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Are Corporate Social Responsibility Courses Effective? A Longitudinal and Gender-Based Analysis in Undergraduate Students

Pablo Ruiz-Palomino [1], Ricardo Martínez-Cañas [1,*](ID) and Pedro Jiménez-Estévez [2]**

[1]   Business Management Department, UCLM, 16071 Cuenca, Spain; pablo.ruiz@uclm.es
[2]   Business Management Department, UCLM, 45071 Toledo, Spain; pedro.jestevez@uclm.es
*   Correspondence: ricardo.martinez@uclm.es

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Abstract: Despite the growing professional and academic interest in sustainability and corporate social responsibility (CSR) in recent decades, moral lapses continue to happen in the business arena. Because undergraduate students will be the managers and professionals of the future, training these students to be socially responsible is seen as critically relevant for reducing the likelihood of such moral lapses. However, the question of whether CSR courses can be effective is still debated and little is known about the role that gender may play in this relationship. This study analyzed data from 97 undergraduate students enrolled in a CSR course at a Spanish state university. These data were collected twice, (1) a week before the course had started and (2) a week after the course had been completed. The general lineal modelling (GLM) (repeated measures) procedure in SPSS revealed that CSR courses enhance students' ethical decision-making. More importantly, the positive impact of these courses is stronger for female students than for male students. Thus, this study demonstrates the positive impact of corporate social responsibility courses on students' ethical decision making, and sheds light on the target (female students) on which these courses is most effective.

Keywords: ethical decision making; gender; CSR courses; undergraduate students

1. Introduction

Today, societies are increasingly aware of the need for an equilibrium between economic growth and social and environmental concerns, which is largely reflected in the recent upsurge of interest and work in sustainability [1]. According to the United Nations (UN), this concept refers to acts that "meet the needs of the present without compromising the ability of future generations to satisfy their own needs" [2]—for organizations, it requires considering the economic, social and environmental dimensions of managers' day-to-day decision-making processes [3]. However, corporations have often faltered from this ideal: One of the most recent examples is the Volkswagen emission scandal, whereby the company was found to be using a manipulated software to change the "real" performance of its vehicles to conform with the USA's emission requirements [4]. As news of such scandals proliferates, educators have increasingly turned their attention to undergraduate students and ways to incorporate ethical criteria in their decision-making processes.

In this regard, CSR training in higher education (HE) has been posited as an important and positive means of enhancing undergraduate students' ethical decision-making long before these students become professionals [5]. Indeed, the United Nations Global Compact has described business ethics and CSR courses as tremendously important in shaping the behavior of business professionals and leaders [6,7] and has repeatedly called on universities worldwide to help their students become active agents who work for a sustainable business and global economy [7]. Not surprisingly, HE has spent the

last decade devoting significant resources to training in business ethics, sustainability and corporate social responsibility [8–11]—as a result, many business schools have implemented such courses in their educational curricula for undergraduate and postgraduate students [12]. By including a sustainability and CSR course that teaches key rules and processes (e.g., the golden rule, the silver rule, the platinum principle, the Rawls' veil of ignorance rule, the multi-stakeholders engagement rule, etc.), universities hope to shape students' attitudes and future behaviors in a social responsibility way [13].

However, some previous studies have questioned whether CSR education is actually effective [14,15], or is at least dependent on other factors—some of which, like students' demographic backgrounds, are not easily controlled by the educational institution. For example, gender may affect the positive impact that CSR courses have on undergraduate students' ethical decision-making. Whereas women are generally more concerned about altruistic values and caring for others' well-being, men are often more concerned about competition and ambition [10,16]. This divergence in values could explain why, in general, men tend to show lower ethical awareness and ethical decision-making than women [17,18], as well as why women have a higher sensitivity to ethical, social, and sustainability issues [19,20]. This greater sensitivity among women [21] could make the CSR course more impactful for female students than male students. Yet the research in this area is scarce [16], which has created the need for further studies that illuminate the moderating role of gender in the positive relationship between a CSR course and undergraduate students' ethical decision-making. This study aims to address this gap by providing data both before and after students' attendance of a CSR course, which allowed us to compare the strength of the course's impact on male and female students' ethical decision-making.

In short, this study seeks to explicate the role of CSR courses in enhancing undergraduate students' ethical decision-making, which we define as noble and honest decision-making that rests on universal moral principles, seeks to be morally acceptable within the larger community and, importantly, leads to human growth. Beyond examining the direct positive effect of being exposed to a CSR course, this study will also investigate whether gender moderates this effect on students' ethical decision-making. By determining which gender benefits the most from CSR courses, the current research extends the extant knowledge about the potential factors (i.e., demographics) that can moderate this relationship, which may help HE administrators design more effective courses.

2. Theory and Hypothesis Development

2.1. CSR Courses and Undergraduate Students' Ethical Decision Making

Scholars generally agree that implementing CSR courses in HE curricula is critical for producing sustainable and socially responsible future professionals [22]. While some studies suggest that the effects of business ethics and CSR education on students' ethical decision-making may be null [14,23,24] or minimal [15], other studies have uncovered a strong positive impact [25–27]. There are several reasons to believe that CSR courses may positively impact undergraduate students' ethical decision-making. On one hand, we know that as individuals move through stages of moral development, their cognitions, emotions, and judgments may shift in a more ethical direction [28]. Because CSR courses typically address the impact of ethical/unethical decisions on society, they can expose students to ethical theories and help them progress in their cognitive moral development, which may improve their ability to deal with ethical dilemmas [29]. On the other hand, existing research has documented that undergraduate students usually consider business ethics and CSR courses as an important facet of their university training [16,30,31]. This interest is especially high among students of MBA programs offered by top business schools [32] and may only continue to increase as more members of generations Y (1982–1995) and Z (1995–2015) enter the academy; such individuals seem to express the deepest sensitivity towards ethical and CSR issues [33–35]. Given that people's life values influence their perceptions, feelings and behaviors [36], as well as serve as a critical motivator for action [37], undergraduate students may be more affected by the content that is learned in these courses. The conservation theory of resources (COR) helps to support this view. This theory posits that individuals are motivated not only to conserve

their current resources, but also to acquire new resources that are considered of high value [38]. Given that corporations are increasingly sensitive to CSR initiatives [39], undergraduate students could see a CSR course as a highly valued resource that allows them to acquire the skills needed to make decisions under sustainable criteria. Under the COR theory, resources act as motivational vectors [40]; thus, undergraduate students are likely to become motivated to learn the content of the CSR course and, as a result, enhance their ethical decision-making.

Overall, Kohlberg's cognitive moral development theory [28] and COR theory [38] both support the notion that CSR courses positively impact undergraduate students' ethical decision-making. CSR courses may not only foster students' cognitive moral development, but also act as a motivational vector that inclines students to learn and apply the course's content in order to make socially responsible decisions. Thus, we believe that CSR courses are likely to help enhance undergraduate students' ethical decision-making. Accordingly, Hypothesis 1 was developed.

Hypothesis 1. *Exposure to business ethics/CSR courses positively influences undergraduate students' ethical decision-making.*

2.2. The Moderating Effect of Students' Gender on the Positive Effect of Exposure to CSR Courses on Undergraduate Students' Ethical Decision Making

The literature has devoted great attention to gender when discussing individual ethical decision-making. Males and females tend to bring different sets of values to the workplace, and as a result, they may have different responses to the same set of circumstances. In effect, women are more sensitive to the needs of third parties, have a greater willingness to act in favor of the community and tend to help and build for others [20]. Accordingly, recent research has revealed that women tend to have a higher level of CSR orientation than men [22,41]. Females are typically socialized in childhood to emphasize a stronger social nature (e.g., collaboration, caring for others) and less competitiveness (e.g., ambition, success) [20]. As a result, female students should generally have a more socially responsible orientation than male students.

According to Gilligan, male and female individuals tend to diverge when they are faced with solving ethical dilemmas [42]. For example, while males are more likely to break rules to be successful, females are more concerned with their performance and less tolerant of unethical acts in the workplace [43], thus suggesting that females may have a more universalistic and less contextual moral orientation. Furthermore, some authors have empirically found that females tend to place more importance on moral philosophies than males [44]. This suggests that female students may have a greater affinity to follow courses such as those that include CSR and business ethics content, which are typically oriented around teaching normative rules about socially responsible decision-making. Furthermore, because females are more ethically oriented than males [45], they are more likely to have an ethical schema available for activation and use [23], which may make CSR courses more amenable to and impactful on females [46]. In short, a CSR course may have a greater impact on female undergraduate students than their male counterparts. In support of this, some previous studies have found that when undergraduate students are exposed to ethics curriculum, only women exhibit an improved moral awareness [23]. Moral awareness, the recognition that a certain problem is moral, is one of the first psychological processes to be followed in ethical decision-making [47] and exerts great influence on the moral quality of subsequent phases of the decision-making process (i.e., moral judgment, moral intention, moral action) [48].

Overall, we believe that the positive relationship between a CSR course and undergraduate students' ethical decision-making can differ based on gender. In particular, we think that such courses will exert their positive impact on females more than males. Accordingly, we developed Hypothesis 2.

Hypothesis 2. *The positive relationship between exposure to CSR courses and undergraduate students' ethical decision-making is moderated by gender, such that it is stronger for female than for male undergraduate students.*

3. Materials and Methods

3.1. Sample and Procedures

To test the proposed relationships, we designed a survey instrument to gather data among undergraduate students attending a Spanish state university. In Spain, there are a large number of multinational corporations that are indexed in international rankings of CSR [49], and recent decades have seen a notable increase in the development of corporate social responsibility practices [49,50]. However, in terms of education, CSR is typically included in the curriculum of many Spanish universities, but is not yet treated consistently as a stand-alone subject, especially in state HE institutions [39]. In addition, in Spain there is a culture that pushes the average Spaniard to adopt short-term thinking more so than other countries [51], which can lead to win-at-all-costs mentalities [52] that negatively affect ethical decision-making. Given these circumstances, Spain appears to be a suitable context for studying the impact of CSR courses on undergraduate students' ethical decision-making, as well as the role of gender in this relationship [53].

We used Brislin's translation–back-translation procedure [54] to translate the scale items used in this study into Spanish. Prior to the data collection, we put the questionnaire through a pilot test. In particular, we recruited a group of three experts in business ethics and a sample of 15 undergraduate students enrolled in different degrees to test our experimental vignettes for clarity, readability, and suitability. One of the experts we recruited was selected due to his/her extensive experience as Corporate Social Responsibility Chair (created by Santander Bank) at the university where the current study was being conducted. The two remaining experts were well-recognized researchers in business ethics in Spain with more than five papers published in Journal Citation Report journals about this field, ample experience in teaching CSR courses and as consultants in the design and development of codes of ethics for businesses and associations across different sectors.

After completing the necessary revisions and receiving consent from corresponding professors, we distributed the finalized questionnaire to undergraduate students who were studying different degrees (i.e., business-related degrees; engineering degrees) and who had enrolled in a CSR course at a state university located in the central-southern area of Spain. Following the standard model of effective CSR programs or courses, the course mainly involved in-class activities, readings, work groups, and class discussions [11]. The professors also gave lectures and written material about CSR. The content addressed the teaching of ethical rules (i.e., the golden rule, the silver rule, the platinum principle, the Rawls' veil of ignorance rule, the multi-stakeholders engagement rule, etc.) and theories (i.e., consequentialism, deontological ethics, contractualism, and stakeholder theory), with a special emphasis on applying ethical principles to decision-making and, as recommended [55], developing ethical thinking processes. The content of each course was also carefully designed to help students realize the connection between ethical decisions, their own personal growth, and sustainable outcomes for all involved parties.

The students were surveyed twice: One week before the CSR course started and one week after it ended four months later. Of the 105 students initially surveyed, we used data from 97 students who provided responses during both rounds, which represents a high response rate of 92%. The sample was balanced in terms of respondents' gender (49.5% male, 50.5% female). The majority of the respondents were studying business (62%, compared to 38% studying engineering). The bulk of respondents were young, with 90.7% under 24 years old and only nine respondents (9.3% of respondents) aged between 24 and 26.

We followed ex-ante recommendations to reduce the risk of social desirability bias and common method variance (CMV) in the data [56]. For example, we guaranteed participants' anonymity by not requiring them to use their names, but requesting that they use nick-names instead, informed them that their responses were only for research purposes, and included items that were simple, clear and specific, as the pilot test had confirmed previously.

3.2. Measures

To measure ethical decision-making, we followed previous literature and relied on different vignettes (i.e., short stories about imaginary characters in specific, realistic situations) [17]. Specifically, we adapted 13 vignettes from previous studies [57–59] (see Appendix A). Each of these vignettes described a hypothetical employee in a company who had committed a questionable moral act (i.e., lying, dishonest defamation, stealing, claiming someone's else credit, etc.) that could harm other agents (i.e., customers, coworkers, the company itself). Using a five-point Likert response format (1 = 'strongly disagree', 5 = 'strongly agree'), the questionnaire asked respondents to indicate what they would do [17] and whether they would engage in the particular action described in the vignette (e.g., 'I would be likely to act similarly in that situation' [58]). They answered the same questions at two time points: (1) a week before the CSR course had started and (2) a week after the CSR course had ended. Because the action in each vignette was worded to be ethically questionable, we reverse-coded the responses so that a higher score on this scale indicated a higher level of ethical decision-making. We used a dummy variable for gender (1 = male, 2 = female).

3.3. Data Analysis

To test the hypotheses, we used general linear modeling (GLM) for repeated measures via SPSS V. 25 for Windows. This technique is especially suitable when comparing changes in a dependent variable (i.e., undergraduate students' ethical decision-making) over several time points (i.e., before the CSR course started and after the CSR course was completed) and between different treatment groups (i.e., male, female) [60]. We used GLM for repeated measures for only those undergraduate students with complete data at the two time points (n = 97). In line with recommendations, we calculated the effect estimates, 95% confidence intervals (CIs), and *p* values (α set at 0.05). We included ethical decision-making as the dependent variable and gender (1 = male; 2 = female) as a treatment group variable to test whether the results obtained in the GLM analysis could vary according to gender. The power analysis developed with G*Power 3 [61] confirmed that the data set was sufficient to test our hypotheses; the post-hoc calculations done in G*Power 3 showed a power of 99.95% or higher. In other words, the number of observations used in this study (n = 97) is sufficient for detecting medium effect sizes without incurring Type II errors [62].

4. Results

4.1. Preliminary Analysis

Table 1 provides the correlation matrix, including undergraduate students' ethical decision-making and gender. Table 1 also illustrates the good construct reliability of the dependent variable (i.e., ethical decision making): At both time point 1 and time point 2, Cronbach's alpha was higher than 0.7 and 0.9, respectively, as recommended [63]. Table 1 demonstrates that participants' average ethical decision-making score was significantly higher at time point 2 (M = 4.07, SD = 0.63) than time point 1 (M = 3.14, SD = 0.69). In the correlation analysis shown in Table 1, both measures of ethical decision-making are positively correlated (r = 0.39, *p* < 0.01). While gender correlates positively with ethical decision-making at both time points, it fails to correlate significantly with the measure at time point 1 (r = 0.08, *p* > 0.05), but does correlate significantly with the measure at time point 2 (r = 0.31, *p* < 0.01). This result indicates that female students, compared with male students, reported higher levels of ethical decision-making after completing the CSR course, which aligns with our predictions.

Table 1. Descriptive statistics and correlation matrix. N = 97.

	Descriptive Statistics and Reliability			Correlation Matrix		
	Mean	SD	Cronbach's Alpha	1	2	3
1. Ethical Decision Making (time point 1)	3.14	0.69	0.79			
2. Ethical Decision Making (time point 2)	4.07	0.63	0.90	0.39 **		
3. Gender	—	—	—	0.08	0.31 **	

Notes: ** $p < 0.01$; * $p < 0.05$ (two-tailed test). SD = Standard Deviation; Gender was coded as a dummy variable (0 = male, 1 = female); 53% of participants were women.

4.2. Hypotheses Testing

To test hypotheses H1 and H2, we ran GLM for repeated measures following the fulfillment of assumptions of homogeneity of variance or equal variances across groups (Levene Test, $F_{\text{time point 1}} = 1.253$, $p > 0.05$; $F_{\text{time point 2}} = 0.00$, $p > 0.05$) and equal observed covariance matrices of the dependent variable across groups (Box's M = 3.464, F = 1.128, $p > 0.05$). The GLM analyses provided estimates of within-subject effects that revealed a significant change between time point 1 and time point 2 ($F_{(1, 95)} = 160.069$, $p < 0.01$ Table 2). In other words, the CSR course had a significant impact that was large in size (partial $\eta^2 = 0.628$, Table 2) [62] on participants' ethical decision-making. In particular, the mean difference between time point 2 and time point 1 was positive and significant (mean difference = 0.926, $p < 0.01$, Table 3), thus indicating that the students' ethical decision-making improved after the CSR course, in full support of H1. Overall, the GLM for repeated measures showed a significant, positive evolution over time (from time point 1 to time point 2) in the ethical decision-making of the students who completed the CSR course. This was true for both males and females, as Table 4 reveals the mean differences in ethical decision-making scores between the first and the second administration were significant for both males (Means Difference = 0.762, $p < 0.01$) and females (Means Difference = 1.089, $p < 0.01$).

Table 2. Tests of within-subject effects on students' ethical decision making. N = 97.

Source	Ethical Decision Making	Type III Sum of Squares	df	Mean Square	F	Sig	Partial Eta Squared
Ethical Decision Making	Linear	41.597	1	41.597	160.069	0.000	0.628
Ethical Decision Making X Gender	Linear	1.294	1	1.294	4.978	0.028	0.050
Error (Ethical Decision Making)	Linear	24.687	95	0.260			

Table 3. Pairwise comparisons. The impact of a CSR course on students' ethical decision making. N = 97.

Ethical Decision Making (I) Time Point 2	Ethical Decision Making (J) Time Point 1	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference [b]	
					Lower Bound	Upper Bound
4.071	3.143	0.926 *	0.073	0.000	0.781	1.071

Notes: Based on estimated marginal means. * The mean difference is significant at the 0.05 level. [b]. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

Table 4. Pairwise comparisons. The impact of a CSR course on male (N = 48) and female (N = 49) students, separately.

Ethical Decision Making (Males) (I) Time Point 2	Ethical Decision Making (Males) (J) Time Point 1	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference [b]	
					Lower Bound	Upper Bound
3.851	3.088	0.762	0.094	0.000	0.572	0.953

Ethical Decision Making (Females) (I) Time Point 2	Ethical Decision Making (Females) (J) Time Point 1	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference [b]	
					Lower Bound	Upper Bound
4.287	3.197	1.089	0.111	0.000	0.865	1.313

Notes: Based on estimated marginal means. * The mean difference is significant at the 0.05 level. [b]. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

The GLM analysis also revealed full support for H2. The between-subjects test revealed a significant effect of gender (F = 6.183; $p < 0.05$, Table 5), while the GLM analyses captured a significant interaction of ethical decision-making (time point 1 and time point 2) x gender (F $_{(1, 95)}$ = 4.978, $p < 0.05$, Table 2) that was weak to moderate (η^2_p = 0.05, Table 2) [62]. The mean difference between female and male students was positive and significant (mean difference = 0.273, $p < 0.05$, Table 6), which indicates that both males and females experienced significant increases in their ethical decision-making (see Table 4), but the effect was much more pronounced for the latter group. This becomes even clearer if we combine these findings with a mean-difference test, which revealed no significant differences in ethical decision-making between males and females at time point 1 (Mean $_{males}$ = 3.09; Mean $_{females}$ = 3.19; Means Difference $_{males-females}$ = −0.11, F = 1.53, $p = 0.27$, $p > 0.05$). Thus, as predicted in H2 and illustrated in Figure 1, the positive impact of CSR courses is far stronger (more pronounced slope in Figure 1) for female undergraduate students than for male undergraduate students.

Table 5. Tests of between-subject effects on student's ethical decision making. N = 97.

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Intercept	2522.426	1	2522.426	4315.521	0.000	0.978
Gender	3.614	1	3.614	6.183	0.015	0.061
Error	55.528	95	0.585			

Table 6. Pairwise comparisons between male and female students in the GLM analysis. N = 97.

(I) Gender (Female)	(J) Gender (Male)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval for Difference [b]	
					Lower Bound	Upper Bound
3.743	3.470	0.273 *	0.110	0.015	0.055	0.491

Notes: Based on estimated marginal means. * The mean difference is significant at the 0.05 level. [b]. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).
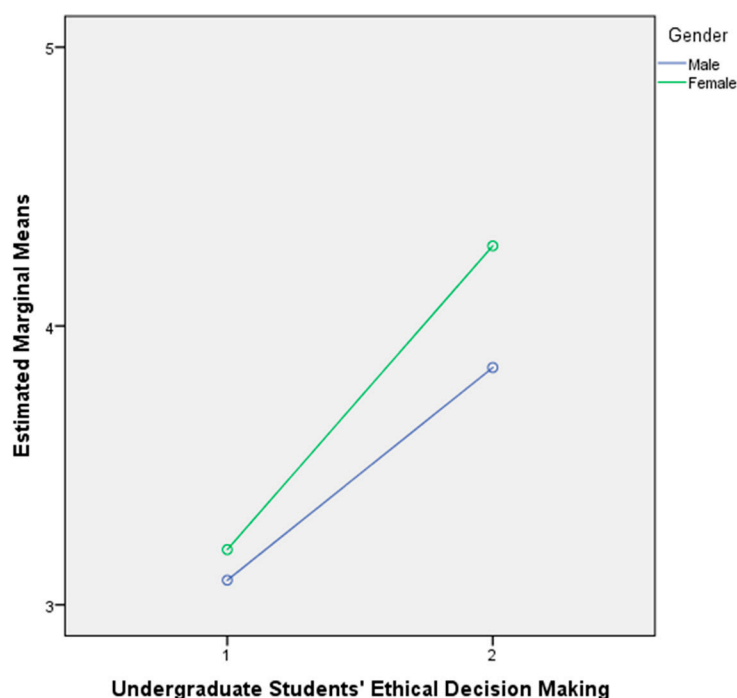
Figure 1. The greater impact of gender on ethical decision making.

5. Discussion

Earlier research points to universities' CSR and business ethics education as an important lever for enhancing undergraduate students' ethical decision-making [39]. However, existing research has offered mixed findings on this point [14,15,23,26,29]. Simultaneously, little attention has been paid to the contingencies of CSR courses' effectiveness, such as the role of gender [16]. While Ritter showed that females are more positively impacted by business ethics courses [23], it was only true for older (rather than younger) female students [16]. To fill this gap, this study explored whether completing a CSR course has a positive impact on undergraduate students' levels of ethical decision-making, and further, whether this impact is stronger for females than for males. As predicted, we found that students' ethical decision-making scores increased strongly after completing a CSR course (H1). Additionally, we found that female students were more positively impacted than male students in their ethical decision-making scores after completing the CSR course (H2). This finding answers calls from the extant literature to improve the efficacy of CSR courses in university settings [39].

5.1. Theoretical Implications

With this study, we make two main contributions to the current literature. First, this study expands previous research that positions CSR education as a viable mechanism for fostering students' ethical decision-making. Given the existing ambiguity about the effectiveness of CSR and/or business ethics courses [64,65], our findings offer another point of proof that CSR courses can yield positive effects. More importantly, our findings confirm that the effectiveness of CSR courses applies to both male and female students. This finding usefully counters previous literature suggesting that such courses may only be effective for males [29]. Indeed, while males may have more to gain from CSR courses than women in terms of learning to adopt and apply ethical values such as compassion or empathy [66,67], both genders still benefit from these courses. Interestingly, this observation also arose in a relatively unexplored cultural context like Spain, where the interest in CSR has grown considerably in recent decades [39,49,50,68,69], but individuals' short-term orientation [51] can still negatively influence ethical decision-making and the effectiveness of CSR courses. By demonstrating in a longitudinal manner that CSR courses exert a positive impact on students' ethical decision-making in this cultural

context, this study offers an important step in generalizing CSR courses' positive impact to similar cultural contexts.

Secondly, we provide evidence for a contingency factor in CSR courses' effectiveness: namely, gender. Building on the notion that females are more prone to construct their identities in terms of social community [20], and are therefore more responsive to the CSR phenomenon [29], more morally universalistic [70], and more likely to have an ethical schema ready to be activated [23], we show that the female gender augments the positive impact of a CSR course on undergraduate students' ethical decision-making. It is worth noting that, in contrast to a large literature suggesting that females are more ethically inclined than males [71,72], our results revealed no significant differences between males and females in their ethical decision-making scores at time point 1 (during the first administration). However, female students' ethical decision-making scores were more positively impacted after completing the CSR course. An interesting caveat of this finding is how it counters some lines of thought in the literature. Because females have been observed showing stronger ethical sensitivity than males [66], some have reasoned that females have less to gain from a CSR course than males [66], or even more simply, that CSR courses may be ineffective for females [29]. Furthermore, some of these studies have found that females are likely to become more moral relativists upon completing these courses [29], which may negatively affect their ethical decision-making. By contrast, this study finds support for the idea that CSR courses can enhance female students' ethical decision-making—and far more positively than it does for males [23].

5.2. Practical Implications and CSR Education in Universities

Our results lend support to the notion that faculty members and department leaders should design or include more CSR courses as a stand-alone subject in their curricula. In fact, recent research has noted that the inclusion of obligatory courses or subjects on CSR, including sustainability, must be critical to shape undergraduate students' ethical decision making, positively [3]. The education system in any country is a critical training ground for undergraduate students in their striving toward professionalism [39,73]. In this sense, such courses or subjects are an important step in cultivating students' sense of moral responsibility in the workplace. Otherwise, educational institutions may send the message, especially to students of business-related degrees, that they should follow certain (amoral) rules oriented towards maximizing short-term results above all else [74]. Assuming that university education may have a strong impact on students' future behaviors outside the university context [75], educational institutions take the risk that their students will fail to enact ethical decision-making as professionals if not properly trained in CSR. Therefore, university administrators should work to promote ethics-grounded skills by incorporating CSR content into the curricula of all fields [3].

In order to enhance the effectiveness of CSR courses, course designers should strive to address students' preconceptions about the nature of business activities [39]. For example, CSR courses could orientate their content around helping students internalize a conception of business as a 'human-rooted" institution intended to serve society rather than merely its own interests [76]. Furthermore, teaching approaches and methodologies used in CSR-alone subjects should take into consideration our findings that males were less positively impacted after completion of a CSR course. Perhaps a potential reason underlying this finding could have been that males are less likely to see the instrumental value of such a CSR course, which according to recent research [77] is critical for students -both males and females- to use deep learning strategies and make therefore CSR courses more effective. The tendency of males to "have a less optimistic view of the cause and effect of ethical practices and business outcomes" has been previously noted in previous research [66] (p. 364). Males' decision making is likely to be guided by egoistic and competitive based approaches [43,78], and is likely to be compromised by instrumentalities and by how others view these judgements [79]. Thus, for a CSR stand-alone subject to be effective it should use methodologies leading students to view the applicability of the skills they learn to their future professional life. In this regard, CSR subjects should be based on the use of case studies—preferably elaborated by themselves [3]—and practice-focused applications, where students

interact and offer solutions to actual CSR problems of organizations. CSR subjects designed in such a manner will likely lead students to perceive that they are learning realistic, useful skills for their future. Problem-based active learning techniques could also help in this matter. By applying these techniques, students are encouraged to think in a critical manner and acquire enhanced skills to apply CSR concepts to real situations, which sends signals of the applicability of the CSR content to the real business world [3]. Finally, in designing effective CSR-alone subjects for both male and female students, experiential and service learning pedagogical methods may play an important role [77,80]. By experiential and service learning techniques we mean programs that make students engage in projects (e.g., internships) focused on helping profit or non-profit organizations to design social development, CSR or sustainability programs or simply that make students provide services to the community or people in need. Thus, experiential and service learning could lead students to apply CSR concepts in real business scenarios [77] and even more important, could be a positive for shaping their personal values and orientations in a CSR and sustainability direction [80].

All in all, more CSR emphasis should be made in the curricular structures of universities by implementing CSR-alone subjects that incorporate attractive and effective pedagogical methodologies for both male and female students. Furthermore, to enhance students' learning on CSR, the CSR content should impregnate all the information undergraduate students receive in their universities on a daily basis, which requires a strategy that fosters CSR at the institutional level as well, and therefore, that includes efforts to shape the university culture in a way it oozes CSR [3]. Both formal and informal aspects together—inside and outside the classroom—are important to send undergraduate students a coherent message about the importance of living CSR and can help to enhance students' learning outcomes on this issue in an effective manner [3].

Finally, given our finding that CSR courses can have a stronger impact on females, and the fact that women are occupying a broadening array of job positions in the workplace [81], university administrators should place special emphasis on these courses' positive impact on female students. More importantly, human resource managers should take into account the results of this study when implementing hiring processes. While women are still rare among companies' top positions, their rates have increased considerably in recent decades [82]. Therefore, females professionals who have been trained in CSR content may be more likely to develop sustainable and healthy economic-business systems [83]. Hiring such professionals may even constitute a competitive advantage for firms, as it may signal credibility and integrity to investors and the broader public.

5.3. Limitations and Future Research Directions

Although our study offers several new insights to the business ethics and CSR education literature, it is not without limitations. We used self-reports for our data, which can lead to problems of subjectivity that bias the findings. However, self-reported data collection, and especially via the use of vignettes (i.e., short stories about fictious persons in realistic contexts), is common practice in behavioral ethics research [17]. Moreover, research has found that self-reported responses show patterns and magnitudes that are similar to other-reported data [84]. In addition, we reasoned that students would empathize better with the described character in a vignette, which might help reduce the possibility of them answering in a socially desirable way. Nevertheless, future research could replicate and extend our findings by utilizing more objective measures, such as classmates as raters. More objective information could also be collected through laboratory experiments [85], which have been found to largely align with field experiments [86].

Another important limitation is our use of two time points for the longitudinal analysis: one week before the start of the course and one week after its completion (four months later). While this approach exposed the course's positive effect on students' ethical decision-making, it could not predict the long-term existence and quality of such an effect. Thus, future research could replicate this study by analyzing students' responses over a longer period of time, including when the students entered the labor market through a job contract or an internship program.

In addition, this study only examined the effect of a CSR course in a group of students that had enrolled in this course voluntarily but did not compare them to a control group (i.e., students who did not participate in the CSR course). Likewise, the fact that the CSR course was elective could have attracted students who already hold positive attitudes towards the course [67], which could have affected our findings. In order to address these shortcomings, future research designs could investigate the influential role of compulsory CSR subjects on undergraduate students' ethical decision-making. For instance, scholars could replicate our analysis with different groups of students, such as those who do and do not enroll in the CSR course.

Moreover, we did not differentiate among students who did or did not attend the classes regularly, nor among students who did or did not perceive the course as complex, but these factors may play an important role in the course's effectiveness. Cheung, for example, found that perceptions of the course's substantive complexity lead to lower ethical judgments and higher egoistic reasoning [87]. Likewise, other factors such as students' grade point averages (the average value of their accumulated final grades) can positively affect their ethical decision-making [75]. Thus, future studies should replicate our analysis with a focus on differences among students who attend (or do not attend) the course regularly, perceive (or do not perceive) the course as complex, or have a variable grade point average.

Finally, our conclusions are limited by the cultural context of this study (Spain) and the population selected (undergraduate students). As such, we cannot readily extend our findings to different countries and populations. For example, Spain, which is characterized for showing a greater short-term than long-term orientation [51], may host individuals who are less likely to incur in personal costs to gain long-term benefits, which is likely to bring harmful consequences in terms of ethical decision making. Thus, completing a CSR course (in which students learn to create shared value [88] and make decisions oriented toward the long-term [89]) in this culture may have a stronger positive impact on undergraduate students' ethical decision-making. In addition, the present study focused on a sample of young undergraduate students, so the findings may only reflect the characteristics of this population. Because undergraduate students are less likely to have faced the rigors of work life, they may place a greater emphasis on fairness and equality [90], and therefore be more responsive to CSR courses. On these bases, future research could investigate university students from other cultures and age segments to see if our findings can be generalized to other populations. For example, future research could examine more mature, experienced students (i.e., students enrolled in master's degrees) to see if our findings apply equally to that group. All in all, future research lines are still plentiful.

Author Contributions: Conceptualization, P.R.-P., R.M.-C. and P.J.-E.; methodology, P.R.-P. and R.M.-C.; validation P.R.-P., R.M.-C. and P.J.-E.; formal analysis, P.R.-P. and R.M.-C.; investigation, P.R.-P., R.M.-C. and P.J.-E.; writing—original draft preparation, P.R.-P., R.M.-C. and P.J.-E.; writing—review and editing, P.R.-P., R.M.-C. and P.J.-E.; supervision, P.R.-P., R.M.-C. and P.J.-E.

Appendix A

Ethical Decision Making

Vignette 1. Using the flaw of the firm's computer system to siphon off money (Adapted from Fritzsche, 2000)

Ramiro has accidentally discovered that his firm's computer system has a flaw in it which would allow him to siphon off up to $10,000 per month for his personal use. It is unlikely that the flaw would be discovered and even if it were, it would not be possible to determine whether any money had actually been taken. Thus, Ramiro is not likely to be seen as implicated in the issue.

Action: Ramiro uses the flaw of his firm's computer system to siphon off money.

Vignette 2. *Offensive advertising* (Vitell and Patwardhan, 2008)

The current marketing and advertising campaign for a new consumer product is offensive to some groups that have expressed their objections. However, the product has been very successful in terms of sales and profits.

Action: No changes are made in the advertising campaign.

Vignette 3. Making dishonest defamation of other coworkers (Adapted from Fritzsche, 2000)

Ramiro is one of two candidates for an internal promotion. He came across some unfavorable personal information concerning his rival's past. Even though the information has nothing to do with job performance, Ramiro discloses the information and gets the promotion.

Action: Ramiro discloses damaging information about a rival to get a promotion.

Vignette 4. Using company equipment for personal use (Peterson, 2004)

Ramiro views himself as an extremely hard working, valuable employee and dedicated to the company. Therefore, he feels it as acceptable for him to use the company copier and company supplies (e.g., stationary, pens, etc.) for personal use and to occasionally make long distance personal phone calls on company time.

Action: Ramiro uses the company's resources and equipment for personal matters.

Vignette 5. E-mailing offensive jokes to coworkers even though the jokes may be potentially offensive to some co-workers (Peterson, 2004)

Ramiro received a joke through e-mail from one of his clients. Ramiro thought the joke was hilarious and wanted to share it with some of their fellow employees. However, Ramiro knew that a number of his fellow employees would be highly offended by the joke. Therefore, Ramiro only e-mailed the joke to individuals at work he did not think would be offended by the joke.

Action: Ramiro e-mails the joke only to employees he thinks will not be offended.

Vignette 6. Promoting a specific product to customers in order to receive a kickback (Peterson, 2004)

Ramiro is responsible for repair on appliances returned by customers that are still under warranty. One particular part that often needs to be replaced can be obtained from several suppliers. The company's policy is to let the customer choose which brand of replacement they want to have installed. However, one of the suppliers offers free vacations trips for high volume sales of their product. Since neither management nor the customers are aware Ramiro could receive a free trip and the replacement parts are essentially equal in quality, Ramiro routinely does not inform the customers that they have a choice and installs the part that offers free trips.

Action: Ramiro routinely does not inform customers on the several brands of components that can be used for repair purposes and installs the ones that offer free trips.

Vignette 7. Exaggerating the value of the products to customers (Peterson, 2004)

As a newly hired sales representative, Ramiro is anxious to make a good impression on his supervisors. In order to maximize his sales volume, Ramiro sometimes exaggerates the value of the company's products to persuade customers to make a purchase.

Action: Ramiro exaggerates the value of the products to customers.

Vignette 8. Padding his expense accounts by 10% (Peterson, 2004)

All the employees in Ramiro's department are required to make business trips and management strongly urges employees to keep accurate records on their expense accounts. However, Ramiro feels that he is often assigned to the least desirable destinations. Thus, Ramiro routinely pads his expense account by 10%.

Action: Ramiro pads his expense account by 10%.

Vignette 9. Recommending the most expensive product to maximize sales commission, regardless of the customer's actual needs (Peterson, 2004)

As one of the company's sales representatives, Ramiro is frequently asked by customers which of the company's products he would recommend that they purchase. Regardless of the actual needs of the customer, Ramiro always recommends on of the more expensive items in his product line to maximize his sales commission.

Action: Ramiro recommends the most expensive products to maximize his sales commission.

Vignette 10. Taking credit for the subordinates/co-workers' work (Peterson, 2004)

As the senior member in his department, Ramiro has been assigned the role of the project leader. On one recently completely project, the president of the company was so impressed with the results of the project that he visited Ramiro at his office to compliment him on his outstanding work. In reality, Ramiro had essentially no input on the project. Instead the project was almost entirely completed by one of Ramiro's subordinates. Ramiro accepted full credit for the project without mentioning the work of his subordinate.

Action: Ramiro takes the credit for his subordinate's work.

Vignette 11. Resigning without advance notice to the organization (Peterson, 2004)

Ramiro has recently been turned down for a promotion at his place of employment. Ramiro believes that the decision was mostly political and that he was more qualified than the employed who received the promotion. Shortly after being turned down for the promotion, Ramiro abruptly resigns without any advance notice and makes sure that he does not leave any of his personal material or work in progress behind that might be beneficial to his successor.

Action: Ramiro abruptly resigns without advance notice to the organization and conceals work-in-progress from his successor at work.

Vignette 12. Making negative comments about the company to friends/acquaintances (Peterson, 2004)

Ramiro's end of the year job performance evaluation by his supervisor was less than favorable. Ramiro thought he deserved a much better performance evaluation. Since receiving his unfavorable job evaluation, Ramiro has frequently made negative comments about his employers and told numerous acquaintances that the product and services provided by this company are inferior to their competitors.

Action: Ramiro makes negative comments about the organization to friends/acquaintances.

Vignette 13. Marketing a product with a known design flaw (Peterson, 2004)

Ramiro is a sales representative for a software computer company and is aware that one of the software products contains some bugs in the program. However, the Vice-President of the sales department has encouraged Ramiro to sale the software without informing customers about the flaw in the software. Ramiro reluctantly does as instructed.

Action: Ramiro markets the software even though the product has a design flaw.

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