

Corporate Social Responsibility: An Examination of Business Students' Perceptions of Spirituality

Erin Poulton and Lisa Barnes*

Corporate Social Responsibility (CSR) has become a prominent issue for corporations, as society is increasingly demanding that organisations act responsibly. The following paper presents an examination into undergraduate business students' current attitudes towards CSR in particular spirituality. This research is a replication of a study undertaken by Kolodinsky, Madden, Zisk and Henkel (2010), which took place in a large, south-eastern US university. From this study, one factor, "Spirituality was shown to affect business students' attitudes about the social responsibilities of business. The 2011 study found that of the 228 business students' surveyed, that the overall perceptions of CSR in particular spirituality, lead to a positive attitude towards CSR. This research adds to the current literature on CSR, by providing an Australian business student perspective on the importance of CSR in relation to spirituality

Field of Research: Corporate Social Responsibility

1. Introduction

Corporate Social Responsibility (CSR) is not a new idea. The first definition for this concept was proposed by Bowen, in 1953. He proposed that it was "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" (cited in Carroll, 1999). Since then, many definitions have been proposed and contrasted, with a range of interpretations. Some theorists' emphasised it as a voluntary process (Walton, 1967; cited in Carroll, 1999), while others saw it as a means to maximise profits (Johnson, 1971; cited in Carroll, 1999).

The reason for this study is to determine current students' attitudes towards CSR, for a regional university in NSW, Australia. This will allow universities to consider the information gained and possibly alter their curriculum, in relation to the education of CSR practices. Studies on CSR practices have specified a positive connection with their effect on business. Maon, Lindgreen and Swaen (2010) found that in order to develop a long lasting sustainable business "CSR-related values must become deeply integrated into the management philosophy and organizational culture".

This paper will review attitudinal factors in relation to CSR, then discuss the methodology used for the study, and the results of students' attitudes towards Spirituality in relation to CSR. Table 1 shows some definitions of CSR, and the contributions to the literature made by them.

*Dr Lisa Barnes, Newcastle University, PO Box 127, Ourimbah, NSW 2258, Australia,
Email: lisa.barnes@newcastle.edu.au

Poulton & Barnes

2. CSR and Student Perceptions Literature Gaps

With the recent global financial crisis (Freddy Mac, Fanny May, Leahmann Brothers) and corporate collapses of the early 2000's (Parmalat, Worldcom, ENRON, HIH and OneTel), it is imperative that the business students perceptions of today, who will be our future business leaders, are educated in areas of importance such as CSR.

Table 1 Definitions of Corporate Social Responsibility

THEORIST	DEFINITION
Backman, (1975, p. 2 cited in Carroll, 1999)	'Employment of minority groups, reduction in pollution, greater participation in programs to improve the community, improved medical care, improved industrial health and safety – these and other programs designed to improve the quality of life are covered by the broad umbrella of social responsibility.'
Carroll, (1991, p. 43; cited in Carroll, 1999)	'The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen.'
Commission of the European Communities, (2001)	'Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment.'
Ethics in Action Awards, (2003; cited in Carroll, 1999)	'Socially responsible companies consider the full scope of their impact on communities and the environment when making decisions, balancing the needs of stakeholders with their need to make a profit.'
Frederick et al, (1992)	'Corporate social responsibility can be defined as a principle stating that corporations should be accountable for the effects of any of their actions on their community and environment.'
Jones, (1980, p. 59)	'CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract, indicating that a stake may go beyond mere leadership.'
Manne & Wallich, (1972, p. 40)	'I take responsibility to mean a condition in which the corporation is at least in some measure a free agent. To the extent that any of the foregoing social objectives are imposed on the corporation by law, the corporation exercises no responsibility when it implements them.'

A survey conducted by ARIES (Australian Research Institute in Education for Sustainability), from May to July 2009, was conducted to determine a baseline for "sustainability topics covered in accredited accounting courses" (Macquarie University, 2010). This research found that there "was an absence of any 'baseline data' about who was teaching what in regards to sustainability education in accounting" (Macquarie University, 2010). It was found that from an extensive study of Australian University websites, that there was no format available to allow any comparison of the courses, in regards to 'sustainability subject matter'.

Twenty-one out of a possible forty-five accredited accounting institutions, participated in this study. Respondents from each of the 21 institutions indicated if a topic was taught within the particular 'strands' mentioned. Out of the 64 topics

Poulton & Barnes

available, “26 of the topics were taught in at least one third of the schools surveyed” (Macquarie University, 2010). 50% of those 26 topics identified as being taught, were taught at both the under-graduate and post-graduate level, in those institutions which identified them as being taught.

Spirituality is “an intrapersonal and metaphysical relationship with a higher power or transcendent force which provides motivation, purpose, and a sense of connectedness with others” (Kolodinsky et al, 2010). It relates to values and beliefs “that gives one’s life meaning and direction” (Kolodinsky et al, 2010). Studies conducted in this area, have indicated that Spirituality has a positive relationship with CSR. Meaning those that hold a strong connection with Spirituality, feel the need to connect their business activities with society (that is they feel a need to be involved in community activities).

The link between CSR and Spirituality will be investigated. Spirituality refers to beliefs and values. Giacalone and Jurkiewicz (2003) surveyed US companies’, in relation to their attitudes on CSR (cited in Kolodinsky et al, 2010). This survey indicated Spirituality as an important predictor of individual opinions, in regards to whether particular business practices were considered ethical or not. The findings specified “that Spirituality, along with hope, gratitude, and generosity, was a significant positive predictor of whether or not an individual placed value on multi-fiduciary considerations when making consumer decisions”.

In 2004, Astin and Astin surveyed the spiritual development of “college career students”. They noted that 50% associated themselves with “spiritual qualities: helpfulness, compassion, generosity, kindness, forgiveness and empathy” (cited in Kolodinsky et al, 2010). They also found a strong positive connection between charitable contribution and Spirituality. Hence, indicating a positive link between CSR and Spirituality. The research question to be investigated by surveying undergraduate students at a regional NSW Australia University in Semester 2,2010 is thus:

- Research question : What are the business students’ current attitudes in terms of *Spirituality*, in relation to *CSR*?
 - **Hypothesis 1:** Business students’ Spirituality will be positively related to attitudes about CSR.

3. Methodology

A cross-sectional design is utilised (Ticehurst & Veal, 1999). Kolodinsky et al’s (2010) original survey was replicated. In this research a survey was used to collect the data in a relatively time efficient manner, enabling effective control of the project, facilitating the collection of large amounts of data, and not entailing any *natural* bias (Tull and Hawkins 1990; Aaker, Kumar and Day 2004; Cavana, Delahaye and Sekaran 2001), The survey seeks to answer the research question of “What are the business students’ current attitudes in terms of *Spirituality*, in relation to *CSR*?”. It asks six questions, adapted from Hodge, (2003), “The intrinsic Spirituality scale: A new six-item instrument for assessing the salience of Spirituality as a construct”, from the Journal of Social Service Research. It uses an 11 point scale, where 0 = plays absolutely no role; 10 = is the overriding consideration.

Poulton & Barnes

The sample, in terms of gender, consisted of 111 (50.2%) male respondents and 107 (48.4%) female respondents (3 respondents chose not to respond to this question). This shows that the respondents were approximately evenly divided between the genders.

In terms of the respondents' age, 18.6% (41) are aged under 20; 71% (157) aged 20-29; 4.1% (9) aged 30-39; 4.5% (10) aged 40-49; and 0.5% (1) aged 50 or older. Three respondents did not fill out this section of the survey. This indicates that the overall majority (71%) are aged between 20 and 29. Only one student indicated that they were over 50 years of age.

Table 2a shows the questions asked along with the mean and standard deviations. Table 2b illustrates the participants' responses. In order to analysis this data, responses 0-4 are combined to indicate a negative response; 5 indicates a neutral response; and 6-10 depicts a positive response. Therefore, this table highlights that the overall majority 54.6% of the respondents felt Spirituality played little to no part (combined '0-4' data) in their lives, for each of the questions asked.

Table 2a Respondents' attitudes towards Spirituality

	Questions	Mean	SD
1.	In terms of the questions I have about life, spirituality answers: All questions to No Questions	3.86	3.037
2.	Growing spirituality is All questions to No Questions	3.97	3.113
3.	When I am faced with an important decision, my spirituality All questions to No Questions	3.74	3.099
4.	Spirituality is All questions to No Questions	3.70	3.032
5.	When I think of the things that help me grow and mature as a person, my spirituality All questions to No Questions	3.95	3.106
6.	My spiritual beliefs affect All questions to No Questions	3.91	3.144

For question one, 21.3% (47) of the respondents felt Spirituality played no part in their lives. With only 3.6% (8) claiming Spirituality was more important than anything else in their lives. All up out of the 218 students who responded to this question, 119 (53.9%) students gave a negative response, 29 (13.1%) neutral, and 70 (31.6%) indicated a positive response. Out of the 219 students who answered questions two to six, the majority gave a negative response. 115 (51.9%) students for question two;

Poulton & Barnes

128 (57.8%) for the third question; 123 (55.6%) for question four; 118 (53.4%) for the fifth question; and 121 (54.7%) for the sixth question.

When adding the responses for all six questions, results indicated a negative response of 54.6%, a neutral (circled no. 5) response of 12.1% and a positive response of 32.3%. This indicated that overall students did not feel Spirituality was an influence in their lives. After looking at the statements for the sample as a whole, the researcher divided the sample into groups for each individual statement, to determine whether there is any change in the results. The first possible difference considered is the respondents' gender. The summary statistics indicated that the respondents were evenly divided between the genders.

Poulton & Barnes

Table 2b Respondents' attitudes towards Spirituality

	0	1	2	3	4	5	6	7	8	9	10	#	Total
1.	47 (21.3%)	17 (7.7%)	22 (10%)	20 (9%)	13 (5.9%)	29 (13.1%)	18 (8.1%)	22 (10%)	16 (7.2%)	6 (2.7%)	8 (3.6%)	3 (1.4%)	221 (100%)
2.	48 (21.7%)	20 (9%)	16 (7.2%)	17 (7.7%)	14 (6.3%)	28 (12.7%)	20 (9%)	23 (10.4%)	16 (7.2%)	9 (4.1%)	8 (3.6%)	2 (0.9%)	221 (100%)
3.	55 (24.9%)	14 (6.3%)	20 (9%)	23 (10.4%)	16 (7.2%)	23 (10.4%)	15 (6.8%)	15 (6.8%)	26 (11.8%)	6 (2.7%)	6 (2.7%)	2 (0.9%)	221 (100%)
4.	50 (22.6%)	20 (9%)	22 (10%)	23 (10.4%)	8 (3.6%)	28 (12.7%)	21 (9.5%)	17 (7.7%)	14 (6.3%)	12 (5.4%)	4 (1.8%)	2 (0.9%)	221 (100%)
5.	51 (23.1%)	15 (6.8%)	14 (6.3%)	22 (10%)	16 (7.2%)	26 (11.8%)	22 (10%)	19 (8.6%)	14 (6.3%)	14 (6.3%)	6 (2.7%)	2 (0.9%)	221 (100%)
6.	54 (24.4%)	15 (6.8%)	11 (5%)	23 (10.4%)	18 (8.1%)	27 (12.2%)	16 (7.2%)	17 (7.7%)	20 (9%)	11 (5%)	7 (3.2%)	2 (0.9%)	221 (100%)
Total	305 (23%)	101 (7.6%)	105 (7.9%)	128 (9.7%)	85 (6.4%)	161 (12.1%)	112 (8.5%)	113 (8.5%)	106 (8%)	58 (4.4%)	39 (2.9%)	13 (1%)	1326 (100%)

Indicates number missing

Table 3 shows the combined responses received from the participants for the six questions, in relation to Spirituality. This table divides the results according to the respondent's gender, with the highlighted section, revealing where the majority of the responses appeared. The female respondents are undecided, with 16.1% indicating a neutral response (5 out of a scale of 0-10). Overall they are divided, with 31%

Poulton & Barnes

revealing that Spirituality does in fact play a role in answering their questions about life; while, 42.4% felt Spirituality tended not to answer any of their life questions.

The male participants tended to imply that Spirituality did not affect their lives (that is selected 0 out of 10), with 32.9% indicating it answered none of their questions. Overall, 68% of the male students' felt Spirituality played no role in their lives, while 24% felt it did. Therefore, according to this analysis, gender affects the outcomes of these results in relation to Spirituality, as males tend to be more skewed towards a negative response to Spirituality (68%) than females (42.4%).

Table 3 Respondents' Gender Verses Spirituality - Total

			Gender * Spirituality Crosstabulation											
			0	1	2	3	4	5	6	7	8	9	10	Total
Gender	Male	Count	217	48	71	72	40	54	31	46	39	27	15	660
		% within gender	32.9%	7.3%	10.8%	10.9%	6.1%	8.2%	4.7%	7.0%	5.9%	4.1%	2.3%	100.0%
	Female	Count	88	53	34	56	41	103	77	67	67	31	24	641
		% within gender	13.7%	8.3%	5.3%	8.7%	6.4%	16.1%	12.0%	10.5%	10.5%	4.8%	3.7%	100.0%
Total		Count	305	101	105	128	81	157	108	113	106	58	39	1301
		% within gender	23.4%	7.8%	8.1%	9.8%	6.2%	12.1%	8.3%	8.7%	8.1%	4.5%	3.0%	100.0%

A Chi Square test was then undertaken for each of the six questions, to determine whether there was a significant association between *Gender* and each of the six questions. The findings in Table 4, show that each of the six questions has a significant association with gender. The results for the first question (*'In terms of the questions I have about life, spirituality answers'*) indicated that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.378, $\chi^2(10) = 30.820$, $p=0.001$). The findings for the second question (*'Growing spirituality is'*) showed that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.331, $\chi^2(10) = 23.812$, $p=0.008$). The results for the next question (*'When I am faced with an important decision, my spirituality'*) indicated that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.367, $\chi^2(10) = 29.185$, $p=0.001$).

The findings for the following question (*'Spirituality is'*) showed that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.331, $\chi^2(10) = 23.771$, $p=0.008$). The results for the fifth question (*'When I think of the things that help me grow and mature as a person, my spirituality'*) indicated that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.296, $\chi^2(10) = 18.977$, $p=0.041$). The findings for the last question (*'My spiritual beliefs affect'*) showed that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.327, $\chi^2(10) = 23.259$, $p=0.010$).

Poulton & Barnes

Table 4 Chi-Square Data (Gender)

	Cramer's V	Pearson Chi-Square (χ^2)	Degrees of Freedom (df)	Sig. (p-value)
Q1	0.378	30.820	10	0.001
Q2	0.331	23.812	10	0.008
Q3	0.367	29.185	10	0.001
Q4	0.331	23.771	10	0.008
Q5	0.296	18.977	10	0.041
Q6	0.327	23.259	10	0.010

An independent samples t-test was then undertaken to determine whether there was a significant mean difference between males and females and the students' responses to each of the questions in part two of the survey. The results shown in Table 5, indicate a statistically significant difference between males and females and questions 1-6. This suggests that for questions one (mean = 4.54), two (mean = 4.69), three (mean = 4.49), four (mean = 4.54), five (mean = 4.71) and six (mean = 4.68), the female students are slightly more positively skewed towards these questions than the males.

Table 5 Independent t-test Data (Gender)

	Male/ Female	Mean	SD	N	t	Degrees of Freedom (df)	Sig. (p-value)
Q1	Males	3.18	3.032	110	-3.346	214	0.001
	Females	4.54	2.918	106			
Q2	Males	3.24	3.174	110	-3.520	215	0.001
	Females	4.69	2.905	107			
Q3	Males	2.99	3.078	110	-3.640	215	0.000
	Females	4.49	2.970	107			
Q4	Males	2.86	2.897	110	-4.215	215	0.000
	Females	4.54	2.969	107			
Q5	Males	3.19	3.084	110	-3.694	215	0.000
	Females	4.71	2.972	107			
Q6	Males	3.16	3.126	110	-3.640	215	0.000
	Females	4.68	3.018	107			

The next possible difference to be examined by the researcher is age. The respondents' age is divided into five groups. These five groups are as follows: 'Aged under 20'; 'Aged 20-29'; 'Aged 30-39'; 'Aged 40-49'; and 'Aged 50 or older'.

Table 6 shows the combined responses received from the participants for the six questions, in relation to Spirituality, as this table divides the results according to the respondent's age range, with the highlighted section, revealing where the majority of the responses appeared. For the respondents 'aged under 20' 69.9% indicated that Spirituality is not part of their lives, 10.2% gave a neutral response and 19.9% indicated Spirituality is a part of their lives. For the respondents 'aged 20-29', 32.9% indicated that Spirituality is a part of their lives, 12.8% gave a neutral response and 54.1% indicated Spirituality is not a part of their lives.

Poulton & Barnes

For the respondents 'aged 30-39', 61.1% indicated that Spirituality is a part of their lives, 13% gave a neutral response and 26% indicated Spirituality is not a part of their lives. For the respondents 'aged 40-49', 37.1% indicated that Spirituality is a part of their lives, 5.6% gave a neutral response and 57.5% indicated Spirituality is not a part of their lives. For the respondent 'aged 50 or older', he/she indicated that for 66.7% of the questions Spirituality does not play a part in his/her life, and for the other 33.3% of the questions he/she gave a neutral response.

Table 6 Respondents' Age Verses Spirituality – Total

			Age * Spirituality Crosstabulation											
			0	1	2	3	4	5	6	7	8	9	10	Total
Age	Aged 20 or younger	Count	88	15	16	32	21	25	13	11	18	2	5	246
		% within age	35.8%	6.1%	6.5%	13.0%	8.5%	10.2%	5.3%	4.5%	7.3%	0.8%	2.0%	100.0%
	Aged 20 - 29	Count	203	85	83	87	52	120	84	86	68	51	22	941
		% within age	21.6%	9.0%	8.8%	9.2%	5.5%	12.8%	8.9%	9.1%	7.2%	5.4%	2.3%	100.0%
	Aged 30 - 39	Count	6	0	1	4	3	7	0	6	13	2	12	54
		% within age	11.1%	.0%	1.9%	7.4%	5.6%	13.0%	.0%	11.1%	24.1%	3.7%	22.2%	100.0%
	Aged 40 - 49	Count	8	1	5	4	2	3	11	10	7	3	0	54
		% within age	14.8%	1.9%	9.3%	7.4%	3.7%	5.6%	20.4%	18.5%	13.0%	5.6%	.0%	100.0%
	Aged 50 or older	Count	0	0	0	1	3	2	0	0	0	0	0	6
		% within age	.0%	.0%	.0%	16.7%	50.0%	33.3%	.0%	.0%	.0%	.0%	.0%	100.0%
Total		Count	305	101	105	128	81	157	108	113	106	58	39	1301
		% within age	23.4%	7.8%	8.1%	9.8%	6.2%	12.1%	8.3%	8.7%	8.1%	4.5%	3.0%	100.0%

A Chi Square test was then undertaken for each of the six questions, to determine whether there was a significant association between Age and each of the six questions. The findings in Table 6 show that questions three, four and six have a significant association with age. The results for question three (*'When I am faced with an important decision, my spirituality'*) indicated that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.262, $\chi^2(40) = 59.499$, $p=0.024$). The findings for the fourth question (*'Spirituality is'*) showed that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.309, $\chi^2(40) = 82.739$, $p=0.000$). The results for the sixth question (*'My spiritual beliefs affect'*) indicated that there was a weak positive statistically significant association between the two variables (Cramer's V = 0.271, $\chi^2(40) = 63.653$, $p=0.010$).

Table 7 Chi-Square Data (Age)

	Cramer's V	Pearson Chi-Square (χ^2)	Degrees of Freedom (df)	Sig. (p-value)
Q1	0.216	40.183	40	0.462
Q2	0.240	49.846	40	0.137
Q3	0.262	59.499	40	0.024
Q4	0.309	82.739	40	0.000
Q5	0.241	50.614	40	0.121
Q6	0.271	63.653	40	0.010

An ANOVA was conducted to test differences in the students' responses to each of the questions in part two of the survey in the different age groups. The results in Table 8, shows a significant difference in the mean values, for questions one ($F = 3.111$, $p = 0.016$), two ($F = 3.086$, $p = 0.017$), three ($F = 2.777$, $p = 0.028$), four ($F =$

Poulton & Barnes

2.664, $p = 0.034$), five ($F = 2.773$, $p = 0.028$) and six ($F = 2.612$, $p = 0.036$). It was noted that 71% of the student sample were aged 20-29.

Table 8 ANOVA Data (Age)

	Age Group	Mean	f	Sig. (p-value)
Q1	20 or younger	2.93	3.111	0.016
	20-29	3.86		
	30-39	6.44		
	40-49	5.11		
	50 or older	5.00		
	Total	3.85		
Q2	20 or younger	2.90	3.086	0.017
	20-29	4.03		
	30-39	6.56		
	40-49	4.89		
	50 or older	3.00		
	Total	3.95		
Q3	20 or younger	2.80	2.777	0.028
	20-29	3.76		
	30-39	6.33		
	40-49	4.56		
	50 or older	5.00		
	Total	3.73		
Q4	20 or younger	2.76	2.664	0.034
	20-29	3.75		
	30-39	6.11		
	40-49	4.56		
	50 or older	4.00		
	Total	3.69		
Q5	20 or younger	2.93	2.773	0.028
	20-29	4.00		
	30-39	6.22		
	40-49	5.22		
	50 or older	4.00		
	Total	3.94		
Q6	20 or younger	3.22	2.612	0.036
	20-29	3.87		
	30-39	6.67		
	40-49	5.11		
	50 or older	4.00		
	Total	3.91		

The third possible difference to be examined by the researcher is the student's major. The summary statistics indicated that the accounting students made up the majority. Therefore, the researcher decided to compare the accounting students

Poulton & Barnes

against the other majors chosen. The majors included in 'Other' are: Finance, Economics, Supply Chain Management, Human Resource Management, Marketing, Management, Tourism and International Business.

Table 9 shows the combined responses received from the participants for the six questions, in relation to Spirituality, this table divides the results according to the respondent's course major. The Accounting students make up 35% of the total student population that responded to this part of the survey. 32.7% of the students gave a positive response to the six questions asked, with 11.2% of them coming from an Accounting background. On the other hand, 54.9% of the respondents indicated a negative response, 19.5% being accounting students. 12.4% of the students gave a neutral response (5). Overall, the majority of the respondents' indicated negatively (54.9%) towards these six questions, regardless of their major.

Table 9 Respondents' Major Verses Spirituality – Total

		Major * Spirituality Crosstabulation												
		No Questions											Absolutely all my questions	
		0	1	2	3	4	5	6	7	8	9	10	Total	
Major	Accounting	Count	107	32	42	47	20	57	27	31	44	22	20	449
		% of Total	8.4%	2.5%	3.3%	3.7%	1.6%	4.5%	2.1%	2.4%	3.4%	1.7%	1.6%	35.2%
Other	Count	182	68	63	81	59	101	81	82	61	32	18	828	
		% of Total	14.3%	5.3%	4.9%	6.3%	4.6%	7.9%	6.3%	6.4%	4.8%	2.5%	1.4%	64.8%
Total	Count	289	100	105	128	79	158	108	113	105	54	38	1277	
		% of Total	22.6%	7.8%	8.2%	10.0%	6.2%	12.4%	8.5%	8.8%	8.2%	4.2%	3.0%	100.0%

A Chi Square test was then undertaken for each of the six questions, to determine whether there was a significant association between *Major* and each of the six questions. The findings in Table 10 show that there was no association at the 0.05 significance level; meaning none of the questions had a significant association.

Table 10 Chi-Square Data (Major)

	Cramer's V	Pearson Chi-Square (χ^2)	Degrees of Freedom (df)	Sig. (p-value)
Q1	0.612	79.416	90	0.780
Q2	0.199	75.818	90	0.857
Q3	0.200	76.835	90	0.837
Q4	0.208	82.679	90	0.695
Q5	0.208	91.028	90	0.450
Q6	0.200	76.893	90	0.836

An independent samples t-test was then undertaken to determine whether there was a significant mean difference between accounting major and other major and the students' responses to each of the questions in part one of the survey. The results indicated that there was no mean difference at the 0.05 significance level; meaning none of the questions had a significant mean difference.

4. Discussion and Conclusion

The original Intrinsic Scale used to analysis Spirituality was created by Hodge (2003) in which a rating of 0-10 was asked for six specific questions. Reiterating the definition of this study for Spirituality 'as an intrapersonal and metaphysical relationship with a higher power or transcendent force which provides motivation, purpose, and a sense of connectedness to others' (Kolodinsky et al, 2010).

In relation to this research, it can be shown that in relation to the six questions on Spirituality, for all six questions, results indicated a negative response of 54.6%, a neutral (circled no. 5) response of 12.1% and a positive response of 32.3%. This indicated that overall students did not feel Spirituality was an influence in their lives. This is against the hypothesis proposed, but however confirms the results of Kolodinsky et al 2010.

It is interesting to note that the question with the highest mean was in relation to the question of "growing Spirituality is of no importance to me" and the question with the lowest mean was "Spirituality is the master motive of my life, directing every other aspect of my life". Again showing Spirituality plays little or no part in the decisions made by business students.

When the results of Spirituality were compared in terms of gender, 68% of males disagreed, but only 42.4% of females, showing males have a stronger lack of Spirituality than females. This is an interesting statistic for academics to be aware of that males will require more education in terms of Spirituality than females.

In relation to age, those participants under 20, between 30 and 39, and over 50, all held the majority view of the lack of significance of Spirituality. Finally, the students with an accounting major also reiterated that Spirituality was not an influencing factor for them.

The expected hypothesis was that students' holding strong spiritual beliefs would also have strong inclusive beliefs about the nature of CSR in business. As the results indicated this was not to be the case, with this sample of students. One reason may be in relation to the nature of the sample of the study being undergraduate business students. At this early career stage they may lack experience in relation to business and any duty it has beyond making money. Another reason may also be that students separate their work values from their beliefs outside of work. In summary in relation to research question one "Spirituality" has no bearing on their attitudes towards CSR.

This link was found by McPeak and Tooley (2008) who also indicated the importance of managing CSR practices, in relation to the formation of value. Van Beurden and Gossling (2008) noted a positive connection between Corporate Social Performance (CSP) and CSR. Therefore, this study is expected to further accentuate the existence of a gap between the theory of CSR and business students' comprehension of its practice, and that of academics and business managers.

These results will help business instructors, who teach ethics and CSR from learning about the various constructs that are related to the CSR attitudes (Spirituality). For

Poulton & Barnes

example it can be used in teaching person/organisation fit (P-O) (Cable and Judge, 1996) to align the individual ethics of employees to that of the organisation. It can also be used to match students with firms that embrace a stakeholder theory perspective rather than a classical position of profit only (Bowie, 1991). Business instructors might find it useful for students to complete assessments prior to teaching CSR to enable them to be aware of their values and attitudes.

References

- Aaker, AD, Kumar, V & Day, GS 2004, *Marketing Research*, 8th Edition, John Wiley and Sons, New York, NY.
- Bowen, HR 1953, *Social responsibilities of the businessman*, Harper and Row, New York.
- Carroll, A 1999 'Corporate Social Responsibility: Evolution of a Definitional Construct', *Business and Society*, Vol. 38, Iss. 3, pp. 268-295.
- Cavana, R, Delahaye, B, & Sekaran, U 2001, *Applied Business Research: qualitative and quantitative methods* John Wiley and Sons, Australia.
- Commission of the European Communities 2001, 'Promoting a European framework for corporate social responsibilities', *Com (2001) 366 final*, Brussels.
- Frederick, W, Post, J & Davis, KE 1992, *Business and society: corporate strategy, public policy, ethics*, 7th edn., McGraw-Hill, London.
- Giacalone, RA & Thompson, K 2006, 'Business Ethics and Social Responsibility Education: Shifting the Worldview', *Academy of Management Learning & Education*, Vol. 5, Iss. 3, pp. 266–277.
- Hodge, DR 2003, 'The intrinsic Spirituality scale: A new six-item instrument for assessing the salience of Spirituality as a construct', *Journal of Social Service Research*, Vol. 30, Iss. 1.
- Jones, TM 1980, 'Corporate social responsibility revisited, redefined', *California Management Review*, Vol. 22, Iss. 2, pp. 59-67.
- Kolodinsky, RW, Madden, TM, Zisk, DS & Henkel, ET 2010, 'Attitudes about Corporate Social Responsibility: Business Student Predictors', *Journal of Business Ethics*, Vol. 91, Iss. 2, p. 167.
- Manne, HG & Wallich, HC 1972, 'The modern corporation and social responsibility', *American Enterprise Institute for Public Policy Research*, Washington DC.
- Maon, F, Lindgreen, A & Swaen, V 2010, 'Organisational stages and cultural phases: A critical review of Corporate Social Responsibility development', *International Journal of Management Reviews*, Vol. 12, Iss. 1, pp. 20-38.
- Ticehurst, GW & Veal, AJ 1999, 'Business research methods: A managerial approach', Longman, Malaysia.
- Tull, DS and Hawkins, DI 1990, *Marketing Research* 5th Edition, Macmillan Publishing Company, New York.