Pedagogical Considerations Regarding the Sensitivity Toward Corporate Social Responsibility Among Undergraduates in Cambodia

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Abstract

This study sought to examine demographic variables that affect the sensitivity of Cambodian students to corporate social responsibility (CSR). An inferential sample was drawn from an undergraduate accounting program in a higher education institution located in Phnom Penh, Cambodia. An anonymous, self-administered questionnaire was utilized with the demographic, independent variables of gender, location where the respondent was raised (Phnom Penh v. provinces), prior exposure to ethics education, level of religiosity, identification with a political ideology (capitalist v. socialist), prior work experience, self-reported academia grade level, self-reported socio-economic status of family, and year of study (i.e., freshman, sophomore, junior, or senior) as well as fourteen attitudinal questions. The study found support (ranging from strong to minimal) for all of the demographic variable-based hypotheses except for year of study, which was rejected. Pedagogical considerations are discussed regarding the results. This study is a pioneering effort in the exploration of sensitivity to CSR among undergraduate students in Cambodia.

Keywords: business ethics, Cambodia, corporate social responsibility, higher education, pedagogy

1. Introduction

Corporate Social Responsibility (CSR) has emerged as a critical framework for sustainable development and ethical business practices globally (Carroll & Brown, 2018). In Southeast Asia, a region characterized by rapid economic growth, diverse cultures, and social inequalities, CSR practices have gained prominence. The evolution of CSR in Southeast Asia has undergone significant transformations, influenced by globalization, government policies, and civil society activism. Historically, CSR initiatives in the region were predominantly philanthropic, focusing on charitable activities such as disaster relief and community development. However, with increasing economic integration and awareness of global sustainability goals, CSR has evolved into a more structured and strategic approach (Mosca & Civera, 2017).

Multinational corporations (MNCs) operating in Southeast Asia have played a pivotal role in introducing global CSR standards. Companies such as Unilever and Nestlé have implemented sustainability programs that address environmental, social, and governance (ESG) issues. Additionally, regional companies, including Thai Union and Petronas, have adopted comprehensive CSR strategies to enhance their competitiveness and reputation. Several factors have been key drivers in the adoption of CSR in Southeast Asia:

Economic Growth and Globalization: The region's integration into the global economy has heightened the demand for CSR compliance. Export-oriented industries, such as textiles and electronics, face pressure from international buyers to adhere to ethical labor practices and environmental standards (Lund-Thomsen & Nadvi, 2010).

Regulatory Frameworks: Governments in Southeast Asia have introduced policies to promote CSR. For instance, Malaysia's Companies Commission mandates listed companies to disclose their CSR activities, while Singapore's Sustainability Reporting Guidelines require companies to report ESG practices (ASEAN CSR Network, 2015).

Cultural and Religious Influences: The values of compassion and community well-being deeply rooted in Southeast Asian cultures and religions, such as Buddhism, Islam, and Confucianism, align with CSR principles. This cultural backdrop fosters a natural inclination toward ethical business practices (Amran & Devi, 2008).

Civil Society and Consumer Advocacy: Non-governmental organizations (NGOs) and consumer advocacy groups have become influential in holding corporations accountable. Campaigns against deforestation, labor exploitation, and pollution have pressured companies to adopt responsible practices (Scholtens & Dam, 2007).

Despite its progress, CSR in Southeast Asia faces several challenges:

Lack of Uniform Standards: The absence of a unified regulatory framework across ASEAN countries and most of the world creates inconsistencies in CSR practices. Companies operating in multiple jurisdictions must navigate varying requirements. (Sustainability Solutions Network, 2016).

Greenwashing Concerns: Some corporations engage in superficial CSR activities to enhance their public image without making substantial contributions to social or environmental issues. This undermines public trust and the credibility of CSR efforts (ClientEarth, 2024).

Limited Resources for SMEs: Small and medium-sized enterprises (SMEs), which dominate Southeast Asia's economy, often lack the financial and technical resources to implement comprehensive CSR programs (Kageyama, 2017; Mom, 2024).

Balancing Economic and Environmental Goals: The region's reliance on resource-intensive industries, such as palm oil and mining, poses challenges to achieving sustainable development. Balancing economic growth with environmental preservation remains a critical issue (Gomez et al., 2015).

Several successful CSR initiative in Southeast Asia include:

1. **Wilmar International (Singapore)**: As one of the largest agribusiness companies in the region, Wilmar implemented a "No Deforestation, No Peat, No Exploitation" (NDPE) policy to address environmental concerns in palm oil production.

2. **CIMB Bank (Malaysia)**: CIMB launched financial inclusion programs targeting under-served communities, emphasizing education and entrepreneurship.

3. **Unilever's "Project Sunlight" (Indonesia)**: This initiative promoted sustainable living by reducing plastic waste and improving hygiene practices among local communities.

CSR is not currently mandatory in Cambodia. However, large listed companies such as Acleda Chip Mong Group, Bank PLC, Pestech (Cambodia) PLC, Royal Group Phnom Penh SEZ PLC, Smart Axiata, and Sihanoukville Autonomous Port have CSR programs as well as branches of multinational corporations located in the country but having to meet global standards regarding ethics. In addition, the Cambodian Securities Exchange has indicated that that it may require mandatory CSR reporting in the future (David, 2024; OpenDevelopment Cambodia, 2024).

Over the past two decades, higher educational institutions have gradually played a crucial role in shaping students' sensitivity to CSR. Business undergraduate and graduate programs are under increasing pressure to integrate sustainability and ethical considerations into their curricula (Hammond & Churchman, 2008). This is due, in part, to an anticipated effect of CSR education enhancing the brand reputation of academic institutions (Rasoolimanesh, et al., 2023). However, most business programs are unaware of the degree of sensitivity towards CSR that students bring to the classroom. Various demographic factors, including gender, age, location of upbringing (i.e, rural v urban), professional experience, prior exposure to ethics education, and others are potential determinants as to the degree of CSR sensitivity among students. Therefore, this study sought to achieve the following research objectives:

1. To determine if there are significant differences in the sensitivity to CSR by respondents (in this case, undergraduates student) due to the demographic variables of gender, where the respondent grew up (rural v. urban), exposure to ethics education, level of religiosity, ideological identification (capitalist v. socialist), work experience, and self-reported academic grade level.

2. To determine if exposure to ethics education in an undergraduate business curriculum over a four year period increases the sensitivity of respondents to CSR.

3. To determine pedagogic insights for enhancing ethical education to understand and accept CSR among students based on an examination of any significant differences regarding the demographic variables examined in this study.

2. Literature Review

There has been a growing but limited academic interest in the attitude of students regarding CSR (Arroyave et al., 2021; Kouatli, 2019; Thanasi-Boce, 2021). The literature has largely focused on demographic (e.g., gender, age work

experience) and cultural factors. Regarding differences by gender, the preponderance of the academic literature indicates that females are more sensitive to CSR than males (e.g., Alonso-Almeda et al., 2017; Galvao et al., 2019; McCarthy et al., 2017; Ruiz-Palomino, 2019; Tormo-Carbo, et al., 2019; Ugwouzor, 2020; Wang & Calvano, 2015). However, some studies that found no significant difference based on gender (e.g., Burton et al., 2000; Teixeira, et al., 2018).

H₁: There will be a significant difference in the level of agreement with the CSR statements between male and female respondents.

No studies have determined CSR sensitivity based on where the respondent grew up. Academic studies in Cambodia typically distinguish between the capital city of Phnom Penh (an autonomous municipality - not a province) and the provinces themselves as to topics such as higher education, migration, business environment, government revenue, gender equity, and English proficiency (Heng, 2024; International Finance Corporation, 2009; OpenDevelopment Cambodia, 2022; Perez-Felkner et al., 2019; UNICEF Cambodia, 2017).

H₂: There will be a significant difference in the level of agreement with the CSR statements by where the respondent was raised (Phnom Penh vs. the provinces).

Some prior academic literature found that prior exposure to ethics education provided significant sensitivity to CSR (e.g., Claver-Cortes et al., 2020; Ruiz-Palomino et al., 2019; Ugwuozor, 2020) while other studies found that such exposure had no significant impact on sensitivity (e.g., Li et al., 2011; Tormo-Carbo, et al., 2019).

H₃: There will be a significant difference in the level of agreement with the CSR statements based on whether or not the respondent already had some exposure to ethics education (e.g., read a book, took a class, watched a movie/documentary).

Studies indicate that there exists a potential link between high levels of religiosity and ethical decision-making/prosocial behavior in business (Shariff, 2015; Weaver & Agle, 2002). Academic literature indicated that religiosity was found to be significant for ethical behavior and CSR sensitivity (e.g., Baumsteiger, et al., 2013; Corpuz et al., 2019; Do & Sum, 2024; Fitzpatrick & Cheng, 2014; Galvao et al., 2019; Griffin & Sun, 2018). However other studies did not find religiosity to be significant (Ibrahim et al., 2007; Kolodinsky et al., 2009). The significant homogeneity of the religious affiliation of the students involved in this study (i.e., almost all were Buddhists - see the Research Design and Methodology of this study) prevented an examination by the *type* of religious affiliation.

H₄: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels of the respondents' sense of spiritual intensity/religiosity.

Research indicates that those who have an ideological propensity for supporting capitalism tend to focus on generating shareholder wealth as the primary goal for a business and view CSR costs as negative (e.g., Antonetti & Anesa, 2017; Soewignyo & Salindeho, 2024; Tetlock, 2000), while those have a propensity for redistribution of income tend to be be more sensitive toward social issues and the environment (e.g., Chin, et al., 2013; Jiang et al., 2018; Jorge & Pena, 2014). Motivation cognitive predispositions are interconnected with the sensitivity of social issues by businesses. However, most studies on student sensitivity to CSR have not used political ideology as an independent variable. One study (Galvao, et al., 2019) found no significant statistical difference between the political ideologies of students. This pioneering study sought to determine any significant difference on CSR sensitivity based on ideological identification among undergraduate students in Cambodia - a country that transformed from socialism (Khmer Rouge era) to a developing capitalist nation during the past fifty years.

H₅: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Socialism.

H₆: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Capitalism.

The literature on the impact of prior work experience on CSR sensitivity is mixed. Some studies indicated significant sensitivity as a result of work experience (e.g., Claver-Cortes et al., 2020; Ruiz-Palomino et al., 2019; Ugwuozor, 2020), while other found no effect based on having worked (e.g., Li et al., 2011; Tormo-Carbo, et al., 2019).

H₇: There will be mean agreement differences for the CSR statements based on whether the respondent had worked for at least one year.

The independent variable of self-reported academic grade level is unique to this study as per exploring sensitivity to CSR. It merits analysis to determine if greater understanding of and sensitivity to CSR is related to a greater concentration in studying.

H₈: There will be statistically significant mean agreement ratings of CSR statements will vary by the grades earned by the student as self-reported (an "A" student, "B" student, "C" Student or "D" or lower student).

The review of literature determined that the independent variable of self-reported socio-economic status of family is unique to this study. However, this variable merits analysis to determine of there is a correlation between economic status and sensitivity to CSR.

H₉: There will be statistically significant mean CSR agreement rating statements would be found in the data by groupings based on self-reported socio-economic status.

Age was not used as an independent variable because the ages of the respondents involved (18 to 23 years of age) was too narrow for statistical analysis. However, the student's year of attendance could reflect on the potential increase in CSR sensitivity as students are exposed to more course material that includes material and discussions on ethical decision-making within a business context. The literature indicates that, in general, juniors and seniors articulate stronger ethical values than younger students in the same program of study (e.g., Alonso-Almeida, et al., 2013; Ham et al., 2015; Ugwuozor, 2020.

H₁₀: Group differences in mean agreement ratings for the CSR statements would vary significantly by the year in school (i.e. freshman, sophomore, junior, & senior).

3. Rearch Design and Methodology

3.1 Research Design

This study examined the undergraduate population of a business curriculum-focused, higher education institution in Phnom Penh, Cambodia. The study was based on convenience sampling and utilized Krejcie and Morgan's table (1970) to create an inferential sample of 327 student respondent from a general population of 2,127. The inferential sample reflected the institution's general population percentage breakdown as to gender and year of study: females (226 respondents in total, representing 69% of both the sample and general populations) and males (101 respondents in total, representing 31% of both the sample and general populations). As to study by year, respondents were selected to match the actual percentages of the general population: Year 1 (freshman) consisted of 85 respondents or 26% of the general and sample populations; Year 2 (sophomore) consisted of 78 respondents (24%); Year 3 (junior) consisting of 71 respondents (21%) and; Year 4 (senior) consisting of 93 respondents (29%). The school's administration had no specific data for the demographic variables of where the respondents grew up or any work experience.

The study operationalized the demographic, independent variables of gender, where the respondent was raised (Phnom Penh v. the provinces), prior exposure to any ethics education, level of religiosity, identification to a political ideology (i.e, capitalist v. socialist), work experience, self-reported academia grade level, self-reported socio-economic level of family, and year of study (i.e., freshman, sophomore, junior, or senior) as well as fourteen attitudinal questions. Note that religiosity was used but not religious affiliation since virtually all of the respondents identified as being Buddhists. Year of study as an independent variable was used over age since the age range for the inferential sample was 18-23 years of age, too narrow for statistical analysis. However, year of study was appropriate to assess whether continual exposure to more classroom lectures and academic literature over time would increase sensitivity to CSR.

3.2 Research Instrument

Data was collected using a questionnaire created by the author. Respondents were instructed to indicate their level of agreement on a forced, four-point Likert scale from "Strongly Disagree" (value of 1) to "Strongly Agree" (value of 4). As a result of pretesting the questionnaire, this scale was deliberately designed to exclude a neutral option (e.g., "Not Sure"), due to the cultural trait in Southeast Asian countries of avoiding the assertion of one's opinion or emotional reaction (Holmes et al., 2003; Johnson & Morgan, 2016).

An anonymous, self-administered paper questionnaire, consisting of ten demographic variables and fourteen attitudinal questions, was administered in classroom settings. Potential respondents were informed that participation was voluntary, that non-participation would not adversely impact the student's grade, and that the process was anonymous with respondents told not to provide their name or student identification number. To prevent any

potential loss in understanding, the questionnaire was translated into Khmer and then translated back by a native speaker of Khmer (Domyei & Taguchi, 2009). A pretested questionnaire in Khmer was then administered to the sample population. The fourteen attitudinal statements used are listed in Table 1 (see the Data Analysis and Discussion section) in the order in which they were presented in the survey. The reliability analysis for these statements produced a Cronbach's Alpha of .795, which exceeded the .70 requirement for internal consistency (Hair et al., 2010).

4. Data Analysis and Discussion

The CSR statements in this study were made in pairs with each pair examining some aspect of CSR. One of the statements was stated positively and the other negatively. Prior to conducting any analysis on responses to the statements, the negative statements were reverse coded so that all statements became positive. Those statements and the percentage of respondents who chose each of the four levels of agreement are provided in Table 1. As depicted in the table, respondents varied in their level of agreement with percentages of responses in each of the four levels with which they were presented.

Table 1. CSR Statements and Levels of Agreement/Disagreement with Each

Q#	Statement	Strongly Disagree	Somewhat Disagree	Somewhat Agree	Strongly Agree
1	I believe that the most important purpose of a business is to make as much money as possible.	3.4	14.4	49.2	33.0
2	I believe in socialism: that the main purpose of society is to distribute the money of those who make more money to those who make less money.	16.8	57.8	22.6	2.8
3	A business has a responsibility to solve major problems (like pollution, poverty, discrimination) even if these problems are not directly caused by the business itself.	5.5	31.2	56.0	7.3
4	My religious beliefs affect how I act every day in things I do and decisions I make.	8.6	22.9	55.0	13.5
5	If you are a manager, you would rather have your business make less money while practicing strong ethics (what is believed to be right and wrong) than make more money with lower ethics.	3.7	31.5	49.2	15.6
6	I believe in capitalism, private property, and the free enterprise system.	5.2	17.7	60.6	16.5
7	A business has a responsibility to conserve natural resources even if that means making less money.	2.4	30.9	52.6	14.1
8	Religious beliefs should NOT be what the ethics of a business are based on.	1.8	40.1	47.1	11.0
9	If the survival of your business is threatened or in danger of collapsing, then you should not think so much about ethics or social responsibility (poverty, population, discrimination).	9.8	45.3	35.2	9.8
10	A business should not promote conservation of natural resources if this results in making less money.	10.4	60.2	25.1	4.3
11	If you are a manager, you would prefer to have your business earn more money with lower ethics than suffer a loss of money with higher ethics.	9.8	34.9	47.4	8.0
12	I believe that being ethically and socially responsible is the most important thing a business should do.	0.6	11.9	46.8	40.7

| 13 | Even when there are strong challenges from your competitors that threaten your business, your own business should maintain strong ethics and perform social responsibility. | 0.6 | 9.5 | 49.5 | 40.4 |
| 14 | A business only has a responsibility to clean up or to avoid causing any damages that results from its business operations (that is, selling its goods or providing a service). | 3.7 | 25.7 | 47.4 | 23.2 |

Means and standard deviations for responses to each of the CSR statements were calculated. These results are presented in Table 2 where shortened labels for each statement were provided along with the statement number to allow for a more concise presentation. Additionally, while not intended as a scale measuring CSA, a variable that summed responses across all items was also presented as "CSR Consolidation." In examining the means and standard deviations, it can be seen that respondents varied in their ratings of the CSR statements from just below a rating of 2 (X= 1.88, "Somewhat Disagree") for the first statement having to do with profit being the primary function of a business to a bit over 3 (X= 3.28 & 3.30, respectively, "Somewhat Agree") for the statements that examined the importance of ethics and the need to maintain ethical conduct in the face of strong challenges.

Table 2. Descriptive Statistics for CSR Statements

Statement Number	(Where 1 = Strongly Disagree to 4 = Strongly Agree)	$\overline{X}$	SD
1	Primary Function Profit	1.88	.772
2	Believe in Socialism	2.11	.702
3	Solve Social Problems	2.65	.697
4	Religion Affects Behavior	2.73	.798
5	Less Money, Strong Ethics	2.77	.752
6	Believe in Capitalism	2.12	.734
7	Responsibility to Conserve	2.78	.708
8	Belief not Basis for Ethics	2.33	.692
9	To Survive Forget Ethics	2.55	.801
10	No Promote Conservation if Lowers Profit	2.77	.688
11	Prefer Profit	2.46	.778
12	Ethics Important	3.28	.690
13	Strong Challenge Keep Ethics	3.30	.661
14	Clean Operations	2.10	.793
	CSR Consolidation	2.55	.299

Also included in the survey were a number of questions about the respondents, themselves that would serve to group persons on such things as gender, where they grew up and whether or not they had work experience. These will become the grouping variables for use in determining if there are statistically significant mean differences between the resulting groups. The numbers in each group and the percentages for each group are presented in Table 3.

Table 3. Categorical Grouping Variables

Categorical Variables									
Gender		Where Grew Up		Self-Rated Grade Average				Worked ≥ 1 Yr.	
Male	Female	Phnom Penh	Provinces	A	B	C	≤ D	Yes	No
101 / 30.9%	226 / 69.1%	213 / 65.1%	114 / 34.9%	60 / 18.3%	137 / 41.9%	120 / 36.7%	10 / 3.1%	66 / 20.2%	261 / 79.8%

Self-Reported Economic Status			Prior Education In Ethics		Year in School			
Below Avg.	Avg	Above Avg.	Yes	No	Fresh.	Soph.	Jr.	Sr.
203 / 62.1%	124 / 37.9%	44 / 13.4%	240 / 73.4%	87 / 26.6%	85 / 25.7%	78 / 24.2%	71 / 21.7%	93 / 28.4%

Religious Intensity		Belief in Socialism		Belief in Capitalism	
Low	High	Low	High	Low	High
203 / 62.1%	124 8 37.9%	244 / 74.6%	87 / 26.6%	252 / 77.1%	75 / 22.9%

In order to determine if there are statistically significant mean differences between the various groups in each category, an appropriate statistical analysis was required. For many of the categories only two groups exist (i.e., gender). The appropriate test for a bivariate comparison is a t-test and this was therefore selected for use in the analysis of these variables. In some cases, the assumption of homogeneity of variance for the two groupings being tested was violated. In those cases where the Levene test indicated significant differences in homogeneity the option to not assume equal variances was selected.

The first hypothesis to be tested suggested that there would be a significant difference in the level of agreement with the CSR statements between male and female respondents. Results of the test are shown in Table 4.

Table 4. T-test Results of Mean CSR Statement Ratings by Gender

						Gender	
	Male (101)		Female (226)		Mean		
CSR Statement	M	SD	M	SD	Differ.	t	p
3 Solve Social Problems	2.52	.696	2.72	.689	.198	2.456	.015
4 Religion Affects Behavior	2.51	.792	2.85	.779	.337	3.683	< .001
5 Less Money, Strong Ethics	2.59	.752	2.86	.737	.267	3.092	.002
7 Responsibility to Conserve	2.62	.736	2.87	.679	.250	2.995	.003
8 Belief not Basis for Ethics	2.17	.693	2.41	.678	.243	3.060	.002
9 To Survive Forget Ethics	2.29	.752	2.69	.726	.395	4.357	< .001
10 Not Promote Conservation if Lowers Profit	2.60	.726	2.86	.652	.253	3.106	.002
11 Prefer Profit	2.27	.768	2.57	.764	.305	3.422	.001
12 Ethics Important	3.07	.741	3.38	.638	.312	3.981	< .001
13 Strong Challenge Keep Ethics	3.13	.738	3.38	.600	.250	3.310	.001
CSR Consolidation	2.42	.330	2.63	.253	.212	5.962	< .001

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

As indicated in the table, the males' mean agreement ratings for the CSR statements differed significantly for 11 of the 14 statements (78.6%). The largest mean difference (.395 out of 4) was for agreement with statement number 10: "To Survive, Forget Ethics." The smallest significant mean difference (.198) was for statement 3: businesses have a responsibility to "Solve Social Problems." These ratings indicated that men exhibited consistently greater disagreement with CSR statements relative to women. This occurred for all 10 of the statements in which statistically significant mean differences were found to exist. While there is strong support for this hypothesis, statistically significant differences were not found for ratings of four of the CSR statements. Hypothesis 1 received partial, but strong support, in conformity with the the preponderance of the academic literature that indicated that females are

more sensitive to CSR than males (e.g., Alonso-Almeda et al., 2017; Galvao et al., 2019; McCarthy et al., 2017; Ruiz-Palomino, 2019; Tormo-Carbo, et al., 2019; Ugwouzor, 2020).

The next hypothesis sought to examine if where you were raised resulted in statistically significant differences for the group of respondents raised in Phnom Penh versus those raised in other provinces. The hypothesis suggests that there will be a significant difference in the level of agreement with the CSR statements based on location where the respondent grew up. The results of the t-test conducted to test this hypothesis are provided in Table 5.

Table 5. T-Test Results of Mean CSR Statement Ratings by Where They Grew Up[1]

CSR Statement	Phnom Penh (213)		Provinces (114)		Location		
	M	SD	M	SD	Mean Differ.	t	p
1 Primary Function Profit	1.94	.756	1.76	.790	.181	2.024	.044
3 Solve Social Problems	2.71	.680	2.54	.718	.165	2.051	.041
5 Less Money, Strong Ethics	2.84	.702	2.63	.823	.209	2.298	.023
7 Responsibility to Conserve	2.86	.697	2.63	.707	.232	2.856	.005
14 Clean Operations	2.00	.833	2.27	.682	-.267	-2.939	.004

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

In this test, only 5 of the 14 (35.7%) CSR Statements received statistically significant mean rating differences for the two groups. Mean differences were smaller overall for the statement ratings found to be statistically significantly different. The significant mean differences were as small as .165 on the 4-point scale for statement 3: businesses have a responsibility to "Solve Social Problems," and were only as large as -.267 for statement 14: that a business has the responsibility to run "Clean Operations." In this case, the respondents from the provinces showed higher levels of disagreement with the CSR Statements in all but one case: 14 Clean Operations where persons from the provinces had higher mean agreement. The test indicated a modest partial level of support for Hypothesis 2.

The next hypothesis, hypothesis 3 suggests that there will be a significant difference in the level of agreement with the CSR statements based on whether or not the respondent had some level of ethics education (i.e. read a book, took a class, saw a movie/documentary, etc.). Again, the t-test was employed to identify any significant differences in the mean ratings of the statements. Results of this test are provided in Table 6.

Table 6. T-Test Results of Mean CSR Statement Ratings by Prior Ethics Education[1]

CSR Statement	Yes (240)		No (87)		Ethics Education		
	M	SD	M	SD	Mean Differ.	t	p
9 To Survive Forget Ethics	2.48	.838	2.74	.655	.165	2.845	.005

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

Recall that the logic employed with this statement suggested that ethics education would result in greater levels of agreement with the CSR statements since ethics training and the ethics literature embodies many of the positions taken in those statements. Findings suggest differently. In this case only one statement was found to have statistically significant mean agreement ratings between the group that had received ethics education and the group that had not. The difference between the means for the two groups was also fairly small, just .165 on the 4-point scale for statement 9: "To Survive Forget Ethics." The ethics-trained group did show greater disagreement with Forgetting Ethics than did not non-trained group. The difference was statistically significant but not of much magnitude. Hypothesis 3 received only minuscule partial support.

The next hypothesis, hypothesis 4 suggested that there will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels of the respondents' sense of spiritual intensity/religiosity. The results of the t-test conducted to test this hypothesis are presented in Table 7.

Table 7. T-Test Results of Mean CSR Statement Ratings by Religious Intensity[1]

						Religious Intensity	
	Low		High				
	(203)		(124)		Mean		
CSR Statement	M	SD	M	SD	Differ.	t	p
3 Solve Social Problems	2.57	.696	2.78	.681	.211	2.692	.008
4 Religion Affects Behavior	2.39	.772	3.29	.456	.896	13.196	> .001
5 Less Money, Strong Ethics	2.67	.746	2.92	.739	.244	2.884	.004
7 Responsibility to Conserve	2.72	.707	2.89	.701	.168	2.090	.037
8 Belief not Basis for Ethics	1.96	.557	2.94	.398	.980	18.503	> .001
9 To Survive Forget Ethics	2.45	.745	2.72	.861	.269	2.989	.003
11 Prefer Profit	2.39	.772	2.58	.777	.187	2.115	.035
12 Ethics Important	3.21	.715	3.39	.634	.180	2.306	.022
13 Strong Challenge Keep Ethics	3.19	.680	3.47	.590	.276	3.733	> .001
14 Clean Operations	2.02	.770	2.23	.815	.206	2.265	.024
CSR Consolidation	2.46	.298	2.72	.220	.258	8.936	> .001

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

Once again, the study tested a grouping variable that resulted in a relatively large number of statistically significant mean agreement ratings for the statements. In this case, as with gender, 11 of the 14 (78.6%) of the statements exhibited statistically significant mean agreement rating differences between those that reported high levels of religious intensity versus those that reported low levels. Mean differences varied from a low of .168 on the 4-point scale for statement 17: businesses have a "Responsibility to Conserve," to almost a full point (.980) for statement 8: religious "Belief Should Not be Basis for Ethics." Not surprising, it is noteworthy that those self-reporting higher levels of religious intensity also had higher agreement ratings with all 11 of the CSR statements where statistically significant differences were identified. Another interesting finding is that the statements in which statistically significant mean rating differences were identified for Religious Intensity almost duplicates the statements identified as having statistically significant mean agreement ratings for Gender. The only differences in which statements were identified was that Gender contained statement 10 "Not Promote Conservation if it Lowers Profit," Religious Intensity did not while Religious Intensity contained statement 14, responsibility to run "Clean Operations" and Gender did not. With 11 of 14 statements identified as having statistically significant mean agreement rating differences, Hypothesis 4 received strong, partial support. This is in conformity with prior academic literature (Shariff, 2015; Weaver & Agle, 2002).

The next two hypotheses examined statement mean agreement ratings for two different ideologies: Socialism and Capitalism. First, Socialism. Hypothesis 5 suggests that there will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Socialism. The results of the t-test are presented in Table 8.

Table 8. T-Test Results of Mean CSR Statement Ratings by Belief in Socialism[1]

						Socialism Belief	
	Low		High				
	(244)		(83)		Mean		
CSR Statement	M	SD	M	SD	Differ	t	p
1 Primary Function Profit	1.80	.681	2.11	.963	.305	2.669	.009
2 Believe Socialism	1.77	.419	3.11	.313	1.334	30.621	> .001
3 Solve Social Problems	2.59	.700	2.83	.659	.241	2.834	.005
6 Believe in Capitalism	1.80	.438	3.04	.652	1.233	19.381	> .001
14 Clean Operations	2.18	.810	1.87	.694	-.309	-3.106	.002
CSR Consolidation	2.51	.293	2.70	.269	.191	5.259	> .001

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

A total of six CSR statements were found to have statistically significant mean agreement rating differences; five CSR statements and the variable formed by combining all statements. This time there was a rather large difference in between mean ratings for two statements: "Belief in Socialism" (1.334 on the 4-point scale) and "Belief in Capitalism" (1.233). The smallest mean difference was .191 for the CSR Consolidation variable. It is interesting to note that all but one mean rating (14 Clean Operations) was higher for the group that had higher levels of Socialism belief. Since 6 CSR statements were found to differ significantly in mean agreement ratings, H^5 received partial support.

Hypothesis 6 purports that that there will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Capitalism. The results of the t-test conducted to examine the data for significant mean rating differences is provided in Table 9.

Table 9. T-Test Results of Mean CSR Statement Ratings by Belief in Capitalism[1]

					Capitalism Belief		
	Low (252)		High (75)		Mean		
CSR Statement	M	SD	M	SD	Differ	t	p
1 Primary Function Profit	1.80	.662	2.15	1.023	.345	2.755	.001
2 Believe Socialism	1.83	.488	3.07	.414	1.237	21.786	> .001
3 Solve Social Problems	2.60	.716	2.84	.594	.245	2.983	.003
6 Believe in Capitalism	1.79	.411	3.23	.421	1.441	26.492	> .001
14 Clean Operations	2.16	.804	1.88	.716	-.238	-2.738	.007
CSR Consolidation	2.52	.294	2.70	.271	.184	4.846	> .001

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

There are remarkable similarities between the statements found to have statistically significant mean agreement ratings for those that vary in their beliefs in Capitalism and those that vary in Socialism. The same 5 CSR statements and the CSR Consolidation variable were found to have statically significant mean agreement rating differences. Statement number 2 "Belief in Socialism" (1.237 on the 4-point scale) and "Belief in Capitalism" (1.441) showed very large mean differences in their agreement ratings. The CSR Consolidation variable (.184) had the smallest mean difference as did the Socialism groups. A final similarity is that those with high levels of Capitalism belief had higher mean ratings in every case, except for 14 Clean Operations, just like the Sociology groups. With 5 statements and the CSR Consolidation variable all exhibiting statistically significant differences, Hypothesis 6 received partial support.

Hypothesis 7 poses that there will be mean agreement differences for the CSR statements based on whether the respondent had worked for at least one year. Output of the t-test utilized to test the data for this hypothesis is presented in Table 10.

Table 10. T-Test Results of Mean CSR Statement Ratings by Work Experience of One Year[1]

					Worked One Year		
	Yes (66)		No (261)		Mean		
CSR Statement	M	SD	M	SD	Differ	t	p
10 No Conservation if Less Profit	2.98	.540	2.71	.711	.272	3.413	.001
12 Ethics Important	3.11	.726	3.32	.675	-.212	-2.243	.026

[1] Where 1 = Strongly Disagree to 4 = Strongly Agree

As depicted in the table, the two groups (worked vs. not worked) only differed significantly on two of the 14 CSR statements: 10 No Conservation if Less Profit (worker significantly higher) and 12 Ethics Important (not worked significantly higher). Based on the sample employed in the study, which even if they did work for a year, would not have worked very long due to their relatively young age, it would appear that a minimal amount of work, likely in a

entry-level position is not enough to affect peoples' opinions on CSR. While there was partial support for Hypothesis 7, it was minimal.

The next hypothesis, Hypothesis 8 suggests that statistically significant mean agreement ratings of CSR statements will vary by the grades earned by the student as self-reported (an "A" student, "B" student, "C" Student or "D" or lower student). In order to analyze the data for mean rating differences the appropriate analytical technique is MANOVA. Since, in some cases, the data violated the technique's assumption for equality of variance for the different groups as indicated by the Levene test, the Welch test was employed since it proves to be more robust (Mendes & Akkartal, 2010). The results of this analysis are presented in Table 11.

Table 11. Statistically Significant Differences in Mean Ratings by Self-Reported Grade

CSR Statement	Source	DF	SS	MS	F	Welch's F	p
6 Believe in Capitalism	Between	3	6.678	2.226	4.0257	3.301	.030
	Within	323	168.906	.523			
	Total	326	175.584				
9 To Survive Forget Ethics	Between	3	6.574	2.191	3.498	3.986	.014
	Within	323	202.343	.626			
	Total	326	208.917				
13 Strong Challenge Keep Ethics	Between	3	5.613	1.871	4.424	4.789	.006
	Within	323	136.613	.423			
	Total	326	142.226				
14 Clean Operations	Between	3	13.218	4.406	7.425	7.750	> .001
	Within	323	191.651	.593			
	Total	326	204.869				

As shown in the table, the groups differed significantly on 4 CSR Statements: Believe in Capitalism, businesses "To Survive Forget Ethics," in the face of strong "Strong Challenge Keep Ethics," and business has responsibility to run "Clean Operations." While the analysis shows that significant statistical differences exist between the mean CSR statement agreement ratings, MANOVA does not show between which pairings of means these differences appear. For this determination, a post hoc test, the Games-Howell test was utilized. This test was chosen because it does not assume homogeneity of variance and the data in this study, as previously mentioned, violates this assumption. The results of this test are provided in Table 12.

Table 12. Statistically Significant Different Pairings of Self-Reported Grade Category

Rated Variable	Grade Categories	M	SD	p-value
6 Belief in Capitalism	A vs. C	2.38 vs. 2.01	.904 vs. .572	.022
9 To Survive Forget Ethics	A vs. B	2.73 vs. 2.42	.607 vs, .896	.022
13 Strong Challenge Ethics	A vs. C	3.22 vs. 3.44	.490 vs. .619	.044
	B vs. C	3.18 vs. 3.44	.740 vs. .619	.013
14 Clean Operations	A vs. C	1.85 vs. 2.33	.799 vs. .748	.001
	A vs. ≤ D	1.85 vs. 2.40	.799 vs. .516	.049
	B vs. C	1.98 vs. 2.33	.790 vs. .748	.002

Out of the possible 84 pairings, the analysis identified 7 CSR rating pairings (8.3%) where statistically significant differences were found to exist; one pairing each for 6 "Belief in Capitalism" "A" (student) vs. "C" (student), and 9 "To Survive Forget Ethics" "A" vs. "B". Two statistically significant pairings for 13 "Strong Challenge Keep Ethics" "A" vs. "C" and "B" vs. "C." "Clean Operations had three statistically significant pairings "A" vs. "C," "A" vs. "≤ D," and "B" vs. "C." With the exception of "Belief in Capitalism" and "To Survive Forget Ethics," the mean level of agreement with the CSR statements was always with those student groups who self-reported lower grades. Since there were 7 statistically significant pairings, Hypothesis 8 received partial, but fairly minimal support.

The ninth hypothesis suggested that statistically significant mean CSR agreement rating statements would be found in the data by groupings based on self-reported economic status. Again, this was analyzed using MANOVA and the Welch test for previously stated reasons. The results of this analysis are presented in Table 13.

Table 13. Statistically Significant Differences in Mean Ratings by Self-Reported Socio-Economic Status

CSR Statement	Source	DF	SS	MS	F	Welch's F	p
3 Solve Social	Between	2	5.649	2.825	5.997	5.580	.007
Problems	Within	324	152.608	.471			
	Total	326	158.257				
5 Less Money	Between	2	3.326	1.663	2.977	4.478	.016
Strong Ethics	Within	324	181.010	.559			
	Total	326	184.336				
7 Responsible to	Between	2	4.318	2.159	4.392	6.927	.002
Conserve	Within	324	159.266	.492			
	Total	326	163.584				
14 Clean Operations	Between	2	6.483	3.241	5.294	6.470	.003
	Within	324	198.386	.612			
	Total	326	204.869				

As with the grade category, again four CSR statements were flagged as containing statistically significant differences in mean agreement pairings. These included "Solve Social Problems," "Less Money Strong Ethics," "Responsibility to Conserve," and "Clean Operations." Again, the Games-Howell post hoc test was utilized to identify the mean pairings in which these differences could be identified. Analysis results are presented in Table 14.

Table 14. Statistically Significant Different Pairings of Self-Reported Socio-Economic Status

Rated Variable	Socio-Economic Categories	M	SD	p-value
3 Solve Social Problems	Avg. vs. Above	2.71 vs. 2.43	.681 vs. .587	.014
5 Less Money Strong Ethics	Avg. vs. Above	2.73 vs. 3.02	.786 vs. .590	.014
7 Responsibility to Conserve	Avg. vs. Above	2.73 vs. 3.02	.727 vs. .457	.001
14 Clean Operations	Below vs. Avg.	1.60 vs. 2.16	.681 vs. .793	.006

This analysis identified only 4 pairings, one for each CSR statement, out of a possible 42 pairings (9.5%) in which mean agreement ratings differed enough to be statistically significant. The "Average" socio-economic status appeared in all four of the significant pairings, but varied as to whether that category's mean ratings were higher or lower than the other group in the pair, with two higher and two lower. The "Above Average" socio-economic group appeared in three of the pairings where this group's agreement mean was higher two out of the three times. The "Below Average" socio-economic group only appeared in one pairing where its mean was significantly lower than the other group in the pair. While significant differences in mean agreement ratings were identified providing partial support for Hypothesis 9, the support was meager.

The tenth and final hypothesis in this study suggested that group differences in mean agreement ratings for the CSR statements would vary significantly by the year in school (i.e. freshman, sophomore, junior & senior). Again, the appropriate statistical test to determine this was a MANOVA with the Welch test. The analysis was conducted and no statistically significant differences were determined to be present in the data. In the institution examined for this study, there is only one ethics class, taught in the third (junior) year which narrowly focuses on the Code of Ethics of the Association of Chartered Certified Accountants (ACCA) due to the preposterous of students with an accounting major. Since the ethics course is taught during the third (junior) year, then one might expect to see mean differences between junior and sophomore years, and junior and freshman years, but not between junior and senior years since juniors would carry this knowledge forward as they moved from junior to senior. Hypothesis 10 was, therefore, rejected.

This study explored a total of 10 hypotheses, all of which suggested that there would be statistically significant mean differences in how strongly respondents agreed or disagreed with a set of 14 CSR statements. The results of the analysis conducted on the data in order to test these hypotheses is presented in Table 15.

Table 15. Hypotheses and Results

Hypothesis	Result
H_1: There would be a significant difference in the level of agreement with the CSR statements between male and female respondents.	Strong Partial Support: 11 of 14 Statements
H_2: There would be a significant difference in the level of agreement with the CSR statements by where the respondent was raised (Phnom Penh vs. the provinces).	Partially Supported: 5 of 14 Statements
H_3: There will be a significant difference in the level of agreement with the CSR statements based on whether or not the respondent already had some exposure to ethics education (e.g., read a book, took a class, watched a movie/documentary).	Minimal Support: 1 of 14 Statements
H_4: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels of the respondents' sense of spiritual intensity/religiosity.	Strong Partial Support: 11 of 14 Statements
H_5: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Socialism.	Partially Supported: 6 of 14 Statements
H_6: There will be a significant difference in the level of agreement with the CSR statements based on high versus low levels of levels belief in Capitalism.	Partially supported: 6 of 14 Statements
H_7: There will be mean agreement differences for the CSR statements based on whether the respondent had worked for at least one year.	Minimal Support: 2 of 14 Statements
H_8: There will be statistically significant mean agreement ratings of CSR statements will vary by the grades earned by the student as self-reported (an "A" student, "B" student, "C" Student or "D" or lower student).	Partial Support: 4 of 14 Statements 7 pairings
H_9: There will be statistically significant mean CSR agreement rating statements would be found in the data by groupings based on self-reported socio-economic status of family.	Partial Support: 4 of 14 Statements 4 pairings
H_{10}: Group differences in mean agreement ratings for the CSR statements would vary significantly by the year in school (i.e. freshman, sophomore, junior, & senior).	Rejected: 0 of 14 Statements

5. Conclusion and Suggestions for Future Research

This study found support (ranging from strong to minimal) for all the demographic variable-based hypotheses except for year of study, which was rejected. It is important for institutions of higher education with business curricula to understand the degree of CSR sensitivity of freshmen students based on the demographic and cultural factors that have influenced their understanding of CSA at the inception of their career as a student. Therefore, it would be helpful for educational institutions to test students in their first year of study for CSR sensitivity, even if the course where the testing occurs does not directly focus on ethics. This entry-level cohort could then be tested in its last year (senior) to see if the academic program succeeded in implementing a heightened sensitivity to CSR.

In this research, no significant difference was found regarding CSR sensitivity by year of study. The institution studied only had one ethics course, as is true in most business program curricula, and it was taught in the third year (junior). In addition, the ethical focus was on an ethical code pertaining to an accounting organization. One way to increase CSR sensitivity is to proactively have faculty incorporate CSR in the business education of many courses, including accounting, finance, management, marketing, public relations, and others. Institutions can enhance this focus by promoting and compensating faculty members to conduct and disseminate research on CSR and sustainable development. Educational institutions can also establish a student-run CSR club, engage students in community partnerships, promote extracurricular volunteer work (Ahmad, 2012).

This study was a pioneering effort since it is the first substantive empirical work to study the CSR sensitivity of undergraduates in the nation of Cambodia. However, it only examined one educational institution. Future research is required to test other institutions in the capital and the provinces. Understanding and appreciation of CSR in higher

education remains limited and the concept is still in its exploratory stage More research is required around the world, but there is an especially large void regarding the nations of Southeast Asia. The heightened sensitivity to CSR among university students has significant implications for future corporate practices. As students enter the workforce, the expectation for ethical behavior from employers is likely to influence corporate policies and drive companies toward more socially responsible and sustainable practices.

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