicetti (1996) found significant differences amongst Australian students studying different majors. Students in personnel management and office management felt that ethics was an important part of their study, much more that students in finance and marketing. More recently, Rutherford et al. (2012) argued that ethics, CSR and sustainability are traditionally offered in business schools through the management discipline more so than by other disciplines such as marketing. They found that only 25% of AACSB-accredited business schools in the United States require a stand-alone general business ethics course in their undergraduate curriculum. Significantly fewer schools offer a stand-alone marketing ethics or related course. Prior studies have shown that there are not a significant
number of courses specifically designed and positioned with a focus on marketing ethics in university business programs in comparison with marketing curricula (Ferrell and Keing, 2013). In short, previous findings seem to be saying that past studies have not yielded an encompassing view of CSR marketing that enables tile coordination of various social responsibility initiatives. Hence, the discussion above leads us to the hypothesis that:

$H_3$: There is a greater presence of CSR stand-alone subjects in business curricula in comparison with marketing.

This variable has been classified based on dichotomous values. In this regard, CSR stand-alone subjects in marketing programs were codified as one whilst CSR education in business was quantified with zero.

Methodology

Data and research design

To achieve our aim, we analyzed the curricula of the business and marketing courses at all universities in Spain as well as the different teaching programs of the individual subjects offered during 2011/2012 academic course. For this purpose, higher education institutions were identified using the directory of Spanish universities on the Ministry of Education website and the data were collected during February and March 2012. Table 2 summarizes the sample of undergraduate and postgraduate degrees included in this study. It should be clarified we have considered business undergraduate and postgraduate degrees include business and management, accounting and finance and economics courses, while marketing degrees group marketing and research market, audiovisual communication and advertising and public relations. From this perspective, of the total of 77 Spanish universities, 56 offered undergraduate degrees related to marketing (being 100 the number of undergraduate degrees offered). On the other hand, 74 of 77 Spanish universities offer undergraduate degrees related to business during the same academic course. Specifically, the number of courses related to business is 157 undergraduate degrees. Focusing on postgraduate training, 37 Spanish universities have offered postgraduate degrees related to marketing and 60 in business. Regarding the number, we collected a total of 52 postgraduate degrees related to marketing and 199 related to business.
Table 2. Sample of business and marketing degrees offered by Spanish universities

<table>
<thead>
<tr>
<th></th>
<th>Training</th>
<th>Number of universities</th>
<th>Number of degrees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate</td>
<td>Business</td>
<td>74</td>
<td>157</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>56</td>
<td>100</td>
</tr>
<tr>
<td>Postgraduate</td>
<td>Business</td>
<td>60</td>
<td>199</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>37</td>
<td>52</td>
</tr>
</tbody>
</table>

Source: Own elaboration.

Regarding the method, although questionnaires have played a significant role in the overall methodology of previous research (the majority being distributed to the deans of business schools), we considered that an exploratory and descriptive web-content analysis would be an appropriate strategy for this study. As Wu et al. (2010) suggest web-based content analysis may be indispensable to mitigate the weakness of questionnaire research on the one hand, and the resource constraints of interviews on the other, since the selection process is non-discriminatory, and the information is publicly available. In addition, this methodology has been also applied in recent studies (Rundle-Thiele and Wymer, 2010; Setó-Pamies et al., 2011). The rationale for using this methodology in the present study was that content analysis can be used to record the extent to which Spanish business and marketing courses are incorporating CSR issues in their curricula. By utilizing content analysis it is possible to “record what educators actually do, not what they claim to have done” (Boote and Mathews, 1999; p. 20). According to Fernández and Bajo (2010) we selected a web content analysis because it is a purely descriptive method that allows to achieve as much objectivity as possible, avoiding personal opinions and interpretations. We carried out an exhaustive examination of study plans and programmes using official websites rather than personal contacts. We have not verified whether the information on these sites is completely accurate, but their prima facie validity can be reasonably presumed, because the universities and schools themselves are responsible for the website contents. Using the course syllabi, one investigator compiled university demographic information, including university location and basic course information, including course number, title, graduate/undergraduate designation, required/elective designation and syllabus year for each sample course. A second investigator reviewed the coded data to confirm accuracy. Any discrepancies between the two coders were discussed and resolved prior to data analysis (Ferrell and Keig, 2013). Taking into account these circumstances, it is possible that this study (like many others) suffers from a lack of total objectivity and can be verified only by interviewing institution heads and/or students directly. We necessarily excluded such activity from the scope of this paper. Future research could ensure greater objectivity by setting up an academic observatory that monitors the situation of business ethics and CSR in Spain in both a broader and more detailed way (Fernández and Bajo, 2010).
Therefore, to analyze the extent to which Spanish business and marketing educators use stand-alone subjects related to CSR issues in their curricula, we evaluated ethics, CSR and environmental content of these study plans by checking whether the course titles indicate the relevant material. Based on previous studies, we set up a list of descriptive words for this purpose: ethics and deontology to indicate business ethics; any of various phrases related to social responsibility, such as corporate social responsibility, social responsibility or sustainability, understood as contributing to financial, social and environmental progress (Bridges and Wilhelm 2008); environmental, including environment or natural resources (Fernández and Bajo, 2010; Rundle-Thiele and Wymer, 2010; Setó-Pamies et al., 2011). When unclear we would determine together whether a course appeared to be ethics, environment, or CSR based. Likewise, it was a differentiation based on basic/compulsory or optional/free elective stand-alone subjects.

Statistical analysis: Logistic regression model

CSR education: the dependent variable

As mentioned, this study also builds on the CSR research of Nicholls et al. (2013). Our paper used CSR as an umbrella term that encompassed all of the topics which are discussed separately in different papers, such as Christensen et al. (2007). Hence, the main contribution of this study stems from its emphasis on ethics, CSR and environmental issues as aggregate in business and marketing curricula. Using as a reference the information obtained in web-content analysis, we calculated an index with the aim to quantify the results obtained in the study. This index will be used to contrast statistically significant differences in logistic regression analysis.

II: It is calculated a global index of socially, ethically and environmentally responsible education. Using a dichotomous variable, it is measured the presence of CSR subjects in business and marketing curricula respect to the total of undergraduate and postgraduate degrees analyzed. For each degree, this index would have a value of one if all curricula include any subject of CSR topics.

Empirical model

The purpose of this study is to analyze the relationship between the presence of CSR stand-alone subjects and each of the influencing factors referred in the previous section. As the dependent variable is dichotomous, a widely used and familiar model is logistic regression. Logistic regression analysis (LRA) extends the techniques of multiple regression analysis to research situations in which the outcome variable is categorical (Dayton, 1992). As coding of dichotomous variables as 1 for the event occurring and 0 for the event not occurring is the most common way, our variable is
coded 1 and 0. The ultimate objective of LRA is to predict a cases’ group membership on the dependent variable by calculating the probability that a case will belong to 1 (event occurring) category. The estimated model in the empirical analysis is summarized by the following general form of the model:

\[ \text{CSR stand-alone subjects}_p = \alpha + \beta_1 \text{PUPR} + \beta_2 \text{BUMA} + \beta_3 \text{UNDPST} \]

Where, PUPR: public/private nature of universities; BUMA: business/marketing curricula; UNDPST: undergraduate/postgraduate.

Analysis of results

Descriptive results

Table 3 shows results obtained in the analysis of the teaching of CSR, ethical or environmental stand-alone subjects in business and marketing curricula in Spanish universities. First, and according to the main purpose of this study, results are shown using CSR as an umbrella term that encompasses ethics, CSR and environmental topics. In this sense, findings show that 66% of business undergraduate degrees offers stand-alone subjects focusing on CSR issues while this percentage is 67% in marketing curricula. Comparing these results with evidence obtained in postgraduate degrees, we observe that CSR education is significantly higher in business and marketing undergraduate degrees (66%-67%/40%-36% respectively). These findings are in contrast to previous studies (Fernández and Bajo, 2010; Nicholls et al., 2013) whose results found that the presence of CSR stand-alone courses was higher in business or marketing postgraduate degrees in comparison with undergraduate degrees. A possible explanation of these findings is related to the fact that there are a greater number of CSR courses available to students as program electives in undergraduate curricula, mainly in business degrees.

Table 3. Presence of CSR stand-alone subjects in marketing and business curricula

<table>
<thead>
<tr>
<th></th>
<th>Presence</th>
<th>CSR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Undergraduate</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business</td>
<td></td>
<td>66%</td>
</tr>
<tr>
<td>Marketing</td>
<td></td>
<td>67%</td>
</tr>
<tr>
<td><strong>Postgraduate</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business</td>
<td></td>
<td>40%</td>
</tr>
<tr>
<td>Marketing</td>
<td></td>
<td>36%</td>
</tr>
</tbody>
</table>

Source: Own elaboration.
Table 4 shows the classification of stand-alone subjects related to CSR issues among basic/compulsory or optional/free elective. Focusing on undergraduate degrees, most stand-alone subjects offered in business curricula are free-e elective or optional (65%) whilst in marketing programs are mainly basic/compulsory courses (69%). Regarding postgraduate degrees, we observe that both in business and marketing programs most courses are compulsory. Comparatively, compulsory courses are higher in marketing postgraduate degrees (75%) in comparison with business (57%).

<table>
<thead>
<tr>
<th></th>
<th>Presence</th>
<th>Basic/compulsory</th>
<th>Elective</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate</td>
<td>Business</td>
<td>35%</td>
<td>65%</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>69%</td>
<td>31%</td>
<td>100%</td>
</tr>
<tr>
<td>Postgraduate</td>
<td>Business</td>
<td>57%</td>
<td>43%</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>75%</td>
<td>25%</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Own elaboration.

Second, we provided a separately descriptive analysis about the presence of ethics, CSR or environmental stand-alone subjects at all business and marketing curricula. For instance, we tried to analyze possible differences regarding the inclusion or focus on ethics, CSR or environmental issues. In this regard, we found that marketing curricula emphasizes the integration of ethics stand-alone courses in their study plans whilst CSR and environmental issues are less embedded than ethics (Table 5). In this regard, 54% of marketing undergraduate degrees offer ethical subjects whilst this percentage is lower in postgraduate degrees (25%). A possible response of these findings is stated by Nicholls et al. (2013), who argue that different international and national accreditation bodies have emphasized the importance of ethics for several decades, which appears to have resulted in ethics being the most embedded of these three topics in the marketing curricula. From this perspective, we take advantage to the lack of presence of environmental education in marketing curricula regardless undergraduate or postgraduate degrees. A possible explanation of this statement is the difficulty of integrating sustainable marketing concepts, frameworks and practices into the curriculum because the materials are not available in published textbooks (DeMoss and Nicholson, 2005). In particular, their study found that of the six leading textbooks, an average of only 3% of each text includes some coverage of environmental issues.

Focusing on business curricula, CSR and environmental issues are more embedded than ethics as well as we observe that business curricula provide more attention to offer stand-alone subjects related to CSR and environmental issues in comparison with marketing. Regarding CSR stand-alone subjects, 33% of business undergra-
duate degrees offers this kind of training whilst postgraduate degrees offer a lower education in this sense (23%). Focusing on environmental training, we found similar results, with 31% of business undergraduate degrees offering environmental stand-alone subjects being this percentage lower in postgraduate business degrees (17%).

Table 5. Presence of stand-alone subjects related to CSR, ethics and environmental issues

<table>
<thead>
<tr>
<th></th>
<th>Presence</th>
<th>Ethics</th>
<th>CSR</th>
<th>Environmental</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate</td>
<td>Business</td>
<td>29%</td>
<td>33%</td>
<td>31%</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>54%</td>
<td>23%</td>
<td>4%</td>
</tr>
<tr>
<td>Postgraduate</td>
<td>Business</td>
<td>13%</td>
<td>23%</td>
<td>17%</td>
</tr>
<tr>
<td></td>
<td>Marketing</td>
<td>25%</td>
<td>19%</td>
<td>3%</td>
</tr>
</tbody>
</table>

Source: Own elaboration.

**Statistical results**

The logistic regression requires few assumptions, and one of them is that there must not be multicollinearity. In this regard, Table 6 reports the correlation coefficients among our set of independent variables. It can be seen that the relation between independent variables is not statistically significant. Thus, it can be said that multicollinearity is not a serious problem in our study. In addition, the standard errors are not too inflated (not reported), which is a sign the multicollinearity does not cause significant problems.

Table 6. Correlation coefficients among independent variables

<table>
<thead>
<tr>
<th></th>
<th>BUMA</th>
<th>PUPR</th>
<th>UNPST</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUMA</td>
<td>1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PUPR</td>
<td>0.192</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>UNPST</td>
<td>0.200</td>
<td>0.030</td>
<td>1.00</td>
</tr>
</tbody>
</table>

Notes: BUMA: business/marketing; PUPR: public/private nature of universities; UNPST: undergraduate/postgraduate.
Source: Own elaboration.

Table 7 reports the results of regressing the explanatory factors in function of the regression model proposed: presence of CSR stand-alone subjects in business and marketing curricula. For the model, we provided results regarding the regression of
each explanatory factor one by one (first three rows of the panel) as well as we reported the logistic regression results as a consequence of combining all the explanatory variables together (last two rows of the panel). On this matter, we differentiate the logistic regression results based on enter (general) and forward model. The main difference between both versions is related to the fact that enter model introduces all independent variables whilst forward version only introduces in the model the most explanatory variables regarding the variation of the dependent variable.

When considered individually explanatory factors to CSR education, it can be seen that there is a higher presence of CSR stand-alone subjects in Spanish private universities and related to their undergraduate degrees. Specifically, an analysis of its pseudo R$^2$ allows us to observe that the most influential variable for explaining universities’ variation in total CSR education is undergraduate/postgraduate (R$^2 = 9.9\%$). Meanwhile, public/private variable only explains the 1.8% of the presence of CSR stand-alone subjects. When pulling all the explanatory factors together, we found that the public or private nature of universities and undergraduate postgraduate degrees explain the 12% or 11.5%, depending on if we use as a reference the enter or forward version of logistic regression model respectively. In general terms, the model classifies on average the 53.3% of cases analyzed.

First, and based on the public or private nature of universities, we found that Spanish private universities offer greater CSR stand-alone subjects than Spanish public universities. This suggests that ethical, social or environmental issues are still not considered a basic skill for business and marketing degrees in Spanish public universities while private and Catholic universities have made it a nonnegotiable element of their curriculum (Setó-Pamies et al., 2011). Also, and according to Fernández and Bajo (2010), most of Spanish private universities are affiliated to religious organizations, as well as their educational mission being based on the teaching of ethics and moral topics. Hence, our statistical findings support the first hypothesis initially raised. Regarding the second explanatory factor analyzed, statistical findings suggest that there is a greater presence of CSR stand-alone subjects in undergraduate education related to business and marketing in comparison with postgraduate degrees. Our findings are in contrast to the evidence given in previous studies, where it was found that postgraduate degrees had more graduate-level sustainability-related courses in comparison with undergraduate degrees (Fernández and Bajo, 2010; Wu et al., 2010; Nicholls et al., 2013). Therefore, our statistical results do not support the second hypothesis analyzed. As mentioned in the descriptive results section, a possible explanation of these findings may be the greater number of elective courses provided by undergraduate degrees. In this regard, Spanish universities may be using this kind of training in order to increase their CSR education, mainly from a business context. Finally, and regarding the third variable, our findings show that there is no relationship between business/marketing majors and the presence of CSR stand-alone subjects. Therefore, we do not accept the third hypothesis initially raised.
Table 7. Regression results of CSR education on the explanatory factors\(^4\)

<table>
<thead>
<tr>
<th>Intercept</th>
<th>PUPR</th>
<th>BUMA</th>
<th>UNPST</th>
<th>Classification table(^a)</th>
<th>Pseudo R(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.117 (0.873)</td>
<td>-510 (0.010)**</td>
<td></td>
<td></td>
<td>53.3%</td>
<td>1.8%</td>
</tr>
<tr>
<td>0.112 (0.289)</td>
<td></td>
<td>072 (710)</td>
<td></td>
<td>53.3%</td>
<td>0.0%</td>
</tr>
<tr>
<td>0.705 (0.000)**</td>
<td></td>
<td></td>
<td>-1.134 (0.000)**</td>
<td>53.3%</td>
<td>9.9%</td>
</tr>
<tr>
<td>Enter 1.251 (0.000)**</td>
<td>-594 (0.005)**</td>
<td>-309 (147)</td>
<td></td>
<td>53.3%</td>
<td>12%</td>
</tr>
<tr>
<td>Forward LR -1.878 (0.000)**</td>
<td>-534 (0.009)**</td>
<td>-1.143 (0.000)**</td>
<td>53.3%</td>
<td>11.5%</td>
<td></td>
</tr>
</tbody>
</table>

a. The cut value is .250. This index provides a percentage overall regarding the number of cases that the model has classified correctly.
b. The Forward LR model does not provide information about independent variables as they are not significant explanatory factors.
Notes: The Table reports the results from regressing the CSR education on the various explanatory factors. The first three rows of the panel report the results from regressing the CSR education on the explanatory factors one by one, while the last two rows of the panel report the results from the enter and forward LR models:

CSR subjects = \( \beta_0 + \beta_1 \text{PUPR} + \beta_2 \text{BUMA} + \beta_3 \text{UNPST} \)

where PUPR: public/private nature of universities; BUMA: business/marketing; UNPST: undergraduate/postgraduate. See variables measurement in the text. Figures in parentheses represent the p-values.

* Significant at a 10% level, ** Significant at a 5% level, *** Significant at a 1% level.
Source: Own elaboration.

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(4) To strengthen our findings, we have also tested the relation between CSR stand-alone subjects and explanatory factors through non-parametric mean comparison statistics (Mann-Whitney test). For instance, results obtained by means of logistic regression analysis confirm findings achieved by non-parametric contrast techniques.
Concluding remarks

The intent of this research was to gain a better understanding of the CSR issues in courses requirements for all Spanish universities which offered in 2011/2012 academic year an undergraduate or postgraduate degree in business and marketing. This gives us a clearer picture of CSR education and an understanding of how many universities are grading business and marketing students who have been required to take CSR stand-alone subjects (Rundle-Thiele and Wymer, 2010).

Ethics, CSR and environmental topics are no longer the exclusive domain of management, and there appears to be more widespread integration of these topics into the marketing curriculum. Descriptive findings indicate that ethics had the greatest level of integration into the marketing curriculum and environmental issues had the lowest. In this regard, ethics has been emphasized by different accrediting bodies for the last few years, whereas CSR and environmental topics have become a focus more recently. These findings allow us to state that CSR education in marketing curricula is still relatively underdeveloped and it is not sufficient to meet the present demands of society. There is still a long way to go before all marketing students can be said to have had a thorough education in social or environmental issues. Therefore, it would be necessary to develop more socially, ethically and environmentally responsible marketing curricula for the next generation of students, in order to ensure that future managers behave in a sustainable manner. If a marketing degree program does not require a social responsibility or environmental course, how will the profession ensure that marketing graduates are prepared to act in a socially responsible manner? More importantly, will their exposure to social or environmental issues be sufficient for them to act in a socially responsible manner when faced with a complex moral decision? These findings provide an opportunity for Spanish marketing educators to increase their CSR and environmental training in comparison with business and management curricula.

In addition, we would like to emphasize that the adoption of a CSR perspective in marketing decision making requires a more holistic approach in the delivery of this topic, analogous to the manner in which ethics is now integrated throughout most marketing texts. Marketing education for CSR requires a consideration of environmental and social issues in all elements of marketing strategy planning, from objective setting to target market selection to strategic and tactical decisions regarding each of the marketing mix variables (Bridges and Wilhelm, 2008). As Bridges and Wilhelm (2008) and Borin and Metcalf (2010), we believe that marketing curricula should include CSR, teaching students how to make effective business decisions that are simultaneously in the best long-run interests of stakeholders.

Based on statistical analysis, the main findings are related to the greater presence of CSR stand-alone subjects in undergraduate curricula of business and marketing in comparison with postgraduate degrees as well as the influence exerted by Spanish private universities on this matter. Regarding the first evidence, we found as a possible explanation the greater number of elective courses offered by Spanish universi-
ties in their undergraduate curricula. In this sense, these results allow us to infer that CSR stand-alone subjects may be considered as a specialized undergraduate training as it focuses on exploring about a concrete topic. In this regard, elective courses are usually offered in later stages of the overall business and marketing curricula. The more frequent inclusion of these courses in upper level courses is likely due to the fact that students are more mature and better able to apply and synthesize these topics (Nicholls et al., 2013). Secondly, and according to previous studies, this paper found that the presence of CSR stand-alone subjects is higher in Spanish private universities as a result of their relationship with religious organizations and their ethical and moral concern (Setó-Pamies et al., 2011).

Limitations and future lines of research

In this section we highlight some of the limitations of the present study. First, we have used only the terms ethics, deontology, corporate social responsibility, social responsibility, sustainability, environment, environmental or natural resources to identify the subjects that study CSR issues because they are the ones that are most commonly used at European level. However, there are numerous other terms that are broadly synonymous. In the near future it would be interesting to consider some of those terms (corporate citizenship, corporate philanthropy, environmental management, etc.). Another limitation concerns the methodology based on web-content analysis. Our methodology has several shortcomings to keep in mind when interpreting the data. As noted, one is the lack of verification of the information shown on websites. In spite of the official nature of these websites, their content has not been compared with the actual training situation at the different centres. Secondly, there is the problem that only course titles, and not the content of programmes, are taken into consideration. To reduce this limitation it would be necessary to extend this study in order to analyze the presence of CSR embedded subjects. Third, it is possible that ethics, CSR and environmental topics are “hidden” within courses under different titles (for example, strategy courses). To resolve this uncertainty it would be necessary to broaden the depth of this analysis and launch future research. Despite these limitations, the results obtained are worthy of consideration. In any case, a process of regularly updating a study of this kind could lead to more specific data and correct some of the shortcomings.

References


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