

Studies in Systems, Decision and Control 237

Muneer Al Mubarak *Editor*

# Sustainable Digital Technology and Ethics in an Ever-Changing Environment


Volume 2

 Springer

# Studies in Systems, Decision and Control

Volume 237

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Editor

# Sustainable Digital Technology and Ethics in an Ever-Changing Environment

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# Students Perception on Corporate Social Responsibility in Coimbatore District



S. Hemapasanna , J. Karthikeyani , K. Suresh Babu ,  
R. Muthukumar , and M. Janani 

**Abstract** Corporate Social Responsibility (CSR) is the emerging topic today, though is dated back to 1953. As corporate utilise all the resources from the society, they are more responsible to the society, it is the responsibility of the corporates to safeguard the society. Corporate Social Responsibility is closely related to employees, customers, general public and society, to the company itself and so on. This study focuses on the level of perception of college students on Corporate Social Responsibility (CSR) in Coimbatore district. College students were selected as respondents of this study since these students are the entrepreneurs of tomorrow, future managers, future executives and so on. Convenience sampling is the sampling method used for study. The findings show that of seven variables tested, gender at ten per cent level parents occupation at five per cent level, knowledge on CSR at five per cent level are significantly associated with corporate social responsibility.

**Keywords** Corporate social responsibility · College students · Awareness · Perception

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## 1 Introduction

Corporate Social Responsibility (CSR) is the emerging topic today, though is dated back to 1953. Internationally, Norway is ranked first in adopting the CSR, it is followed by France and Italy. The USA has the lowest score. In India CSR become very effective as it is made compulsory as per the Section 135 of the Companies Act, 2013 which came into force from April 2014. Corporates are the integral part of the society. Their activities definitely have impact on the society. American economist Howard Bowen framed the word Corporate Social Responsibility in the year 1953. Corporate Social Responsibility defines the responsibility of the corporates on the society. Though its origin has dated back to 1950s, it is hot topic even today. Corporates take everything from the society for their survival and existence, what the corporates have to do is something in return which benefits the society. Corporate Social Responsibility is closely related to employees, customers, general public and society, to the company itself and so on. Corporate Social Responsibility attracts employees, motivates them and retain them. To the customers, it attracts customer, enhances customer loyalty, gives quality products at nominal price. To the company it increases the reputation of the company and the company can have easy access to the capital through Corporate Social Responsibility. To the general public and society, by way of utilising the resources in such a way that they are not depleted and pave the way for sustainable development.

Corporate social responsibility (CSR) describes dedication of a company to do business as per ethical terms. It has social, economic and environmental impact. All the public limited companies are socially accountable to itself, its community and its stakeholders. Sustainability is the need of the hour. Sustainability refers to the utilisation of the resources in such a way that it is available to the future generation. Today in India corporates are growing tremendously, which makes the responsibility of the corporates more crucial. Corporate Social Responsibility is wider concept which covers production of eco-friendly products, disposing waste without spoiling the environment, effective utilisation of resources, good working environment and fair pay to employees, doing business following ethical practices, fulfilling the expectations of the stake holders, earning normal profits and so on.

## 2 Literature Review

De-los-Angeles et al. [8]—analysed the influence of corporate social responsibility upon business profitability. The objective of the author was to show there is neutral relationship between CSR and income of the business. Stefanie Hiss [14]—focused on the changing responsibility of the corporates in Germany. The study portrays the change in the structure of the corporates and change in the functions of the corporates in Germany. Chen and Bouvain [15]—examined top performing companies in four developed economies namely US, UK, Australia and Germany. Khurshid et al.

[10]—explored the perception of students doing post graduate in management studies on CSR. The respondents of the study were selected from Saudi university. Pal and Sarkar [16] examined knowledge of CSR among the people living in Bangladesh. The results of the study showed that most of the people have good awareness level in CSR. Zhang and Ahmad [11]—exhibits that CSR is advantageous to the society. Conclusion of the study portrays that CSR improves image of the corporates among the customers. KO, kim, Choi [17] examined anti-consumer awareness and CSR. The results of the study showed there exists negative relationship between CSR perception and anti-consumer awareness. Mario Rosario Gonzalez-Rodriguez, Maria Carmen Diaz-Fernandez—investigated perception and awareness level of customers of hotels on CSR. The study explained the role and importance of CSR in building the image of the hotels. Nitamoah et al. [3]—addressed several questions relating to Corporate Social Responsibility. The study was conducted by collecting data from the customers of UT bank Ghana and Barclays bank Ghana Ltd. Conclusion of the study states that the interrelationship with awareness level of CSR, commitment of the firm and performance of the organization was good. Agripina, Sagabho, Baleche Asha [1]—assessed the activities of the companies towards CSR. The results of the study exhibited that companies in Mwanza concentrated on health, education and entertainment of the people as a part of implementing Corporate Social Responsibility.

### 3 Objectives of the Study

1. To examine the perception of the college students regarding Corporate Social Responsibility
2. To find out factors associated with perception on Corporate Social Responsibility

### 4 Hypotheses

H<sub>01</sub>: Gender is not associated with the perception on corporate social responsibility.

H<sub>02</sub>: Degree pursuing and perception of students on CSR are not associated the each other.

H<sub>03</sub>: There is no significant relationship between Family income and perception on CSR.

H<sub>04</sub>: Parent education is not associated with the perception on corporate social responsibility.

H<sub>05</sub>: There is no significant relationship between Occupation of parents and perception on CSR.

H<sub>06</sub>: Knowledge on CSR is not associated with perception on corporate social responsibility.

## 5 Research Methodology

Both primary and secondary data are used in the study. Data have been collected with a sample of college students as respondents. The data have been collected from one hundred and six students in Coimbatore district by administering a structured questionnaire. Convenience sampling method has been applied in order to obtain their views on corporate social responsibility. Secondary data is also applied in the study for theory and review purposes. Percentage analysis, mean, standard deviation and Chi-square test were the tools applied for the study.

### 5.1 *Students Perception on Corporate Social Responsibility*

#### **I Students' Socio-Economic Profile**

The socio-economic profile of students broadly includes gender, degree pursuing, type of family, family income, parent education, parent occupation and knowledge on CSR, which are explained in the following paragraphs. Table 1 has been prepared in order to analyse the student respondents' socio-economic profile.

Out of the total 106 respondents who are college students, 57.5% are female students and 42.9% are male students. 94.33% of the respondents are UG and the 5.67% are PG students. Majority of the students live in nuclear family compared with Joint family. 44.3% Family income of the students are below 50,000. 38.7% students' parents are degree holders. 54.7% students are self-employed. 57.5% of the students are aware of CSR. Magazines and newspapers are the main source of knowledge about CSR. Most of the students stated that CSR should be included as part of their curriculum.

#### **II Variables Associated with Perception on CSR**

Rosak-Szyrocka et.al (2022) stated that the companies are doing CSR programs will improve the opinion and reputation among the stakeholders. A 'Perception Index' has been framed in order to analyse the variables that are associated with perception of students on Corporate Social Responsibility. There are four options given under each questions. The scores are assigned to each question which are relating to opinion of students on corporate social responsibility. Five point Likert's scale has been used to assign the scores. Chi-square test has been used to test the variables associated with Perception Index. The level of confidence chosen are ten, five and one per cent. The following table represents the variables associated with perception of students on corporate social responsibility.

**Table 1** Socio-economic profile of students

Profile	No. of respondents	Percentage to total (%)
1. Gender	45	42.9
Male	61	57.5
Female	–	–
Transgender		
2. Degree Pursuing	100	94.33
UG	6	5.67
PG		
3. Type of family	24	22.6
Joint	82	77.4
Nuclear		
4. Family income	47	44.3
Below 50,000	27	25.7
50,001–75,000	32	30.2
Above 75,000		
5. Parents education	38	35.8
Higher secondary	41	38.7
Degree	11	10.4
Post graduate	16	15.1
Professional		
6. Occupation of parents	58	54.7
Self-employed	8	7.5
Agriculturist	9	8.5
Employed in public companies	24	22.6
Employed in private companies	7	6.6
Professionals		
7. Knowledge about CSR	61	57.5
Yes	45	42.5
No		
8. Sources of getting knowledge on CSR	14	13.2
Through friends and relative	9	8.5
Through parents	29	27.4
From newspapers and magazines	1	0.9
CSR activities done in our village	53	50
Others (specify)		
9. CSR as a part of curriculum	51	48.1
Yes	55	59.9
No		
10. CSR in curriculum	18	17
As a course	88	83
As a module in course		
11. Opinion on CSR in curriculum	89	84.8
Should it to be included	17	15.2
Not to be included		

## 6 Gender and Level of Perception

*H<sub>01</sub>: There is no Significant Relationship Between Gender and Perception on Corporate Social Responsibility*

Larrán et al. (2018) found that the variable gender is associated with perception on CSR. From Table 2 it can be inferred that male students have high level of as compared to female students. This may be because; the male students perceive society-related information positively. The calculated  $\chi^2$  value is greater than the table value at ten per cent level, it is inferred that gender influences the perception level on CSR. Therefore, the null hypothesis is rejected. Similar result has been observed in the study of Eweje and Brunton (2010) in New Zealand that females are more ethically disposed than males. But, Felix Okechukwu Ugwuozor (2020) observed that gender does not influence students' perception of CSR.

## 7 Degree Pursuing and Level of Perception

*H<sub>02</sub>: Degree Pursuing and Perception of Students on CSR Are not Associated the Each Other.*

Ugwuozor (2020) found that the opinion of students differs according to their different levels of study. The course or the contents are included in their curriculum then the students may have knowledge on CSR. "Academic degree positively influences the students' perceptions of CSR" is accepted" is observed by Premendra Kumar Singh et al. (2014). From the above table, the percentage is high with the PG students who have high level of perception. It can be said that PG students have high perception level as compared to UG students. This may be because, the PG students may have knowledge on corporate social responsibility. However, as the calculated  $\chi^2$  value is less than the table value at ten per cent level, hence, degree does not influence the perception level on CSR. Therefore, the null hypothesis is accepted.

## 8 Family Income and Level of Perception

*H<sub>03</sub>: Family Income Does not Influence Perception on Corporate Social Responsibility*

There are also corporate social responsibilities in which case consumers' reaction in terms of loyalty is positively influenced regardless of their income level (Ovidiu-Ioan MOISESCU, 2015). It can be seen from the table that the percentage of students who have low perception level is high with those whose monthly family income is above Rs. 75,000. The percentage of students who have high perception level is high with the same group of students. On comparison of the percentages, it can be

**Table 2** Variables associated with perception of students on CSR

<i>Gender and level of perception</i>						
Gender	Level of perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Male	10 (22.22%)	24 (53.3%)	11 (24.44%)	45 (100.00%)	d.f.: 2 x <sup>2</sup> = 4.733	1% = 9.210 5% = 5.991 10% = 4.605
Female	12 (19.67%)	43 (70.49%)	6 (9.83%)	61 (100.00%)		
<i>Degree pursuing and level of perception</i>						
Degree	Level of perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
UG	20 (20.00%)	65 (65.00%)	15 (15.00%)	100 (100.00%)	d.f.: 2 x <sup>2</sup> = 2.569	1% = 9.210 5% = 5.991 10% = 4.605
PG	2 (33.33%)	2 (33.33%)	2 (33.34%)	6 (100.00%)		
<i>Family income and level of perception</i>						
Family Income	Level of perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Up to Rs. 50,000	9 (19.2%)	34 (72.3%)	4 (8.5%)	47 (100.0%)	d.f.: 6 x <sup>2</sup> = 9.381	1% = 16.812 5% = 12.592 10% = 10.645
Rs. 50,001 – Rs. 75,000	5 (18.5%)	17 (63.0%)	5 (18.5%)	27 (100.0%)		
Above Rs. 75,000	8 (25.0%)	16 (50.0%)	8 (25.0%)	32 (100.0%)		
<i>Parent education and level of perception</i>						
Parent education	Level of perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Higher secondary	9 (23.7%)	26 (68.4%)	3 (7.9%)	38 (100.0%)	d.f.: 6 x <sup>2</sup> = 4.663	1% = 16.812 5% = 12.592 10% = 10.645
Degree	8 (19.5%)	23 (56.1%)	10 (24.4%)	41 (100.0%)		
Post graduate	2 (18.2%)	8 (72.7%)	1 (9.1%)	11 (100.0%)		

(continued)

**Table 2** (continued)

Gender and level of perception						
Gender	Level of perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Professional	3 (18.8%)	10 (62.5%)	3 (18.8%)	16 (100.0%)		
<i>Parent occupation and level of perception</i>						
Parent occupation	Level of Perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Agriculturist	3 (37.5%)	5 (62.5%)	-	8 (100.0%)	d.f.: 8 x <sup>2</sup> = 16.392	1% = 20.090 5% = 15.507 10% = 13.362
Employed in private companies	-	17 (70.8%)	7 (29.2%)	24 (100.0%)		
Employed in public companies	1 (11.1%)	8 (88.9%)	-	9 (100.0%)		
Self-employed	17 (29.3%)	33 (56.9%)	8 (13.8%)	58 (100.0%)		
Professionals	1 (14.3%)	4 (57.1%)	2 (28.6%)	7 (100.0%)		
<i>Knowledge on CSR and level of perception</i>						
Knowledge on CSR	Level of Perception			Total (106)	x <sup>2</sup> Value	Table Value
	Low (22)	Moderate (67)	High (17)			
Yes	7 (11.5%)	42 (68.9%)	12 (19.7%)	61 (100.0%)	d.f.: 2 x <sup>2</sup> = 7.869	1% = 9.210 5% = 5.991 10% = 4.605
No	15 (33.3%)	25 (55.6%)	5 (11.1%)	45 (100.0%)		

said that the students whose family income is above Rs. 75,000 have high level of perception. However, as the calculated x<sup>2</sup>value is less than the table value at ten per cent level, there is no significant association between family income and perception level. Therefore, the null hypothesis is accepted that Family income does not influence perception on corporate social responsibility.

## 9 Parent Education and Level of Perception

*H<sub>04</sub>: Parent Education is not Associated with the Perception on Corporate Social Responsibility*

The perception of students regarding corporate social responsibility may depend on the parent's education. The percentage of students with low level of perception is high with those whose parent's educational qualification is higher secondary. The percentage of students who have high level of perception is high with those whose parent's educational qualification is degree. Hence, it can be said that the educational qualification of parents influence the perception level on CSR. However, as the calculated  $\chi^2$  value is lesser than the table value at ten per cent level, it is inferred that educational qualification of parents does not influence the perception of students. Therefore, the null hypothesis is accepted that Parent education is not associated with the perception on corporate social responsibility.

## 10 Parent Occupation and Level of Perception

*H<sub>05</sub>: Parent Occupation is not Associated with Perception on Corporate Social Responsibility*

The percentage of students who have low perception level is high with those parents are agriculturist. The percentage of students who have high level of perception is high with those whose parents are employed at private companies. Hence, it can be said that occupation of parents influence the perception of students. As the calculated  $\chi^2$  value is greater than the table value at five per cent level, it can be said that occupation of parents influence the perception of students. Therefore, the null hypothesis is rejected.

## 11 Knowledge on CSR and Level of Perception

*H<sub>06</sub>: Knowledge on CSR is not Associated with Perception on Corporate Social Responsibility*

The percentage of students who have high level of perception is high with those who have knowledge on CSR. Therefore, it is observed that the students who have knowledge on CSR have high perception level on CSR. "Professional experience positively influence the students' perception of CSR" found out by Premendra Kumar Singh et al (2014). As the calculated  $\chi^2$  value is greater than the table value at five per cent level, there is a significant relationship between knowledge on CSR and level of perception on CSR. Therefore, the null hypothesis is rejected.

## 11.1 Implications of Findings

Out of the total 106 respondents who are college students, 57.5% are female, 94.33% of the respondents are UG. Majority of the students live in nuclear family compared with Joint family. 44.3% Family income of the students are below 50,000. 38.7% students' parents are degree holders. 54.7% students are self-employed. 57.5% of the students are aware of CSR. Magazines and newspapers are the main source of knowledge about CSR. Most of the students stated that CSR should be included as part of their curriculum. Chi square test has been used in order to analyse the variables associated with perception of students on corporate social responsibility. Out of seven variables tested, gender at ten per cent level parents occupation at five per cent level, knowledge on CSR at five per cent level are significantly associated with corporate social responsibility.

The study is confined only to the Coimbatore district and hence the results cannot be generalized. Due to time constraint only, data has been collected from the college students. Corporates utilise all the resources from the society. Hence, corporates have to pay back to the society in some way or other. Corporates are responsible to the society in different forms. Responsible to the consumers of the product to give quality product at minimal cost. Actually, the foremost responsibility of the corporates is to sell quality products to the consumers at minimal cost that is corporates should earn only normal profit. Earning normal profit is the utmost responsibility that the corporates should practice. The companies are responsible to the employees in the form of giving fair wages, good working environment, fair holidays and so on. On the whole, corporates should see that their acts should not harm the society in any way. They should use the resources in such a way that the resources are not depleted. College students are the future entrepreneurs, future managers, future executives and so on. Hence, creating awareness among the college students on Corporate Social Responsibility is of utmost important and it paves the way for sustainable development. Further, the study may be enhanced by analysing the opinion of the college students on regulation regarding CSR and may identify the factors associated with the perception on Corporate Social Reporting.

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