

## A Classification of Factors Affecting Students' Orientation Towards Corporate Social Responsibility in Higher Education Institutes

<sup>1</sup> Bilal Khalid <sup>2</sup> Dr. Beenish Malik <sup>3</sup> Dr. Muhammad Danish

---

**Keywords:**

CSR orientation, Personnel values, Religious orientation, Political ideology

### **ABSTRACT**

Corporate social responsibility has become one of core function in modern business organizations to attain competitive advantage. Voluminous research has been conducted on predictors of CSR from organizational, societal, marketing and stakeholders' perspectives. However, one key stakeholder are those potential business graduates who likely to become a custodian of CSR in organizations. Scholars are unpacking those factors that develop students' orientation towards CSR dimensions. The empirical research on classification of personnel, societal and religious factors linked with CSR dimensions (economic, legal, ethical and philanthropic) is limited. The purpose of this research is to classify the factors about personnel values, religious orientation and political ideology with CSR dimensions (economic, legal, ethical and philanthropic). Quantitative research with descriptive and relational design was opted. 370 self-administered questionnaires were distributed among business students belong to four higher education institutes of Quetta-Pakistan through convenience sampling design. Ordinal least regression analysis was used to test hypotheses. Findings show that personnel values (sense of belongingness, excitement, warm-relationships and self-fulfillment), religious orientation (low vs high) are linked with CSRO dimensions. Political ideologies did not have significant relationship with CSRO dimension. The personnel values towards society are classified with economic and ethical aspects while factors towards personnel inclination are linked with legal and philanthropic aspects. The low religious orientation is classified with economic and legal aspects while high religious orientation is linked with legal, ethical and philanthropic dimensions. Organizations based on their approach for CSR can design recruitment and selection strategy through classification of personnel, social, religious factors.

### **INTRODUCTION**

Over the period of time, firms, academicians, consumers and critical analysts have given significant attention to corporate social responsibility (CSR) because of firms' role towards people, planet and profit (Dzupina, 2016; Galvão, Mendes, Marques, & Mascarenhas, 2019; Ortiz-Avram,

---

<sup>1</sup> MS Scholar- Institute of Management Sciences, University of Balochistan, Pakistan.

<sup>2</sup> Lecturer- Institute of Management Sciences, University of Balochistan, Pakistan.

<sup>3</sup> Lecturer- Institute of Management Sciences, University of Balochistan, Pakistan.

Domnanovich, Kronenberg, & Scholz, 2018). Besides these global pressures, firms are increasingly aware that CSR is significant component to attain competitive advantage in marketplace. Overall firms have understood that CSR is not just aligned to attain large profits but also follow best business practices that are acceptable among various potential stakeholders including investors, customers and communities (Teixeira, Ferreira, Correia, & Lima, 2018).

Voluminous literature have been produced to unpack the CSR concept from various dimensions such as CSR practices and financial performance, Gender diversity and CSR performance, CSR reporting mechanisms, CSR spending and stock prices, CSR as competitive tool and employees' CSR orientation (Bowen, 2013; Davis, 1973; Friedman, 1962). Many scholars of CSR have unpacked determinants on organizational aspects of CSR, now the researchers have shift their focus to explore and examine the determinants that could affect the employees' orientation and potential managers' (students) orientations towards CSR (Burton & Goldsby, 2009; Ortiz-Avram et al., 2018). The underlying reasons to study CSR orientation (CSRO) is because professionals are responsible to implement the organizational decisions in their true letter and spirit, they play key position in strategic decision making and adapt best practices to attain social performance. Thereby researchers are paying attention to classify the determinants that effect employees' CSRO towards economic, legal, ethical and philanthropic dimension (Aupperle, 1983). According to a number of authors, the lack of research into CSRO has been highlighted (Wang & Juslin, 2012). The research in this area is also comparatively modern (Ciampi, 2018; Dzupina, 2016; van den Heuvel, Soeters, & Gössling, 2014). Researchers are now paying attention to the CSRO because of its relevance, pertinence, and real-world ramifications. In addition, the most of CSRO studies have been conducted in developing countries in which entrepreneurs, managers and administrators where chosen as a respondents. There are potential shortcomings in CSRO studies such as; lack of studies on CSRO from other stakeholders such as employees and Students (potential stakeholder), and lack of studies from developing regions (Egri & Ralston, 2008; Matten & Moon, 2008; van den Heuvel et al., 2014). This study tries to bridge this gap by studying the potential stakeholders (students' CSRO) from developing country (Pakistan). Pakistan is good choice to study Students' CSRO because most of Multinational firms are operating in Pakistan which have designated department to carry out their CSR practices. These firms hire students from domestic markets where abundant graduates are available in market. This strata provides value able contribution in existing literature of generations' attitude towards CSR as these generation influence companies and societies by playing their role as consumers, citizen and future managers. Since in Pakistan the attitude of youth towards performing social activities is at apex, thereby it is worthy to unpack several demographic determinants that are linked with CSRO. The earlier studies have focused on predictors of CSRO as gender, workplace experience, educational level and age, the less attention have been given to other predictors from social contexts such as religious orientation, political ideology, social values, volunteerism, and academic field of study. Therefore, the purpose of this study is to classify the predictors that shape Students' CSRO among business graduates in Higher Education Institutes. CSRO elements from developing nation's views will be added to the current

literature, since university students are set to make crucial decisions that will affect their future employment. By identifying the elements that influence these people' CSR orientation, this study would expand and enrich the CSR research area.

## **LITERATURE REVIEW**

### **Corporate Social Responsibility Orientation:**

'CSR' is gaining more importance and concern in the world of business, Students are the basic part of institutions in education sector and it is important to judge the perception of students about employment because these students will be future employers, employees and entrepreneurs. Hence, Trade community and institutes must take part in the caring of students and promote the education. Not only for the sake of good managers as well as to produce the civilized citizen , to achieve this goal gather those people who are socially responsible and known to ethical awareness and education which develops moral thinking.

Student's perceptions of social responsibility measured by various empirical studies therefore, its types and dimensions can be defined now (Elias, 2004). 'CSR' become a strategic tool and it used for the awareness, welfare and sustainability of people of an organization. There are significant differences between student's perceptions of 'CSR'. Its dimensions describe the non-economic features of the social responsibility and philanthropic approach (Wong, Long, & Elankumaran, 2010) and legal requirements, and benefits of competition. Capability for learning and invention, economical responsibility, Optimistic perception also related wholly with environmental and social 'CSR'. Ethical responsibility by ethical acts and social responsibility, it's found much benefits, short and long term success(Elias, 2004; Fitzpatrick, 2013).

'CSR' concept in east and west found different which changes the perception of consumer. Thus, for the information literature aware about the non-positive dimensions of 'CSR' like address the public interest by companies due to 'CSR', it can be possible that 'CSR' produce fake results and positive student's perception gained by philanthropic values and negative by selfish values. Numerous ethical products, especially in developed countries, greater resources enable the consumers to encourage the social awareness by using any means like paying great charges for the support. HEIs and different institution are trying to teach the students about ethical acts and 'CSR' but still students is not following these instructions and think traditionally about management in which profit maximizing is essential (Tormo-Carbó, Oltra, Seguí-Mas, & Klimkiewicz, 2016).

### **Background on the 'CSR' orientation of Millennials:**

Generally, 'CSR' approaches suggest to applied background on the 'CSR' perception of Millennials eleven natural insurance, the advancement of network associations, better liaison among workers, good selection and welfares (Crane, Matten, & Spence, 2019). Author built up a strategy that distinguishes varied classifications of 'CSR'. The essential inquiry stayed unmoved; to be specific however organizations will rejoin monetary direction and social direction (Carroll, 1991). In any case, it documented that the understanding and extent of 'CSR' will likewise disagree upon the scene. As

an example, the EU model tends to incorporate 'CSR' into center strategic policies, to figure in an exceedingly socially dependable approach as a company dead all (McGlone, Spain, & McGlone, 2011).

Inversely, within the yank model, common business formalities like gifting / humanitarian are belongs to 'CSR' (McGlone et al., 2011). A concept of 'CSR' via the author (1979) allows radical 'CSR', that continues to be these days a broadly speaking acknowledged model between researchers & specialists. Four-classification model by Carroll perceives any organization not just financial commitments as well as some moral, legal and humanitarian commitments (Carroll, 1991). As indicated by the author (1991), this read appreciates the full vary of social commitments an organization has towards society (for example financial, lawful, moral, and generous), delineated as a hierarchal triangle. Theoretical background on the 'CSR' perception of Millennials twelve Be that because it could, Carroll's triangle imply to prepare classes but underscores the major & needed obligations, to be specific the monetary and lawful, to be the premise of 'CSR' (M. S. Schwartz & Carroll, 2003). What is more, errors in model for stipulating interlink, covering basic of the four "CSR" classifications (M. S. Schwartz & Carroll, 2003).

Besides, acknowledgment of liability in the domain of "CSR" is essential once considering the 'business instance' of "CSR"(Carroll & Shabana, 2010). Qualification among lawful, moral, & humanitarian obligations permits a lot of immediately comprehend also, survey the various "CSR" activities of associate degree association (Carroll & Shabana, 2010). The four classifications of duty grasp the recently characterized 5 measurements of "CSR" (partner, social, monetary, deliberateness, and ecological) (Carroll & Shabana, 2010). As an example, associate degree association's exhibition regarding the condition, partners, and society (social) grasped within the financial and magnanimous duty classification (Carroll & Shabana, 2010). Monetary and legal responsibilities There are 2 distinct ways in which of thinking regarding "CSR": significance of business social commitment is to create advantage morally and confide limits (Friedman, 1970) and researchers World Health Organization advance a lot of in-depth vary of organizations' commitments for culture (Carroll, 1979). Friedman's nice defined as "social duty of business is to make its advantages, or, in different words, takes half in open and free contention, while not misdirection or misrepresentation" (Friedman, 1970).

What does more, Friedman contend in 1962 that a commercial' primary obligation expanded advantages of proprietors & investors, that tending to societal problems wasn't the motivation behind the organizations, furthermore, that these need to be directed by the free market framework (Friedman, 1970, 2007) ? Accordingly, financial duties were for long a definitive obligation of a business, in particular, to deliver and supply products and ventures to people (Carroll, 1991). Organizations were viewed because the main reasonable wellspring of society, and on these lines, buying and mercantilism things furthermore, benefits, and being productive was its essential objective(Carroll & Shabana, 2010). Any case, 'being beneficial' becomes profit amplification, which was then a definitive objective. Regardless, cash connected obligation of a company towards its investors/ proprietors is upheld and by and enormous acknowledged (Carroll & Shabana, 2010).

Agreeing to Carroll's pyramid, the financial obligation is that the premise upon each different duty (Carroll, 1991).

Some of the principal monetary components, as characterized via the author (1991), are being productive, maintaining a solid serious position, and dealing with calculated. Further, this means a company cannot get by while not gainfulness and in this manner would not have the choice for doing other obligations. When any company executes the legal business, it does agreement with public (Carroll, 1991). There are not much contradiction between legal business and lawful duties (Carroll & Shabana, 2010). From a viewpoint, ( De Schutter (2008) demanded for directed "CSR" system because business instance of "CSR" depends on the suspicions of the market and business condition. Limiting assessments guarantee that it is primarily based upon partner the executives that advances growing or evolving laws, 'CSR' need to stay willful.

### **Personal Values:**

Personal value means permanent thoughts, prescriptive or proscriptive belief about things and matters which show the behavior in favor or against of any existence. These believes or values surpasses behavior and attitude towards things and conditions; it is a customary that guide or instruct and defines actions or steps, philosophy, presentations of self to others, assessments, findings, legitimizations, examinations of self with others, and endeavors to impact others. Qualities fill in as adjective, personality protective, information, and self-fulfilling prophecies capacities (Rokeach, 1973). The investigation of qualities has generally had its underlying foundations in philosophy as the investigation of axiology and can be followed back to the lessons of Socrates, Plato, and Aristotle as ideals morals (Hemingway, 2005). Many of the characteristics of human beings have been depicted as " things of the psyche that are related to the image that individuals have of what they call "the grand life" Rescher (1969) . In this way, Wright connected the idea of significant worth with moral belief system, which he said was worried about the beliefs about what's up and the qualities that characterize the optimistic objectives throughout everyday life" (Hemingway, 2005). "standards of conduct" are introduced as a means of introducing values (Hattrup, Mueller, & Aguirre, 2007; Hemingway, 2005), shaped as a result of incentive, penalty, or deprivation; mostly from our folks which can be changed or re-ordered as a result of our expertise (Rokeach, 1973). Firstly, in shaping our sense of self and eventually, as Associate in Nursing aid to our survival. Solitary standards handle fulfillment, delight, heat associations, self-actualization, respect from others, fun and delight of life, security, certainty, and a way a way. These standards zone unit a significant start in mind examination, that has been attracting significant idea in the composing engraved as of late because of because of have impacts at totally unexpected levels and encouragement the vast majority's practices Hemingway (2005). Parsons and Shils (1951) depict Personal values as an express or irrefutable commencement of what is beguiling. Individual characteristics region unit during this way fundamental life goals or tips approach as guiding principle for a mind-blowing duration (Rokeach, 1973). In sync with Williams Jr (1968), personal characteristics can continue as tendency principles or

styles because of characteristics typify encapsulate feature, operative, and steering points, when completely thought through, will become rules for choices, tendencies, and determinations.

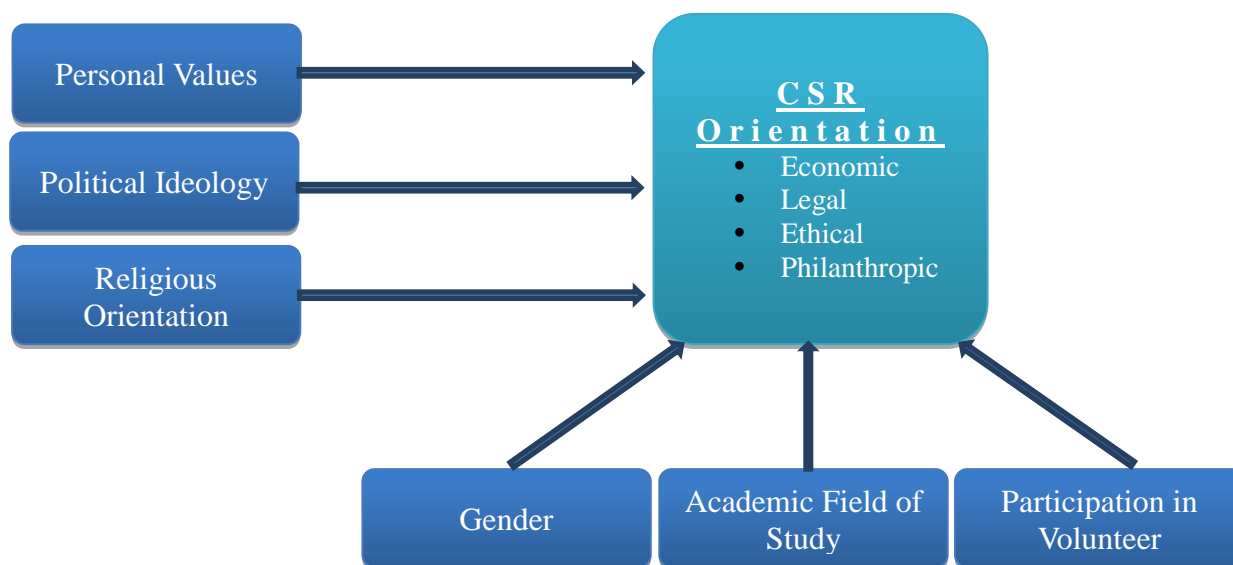
### **Religious Orientation:**

Religion considered as a trust in an exceeding godly being that delivers a vow to follow sure values (McDaniel & Burnett, 1990). Except taking part in human lives during a key act in humans' lives, certainty what is more offers on in any case individuals should live and expect an essential half in individuals' perused of or tries to deal with organizations' social commitment (Brammer, Williams, & Zinkin, 2007; Graafland, Kaptein, & Mazereeuw-van der Duijn Schouten, 2006). Certainty is accepted of huge amounts of any culture, which figures basic characteristics in individuals' psychological part structure that control their direct (Delener, 1994). Religion, all through this way, guides human exercises and has explicit results (Verma & Singh, 2016).

### **Political Ideology:**

In social Studies, political thoughts and concepts could be a certain game plan of brilliant objectives, principles, doctrines, dreams or photos of a turn of events, establishment, grouping or massive bunch that explains regardless, society should work and offers some political and social organize an unequivocal social solicitation. Political science and philosophy examination have given substantial encounters into the an aspect of a piece of play in individuals' characteristics (Halpern, 2008; Rosenberg, 1956). Political theory is once during a while portrayed out as a social event of interlocked mindsets and characteristics with respect to the get-together and consequently the that} ways that all through which these ought to be stressed to be confined (Jiang, Zalan, & Tse, 2013). Burris (2001) identified concepts of politics entailed in the peoples in earlier ages. These feelings found in youth as well as in folks unexceptionally, conveyance with respect to the occasion of constant political characters. Political thoughts of youths have its establishments in constant manner styles which recurrent fundamental, mental feature mental part. CEOs political ways of thinking are similarly consistent and trustworthy and proclivities control support the 'CSR' execution in firms. Jost (2006) extra raises that political conviction framework helps explain why individuals interface approaching practices. The cited author argues that excellence versus basic privileges or profuse versus moderate methods of reasoning has been the most corroboratory than the improved way of portraying political mindsets for very. Profuse individuals region unit extra with respect to social balance and extra possibly to be sensitive to general problems and to explicit like tight choice, societal change, civil rights, and during this way the air. In distinction, moderate individuals underscore quality, veneration aimed to force, and associations' desires (Gupta, Briscoe, & Hambrick, 2017; McClosky & Zaller, 2013).

## Theoretical Framework:



### Link between Personal Values and CSRO:

Personal Values numerous elective approaches to managing singular characteristics are created, together with the look-over of characteristics (LOV) tool created and pragmatic which introduced by earlier hypothetical structures (Maslow, 1981). Singular characteristics consolidate a sentiment of getting a spot, enthusiasm, heat associations, smugness, respect from others, fun and joy for the length of standard day-to-day existence, security, certainty, and sentiment of accomplishment. These characteristics area unit an essential thought in social mind science, which has been attracting tremendous thought within the composing circulated beginning late considering the effects of these characteristics are different at various level completely and result in the Brobdingnagian majority's practices (Hemingway, 2005).

Singular characteristics define as an unequivocal or understood starting of what's beguiling (Parsons & Shils, 1951). Singular characteristics area is unit on these lines noteworthy life targets or standards that approach as elementary beliefs for an incredible length (Rokeach, 1973; S. H. Schwartz, 1994b) in step with Williams Jr (1968), singular characteristics will fill in as tendency models or models since values incorporate mental, incredible, and directional points that, once wholly thought-about, will become measures for selections, tendencies, and selections. Individuals' practices result from robust motivations in unequivocal conditions, that area unit for the foremost half forced by close to and pricey feelings and characteristics (Hemingway, 2005; Parashar, Dhar, & Dhar, 2004; Williams Jr, 1979) in like manner battle that singular characteristics sway human acknowledgments and practices as these incorporate a section of judgment that chooses acknowledged practices and emotions regarding what's right, satisfactory, or appealing. In step with the higher than bits of knowledge, singular characteristics area unit associated with practices and characteristics have a coordinative limit. Thusly, the going with investigation hypothesis projected for this examination: H1. The individual estimations of leading-edge instruction understudies sway their CSRO.

**H1:** *Personnel values significantly link with CSRO*

### **Link between Religious Orientation and CSRO:**

Spiritual emotions, feelings and instructions which are being pledged by anyone to act upon on given sure standards physically and cordially in a true sense are considered as religion. Religion is considered as religion, nothing can replace it (McGlone et al., 2011). Apart from assumptive a key job in people's lives, faith likewise offers rules on however folks ought to live and assumes a major job in people's read of or endeavors to direct associations' social duty (Verma & Singh, 2016); mythical creature and Sun, 2018). As per Cornwell et al. (2005), faith is viewed as a set of any culture, that shapes have important qualities in people's intellectual structures that impact their conduct (Delener, 1994).

Human beings follow the religion instructions to perform activities which gives outcomes and better results (Brammer et al., 2007; Verma & Singh, 2016). As the rigidness can never organize organizations' duties in associate degree sudden manner, nonetheless, these people can normally, work captivated with additional in-depth originations of 'CSR' than nonreligious folks do. During this manner, faith will reasonably be contended to be important as so much nearly as good problems and therefore the qualities folks keep in mind for his or her psychological structure (Delener, 1994), on these lines poignant human practices (McDaniel & Burnett, 1990). Current research supported by these ideas in hypothesizing to explore more about religion linkage with 'CSR'. Current graduates and latest syllabus with a religion strict direction be part of additional noteworthy significance to humanitarian duty.

**H2:** *Religious orientation significantly link with CSRO*

### **Link between Political Ideology and CSRO:**

Social science and political brain analysis have given important bits of data for people's qualities which works for the philosophies of politics (S. H. Schwartz, 1994a). A diplomatic belief system commonly characterized as heaps of interconnected views and qualities concerning cultural problems and therefore the manners by that these should be taken care of (Tedin, 1987). Burris (2001) reports that political philosophies can normally be framed right off the bat in people's lives, and these convictions square measure overtakes children guardian's communicates, prompting an arrangement of committed dogmatic personalities. The grown-up political belief system has its underlying foundations in stable character styles that mirror elementary, sacred psychological inclinations. Consequently, (CEOs) political belief systems square measure typically steady and enduring, and their tendencies impact 'CSR' activities in the organizations (Chin, Hambrick, & Treviño, 2013).

Jost (2006) additionally calls attention to its political belief system clarifies why folks participate in specific practices. The referred to creator offended which depicts the difference between right and wrong or freedom and limited belief system, whenever efficient methodology of composition political views for over two hundred years. Liberal folks square measure more and more troubled concerning social equality and guaranteed to delicate common public problems and particular problems, for instance, tight selection, social modification, basic human or social rights, and facts (Chin et al.,



2013). Conversely, traditionalist folks stress strength, regard for power, and organizations' wants (Gupta et al., 2017).

As indicated by (Tetlock, 2000), reformer executives contemplate the importance of claim about anything is less than the worthy interest or rights of property and settle stress manufacturing capitalist material resource is that the most skillful methodology. More and more liberal CEOs, withal, settle for that organizations have to be compelled to be more and more troubled concerning society's wants. what is additional Dunlap et al. (2001) and Li et al. (2011a, b) stress that political philosophies and community and moral practices square measure squarely connected in lightweight of the very fact that completely different investigations have uncovered that politically liberal folks square measure additional troubled concerning social and ethical problems than politically reformer folks square measure (Jorge & Peña, 2014). Given the on top of declarations, the concomitant exploration theory planned for the present investigation.

**H3:** *Students with liberal Political Ideology have significant link with CSRO*

### **RESEARCH METHODOLOGY**

Quantitative approach with descriptive and correlational design is opted to substantiate the research objective. The underlying reasons to choose descriptive and correlational is because the predictors cannot be manipulated in artificial and natural setting, thereby classifying social, political and religious could be linked with CSR orientation with existing knowledge. Business students are selected as target population because they are potential future managers belonged to four higher education institutes of Quetta Pakistan. Population size is approximately 25000 corresponding on 95% confidence interval and 5% margin of error for population of 25000, the estimated sample size was 380. The self-administered questionnaire was distributed among the last semester students through convenience sampling approach.

#### **Measures:**

CSR orientation: It was measure based on Aupperle (1985) scales which have ten items and each have four statements. It is considerable scale by Smith (Smith, Wokutch, Harrington, & Dennis, 2001) that is volatile for the different shareholders interest and applications. Therefore its used is much more and many people and countries utilized it (Burton & Goldsby, 2009); Crane et al. (2019). To measure the personal values, LOV instrument will be used which is prepared and applied by (Kahle, 1986) based on the theoretical frameworks of (Aguilera, Rupp, Williams, & Ganapathi, 2007; Feather, 1975; Maslow, 1981; Rokeach, 1973) having 10 items.

Personal values: The LOV instrument, created and utilized by Kahle (1986) and Kahle and Kennedy (1988), was used to measure personal values based on Maslow (1954), Rokeach (1973), and Feather (1973) theoretical frameworks (1975). A 9-item scale and a Likert scale ranging from 1 (without any importance) to 9 (very important) were used in this study to measure this trait. There was a strong emphasis on a sense of belonging and enthusiasm, as well as warm connections, self-fulfillment, acceptance from others, and a sense of success.

Religious Orientation: Revised Scale (also known as Intrinsic/Extrinsic-Revised Scale) of Gorsuch and McPherson (1989) was used which was modeled on the Religious Orientation Scale developed by Allport and Ross (1967). This scale measures two different aspects of religious orientation intrinsic religious orientation and extrinsic religious orientation. Of the 14 items, the 08 items measuring intrinsic religious orientation (e.g., “I enjoy reading about my religion.”), six items measuring extrinsic religious orientation (e.g., “I go to masjid/temple/church mostly to spend time with my friends.”). A five-point response scale was used, ranging from 1 (strongly disagree) to 5 (strongly agree), with higher scores indicating higher levels of religious orientation.

Political Ideology orientation: In order to gauge respondents’ inclination towards political ideology, the one item was used i.e. I follow the liberal, conservative and other political ideology in my life.

Correlation, t-tests, analysis of variance and ordinal least regression were carried out to determine what influences students' CSRO (ANOVA). In order to conduct the various analyses, IBM SPSS Statistics version 21 software was used.

### ANALYSIS

Sample characteristics reflect that 370 students participated in research out of which 172 (47%) were male representing 70% undergraduate and 30% were graduate. Remaining 198 (53%) were female presenting 70% undergraduate and 30% graduate. Further age data reflects that age category 18-22 years (70%) showing 95% undergraduate and 23-28 age category reflects 44% undergraduate and 66% were graduate. Overall data is having normality in terms of population representation.

Table 1

*Sample distribution*

Characteristics		Undergraduate	Graduate	Total
Gender	Male	120 (69%)	52 (31%)	172
	Female	138 (70%)	60 (30%)	198
Age (years)	18-22	182 (95%)	8 (5%)	190
	23-28	66 (44%)	84 (56%)	150
	Above 28	10 (33%)	20 (67%)	30

H1: Personnel values are linked with CSRO dimensions (Economic, legal, ethical and Philanthropic)

To test H1, ordinal least regression analysis approach was opted because the natures of variables are categorical. First correlation results (see table 2) show that sense of belongingness is positive-significant with ethical dimension (.149\*\*), excitement is positive-significant with economic dimension (.255\*\*) and negative-significant with ethical dimension (-.123\*), warm-relationship is positive-significant with economic and ethical dimension (.155\*, .102\*) and negative-significant with legal dimension (-.165\*), self-fulfillment is negative-significant with philanthropic dimension (-.111\*). The respect of others, fun-enjoyment, security, self-respect and sense of accomplishment don't have significant relationship with all dimension of CSR.

Table 2

*Correlation values between personnel values and CSR orientation*

Personal Values	CSRO Dimensions			
	Economic	Legal	Ethical	Philanthropic
Sense of Belongingness	-.042	-.100	.149**	-.059
Excitement	.255**	-.049	-.123*	.058
Warm Relationships	.155**	-.165**	.102*	-.055
Self-fulfillment	.098	-.044	.053	-.111*
Respect of others	-.065	.067	-.036	.015
Fun and Enjoyment	-.048	.033	-.041	.062
Security	-.068	-.004	.036	.007
Self-respect	-.072	-.005	.011	-.001
Sense of accomplishment	.040	-.027	-.010	.024

Second those predictors (sense of belongingness, excitement, warm relationships, self-fulfillment) having correlation with CSRO dimension were added in ordinal logistic regression analysis. Model Fit indicators (Chi-square, Pearson goodness of fit) reflect that personnel values are having significant classification with economic, legal, ethical and philanthropic dimensions of CSRO (see table 4). The estimates reflect that if sense of belongingness increases then economic dimension are and legal dimension are positively attained but ethical dimension is negatively reduced. Further estimates of excitement depict that when excitement is increased the economic and philanthropic dimensions are negative but legal and ethical aspects are increased. Moreover, estimates of warm-relationship reflect that if warm-relationship increased then economic and ethical dimensions are decreased but legal and philanthropic are increased. Furthermore, the estimates of self-fulfillment show that if self-fulfillment is increased the economic and ethical dimensions are decreased but legal and philanthropic are increased. Overall results show that those aspects having inclination towards other societal actors and organizations (sense of belongingness, excitement, warm relationships) are more tilted towards economic and ethical aspects, whereas inner-self oriented aspects (self-fulfillment) is more inclined towards legal and philanthropic aspects. Hence the hypothesis i.e. personnel values are linked with CSRO dimension is accepted.

Table 3

*Model Fit Indicators for personnel values and CSR orientation*

Values	CSR Orientation	Ordinal Least Regression		
		Model Fit (p-value <.05)*		Goodness of Fit (p-value<.05)*
		Chi-square	Deviance	
Personnel Values	Economic	53.466 (.000)*	27.07(.168)	33.184(.004)*
	Legal	23.141(.003)*	47.226(.000)*	39.344(.002)*

Ethical	23.477 (.003)*	59.988 (.000)*	51.178 (.000)*
Philanthropic	22.823(.004)*	9.558(.921)	5.877(.994)

Table 4

*Estimates of personnel values and CSR orientation*

Personnel values	CSR Orientations	Ordinal Least Regression	
		Estimate (p<.05)*	Wald Test
Sense of Belongingness	Economic	3.491 (.00)*	7.36
	Legal	.774 (.058)*	3.591
	Ethical	-.993(.005)*	7.775
	Philanthropic	.827 (.269)	1.224
Excitement	Economic	-2.48(.000)*	25.25
	Legal	.205(.59)*	.284
	Ethical	1.343 (.000)*	12.385
	Philanthropic	-1.121(.021)*	5.358
Warm Relationships	Economic	-2.379(.000)*	13.89
	Legal	2.653(.003)*	8.900
	Ethical	-1.153 (.009)*	6.853
	Philanthropic	2.618(.080)	3.066
Self-fulfillment	Economic	-1.66(.030)*	4.64
	Legal	.399(.420)	.639
	Ethical	-.862(.049)*	3.886
	Philanthropic	23.145(099)	.000

**H2:** Religious Orientation is linked with CSRO dimensions (economic, legal, ethical and philanthropic)

To test H2, ordinal least regression analysis approach was opted because the natures of variables are categorical. First correlation results (see table 5) show that religious orientation is positive and significant with economic dimension (.255\*\*), positive and significant with legal aspects (.337\*\*), positive and significant with ethical (.284\*\*) and positive and significant with Philanthropic (.282\*\*). Further results of ordinal regression show that the religious orientation is fit with all dimensions of CSRO (economic, legal, ethical and philanthropic). The estimates of religious orientation (low) show that when there is low level of religious orientation then economic and legal aspects are increased as compare to high level of religious orientation where legal, ethical and philanthropic aspects are positive-significant. Thus the H2 i.e. religious orientation is linked with CSRO dimension is accepted.

Table 5

*Correlation values of religious orientation and CSR orientation*

	<b>Economic</b>	<b>Legal</b>	<b>Ethical</b>	<b>Philanthropic</b>
Religious Orientation	.255**	.337**	.284**	.282**

Table 6

*Model Fit Indicators of religious orientation and CSR orientation*

Values	CSR Orientation	<b>Ordinal Least Regression</b>		
		<b>Model Fit (p-value &lt;.05)*</b>	<b>Goodness of Fit (p-value&lt;.05)*</b>	
		<b>Chi-square</b>	<b>Deviance</b>	<b>Pearson</b>
Religious Orientation	Economic	45.350 (.000)*	17.96(.99)	8.96(.28)
	Legal	42.194 (.000)*	20.48(.88)	14.97(.56)
	Ethical	58.538 (.000)*	23.14(.98)	17.35(.66)
	Philanthropic	38.484(.000)*	15.86(.99)	11.35(.88)

Table 7

*Estimates of religious orientation and CSR orientation*

Religious Orientation	CSR Orientations	<b>Ordinal Least Regression</b>	
		<b>Estimate (p&lt;.05)*</b>	<b>Wald Test</b>
Low	Economic	2.197 (.000)*	22.426
	Legal	2.151 (.000)*	35.638
	Ethical	-2.197(.000)*	22.426
	Philanthropic	1.042 (.86)	1
High	Economic	1.504 (.06)	3.545
	Legal	1.226 (.000)*	18.937
	Ethical	1.504 (.050)*	3.545
	Philanthropic	2.286 (.000)*	17.550

**Discussion:**

The objective of this study was to classify the facets of personnel values, religious orientation and political ideology with different CSR dimensions (Economic, legal, ethical and Philanthropic). Findings reveal novel relationships that are useful for theoretical and practical implications. The personnel values i.e. sense of belongingness positively linked with economic and ethical dimension but negatively linked with ethical dimensions. Moreover, the excitement is positively linked with legal and ethical while negative with economic and philanthropic. Further warm-relationship reflect that if

warm-relationship increased then economic and ethical dimensions are decreased but legal and philanthropic are increased. The findings of self-fulfillment show negative link with the economic and ethical dimensions but positive link with legal and philanthropic. Overall the personnel inclination is towards the economic and legal while the social inclination is towards the ethical and philanthropic. The findings of this study are in line with earlier studies i.e. Schmidt and Cracau's (2018) study of German and Qatari business students and Van den Heuvel et al.'s (2014) research on Portuguese business students reflect that the values that are personally inclined are linked with economic while the generosity (social inclination) is linked with ethical and philanthropic dimensions of CSR. The findings from higher education institutes reflect that most of personnel values factor are internal oriented and having more influence of external religiosity that foster more ethical and economic orientation of CSR which is dire need of firms. These findings are accordance with Tang and Tang (2017) research where peoples' behavior are influence through factors like Gender, religion, and voluntarism. The earlier studies on gender in relation to CSR orientation reflect that females are more inclined towards ethical and philanthropic aspects while the male are more oriented towards the economic dimensions (Brusca, Labrador, & Larran, 2018; Schmidt & Cracau, 2017; van den Heuvel et al., 2014). Our study also demonstrates the findings similar to these studies where female are inclined towards ethical dimensions and male are economic oriented. The earlier study conducted among Catholic religious orientation shows that those who follow their religion in daily life practices are more inclined towards the charitable duties, and low in religious orientation are more towards legal orientation. Our study also prove this argument from Islamic religious orientation where those who have extrinsic religious orientation are more inclined towards ethical and Philanthropic dimensions and those who are low inclination are directed towards the economic dimensions of CSR. The literature on this topic (i.e., religion's influence on CSRO) includes research on other religions, such as Islam (Sheikh & Beise-Zee, 2015) or Hinduism (Verma & Singh, 2016), and/or other countries, such as Pakistan (Sheikh & Beise-Zee, 2015) or Indonesia (Arli & Tjiptono, 2018). All of these research, however, came to the conclusion that those with a religious background have a stronger sense of social responsibility and altruism. According to Gillespie Finney et al.'s (2014) research, individuals who participate in volunteer activities and engage in community affairs have personal views and attitudes that are more strongly linked to generosity and sharing.

Interestingly in this study the impact of political ideology on CSR dimensions were not found significant. Contrary to our results, the earlier studies have found significant effect of political ideology on CSR orientation. The study was conducted where two groups were formed having high and low political ideological orientation. Results show that those who have high towards political ideological orientations are more inclined towards ethical dimension and those who have low political ideological orientation pay more attention to economic dimension of CSR. Personal values of warm connections, self-fulfillment, respect from others, and a sense of accomplishment as well as political views are a part of the ethical dimension for female students this category includes female, religious students with warm relationships and/or self-fulfillment values, who volunteer as a result. These

profiles allow for a better understanding of students' features in relation to each of the CSRO dimensions that are defined. If we know how entrepreneurs and society as a whole will fare in the future, we may devise tactics that help strike a better balance between these four directions. Conclusions CSRO is critical for the future of society and business, thus educating students about the elements that influence it is critical as well.

## CONCLUSION

This study concludes that the Personnel values and extrinsic religious orientation are significant factors for CSR orientation among business graduates. More importantly the personnel values that are linked with internal fulfillments are more inclined towards the economic and legal aspects while personnel values that are social orientated are best classified with ethical and philanthropic aspects. Moreover, those students who are high religious orientation are linked with ethical and philanthropic aspects and those having low religious orientation are inclined towards economic and legal aspects. Firms based on their approach towards CSR can select the students with relevant personnel values and religious orientations.

### **Implications:**

This study, therefore, aimed to examine a number of factors that could affect the CSRO of students in higher education. Gender, religion, and volunteerism all appear to have an impact on at least one CSRO dimension, but only these factors have correlation values that support the research hypotheses, according to the findings. Additionally, this study indicated that CSRO's economic and legal dimensions are negatively influenced by CSRO's warm relationships, self-fulfillment, respect from other people, and a sense of success. They are more worried about their social and ethical duties, according to these studies. It is the responsibility of higher education institutions, which have the primary aim of educating and training individuals, to promote ethical and responsible behavior in students. There must be an increase in the use of education approaches that strengthen CSRO and provide students a better understanding of CSR dimensions in order to achieve this goal According to the findings of this study, students can do this by participating in CSR courses and volunteer activities, which not only help them enhance their personal abilities but also give them a better sense of social responsibility. Researchers should perform empirical studies on European citizens' social responsibility orientation in light of the inadequacies indicated in the existing literature, particularly university students' CSRO as these represent the future of society (e.g., entrepreneurs, consumers, officials, and policymakers). Scientific understanding about which factors most influence these pupils CSRO, as well as developing student profiles for each dimension, is the result of this research's findings. As a result, this study investigated a model that differed from the typical CSRO research in terms of the personal values examined. A better knowledge of the elements that drive CSRO and a broader approach to CSR among Quetta's higher education students is the result of this research, which offers empirical evidence to the existing literature. A deeper understanding of the elements that drive the CSRO can help those in charge of higher education institutions and those in the government

make better decisions. Using this information, policymakers can develop CSR initiatives that balance the four dimensions of CSR (i.e., economic, legal, ethical, and philanthropic). Predictions of future societal and business model behaviors and models are made easier with the help of this study of college students' CSRO.

### **Limitation and Future Research:**

This study has observed limitations. This study has chosen the descriptive and relational design in which the claim for causality is weakened despite validity and reliability criteria being ensured. This design was opted with the assumption that personnel values, religious orientation, and political ideological orientations are difficult to manipulate in natural settings. In this vein, future research is recommended to opt for a quasi-comparative design for comparison among different genders and academic orientations. Another limitation is linked with the generalizability of findings. As this study was carried out among business graduates of higher education institutes present within the vicinity of Quetta, the findings could only be used for comparison among empirical findings to trace similarities and contrast across the literature. The findings could not be replicated because each country has its own academic, social, political, and economic conditions that affect personnel, religious, and political ideological orientations among business graduates. Keeping this in view, future research is recommended to replicate the study in other cities of Pakistan and other countries to generalize the findings and validate the theoretical framework. Another limitation of the study is that the sample design was non-probability design (convenience) for quantitative research. The probability design was not opted because the sampling frame was not provided due to security issues within Quetta-Pakistan. This limited the respondents' random selection prospects. Therefore, future research is recommended to choose the probability design for validation of findings. Further in this study, the link between political ideological and CSR dimensions was not witnessed; this could be possible because the political ideological orientation was measured on a dichotomous scale. Future research is required to use the political ideological orientation scale to test the link between political ideological orientation and CSR dimensions.

### **REFERENCES**

- Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of management review*, 32(3), 836-863.
- Arli, D. I., & Tjiptono, F. (2018). Consumer ethics, religiosity, and consumer social responsibility: are they related? *Social Responsibility Journal*.
- Aupperle, K. E. (1983). AN EMPIRICAL INQUIRY INTO THE SOCIAL RESPONSIBILITIES AS DEFINED BY CORPORATIONS: AN EXAMINATION OF VARIOUS MODELS AND RELATIONSHIPS.
- Bowen, H. R. (2013). *Social responsibilities of the businessman*: University of Iowa Press.
- Brammer, S., Williams, G., & Zinkin, J. (2007). Religion and attitudes to corporate social responsibility in a large cross-country sample. *Journal of business ethics*, 71(3), 229-243.



- Brusca, I., Labrador, M., & Larran, M. (2018). The challenge of sustainability and integrated reporting at universities: A case study. *Journal of Cleaner Production*, 188, 347-354.
- Burris, V. (2001). The two faces of capital: Corporations and individual capitalists as political actors. *American Sociological Review*, 361-381.
- Burton, B. K., & Goldsby, M. (2009). Corporate social responsibility orientation, goals, and behavior: A study of small business owners. *Business & society*, 48(1), 88-104.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), 497-505.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business horizons*, 34(4), 39-48.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International journal of management reviews*, 12(1), 85-105.
- Chang, S.-H., Wang, K.-Y., Chih, W.-H., & Tsai, W.-H. (2012). Building customer commitment in business-to-business markets. *Industrial marketing management*, 41(6), 940-950.
- Chin, M., Hambrick, D. C., & Treviño, L. K. (2013). Political ideologies of CEOs: The influence of executives' values on corporate social responsibility. *Administrative Science Quarterly*, 58(2), 197-232.
- Ciampi, F. (2018). Using corporate social responsibility orientation characteristics for small enterprise default prediction. *WSEAS Transactions on Business and Economics*, 15(1), 113-127.
- Crane, A., Matten, D., & Spence, L. (2019). *Corporate social responsibility: Readings and cases in a global context*: Routledge.
- Davis, K. (1973). The case for and against business assumption of social responsibilities. *Academy of Management journal*, 16(2), 312-322.
- De Schutter, O. (2008). Corporate social responsibility European style. *European Law Journal*, 14(2), 203-236.
- Delener, N. (1994). Religious contrasts in consumer decision behaviour patterns: their dimensions and marketing implications. *European Journal of Marketing*.
- Dzupina, M. (2016). A theoretical study on cross-national differences on corporate social responsibility orientation (CSRO). *European Journal of Science and Theology*, 12(1), 163-169.
- Egri, C. P., & Ralston, D. A. (2008). Corporate responsibility: A review of international management research from 1998 to 2007: Elsevier.
- Elias, R. Z. (2004). An examination of business students' perception of corporate social responsibilities before and after bankruptcies. *Journal of Business Ethics*, 52(3), 267-281.
- Feather, N. T. (1975). *Values in education and society*: Free Press.

- Fitzpatrick, J. (2013). Business students' perceptions of corporate social responsibility. *College Student Journal*, 47(1), 86-95.
- Friedman, M. (1962). *Capitalism and Freedom*. Chicago: University of Chicago Press.
- Friedman, M. (1970). The social responsibility of business is to maximise its profits. *New York Times Magazine*, September, 13, 33.
- Friedman, M. (2007). The social responsibility of business is to increase its profits *Corporate ethics and corporate governance* (pp. 173-178): Springer.
- Galvão, A., Mendes, L., Marques, C., & Mascarenhas, C. (2019). Factors influencing students' corporate social responsibility orientation in higher education. *Journal of cleaner production*, 215, 290-304.
- Graafland, J., Kaptein, M., & Mazereeuw-van der Duijn Schouten, C. (2006). Business dilemmas and religious belief: An explorative study among Dutch executives. *Journal of Business Ethics*, 66(1), 53-70.
- Gupta, A., Briscoe, F., & Hambrick, D. C. (2017). Red, blue, and purple firms: Organizational political ideology and corporate social responsibility. *Strategic Management Journal*, 38(5), 1018-1040.
- Halpern, B. H. (2008). *Corporate social responsibility orientation: An investigation of specific Department of Defense contractors*. Capella University.
- Hattrup, K., Mueller, K., & Aguirre, P. (2007). Operationalizing value importance in cross-cultural research: Comparing direct and indirect measures. *Journal of Occupational and Organizational Psychology*, 80(3), 499-513.
- Hemingway, C. A. (2005). Personal values as a catalyst for corporate social entrepreneurship. *Journal of business ethics*, 60(3), 233-249.
- Jiang, F., Zalan, T., & Tse, H. H. (2013). *Political ideology, CSR mindset, and CSR strategy: a contingent perspective*. Paper presented at the Academy of Management Proceedings.
- Jorge, M. L., & Peña, F. J. A. (2014). Determinants of corporate social responsibility and business ethics education in Spanish universities. *Business Ethics: A European Review*, 23(2), 139-153.
- Kahle, L. R. (1986). The nine nations of North America and the value basis of geographic segmentation. *Journal of Marketing*, 50(2), 37-47.
- Maslow, A. H. (1981). *Motivation and personality*: Prabhat Prakashan.
- Matten, D., & Moon, J. (2008). Implicit and explicit CSR: a Conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review* 33.
- McClosky, H., & Zaller, J. (2013). *The American ethos: Public attitudes toward capitalism and democracy*: Harvard University Press.
- McDaniel, S. W., & Burnett, J. J. (1990). Consumer religiosity and retail store evaluative criteria. *Journal of the Academy of marketing Science*, 18(2), 101-112.

- McGlone, T., Spain, J. W., & McGlone, V. (2011). Corporate social responsibility and the millennials. *Journal of Education for Business*, 86(4), 195-200.
- Ortiz-Avram, D., Domnanovich, J., Kronenberg, C., & Scholz, M. (2018). Exploring the integration of corporate social responsibility into the strategies of small-and medium-sized enterprises: A systematic literature review. *Journal of Cleaner Production*, 201, 254-271.
- Parashar, S., Dhar, S., & Dhar, U. (2004). Perception of values: a study of future professionals. *Journal of Human Values*, 10(2), 143-152.
- Parsons, T. E., & Shils, E. A. (1951). *Toward a general theory of action*.
- Rescher, N. (1969). *Introduction to value theory*.
- Rokeach, M. (1973). *The nature of human values*: Free press.
- Rosenberg, M. J. (1956). Cognitive structure and attitudinal affect. *The Journal of abnormal and social psychology*, 53(3), 367.
- Ruiz-Palomino, P., Yáñez-Araque, B., Jiménez-Estévez, P., & Gutiérrez-Broncano, S. (2022). Can servant leadership prevent hotel employee depression during the COVID-19 pandemic? A mediating and multigroup analysis. *Technological Forecasting and Social Change*, 174, 121192.
- Schmidt, M. A., & Cracau, D. (2017). A cross-country comparison of the corporate social responsibility orientation in Germany and Qatar: an empirical study among business students. *Business and Professional Ethics Journal*.
- Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business ethics quarterly*, 13(4), 503-530.
- Schwartz, S. H. (1994a). Are there universal aspects in the content and structure of values. *Journal of social issues*, 50(4), 19-45.
- Schwartz, S. H. (1994b). Are there universal aspects in the structure and contents of human values? *Journal of social issues*, 50(4), 19-45.
- Sendjaya, S., Sarros, J. C., & Santora, J. C. (2008). Defining and measuring servant leadership behaviour in organizations. *Journal of Management studies*, 45(2), 402-424.
- Sheikh, S.-u.-R., & Beise-Zee, R. (2015). Perception of corporate social responsibility among devout and nondevout customers in an Islamic society. *Asian Journal of Business Ethics*, 4(2), 131-146.
- Smith, W. J., Wokutch, R. E., Harrington, K. V., & Dennis, B. S. (2001). An examination of the influence of diversity and stakeholder role on corporate social orientation. *Business & Society*, 40(3), 266-294.
- Tedin, K. L. (1987). Political ideology and the vote. *Research in micropolitics*, 2(1), 63-94.
- Teixeira, A., Ferreira, M. R., Correia, A., & Lima, V. (2018). Students' perceptions of corporate social responsibility: Evidences from a Portuguese higher education institution. *International Review on Public and Nonprofit Marketing*, 15(2), 235-252.

- Tetlock, P. E. (2000). Cognitive biases and organizational correctives: Do both disease and cure depend on the politics of the beholder? *Administrative Science Quarterly*, 45(2), 293-326.
- Tormo-Carbó, G., Oltra, V., Seguí-Mas, E., & Klimkiewicz, K. (2016). How effective are business ethics/CRS courses in higher education? *Procedia-Social and Behavioral Sciences*, 228, 567-574.
- van den Heuvel, G., Soeters, J., & Gössling, T. (2014). Global business, global responsibilities: Corporate social responsibility orientations within a multinational bank. *Business & Society*, 53(3), 378-413.
- Verma, P., & Singh, A. (2016). The impact of religiosity upon managers' CSR orientation: an empirical study in the Indian perspective. *International Journal of Indian Culture and Business Management*, 12(4), 407-424.
- Wang, L., & Juslin, H. (2012). Values and corporate social responsibility perceptions of Chinese university students. *Journal of Academic Ethics*, 10(1), 57-82.
- Williams Jr, R. M. (1968). The concept of values. *International encyclopedia of the social sciences*, 16, 283-287.
- Williams Jr, R. M. (1979). Change and stability in values and value systems: A sociological perspective. *Understanding human values*, 15, 46.
- Wong, A., Long, F., & Elankumaran, S. (2010). Business students' perception of corporate social responsibility: the United States, China, and India. *Corporate Social Responsibility and Environmental Management*, 17(5), 299-310.