**ACCEPTANCE OF THE IMPORTANCE OF CSR TO ORGANIZATIONAL EFFECTIVENESS: THE IMPACT OF COGNITIVE PROCESSES**

**ABSTRACT**

“Doing well by doing good” is of increasing interest in the world of business and to the researchers who study that world. Attention has turned to the role of business schools in producing socially responsible business people. Critics argue that business schools produce amoral and unethical business people, and accreditors and schools are responding by incorporating greater levels of ethics and social responsibility training. This study investigates the moderating effects of students’ cognitive moral development and personal moral philosophies on the change in attitudes to corporate social responsibility (CSR) students experience after taking a required, standalone CSR course. In a pre/post survey of graduate and undergraduate students taking a required CSR course, this study found that students at the Conventional level of cognitive moral development experienced a more positive change in attitudes to CSR than students at other levels. This relationship is further moderated by idealism (high idealism makes the relationship more positive) and unaffected by relativism. In post hoc analyses, we found that the CSR course also has the effect of increasing students’ idealism and reducing their relativism.

Keywords: CSR, cognitive moral development, personal moral philosophies, idealism, relativism, CSR pedagogy

**INTRODUCTION**

*“Enlightened corporations understand that environmental and social issues are business issues. They realize that, ultimately, they can only be as successful as the world in which they exist. That has always been our belief at Ford Motor Company. We are in this together.”*

 This statement by Bill Ford, great grandson of Henry Ford and current executive chairman of Ford Motor Company, is visible to visitors and employees, alike, at the historic Ford Motor Company Rouge Plant. The company tries to walk the talk. For example, it was the first automaker to certify all of its plants worldwide as ISO 14001. When we look at companies such as Ford Motor Company, we may believe that the tide has changed with respect to corporate beliefs about the importance of corporate social responsibility (CSR). But then arises another wave of corporate scandals (e.g. Volkswagen AG’s diesel emission test issues and General Motors Company’s (GM) ignition switch problem). When these corporate scandals occur, fingers point to the failure of a business school education to emphasize the moral responsibility of business. “By propagating ideologically-inspired amoral theories, business schools have actively freed their students from any sense of moral responsibility” (Goshal, 2005: 76). This belief was echoed by Donna Sockell (2013), Executive Director of the Center for Education on Social Responsibility of Business at the University of Colorado at Boulder, who stated,

 [W]hen scandals erupt in the business world, academe should feel a little sheepish. Especially in business schools, our job is to prepare leaders to make workplaces vibrant, financially successful, and driven by values. The seemingly endless stream of business scandals is evidence that business schools are falling short.

 The absence of moral values in a business school education has been attributed to the emphasis in business schools on the shareholder view of the firm, which provides that maximizing shareholder value and profit is the primary goal of the firm (Friedman, 1962, 1970; Wurthmann, 2013). Those who advance the shareholder view of the firm argue that acting in the best interest of all stakeholders lessens the efficiency of the firm (Friedman, 1962, 1970; Wurthmann, 2013). As stated by Karnani (2010), “[t]he fact is that while companies sometimes can do well by doing good, more often they can't. Because in most cases, doing what's best for society means sacrificing profits.” They believe that there are more effective ways to enhance social welfare than depending on the largess of corporations (Friedman, 1962, 1970; Karnani, 2010).

 However, actions in pursuit of this shareholder view of the firm require that the firm remove morality, values, and ethics from its decision-making process. If the action maximizes shareholder value and profit then it is the appropriate action to take. This goal, in essence, relieves the firm from any responsibility for the consequences that its actions may have on the firm’s other stakeholders. The lack of responsibility leads to scandals that are costly to all stakeholders, including shareholders. For example, it is estimated that GM’s ignition switch problem will cost the company $4.1 billion in repair costs, victim compensation, and other expenses (CNN Money).

 The Association for the Advancement of Collegiate Schools of Business (AACSB International), the accreditation body of top business schools, recognizes the problem presented by a business school education. In its 2003 Standards for Business Accreditation, AACSB International recommended that a business school curriculum should include, among other areas, “ethical behavior and community responsibilities in organizations and society” (AACSB International, 2003). In its 2013 Standards for Business Accreditation, AACSB International was more explicit with respect to the need to include CSR in the curriculum by stating that a business curriculum should include, not only, “ethical understanding and reasoning” but also “social responsibility, including sustainability, and ethical behavior and approaches to management” (AACSB International, 2013).

 The stakeholder view of the firm meets these requirements of AACSB. The stakeholder view is the dominant paradigm of corporate social responsibility (CSR) research and instruction (Donaldson & Preston, 1995; Elias, 2004; Kolindinsky et al., 2010; McWilliams & Siegel, 2001). It provides a framework to describe the relationship between the firm and its stakeholders (e.g. Brower & Mahajan, 2013; Jamali, 2008; Sobczak & Havard, 2015). Freeman (1984), credited with developing the modern day conceptual model of stakeholder theory, argues that firms have an obligation to those stakeholder groups who can affect and are affected by the firms’ actions. Because of this interconnectedness between the firm and its stakeholders, stakeholder theorists argue that “firms have a moral duty to ensure the welfare of all their stakeholders, not only that of stockholders” (Wurthmann, 2013: 133). In addition, they argue by adopting CSR practices, firms can positively impact their own successes as a result of more loyal customers (Carroll & Bucholtz, 2009), improved reputation (Fombrun, 2001), and cost reductions associated with the adoption of sustainable business practices, among other things. However, failure to fulfill its obligations to these stakeholders "will result in ‘big trouble’ and ‘disastrous results,’ sooner or later” as a result of stakeholders withdrawing their support from the firm (Brower & Mahajan, 2013: 315; Freeman, 1984). Losing support could compromise the long-term viability and profitability of the firm (Donaldson & Preston, 1995; Simmons et al., 2009; Wurthmann, 2013).

 Results of meta-analyses that examined the relationship between CSR and performance, do not support the belief advanced by those individuals who argue “doing what's best for society means sacrificing profits.” Orlitzky et al. (2003), examining 52 studies, and Margolis et al. (2009), examining 251 studies, each found a relationship between CSR and performance.

 There have been two primary approaches utilized by business schools to meet the AACSB standard of including CSR in the curriculum: developing a stand-alone course and integrating CSR throughout the curriculum. Both approaches seem to positively impact students’ view on CSR. For example, Achau and Lussier (2008) found that students exposed to CSR throughout the curriculum believe in the importance of the discretionary social responsibility component of CSR (i.e. responsibilities other than economic and legal). Researchers also have found that progression through a business school education is positively related to attitudes toward CSR (e.g. Del Mar Alonson-Ameida, Fernandex de Navarrete, & Rodrigques-Pomeda, 2015; Neubaum et al., 2009). In addition, researchers have found that exposure to an ethics curriculum also is positively related to students’ positive views toward CSR (e.g. Arlow & Ulrich, 1980; Simmons et al., 2009; Wurthmann, 2013). Results of studies that addressed whether a course devoted to CSR will impact students’ attitudes toward this topic are mixed. For example, Kleinrichert et al. (2013) found that that a CSR class positively influences students’ attitudes toward CSR. However, Wynd and Mager (1989) found that a CSR course had little impact of student views toward CSR. Similarly, Yoder et al. (2016) found that a CSR course did little to change students’ views toward CSR, however, student views toward CSR were already positive prior to taking the course.

 While research supports the premise that CSR introduced into the curriculum will have a positive impact on student attitudes toward CSR, we lack understanding of the cognitive processes that affect the change in attitudes. Do students’ attitudes change because they are at a level of moral development in which the concepts of CSR would resonate with them, causing them to reevaluate what is morally right or wrong? Do these students have moral philosophies that naturally align with CSR and, once exposed to the concepts, will naturally adopt its premises? For those who reject CSR, do they have a moral philosophy which would naturally reject the premises underlying CSR?

 Understanding this is important because it will better enable business schools to deliver CSR content. Because there are significant costs (e.g. elimination of established courses from a curriculum, development costs, faculty hires, etc.) associated with complying with the AACSB CSR/ethics standard, understanding the characteristics of those individuals who are open to the stakeholder view of the firm is important. It will allow business schools to allocate their resources or structure the curriculum in a manner that achieves the goal of graduating potential business leaders who understand that, as stated by Bill Ford, “[firms] can only be as successful as the world in which they exist.” This well help satisfy business school accreditors. In addition, if meaningful adjustments to the curriculum can be made by having access to additional information, those loud voices that criticize a business school education as amoral may be silenced.

 This study attempt to understand the cognitive process which impact the acceptance of the stakeholder view of the firm. More specifically, we draw on theories of cognitive moral development (Kohlberg 1971, 1976) and personal moral philosophies (i.e., Forsyth’s relativism and idealism dimensions, 1980, 1992) to hypothesize how students in different stages of moral development and with varied moral philosophies will be impacted by taking a CSR course. We found that the effect of a CSR course on students’ attitudes to CSR was dependent on students’ cognitive moral development and personal moral philosophies. This is a novel and important contribution to the CSR education literature because it explains prior equivocal results in studies of the effect of CSR courses, cracks open the black box of the cognitive process underlying how students’ attitudes are affected by CSR courses, and suggests practical implications for CSR education.

 In the remainder of this paper, we review the literature and expand on the concepts of cognitive moral development and personal moral philosophies. We utilize these theories to develop hypotheses about how individuals’ moral development and philosophies moderate the effects of a standalone CSR course on student attitudes to CSR. We then present details about the study and the results of the hypothesis testing. In brief, we found that individuals in the Conventional level of cognitive moral development experience the most positive change in their attitudes to CSR as a result of taking a CSR course. This relationship is further moderated by ethical idealism, but not by ethical relativism. We close this paper with a discussion of the implications of the results.

**LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT**

 **Cognitive Moral Development**

Moral reasoning (or moral judgment) [[1]](#footnote-1), considered synonymous by most authors (Villegas de Posada & Vargas-Trujillo, 2015), is “a psychological construct that characterizes the process by which people determine that one course of action in a particular situation is morally right and another course of action is wrong” (Rest et al., 1997: 5). This is an important construct given that managers constantly face moral issues and moral reasoning is associated with moral action (Villegas de Posada & Vargas-Trujillo, 2015). Kohlberg’s (1971, 1976) theory of cognitive moral development (CMD) is in the most prominent in moral reasoning research (Brown-Liburd & Proco, 2011; Lovisky et al., 2007). Kohlberg posits that through education and socialization, moral reasoning is developed over time through three levels, Pre-Conventional, Conventional and Post-Conventional, with each level divided into two stages (Dellaportas, 2007; Kracher & Marble, 2007). Each successive stage of moral development represents a higher level of moral reasoning, resulting in a deeper analysis of what is right and wrong (Dellaportas, 2007). Unless there is a significant intervention such as ethics training, most individuals never mature beyond the Conventional level of moral development (Dellaportas, 2006; Rest, 1986, 1988). It should be noted that Kohlberg’s theory of CMD does not focus on the ethical decision itself, but instead focuses on the cognitive processes “underlying ethical decision-making and the kinds of reasoning an individual uses to justify ethical decisions” (Lovisky et al, 2007: 264).

The most basic level of moral maturity is the Pre Conventional level. Stage one of this level, Punishment and Obedience, provides that individuals determine what is right or wrong based on the consequences to themselves (i.e. avoidance of punishment). Individuals at stage one are either unaware of, or do not understand moral rules or social conventions (Kracher & Marble, 2007; Lan et al., 2007). At stage two, Instrumental Relativism, decisions are pragmatic and self-interested (Lan et al., 2007). Individuals are motivated by a ‘what is in it for me’ mentality (Kracher & Marble, 2007).

Individuals that have moved into the Conventional level are concerned with meeting expectations of groups (e.g. family, friends, and society at large) (Weber & McGivern, 2010). Individuals at stage three, Interpersonal Concordance, base decisions on pleasing others and winning approval (Boyd, 1981). These individuals generally follow social norms and are generally concerned with being trustworthy and loyal (Kracher & Marble, 2007). At stage four, Law and Order, individuals are committed to the social order and believe that obedience to societal norms and laws is necessary to maintain a functioning society (Kracher & Marble, 2007; Lan et al., 2007).

Individuals who reach the post conventional level of CMD believe moral principles trump societal laws, values, and norms. At stage 5, Social Contract, sustaining social well-being is more important than maintaining social norms (Lan et al., 2007). Individuals at this stage believe that we as a society have a social contract with individuals in which through this social contract overall social utility is pursued (Kracher & Marble, 2007). When the law conflicts with our own personal sense of justice, we ignore the law. At stage six, Universal Ethical Principles, moral reasoning is based on universal principles of “justice, equal rights, and respect of an individual’s dignity” (Lan et al., 2007: 125).

 While there are many studies that focus on demographic characteristics and their influence on CMD, there is limited information on how individuals at the various levels of CMD view “moral” issues. For example, Brabeck (1984) found that individuals with higher cognitive moral development are more likely to engage in whistle-blowing. Ryan (2001) found a relationship between moral reasoning and two dimensions of organizational citizenship behaviors: interpersonal helping behaviors and sportsmanship behaviors.

We were unable to locate any studies which examine the relationship between CMD and individuals’ views of CSR. As hypothesized below, the receptiveness of individuals’ to the importance of CSR will likely vary based on their level of CMD. Understanding this level will inform a business school whether resources devoted to a CSR course are well spent. As stated previously, most individuals are at the Conventional level of CMD. If at this level, individuals are receptive to the importance of CSR, then resources devoted to a CSR course should accomplish their intended purpose of changing individuals’ attitudes toward CSR. However, if individuals at the Conventional level of CMD are not receptive to the importance of CSR, then resources devoted to a CSR course could be better utilized elsewhere.

 It is likely that a CSR course will have little or no impact on individuals at the Pre-Conventional level of CMD. These individuals have the moral maturity of children. At stage one, individuals make decisions to avoid punishment. Therefore, it is unlikely a CSR course will change their view regarding business’ primary purpose. Individuals at the Pre Conventional level believe that this purpose is to maximize shareholder value, having been taught that those business leaders who fail to do so are punished by losing their jobs. At stage two, individuals see the world through the lens of what is best for them. A course on what is best for society is not likely to change their worldview.

 The views of individuals at the Conventional level should be influenced by a CSR course. At stage 3, individuals are looking to gain acceptance or win approval. When comparing the shareholder view of the firm to the stakeholder view of the firm, stage 3 individuals may see that they will gain acceptance from a larger number of constituencies if they act in the best interest of all stakeholders. Pursuing the shareholder view of the firm, management may have the approval of shareholders, but may have sacrificed the interest (and likely the approval) of some or all of the firm’s remaining stakeholders in order to maximize shareholder value. Stage 3 individuals may view this as a bad result when compared to pursuing the stakeholder view of the firm where they can pursue actions that are the best interest of all stakeholders, gaining approval of all of them.

 Stage 4 individuals also will be receptive to the ideas generated in a CSR course. Up until the CSR course, students have been taught that business decisions should be based on what maximizes shareholder value. Historically, business schools have adopted Milton Friedman’s (2002: 133) view of CSR, who stated that, “few trends could so thoroughly undermine the very foundation of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible.” It would be natural for students to conclude that this is the expectation that society places on business. It is through a CSR class that students come to understand that society has a much different expectation of business. Students are taught that decisions should be framed as to what is right and best for all stakeholders, not just shareholders, and that what is best for stakeholders is also best for shareholders.

Finally, a CSR course is likely to have little impact on those individuals at the Post-Conventional level. At stage 5, individuals base moral decisions on the pursuit of overall social utility (Kracher & Marble, 2007). Based on this utilitarian view, they are already likely to view the stakeholder model as superior to the shareholder model where the greatest good would be achieved by satisfying the needs some or all stakeholders, as opposed to the needs of just shareholders. At stage six, individuals view the world through universal principles of justice. As a result, these individuals are likely to believe that a business model that only serves the needs of shareholders is unjust. Therefore they are likely to believe in the importance of CSR prior to taking the CSR course. The class will not change this view. Based on the foregoing, it is hypothesized that:

*Hypothesis 1: Students in the Conventional level of CMD will experience a more positive change in attitudes toward CSR as a result of taking a required CSR course as compared to students in either the Pre- or Post-Conventional level of CMD.*

**Personal Moral Philosophies**

 When faced with a decision which requires moral judgment, individuals “deliberate differently, each interpreting and processing the situation within the context of his or her own personal moral philosophy” (Neubaum et al., 2009). Personal moral philosophies are defined as “the set of beliefs, attitudes, and values providing a framework for shaping and considering ethical dilemmas” (Neubaum et al., 2009: 10). Because individuals do not always share the same personal moral philosophies, ethical decisions may differ from individual to individual (Neubaum et al., 2009). One of the most popular personal moral philosophy models utilized by researchers is Forsyth’s (1980, 1992), idealism/relativism scales. Forsyth (1980, 1992) argues that moral judgment has two orthogonal dimensions, idealism and relativism, and that individuals can be both idealistic and relativistic.

 We propose that idealism and relativism will further moderate the relationship posited in hypothesis 1. Specifically, we hypothesized that a CSR course has “little or no impact” on students at the Pre-Conventional and Post-Conventional levels of CMD. That relationship is unlikely to change based on students’ levels of idealism and relativism. However, we do expect that idealism and relativism may impact the degree to which a CSR course changes students’ attitudes when those students are at the Conventional level of CMD. The specific hypothesized effects of idealism and relativism follow.

*Idealism:*Idealism is defined as “the individual’s concern for the welfare of others” (Forsyth, 1992: 462). Idealists are closed aligned with Kant’s *deontological* views of principle-based ethics (Forsyth, 1992; Kolodinsky et al., 2010). They believe in the moral absolute that harming others is always bad and should be avoided (Forsyth, 1992). For example, these individuals would avoid giving raises to high performing individuals if it meant laying off other employees in order to do so (Neubaum et al., 2009).

 On the other hand, individuals who score low on idealism believe that harm to others occasionally may be necessary to produce good (Forsyth, 1992). Non idealists take more of a utilitarian perspective in which an action is moral if it produced the greatest good even though it may be harmful to some (Lee & Sirgy, 1999). Therefore non idealists may provide raises to high performing individuals even though others may be laid off, if it meant the best employees do not resign for better paying jobs.

 There is limited research on personal moral philosophies as they relate to attitudes toward CSR, but what research exists has found that idealistic individuals have a positive view of CSR (e.g. Kolodinsky et al., 2010; Palihawadana et al., 2016; Tandon et al., 2011; Vitell & Paolillo, 2004). As stated previously, moral idealists believe that harm to others should be avoided. Research shows that idealism is related to empathy, empathetic concern, and perspective taking (Davis et al., 2005). Wanting to avoid harm to all and viewing moral decisions from the perspective of others, idealists will see the need to consider the interests of all stakeholders, not just shareholders. This is consistent with the stakeholder view of the firm.

 There are no studies that address how the introduction of a CSR course to a business curriculum would impact the idealistic students’ attitudes toward CSR. However it is likely that after taking a CSR course, idealists would have a more favorable view of CSR and the stakeholder view of the firm. Exposure to a CSR course would allow a student to distinguish between the stakeholder and shareholder views of the firm. The course also would provide information that a firm can be effective and consider the needs of all stakeholders, a view students may not be exposed to other course work. However for those individuals who are non-idealistic, their views of CSR will likely remain unchanged even after they are exposed to a course in CSR. Because non idealists believe harm to others may be necessary to produce good, these individuals may be less open to the idea that organizations can be effective by considering the needs of all stakeholders.

Based on the foregoing, it is hypothesized:

*Hypothesis 2: Students with high idealism who are also in the Conventional level of CMD will experience a more positive change in attitudes toward CSR as a result of taking a required CSR course.*

*Relativism:*Relativism is defined as “the extent to which a person accepts or rejects universal moral rules” when making moral decisions (Hastings & Finegan, 2010: 692; Forsyth, 1980). Individuals who score high on the relativism scale believe that “all moral standards are relative to the society and culture in which they occur” (Lee & Sirgy, 1999: 76). They reject universal moral codes, believing that context matters when making ethical decisions (Forsyth, 1980; Hastings & Finnegan, 2010). Because the decision is based on the context, no single set of rules or laws can be devised to determine right and wrong, but instead circumstances should be weighed to determine the morally correct decision (Lee & Sirgy, 1999). This may result in harm to some entities impacted by the decision. For example, individuals who score high on relativism may believe that lying to customers in pursuit of profits may be appropriate in a business context, but not appropriate in other contexts (Neubaum et al., 2009). Because relativism is outcome focused, it is closed aligned with teleological ethical philosophies such as utilitarianism (Forsyth, 1992; Kolodinksy et al., 2010)

 Individuals who score low on the relativism scale believe that moral decisions should be “in line with universal moral principles, norms and laws, regardless of context” (Hastings and Finegan, 2010: 692). Therefore, non-relativistic individuals would believe lying is always wrong even if it meant telling the truth would damage the organization or someone within the organization (Neubaum et al., 2009).

 Research shows that relativism is negatively related to individuals’ views of CSR (e.g. Kolodinsky et al., 2010; Singhapakdi et al., 1996; Tandon et al., 2011; Vitell & Paolillo, 2004). Because individuals who score high on the relativism scale reject universal moral rules and principles they are likely to reject the primary moral principle that underlies the stakeholder view, that firms have a moral duty to ensure the welfare of all of their stakeholders. Because these individuals believe that circumstances should be weighed in making a moral decision, some stakeholders may be on the losing end of this equation. Thus, taking a course in CSR likely will not change the views that individuals’ who score high on the relativism scale have toward CSR.

 However, individuals who score lower on the relativism scale should be predisposed to have a favorable view of CSR given that they believe in universal moral principles, regardless of context. Thus they are likely to believe giving favorable treatment to shareholders at the expense of all stakeholders would mean that moral decisions would be made based on contest not universal moral principles.

Based on the foregoing, it is hypothesized that:

*Hypothesis 3: Students with low relativism who are also in the Conventional level of CMD will experience a more positive change in attitudes toward CSR as a result of taking a required CSR course.*

**METHODS**

**Sample & Survey Administration**

 Our sample consisted of students taking a required CSR course in the business school at a regional campus of a large, Midwestern US, public university. The CSR course is required in both the Bachelor of Business Administration (BBA) and Master of Business Administration (MBA) programs, thus all undergraduate business students and MBA students must take it. Enrollment in the undergraduate CSR course is limited to senior students.

 Surveys were used to collect the variables described below. The surveys were administered at the beginning and the end of the semester (first and last week) to capture attitudes to CSR before and after the intervention (taking the CSR course). Students were awarded extra credit points for completing both surveys, which were administered online using the Qualtrics platform. A total of 56 students completed both surveys.

**Dependent Variable: Attitudes toward CSR**

The Perceived Role of Ethics and Social Responsibility scale (PRESOR) developed by Singhapakdi et al., (1996) was utilized to measure student attitudes toward CSR. During the first and last week of the CSR class, students completed the PRESOR scale. The scale consists of 13 items designed to measure attitudes toward the importance of corporate social responsibility and ethics (Simmons et al., 2009: 581). These items can be grouped into two categories: stakeholder view and shareholder view (Simmons et al., 2009). Responses were provided on a 9-point Likert scale. Some of the attitudinal direction statements were reversed to minimize demand effects; those scores were adjusted before taking the average of the items to form the measure of *Attitudes toward CSR*. This scale has been used in many studies in which researchers were measuring student attitudes toward ethics and corporate social responsibility (e.g. Kolodinski et al., 2009; Simmons et al., 2009). Previous research has found this scale to have acceptable reliability and validity (Axinn et al., 2004; Singhapakdi et al., 2001**).** The Cronbach alpha was 0.83 for the pre-test collection and 0.92 for the post-test collection.

**Independent Variable: Cognitive Moral Development**

 Consistent with prior research, we used Rest’s (1979) Defining Issues Test (DIT) as a measure of Kohlberg’s stages of Cognitive Moral Development. Rest developed DIT based on Kohlberg’s stages of moral development (Dellaportas, 2006; Weber & McGivern, 2009). The test presents moral dilemmas in vignettes that participants must resolve using a number of factors. The importance given to these factors by the participant determines his/her “P” (postconventional) score. According to Rest (1986: 196), depending on their level of moral judgment, individuals will “interpret moral dilemmas, differently, define critical issues of the dilemma differently, and have different intuitions about what is right and fair in a situation.” A person’s ability to reason at a higher level of CMD is represented by a higher “P” score (Dellaportas, 2006).

 The DIT has been used extensively in CMD research and has been found to be valid and reliable with the test-retest reliability of the “P” score, depending on whether the long (six dilemmas) or short version (three dilemmas) of the DIT is used, in the high 70% or 80% levels (Rest, 1993; Dellaportas, 2006). The correlation of the short form with the long form is about 0.90 (Rest, 1993).

 Reviewing 20 years of DIT cognitive moral development research, Rest et al. (1999) performed a factor analysis on a large sample of DIT results (N=45,856) and three factors emerged: Personal Interest, Maintaining Norms, and Post-Conventional. They further found that the Personal Interest factor loaded on Stages 2 and 3 of Kohlberg’s CMD schema, the Maintaining Norms factor loaded on stage 4, and the Post-Conventional Factor loaded on Stages 5 and 6. From these results, the DIT was revised, now called the DIT 2.

 In this study, we administered the DIT 2 as part of the survey students completed during the first week of class. The DIT 2 is fairly lengthy and we were concerned about losing respondents due to fatigue, so we did not collect the DIT 2 a second time at the end of the semester. The measurement at the beginning of the semester is most appropriate because of the temporal implications of our hypotheses; we are hypothesizing that CMD impacts how students react to a CSR class, rather than hypothesizing that the CSR course affects CMD.

 Based on the results of the DIT 2, we created 2 indicator variables that identify the students’ levels of moral development. *CMD Conventional* takes on a value of 1 if the student is in the Conventional level of moral development, while *CMD Post-Conventional* equals 1 if the student is in the Post-Conventional level of moral development. When both variables equal 0, the student is in the Pre-Conventional level.

**Independent Variable: Ethical Ideology, Idealism & Relativism**

Forsyth’s (1980) Ethical Position Questionnaire was used to measure the two ethics constructs, idealism and relativism. Each scale has 10 items that were measured on a 9-point Likert scale (Forsyth, 1980: 178). We administered this scale both at the beginning and at the end of the class. The measures of *Idealism* and *Relativism* are the average of the 10 items contained in each scale. The Cronbach alphas for idealism and relativism at the beginning of the course were 0.89 and 0.84, respectively, and at the end of the course they were 0.91 and 0.85. We utilized the *Idealism* and *Relativism* scores from the beginning of the course to analyze hypotheses 2 and 3, for the same reasons listed above in our discussion of CMD. We conducted post hoc analyses using the post-course measures. Because we hypothesized that students with high levels of idealism or relativism would differ from those with low levels, we split the sample at the mean of each variable – those above the mean were indicated to have high idealism or relativism and those below the mean were indicated to have low idealism or relativism.

**Demographic Variables**

In this study, we collected demographic variables such as *Gender*, *Age*, and *Work Experience*, to conduct post hoc analyses of their effects on the hypothesized relationships. Gender is the most studied demographic variable in the moral reasoning literature (Mayhew et al., 2010). The majority of studies in this area have found that females have more sophisticated moral reasoning strategies than their male counterparts (e.g. Bendixen et al., 1998, Mayhew & King, 2010). In addition, research results indicate females are more likely to accept the importance of CSR as compared to their male counterparts (e.g. Burton & Hegarty, 1999; Elias, 2004; Kraft & Singhapakdi, 1995).

Age has also been found to be related to cognitive moral development (Rest, 1986; Kracher, 1996). It is argued that CMD is a function of our life experiences as we age. This life experiences change influence our cognitive processes by which we analyze ethical issues (Dellaportas, 2006). Researchers also have found that age (e.g. Deshpande, 1997; Kraft & Singhapakdi, 1995; Kumar, 1995) and work experience are related to individuals’ views of CSR (e.g. Del Mar Alonson-Ameida et al., 2015).

*Statistical Analysis*

To test the hypotheses, we used t-tests to compare the mean change in *Attitudes toward CSR* across the hypothesized moderating groups. For hypothesis 1, we tested the mean change for students at the Conventional level of CMD as compared to the mean change for the Pre- and Post-Conventional levels. To test hypotheses 2 and 3, we conducted the same analysis but limited to high idealism students and low relativism students, respectively.

**RESULTS**

 The descriptive statistics and correlations for our sample are presented in Table 1. Of the sample of 56 students, 36 were graduate students. Twenty-six students were at the Conventional level, 25 at Post-Conventional, and 5 at Pre-Conventional. Thus, the comparison for hypothesis 1 included a group of Conventional level students numbering 26 versus students at the other levels numbering 30. Half of the sample was male (28 students) and half was female.

**Hypothesis Tests**

 The results of the hypothesis tests are presented in Table 2. For hypothesis 1, we tested whether students at the Conventional level of CMD experienced a significantly more positive change in attitudes to CSR as a result of a CSR course than students at the Pre- or Post-Conventional level. We found support for hypothesis 1 at the p<0.05 level.

 For hypothesis 2, we narrowed the sample to students with high levels of idealism. This hypothesis was also supported at the p<0.05 level. Hypothesis 3, testing students with low levels of relativism, was not supported.

**Post Hoc Analyses**

 We conducted a few post hoc analyses to further explore the results. Interestingly (and as illustrated in Table 2) the mean change in Attitudes toward CSR for Pre- and Post-Conventional students was negative. We divided the sample and conducted tests of the different between pre- and post-course attitudes to CSR. We found that the change in Post-Conventional students was not significantly different from 0. Similarly, the change for Pre-Conventional students was also statistically not different from 0, however, there were only 5 students in this group and the mean attitude to CSR dropped from 7.41 before the CSR course to 5.72 after the course.

We also compared the pre- and post-course scores on idealism and relativism. The CSR course does seem to increase idealism slightly (from 6.35 to 6.62, significant at the p<0.10 level) and to decrease relativism (from 5.12 to 4.70, significant at the p<0.05 level).

**DISCUSSION & CONCLUSION**

Our results indicate that individuals at the Conventional level of CMD will be receptive to the importance of CSR as taught in a standalone CSR course. Therefore a course in CSR is money well spent if the goal is to gain acceptance of the stakeholder view of the firm. Our results also indicate that views toward CSR did not change for individuals at the Post Conventional level of CMD. Prior to taking a course in CSR, these individuals already accepted the importance of the subject matter. However these results do not mean that a CSR course is wasted on these individuals. A CSR course can provide them the foundation as to why it matters to the overall effectiveness of the organization to pursue strategies consistent with CSR. Such a foundation may help these students communicate the importance of CSR more effectively in their organizations.

 Although we did not have a big enough sample to achieve statistically significant results for those individuals at the Pre-Conventional level of CMD, the observed relationship was negative. The good news is that in a senior level class, we did not have a large group of individuals at the Pre-Conventional level of moral reasoning. The likely reason that we did not have a large number of individuals at the Pre-Conventional level is that formal education in the post-secondary years has a positive relationship to CMD (Blasi, 1980; Rest, 1986, 1988; Thoma, 1986). These students may have moved into the Conventional level of CMD at the end of the course. We did not measure this. In addition, studies have found that courses in business ethics and/or CSR have improved the moral reasoning of students (e.g. Abolmohammadi & Reeves; Boyd, 1981). Likewise, curriculums in which ethics is integrated throughout the curriculum have been found to improve the level of CMD (e.g. Fraedrech et al., 2005). Therefore, there are curriculum interventions that a business school can introduce to improve the CMD of its students.

 Institutional theory would seem to support the conclusion that CSR education as part of the business school curriculum should result in mental models in which students show a preference for the stakeholder view of the firm over the shareholder view of the firm. Institutional theory starts with the assumption that organization are embedded in a nexus of institutions (Jackson & Apostolakou, 2009). Institutions are “not only the formal organization of government and corporations but also norms, incentives, and rules” (Matten & Moon, 2008: 406). The theory provides that institutions, through the use of coercive, mimetic, and normative pressures, compel organizations to follow a particular course of action (Campbell, 2007; Jackson & Apostolakou, 2009; Young & Makhija, 2014). This course of action will cause the organization to conform to the requirements of their institutional environments, improving their legitimacy (Chiu & Sharfman, 2011; DiMaggio & Powell, 1991; Meyer & Rowan, 1977; Suchman, 1995). Legitimacy is important because it is improves organizations’ chances for long-term survival and success (Chiu & Sharfman, 2011; DiMaggio & Powell, 1991).

Coercive pressures are the “formal and informal pressures exerted on organizations by other organizations upon which they are dependent” (DiMaggio & Powell, 1983:150; Greening & Gray, 1994). Mimetic pressure occurs in uncertain environments (Greening & Gray, 1994; DiMaggio & Powell, 1983). These pressures cause firms to copy the behavior of others in order to deal with this uncertainty (DiMaggio & Powell, 1983; Matten & Moon, 2008; Nikolaeva & Bicho, 2011). It is normative pressures that are particularly important to a business school education. Normative pressures involve conforming to “normative standards established by external institutions” such as business schools and the business press (Greening & Gray, 1994: 471; Campbell, 2007; DiMaggio & Powell, 1983; Guillen, 1994). It is through these institutions, managers develop similar mental models as to how a business should be managed (DiMaggio & Powell, 1983).

 Having these mental models does not necessarily mean that individuals will act in accordance with these models – other factors may come into play. However, research does show that moral reasoning is a predictor of moral action. Moral action is “intentional, and should be morally relevant, that is oriented to maintain rules, rights, duties, and justice” (Villegas de Posada & Vargas-Trujillo, 2015: 409; Blasi, 1980). Research has established an association between moral reasoning and moral action. The results of a meta-analysis of 151 studies covering 71 years, performed by Villegas de Posada and Vargas-Trujillo (2015), found a significant association between moral reasoning and moral action. They also found a significant association between moral reasoning and moral action in each of the four domains of moral action: honesty, real life, resistance to conformity, and altruism.

 In summary, we know that that as individuals progress through stages of cognitive moral development, they are more supportive of CSR. We also know that higher education and educational experience have a positive influence on moral development. We also know through research that there is a relationship between stage of moral development and moral action. Therefore the more we concentrate on moral development and CSR, the more we should expect individuals to act in accordance with CSR views.

**Limitations & Future Directions**

This study does include several limitations that impact the generalizability of the results. Notably, this study took place at a single university and the standalone CSR course delivered at this university may not reflect those offered at other schools. However, this does suggest an excellent opportunity for further research. By using a single course in our study, we ruled out variance across instructors and pedagogies. However, we believe that this could be a fruitful avenue of investigation – how do different types of CSR courses or

Demographic characteristics, such as religious affiliation and cultural background not captured by this survey also may influence the nature of the answers on the survey (Wynd & Mager, 1989).

Finally, it is quite interesting that the CSR course had a negative effect on the CSR attitudes of students in the Pre- and Post-Conventional levels of moral development. We suspect this was mainly driven by the Pre-Conventional students, but our sample size for this group was only 5. Although it is good news that few college seniors in our sample were at this level, it would have been instructive to be able to understand their results in more depth. Specifically, future research could investigate what it is about CSR courses that cause those students’ attitudes to become more negative and whether there are other pedagogies that might address that issue.

**Conclusion** This study builds on the burgeoning literature about CSR education and how it impacts future business persons’ attitudes towards CSR. In a survey of students before and after taking a standalone, required CSR course, we found that the level of moral development significantly impacts the efficacy of the course, and ethical philosophies

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**TABLE 1: Descriptive Statistics & Correlations**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **N** | **Mean** | **Std. Dev.** | **Min** | **Max** | **1** | **2** | **3** | **4** |
| 1. Attitudes toward CSR t2 | 56 | 7.07 | 1.45 | 2.85 | 8.85 | 1 |  |  |  |
| 2. Attitudes toward CSR t1 | 56 | 7.33 | 0.98 | 4.46 | 8.85 | 0.2301 | 1 |  |  |
| 3. CMD Conventional t1 (1=Yes) | 56 | 0.46 | 0.50 | 0.00 | 1.00 | 0.2224 | -0.1793 | 1 |  |
| 4. CMD Post-Conventional t1 (1=Yes) | 56 | 0.45 | 0.50 | 0.00 | 1.00 | -0.0543 | 0.1632 | -0.836 | 1 |
| 5. Ethics: Idealism t1 | 56 | 6.35 | 1.48 | 1.20 | 8.60 | 0.3091 | 0.4392 | 0.0853 | -0.1161 |
| 6. Ethics: Relativism t1 | 56 | 5.12 | 1.41 | 2.60 | 8.20 | -0.4221 | -0.2457 | -0.0117 | -0.0497 |
| 7. Ethics: Idealism t2 | 56 | 6.62 | 1.42 | 2.50 | 8.80 | 0.2428 | 0.3270 | -0.0154 | 0.0184 |
| 8. Ethics: Relativism t2 | 56 | 4.70 | 1.43 | 1.40 | 7.70 | -0.1043 | -0.2197 | -0.0452 | 0.0762 |
| 9. Gender (1=Male) | 56 | 0.50 | 0.51 | 0.00 | 1.00 | -0.1244 | -0.3645 | 0.0000 | -0.0359 |
| 10. Age | 56 | 27.27 | 5.97 | 20.00 | 47.00 | -0.1507 | -0.0315 | -0.0300 | -0.0103 |
| 11. Work Experience (Years) | 56 | 6.86 | 4.41 | 0.67 | 22.00 | -0.2079 | 0.0560 | -0.0050 | -0.0876 |
| 12. Graduate Student (1=Yes) | 56 | 0.64 | 0.48 | 0.00 | 1.00 | -0.0868 | -0.2112 | 0.0214 | -0.0054 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** |
| **5** | 1 |  |  |  |  |  |  |  |
| **6** | -0.1250 | 1 |  |  |  |  |  |  |
| **7** | 0.6395 | -0.1301 | 1 |  |  |  |  |  |
| **8** | -0.2784 | 0.41 | -0.1674 | 1 |  |  |  |  |
| **9** | -0.1871 | 0.2451 | -0.1359 | -0.1383 | 1 |  |  |  |
| **10** | 0.0833 | 0.0627 | 0.1931 | -0.1629 | 0.1418 | 1 |  |  |
| **11** | -0.0719 | 0.1829 | 0.2018 | -0.0504 | 0.1594 | 0.6172 | 1 |  |
| **12** | -0.4133 | 0.1233 | -0.2528 | -0.1976 | 0.2236 | 0.3738 | 0.2345 | 1 |

**TABLE 2: Hypothesis Tests**

|  |
| --- |
| **H1: t-test of Change in Attitudes toward CSR Pre- and Post-Course, Grouped by CMD** |
| **Group** | **N** | **Mean** | **Std. Err.** | **Std. Dev.** | **[95% Conf.** | **Interval]** |
| CMD Pre- and Post-Conventional | 30 | -0.71 | 0.3113 | 1.70 | -1.35 | -0.08 |
| CMD Conventional | 26 | 0.27 | 0.2292 | 1.17 | -0.20 | 0.75 |
| Combined | 56 | -0.21 | 0.2070 | 1.55 | -0.67 | 0.16 |
| Difference |   | -0.99 | 0.3968 |   | -1.78 | -0.19 |
|  |  |  |  |  | **t =** | -2.49 |
|  |  |  |  |  | **df=** | 54 |
|  |  |  |  |  | **p=** | 0.008 |
|  |  |  |  |  |  |  |
| **H2: t-test of Change in Attitudes toward CSR Pre- and Post-Course for High Idealism, Grouped by CMD** |
| **Group** | **N** | **Mean** | **Std. Err.** | **Std. Dev.** | **[95% Conf.** | **Interval]** |
| CMD Pre- and Post-Conventional | 17 | -0.91 | 0.40 | 1.66 | -1.77 | -0.06 |
| CMD Conventional | 17 | 0.35 | 0.34 | 1.41 | -0.37 | 1.07 |
| Combined | 34 | -0.28 | 0.28 | 1.65 | -0.86 | 0.29 |
| Difference |   | -1.26 | 0.53 |   | -2.34 | -0.19 |
|  |  |  |  |  | **t =** | -2.39 |
|  |  |  |  |  | **df=** | 32 |
|  |  |  |  |  | **p=** | 0.011 |
|  |  |  |  |  |  |  |

|  |
| --- |
| **H3: t-test of Change in Attitudes toward CSR Pre- and Post-Course for Low Relativism, Grouped by CMD** |
| **Group** | **N** | **Mean** | **Std. Err.** | **Std. Dev.** |  **[95% Conf.** | **Interval]** |
| CMD Pre- and Post-Conventional | 13 | -0.45 | 0.50 | 1.79 | -1.53 | 0.63 |
| CMD Conventional | 9 | 0.14 | 0.18 | 0.53 | -0.27 | 0.55 |
| Combined | 22 | -0.21 | 0.30 | 1.42 | -0.84 | 0.42 |
| Difference |   | -0.59 | 0.62 |   | -1.88 | 0.71 |
|  |  |  |  |  | **t =** | -0.95 |
|  |  |  |  |  | **df=** | 20 |
|  |  |  |  |  | **p=** | 0.177 |

1. Moral reasoning and moral judgment are considered synonymous by most researchers (Villegas de Posada and Vargas-Trujillo, 2015). We will be using the term moral reasoning throughout this paper. [↑](#footnote-ref-1)