

RESEARCH ARTICLE

The Offer of Corporate Social Responsibility and Business Ethics Courses in University Accounting Undergraduate Programs: A Comparative Analysis among Administrative Sciences

Irene Buele Nugra^{1*}, Andrea Pesantez¹

¹Universidad Politecnica Salesiana, Ecuador

*Corresponding author: Irene Buele Nugra: ibuele@ups.edu.ec



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Abstract:

Business failures in the 1980s, in the United States, have prompted the undergraduate programs of Business Administration, Public Administration, Foreign Trade, Accounting and Auditing, Economics, Finance, Management and Leadership, Human Talent Management, Transportation Management, Business Management, Marketing, International Business and Tourism to strengthen the techniques and processes of education of the future professionals, based on the teaching of social responsibility and ethics. Hence, the main purpose of this research is to analyze the presence of subjects related to Business Ethics and Corporate Social Responsibility (CSR) at Universities and Polytechnic Schools that are within the National Public and Private classification, and which receive allocations and revenues from the State in Ecuador. For this purpose, null hypotheses (H₀) and alternative hypotheses (H₁) have been proposed, obtaining significant statistical evidence in the analysis of 89 curricula of administrative science programs. The analysis shows that the offer of the 47 studied subjects of social responsibility, and 75 of ethics does not depend on whether the university is public or private to receive allocations and revenues from the State, but it does depend on the type of program or degree that is being offered. These higher education subjects are important to help, the future professional, remember his or her correct behavior, commitment, and actions in the company, in society, and in the environment.

Keywords: Administrative sciences, Accounting, Business ethics, Corporate social responsibility, Degrees.

Introduction

Concern for business ethics and corporate social responsibility (CSR) in the accounting and business profession emerged in the 1980s, in the United States. This is due to business failures (1) of great impact generated in this era, among them: Enron (2001), WorldCom (2002), Parmalat (2003), Lehman Brother (2008). These cases were the result of bad decisions made by their stakeholders, who violated the rules of social coexistence and showed negative professional ethical behavior. For that reason, Larrán and Andrade (2) have shown that the exclusively technical training offered to accounting professionals is not enough; thus, the need for CSR training was raised.

Therefore, ethics and social responsibility have become part of the university discussion agenda, and although the tendency to teach these topics has spread, the reality shows that the attempts have not been sufficient. This inefficiency is reflected in the global financial crisis of recent years, resulting in ethical misconduct in large companies and serious failures in regulatory and control policies (3).

The proper way of acting as a professional accountant, in a training process, has been implemented in the teaching of ethics and CSR. The word ethics is derived from the Greek word Ethos meaning custom or character, which implies that our actions and experiences in daily life are matters of ethics (4). On the other hand, CSR seeks to measure the impact of the activities of an organization, from the point of view of the intangible benefits that are involved in sustainable human development, and based on commitment, responsibility, and trust that the company creates for its employees (5).

To make higher education students put into practice the training of competent professionals, who can solve problems in a novel, in an efficient and effective way, is the main reason why universities are trying to disseminate issues of ethics and social responsibility (6). The ultimate objective is to professionally prepare a person in the development of personal competences and skills (7).

Through the research and review conducted to different documents, it is observed that social responsibility and business ethics have become, in recent years, one important aspect of managing a company (8). The International Federation of Accountants (IFAC) ensures the training and development of competences for the professional accounting program through standards and guidelines. The standards issued are called International Education Standards (IES); they prescribe professional knowledge, skills, values, ethical principles, and necessary attitudes that accounting professionals must comply with (1). Therefore, the application of the International Financial Reporting Standards (IFRS), directly compromises the ethics of the accountant in the preparation and presentation of financial statements. Similarly, Higher Education Institutions engage the educational process of Accounting and Auditing students around the demands and requirements of IFRS (9).

This research determines the supply of corporate social responsibility and business ethics courses offered by universities in the database of the Higher Education Council (CES) in Ecuador. It also analyzes the presence or inclusion of subjects related to business ethics and CSR through a review of the curricula

or undergraduate academic grids of accounting programs in comparison with others regarding the administrative sciences.

Materials and methods

To achieve the objectives, the curricula and academic degree grids of the Universities and Polytechnic Schools that are within the National Public and Private classification, which receive allocations and revenues from the State, were downloaded from the database of the Council of Higher Education (CES). A total list of 31 Public Universities and Schools, and 10 Private Universities and Schools that receive allocations and revenues from the State was obtained.

Based on this information, the database was prepared based on the face-to-face degree courses and, for the most part, on the redesigned curricula containing one or more subjects, such as ethics, business ethics, personal and professional ethics, personal and socio-environmental ethics, professional ethics, ethics and morals, as well as social responsibility, corporate social responsibility, business social responsibility, social, economic and financial responsibility. These subjects within undergraduate programs like Business Administration, Public Administration, Foreign Trade, Accounting and Auditing, Economics, Finance, Management and Leadership, Human Talent Management, Transportation Management, Business Management, Marketing, International Business and Tourism. A statistical sampling was then applied, where the total population of universities was 41, with a confidence level of 90%, and an accepted estimation error of 10%, obtaining the optimal sample size of 24 universities, which is equivalent to 18 National Public Universities and Schools, and 6 Private Universities and Schools that receive allocations and revenues from the State.

To guarantee the analysis of the research, a null hypothesis (H_0) and an alternative hypothesis (H_1) were generated, and the Statistical Product and Service Solutions (SPSS) program, which has data processing tools for statistical analysis (SPSS Guide 15.0), was used, focusing on the Phi correlation coefficient, Pearson's Chi-square, Cramer's V and cross or contingency tables. It should be emphasized that for the statistical development, 0.05 was taken as the significance level, that is, a 5% risk probability, so if $p \geq 0.05$, the H_0 hypothesis is accepted and if $p < 0.05$, H_1 is accepted.

Results

The results are expressed in two sections: 1) Offering of corporate social responsibility and business ethics courses in universities. 2) Comparative analysis in accounting programs with others in the administrative sciences.

Proposal of subjects of corporate social responsibility and business ethics in universities.

This study analyzes 13 undergraduate programs classified within the administrative sciences, which provided an average result of 50 subjects offered in their curricula or academic grids. It is observed that 4 undergraduate programs exceed this total average; these are Business Management, Public Administration, Marketing and Transportation Management. The Business Management undergraduate program leads with 57 subjects. It is followed by Public Administration with 55 subjects.

Undergraduate Programs	Percentage of Programs offered	
Business Administration		26%
Private universities that receive state revenues and allocations	26%	
Public universities	74%	
Accounting and Auditing		17%
Private universities that receive state revenues and allocations	33%	
Public universities	67%	
Tourism		12%
Private universities that receive state revenues and allocations	27%	
Public universities	73%	
Economics		10%
Private universities that receive state revenues and allocations	44%	
Public universities	56%	
Marketing		9%
Private universities that receive state revenues and allocations	25%	
Public universities	75%	
International Trade		6%
Public universities	100%	
Finance		6%
Private universities that receive state revenues and allocations	40%	
Public universities	60%	
Public Administration		3%
Public universities	100%	
Human Resource Management		2%
Private universities that receive state revenues and allocations	50%	
Public universities	50%	
International Business		2%
Private universities that receive state revenues and allocations	50%	
Public universities	50%	
Transporation Management		2%
Private universities that receive state revenues and allocations	50%	
Public universities	50%	
Business Management		2%
Public universities	100%	
Management and Leadership		2%
Private universities that receive state revenues and allocations	100%	
Total universidades		100%

The Business Administration program, as shown, represents 26% of the total. In turn, 26% corresponds to Private Universities that receive state allocations and revenues. A 74% corresponds to National Public Universities, that is, 23 universities offer this program, which makes it the most offered program by Ecuadorian universities. The Tourism, Economics, Marketing and Finance programs are offered in greater proportion by the National Public Universities. The Public Administration, Business Management and International Trade programs are offered by all the National Public Universities or Polytechnic Schools. On the other hand, there is a balance in International Business, Human Resource Management and Transportation Management programs, which are offered both in the Universities and Polytechnic Schools that are classified as National Public and Private universities, which receive State allocations and revenues.

Universities and polytechnic schools, whether national public or private, that receive State allocations and revenues and offer degrees catalogued as Administrative Sciences, include CSR and Business Ethics as part of their academic curricula.

Based on this information, the following hypothesis are proposed:

Ho: The number of ethics and social responsibility subjects is independent from the type of University.

H1: The number of ethics and social responsibility subjects depends on the type of university.

			CSR	Ethics	Total
			1,00	2,00	
Type	Private universities that receive state revenues and allocations	Count	18	9	27
		% of the total	20,2%	10,1%	30,3%
	Public Universities	Count	38	24	62
		% of the total	42,7%	27,0%	69,7%
Total		Count	56	33	89
		% of the total	62,9%	37,1%	100,0%

Source: Authors' own elaboration

		Values	Approximate meaning
Nominal by Nominal	Phi	0,051	0,629
Number of valid cases		89	

Source: Authors' own elaboration

Based on the Phi correlation coefficient, table 3 indicates a Phi value of 0.051 between the variables majors and subjects. It should be stated that the values should always be between 0 and 1. Likewise, the approximate correlation is 0.629, which means that this value is greater than 0.05, which is the proposed significance ($(0.629 > 0.05)$). This shows that there is no relationship between these variables, as shown in figure 1. In other words, the null hypothesis (H_0) is not rejected, since it is evident that it does not matter the type of university, whether they are National Public or Private that receive State allocations and revenues regarding the offer of CSR and business ethics programs.

Comparative analysis of accounting degrees about other degrees in the Administrative Sciences

Undergraduate Programs	Ethics Subjects	Social Responsibility Subjects
Business Administration	15	19
Accounting and Auditing	12	10
Tourism	11	3
Economics	9	1
Marketing	8	6
Finance	5	1
International Trade	4	3
Public Administration	3	
International Business	2	
Transportation Management	2	1
Business Management	2	1
Management and Leadership	2	
Human Resource Management		2
Total	75	47
Source: Author's own elaboration		

The Business Administration program has more business ethics and CSR subjects, with 15 and 19, respectively, out of the total of 1,148 subjects that make up the academic curricula of this program. On the other hand, the Accounting and Auditing program shows 12 business ethics subjects and 10 CSR subjects out of a total of 743, representing 16% and 21% respectively.

Business ethics is divided into professional ethics, which represents 42% of subjects, pure ethics represents 25%, and all subjects related to business ethics, ethics and morals, personal and socio-environmental ethics, and personal and professional ethics, each with a contribution of 8%. Similarly, the CSR subject is classified in corporate social responsibility, with 40%, corporate social responsibility with 30%, social responsibility with 20% and all subjects related to social, economic, and financial responsibility with 10%.

The Public Administration, International Business and Management, and Leadership programs do not offer any course on corporate social responsibility,

and the Human Talent Management program does not offer any course on business ethics.

The following hypotheses are tested:

Ho: The offer of social responsibility and ethics courses does not depend on the degree program.

H1: The offer of social responsibility and ethics courses depends on the degree program.

Table 5 CHI-SQUARE TESTS			
	Value	df	Asymptotic (bilateral) significance
Person's Chi-Square	254,681a	192	0,002
N. of valid cases	89		
a. 220 boxes (99.5%) have been waiting for a recount lower than 5. The minimum expected recount is .02. Source: authors' own elaboration			

Table 6 SYMMETRICAL MEASURES			
		Value	Approximate significance
Nominal per Nominal	Cramer's V	0,488	0,002
N. of valid cases		89	
Source: authors' own elaboration			

The Pearson's chi-square value is 254.681, with 192 degrees of freedom, which is the difference between (total rows - 1) and (total columns - 1), as detailed in Table 5. Then for the analysis, the significance level of 0.002 is taken resulting lower than 0.05. Therefore, if $p \leq 0.05$ Ho is rejected and H1 is accepted. This means that undergraduate programs depend on the offer of CSR and business ethics subjects. In addition, Cramer's V was used to verify that the strength of the ratio was about 48.8% as shown in Table 6.

The diffusion of the subject Corporate Social Responsibility in the Administrative Sciences programs helps future professionals to address themselves in an adequate way, thinking about the welfare of the company, the environment and, above all, the society in general.

Ho: The subject of CSR is more relevant in the Accounting and Auditing program than in the other programs that make up the Administrative Sciences.

H1: The subject of CSR is more relevant in other programs that make up the Administrative Sciences than in the Accounting and Auditing program.

The CSR subject is exclusive to the Accounting and Auditing program because there is a 26.7% relationship when crossing the programs, and the subjects become qualitative variables. Therefore, Ho is accepted and H1 is

rejected. On the other hand, the Business Administration program offers this subject in a percentage of 4.3%.

Training, communicating, transmitting, and developing learning activities in the subject of social responsibility, offered by universities, helped, on a large scale, to make professionals aware of the damage caused to the environment, as a result of economic activity.

Ho: The subject of social responsibility will have a greater presence in the Accounting and Auditing program than in the Human Resource Management program.

H1: The social responsibility course will have a greater presence in the Human Resource Management program than in the Accounting and Auditing program

The Human Talent Management program offers this subject in a high value of 50%. On the other hand, Accounting and Auditing offers social responsibility in 13.3%, demonstrating, based on the results obtained in the cross table of qualitative variables, that the H1 (alternative hypothesis) is accepted.

In professional accounting life, behavior and making good decisions in difficult moments, intervene. For this reason, universities should teach subjects that build values to strengthen personal and business ethics.

Ho: The Accounting and Auditing program offers the business ethics subject.

H1: The Accounting and Auditing program does not offer the business ethics subject.

The subject of business ethics, in the academic grids, is offered in the same proportion, (50%), both in the Accounting and Auditing program and in the other ones that make up the Administrative Sciences. Therefore, it is evident to reject H1 and accept Ho because the Accounting and Auditing program does offer, in 50%, this subject.

Discussion and conclusion

In summary, 89 curricula were analyzed from 13-undergraduate programs, offered by 31 public universities and schools, and 10 private universities and schools that receive state allocations and revenues. It was also determined that, the average, in the academic curricula, is 50 subjects.

Consequently, Business Administration, with 26%, is the program offered by most universities of Ecuador, that is, 23 universities. Something similar occurs with Accounting and Auditing, which occupies second place with 17% (15 universities). In third place is Tourism with 12% (11 universities).

An important aspect is that the offer of studies in Ecuadorian universities is distributed approximately 70% for national public universities and 30% for private universities. The only exceptions are Public Administration, Business Management and Foreign Trade, which are offered in national public universities. On the other hand, private universities that receive allocations and revenues from the State are the only ones that offer Management and Leadership programs.

In conclusion, the comparative analysis shows that the 75 ethics subjects and 47 social responsibility subjects analyzed do not depend on whether the university is public or private, or whether they receive allocations and revenues

from the State, but they do depend on the program offered. For example, Business Administration has 15 ethics subjects and 19 social responsibility subjects. Accounting and Auditing has 12 ethics and 10 social responsibility subjects, and Tourism has 11 ethics and 3 social responsibility subjects. Finally, Economics has 9 and 1, respectively.

Finally, the subjects were divided by categories to show that the CSR subject is offered, with greater strength, in the Accounting and Auditing program, becoming a subject of its own with 26.7%. Likewise, the subject of corporate responsibility has more weight, with 52.2%, for the Business Administration program. Similarly, the subject of ethics, as such, belongs, with 25%, exclusively to Marketing. Therefore, Accounting and Auditing does offer the subject of business ethics at 50%. A curious fact emerges from this approach: social responsibility is most strongly taught in the fourth cycle, while ethics is taught in the fifth cycle. However, according to the average, the two subjects mentioned above, should be part of the curriculum in the fifth cycle.

Additionally, it is concluded that this analysis contributes as a basis to promote the offer of these subjects in the administrative sciences programs, since it is very important to remind the future professional, based on theory, teachings, and experiences, how to act and how to maintain an adequate behavior in circumstances where the dignity of the professional is directly involved, in the management of a company, in the benefits of the stakeholders, or in the society.

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