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# The adoption of corporate social responsibility active learning methodology with management accounting students

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## ABSTRACT

The aim of this paper is to integrate active methodology on corporate social responsibility (CSR)<sup>1</sup> learning into management accounting studies. The linkages between sustainable management and management accounting demand those future managers integrate CSR into their training in an effective way, as they will become change agents for CSR. A representative sample of students at the University of Jaen has been selected in order to adopt CSR active learning, which allows us to draw conclusions about how they perceive CSR and its management. Qualitative methodology has been integrated in this project-based learning using flipped classroom. Our evidence full supports the validity of the CSR active learning methodology to create an effective learning context that involves professional and emotional competences, as the answers offered mainly included some relevant topics covered by CSR research and social and environmental accounting (SEA). This study contributes to previous literature assessing the potential of active methodologies in CSR learning. Also, it provides important insights for university and business school managers to design or modify curricula that are related to management accounting in line with sustainability.

## 1. Introduction

In recent decades, there has been a growing demand to integrate corporate social responsibility (CSR) competencies into students' learning at the higher education level. Universities have increasingly placed CSR on their agenda, but it is particularly relevant understand how CSR can be effectively taught in the classroom (Castilla-Polo et al., 2020). Students should learn what CSR is, but also the competences needed to apply it in the business context. In this sense, a cultural change in higher education is demanded when the goal is to create an effective environment to enable students to better address sustainability (Hesselbarth & Schaltegger, 2014). Education for Sustainable Human Development (ESHD),<sup>2</sup> as a global framework, is defined as "the expansion of the substantive freedoms of people today while making reasonable efforts to avoid seriously compromising those of future generations" (UNDP - United Nations Development Programme, 2011, p. 18). In this context, higher education should recognize the need to offer specific competences to their students to empower them in ways of sustainable development that cover ESHD (see Figs. 1–3).

At the same time, the competencies needed to manage CSR are highly demanded by companies which are convinced about the need to put CSR into practice, especially those of large size (KPMG, 2020). In this context, CSR appears as a key question for the curriculum

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<sup>1</sup> CSR: Corporate Social Responsibility.

<sup>2</sup> ESHD: Education for Sustainable Human Development.

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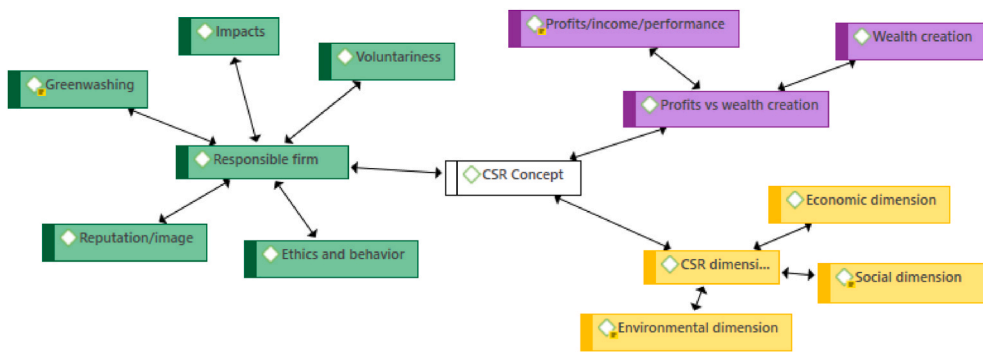
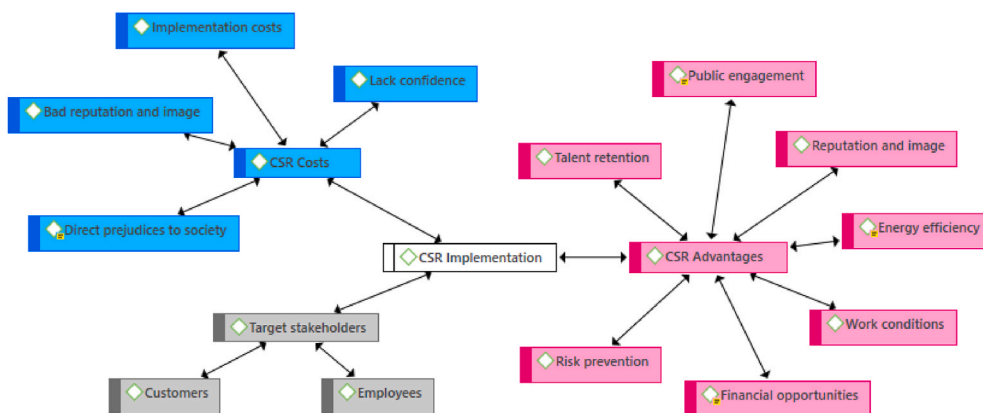


Fig. 1. CSR concept: content analysis categories. Source: Own

of business students who need to acquire all kinds of competencies to be successful in corporate practice. Today’s students will be tomorrow’s managers (Armstrong et al., 2003). Hesselbarth and Schaltegger (2014) pointed out the need to know how future managers could be educated most effectively to become change agents of CSR. The Principles for Responsible Management Education (PRME),<sup>3</sup> developed in 2007 under the coordination of the United Nations Global Compact in conjunction with different academic institutions, are also valuable evidence of the recent interest in the business education-CSR binomial.

In a more concrete way, decision-making is the specific field addressed in this study within management accounting students. There is little evidence on CSR as a driver for the making-decision processes supported by management accounting (Asiaei et al., 2021; Asiaei & Bontis, 2019; Hosoda & Suzuki, 2015; Idowy, 2011; Loikkanen & Hyytinen, 2011; Neumann et al., 2012; Soderstrom et al., 2017; Zyznarska-Dworczak, 2018), a research gap we cover here. Overall, Soderstrom et al. (2017) carried out a literature review on how researchers have analysed CSR in this discipline, concluding about the difficulty of drawing consistent conclusions regarding the role of formal versus informal control systems in successful sustainable management implementation, given that much of the evidence is drawn from isolated case studies of a single or a small set of companies. This is an opportunity for future research that we took as our starting point to analyse how CSR can be effectively introduced in the training of management accounting students.

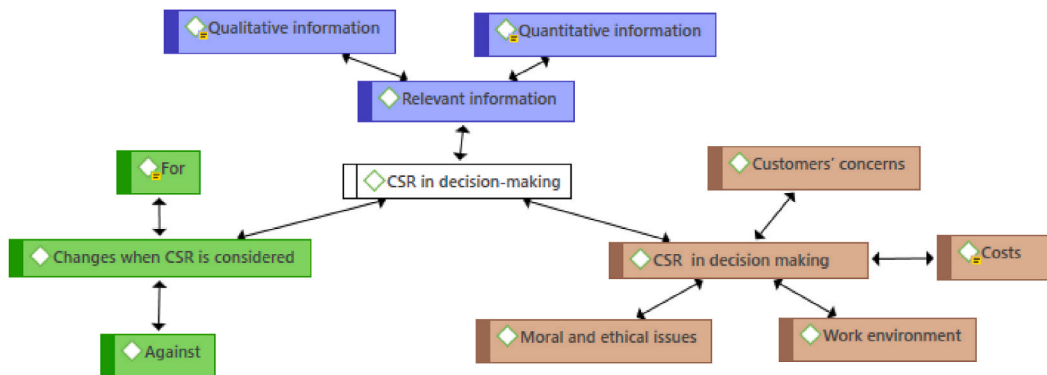
For that purpose, educators should adopt the type of methodologies that motivate and engage students for the CSR contents that they aim to train in. Nowadays, the millennial generation tends to stop paying attention to long speeches and excessively theoretical contents. This is a challenge for teachers, who have had to reconfigure the way of teaching to create learning experiences that really make an added value for students and engage them (Doyle et al., 2014). In this sense, active learning shows a growing tendency to be applied in higher education from its origin in the 1930s until the present day (Heriot et al., 2008). The reason is that this methodology emphasizes the application of the theory and concepts by involving students in the learning process, making them become self-learners



Source: Own

Fig. 2. CSR implementation: content analysis categories. Source: Own

<sup>3</sup> PRME: Principles for Responsible Management Education.



Source: Own

**Fig. 3.** CSR in decision-making: content analysis categories.  
Source: Own

(Heriot et al., 2008; Huber, 2008; Kember et al., 2007; Mason et al., 2013). CSR is directly connected with making decisions, for it would be useless if considered just a theoretical, utopic idea surrounding management. This implies the need to be aware of the importance of incorporating it into the daily practice for managers. Considering that, precisely, our students now will be the managers tomorrow, it is essential that from the universities they are trained in considering CSR not only a theoretical concept, but also a key driver of their practical decisions. This implies that students are challenged not only to get plenty of information about what CSR is, but also to develop the necessary reasoning to judge the extent of importance of such information, deciding whether all the information is necessary or not (Heriot et al., 2008), and organizing it in a meaningful way (Armbruster et al., 2009; Chi & Wylie, 2014). This can only be achieved if the student plays the main role in its learning process because otherwise CSR would remain just as another theoretical concept to memorize that will be forgotten no sooner they memorize the following one. We thus believe that active methodologies where students integrate CSR into their training will lead to better results than if CSR is offered to students in a passive way, paying special attention to the transmission of knowledge, and not to the generation of specific competences.

The suitability and advantages of active learning methodologies for CSR training is supported in literature. As an example, Davies et al. (2003) report that the most recurrent methods for introducing CSR concepts that students claim to have received are student-centred, such as readings, class discussions, videos and projects. CSR should “shape management students’ attitudes and provide them with the necessary knowledge, skills and critical analysis to make decisions as consumers and future professionals” (Setó-Pamies & Papaoikonomou, 2016, p. 523). It is true that both emotional and professional CSR competences are fundamentals, and thus learning methodologies should allow them to be achieved at the same time. As a closer antecedent, Rodríguez-Gómez et al. (2020) use Web 2.0 and social media tools to teach ethics and CSR students start with the conviction that ethics and CSR are developed for reasons of image and legitimacy; however, after receiving training on these topics through tools that take into account emotions and values, they start to value the importance of the company as an agent of social change. The critical dimension in CSR learning can foster an understanding from a more emotional point of view which will lay the foundation for future personal and professional development.

The methodology followed in this study is active learning, based on project based learning and using flipped classroom with the debate method technique. Specifically, three lessons were delivered about CSR definition, cost-benefit analysis –the CSR business case – and CSR decision-making. Considering this, with our study we aim to complement the formative process of our students offering them a new perspective: help them to be conscious of CSR as a driver of decision making, both from a better understanding of the concept and by its application in the practice. With the debate technique, besides, we want them to experience real situations and challenge them how to make decisions when the background of such decision and its consequences are controversial. All the information gathered was codified using ATLAS.ti in order to summarize the evidence found.

The contribution of this study is twofold, from the point of view of academia and business practice. First, although some studies have analysed the adoption of active learning methodologies in sustainability in a broad sense (Matzembacher et al., 2019; Ortiz & Huber-Heim, 2017; Rodriguez-Andara et al., 2018; Sierra & Rodríguez-Conde, 2021), no previous articles had analysed the use of active methodologies in CSR learning within management accounting studies, thus covering a gap in the existing literature. Furthermore, there is also a novelty in the technique of active learning. Meanwhile the aforementioned studies use case studies or simulation games, the methodology that we propose exploits the advantages of the debate method, which is especially suitable for CSR learning in terms of increasing participation of the students (Oros, 2007; Vasquez Gonzalez et al., 2017) and, especially, developing critical thinking (Alen et al., 2015; Hamouda & Tarlochan, 2014; Lampkin et al., 2015; Mumtaz & Latif, 2017; Paredes et al., 2018). The debate method is, besides, more useful than traditional lessons when the debate topic is controversial (Koklanaris et al., 2008). Second, from the business point of view, the results of this work will could help both companies and society to apply the lessons learned from academic studies, which mainly justify CSR management as a business case (Kurucz et al., 2009), and so helping future managers in terms of sustainable management.

The paper is structured as follows. It starts with a revision of the role CSR within higher education and the need to use active

methodologies. The third section describes the research design which is based on a qualitative approach that combines project based learning and flipped classroom. The main findings obtained will be explored in the fourth section. Finally, conclusions, limitations and future lines of research will be added in a final section.

## 2. Theoretical framework

### 2.1. Corporate social responsibility as part of the educational training

Nowadays, society faces many social, economic, and environmental challenges (Misseyani et al., 2018; L. A. Porter, 2016). To be able to solve these problems, all citizens are expected to play an active role, seeking the best solution (Reficco & Jaén, 2015). This need is reinforced because of the effect of globalization (Avalos & Witt, 2011; Misseyani et al., 2018), given the impact that the actions of people in their daily life have on society (L. A. Porter, 2016; Smith & Welton, 2016).

Higher education, to a great extent, is responsible for the professional development of university students. Moreover, it can also model the attitudes of the graduates to different situations or problems in their daily life. Precisely, among the variety of higher-education studies, it is in social sciences that students can best understand the role and impact of people in the society where they live (Hironimus-Wendt & Wallace, 2009). In this sense, there is a growing tendency in the recent literature to consider that higher education in universities should be oriented not only towards expanding students' academic knowledge, but also to developing different skills and opening their minds to other realities (see for example: Avalos & Witt, 2011; Chan et al., 2019; Misseyani et al., 2018; Pernía-Espinoza et al., 2019; Smith & Welton, 2016). This is the so-called the multidisciplinary CV (Avalos & Witt, 2011; Bourazeri et al., 2017; Misseyani et al., 2018; Repellin Moreno et al., 2017), in which not only is academic development considered, but also other professional aspects such as the adoption of appropriate ways of working (communication and collaboration), using efficient tools for working such as digital competencies, or even a having a way of thinking and understanding the world which that is decisive and considers social responsibility (Bourazeri et al., 2017).

All these things considered, a social call to include aspects related to CSR in academic studies can be observed (Bourazeri et al., 2017; Chan et al., 2019; Misseyani et al., 2018; L. A. Porter, 2016; Reficco et al., 2019). CSR awareness is considered a key aspect to achieve through education at different levels (Chan et al., 2019; Jones, 2010; Marina & Anna, 2015; L. A. Porter, 2016; Reficco & Jaén, 2015; Smith & Welton, 2016). This way, students can, to some extent, reward the effort of the society to allow them receive their education (Chan et al., 2019). Graduate students are thus expected to use their knowledge to help in the solution of social problems and take an active role in society (Jones, 2010; Reficco & Jaén, 2015). For that reason, it is important for educational training to make students aware that the effect of their future daily actions for other people (DesJardins & Diedrich, 2003; Marina & Anna, 2015; L. A.; Porter, 2016; Smith & Welton, 2016) are as important as the results from the project they are carrying out (Chan et al., 2019; DesJardins & Diedrich, 2003). This can be achieved through educational cognitive strategies (Marina & Anna, 2015) in competency-based training (Leal Mora et al., 2014).

Beyond the aforementioned reason for including CSR in academic contents in educational programs as a way of answering social demands to face the challenges of the globalized society nowadays, the fact is that the inclusion of these types of contents is also beneficial from the point of view of the learning process. We can therefore find several advantages for CRS training in education. To begin with, students are especially motivated when learning this kind of contents (Chan et al., 2019; Ellis, 2009; Pernía-Espinoza et al., 2019; Tarín-Moreno et al., 2013) which touch their lives, becoming aware that their attitudes and actions, depending on their responsibility, can be either the solution to social problems, or generate a greater problem (Smith & Welton, 2016). In this sense, several experiments that have been carried out at higher-education levels have led to greater engagement with the subjects where CSR contents were included (DesJardins & Diedrich, 2003; Pernía-Espinoza et al., 2019; L. A. Porter, 2016). Secondly, the fact that students are not narrowly oriented towards strictly academic contents but are invited to offer new solutions to the problems of the society improves their creativity (Ellis, 2009; L. A. Porter, 2016). Moreover, dealing with CSR issues usually leads students to leave their comfort zone, challenging their own lifestyle (Hironimus-Wendt & Wallace, 2009) and thereby improving their ability to develop critical thinking (Bourazeri et al., 2017; Ellis, 2009; Hironimus-Wendt & Wallace, 2009). Furthermore, students may acquire other skills different from just expanding their academic knowledge (Avalos & Witt, 2011; Bourazeri et al., 2017; Misseyani et al., 2018; Repellin Moreno et al., 2017), such as leadership, dialogue and collaboration in teamwork, sense of responsibility, openness to the community, etc. (L. A. Porter, 2016). Finally, focusing on the academic aspect, several empirical studies about the inclusion of CSR contents in higher education show an improvement in students' marks, strengthening their academic position (Pernía-Espinoza et al., 2019; Repellin Moreno et al., 2017).

### 2.2. Corporate social responsibility and management accounting

The definition of CSR is widely discussed by researchers in this field (Weber, 2008), to the point of being a concept which has brought about progress and controversy (Wang et al., 2020). In addition, there are closer terms which should need clarified such as sustainable development, ethics or philanthropy, to name but a few.

To start with, it can be concluded that CSR' notion "has been in existence for a relatively long time, but the most noticeable developments have occurred in the past 20 years" (Chung & Cho, 2018, p. 208). Bowen (1953) was one of pioneering precursors of the role of companies in the inclusion of public (societal) interest into corporate decision-making. Social objectives, together with economics goals, should be voluntarily assumed by private companies replacing economic performance by wealth generation. Some years later, the concept of sustainable development appeared within the Brundtland Report (1987, p. 43) as "development that meets the

needs of the present generations without compromising the ability of the future generations to meet their own needs". To adopt this view, businesses should integrate CSR into their management on a voluntary basis, deciding what CSR activities will be adopted and how. The linkages are obvious in the CSR-sustainable development relationship since sustainable development as a final output needs CSR -as an input-to be achieved in an extended way within the business context.

The consensus about the voluntary nature of CSR is one of the most repeated advances in its definition. As one remarkable example, the European Commission focuses on a concept where: "companies decide voluntarily to contribute a better society and a cleaner environment" (European Commission, 2001, p. 4); McWilliams and Siegel (2001) also insist on the need to supplement compliance by voluntarily activities when CSR is defined. This condition has empowered managers as key figures in CSR management, given their discretion in this regard.

In the core of social commitment, stakeholders' concerns are also crucial to encourage CSR from an operational perspective. In fact, stakeholder theory (R. Freeman, 1984) is at the roots of the efforts of academia to explain the determinants or reasons behind socially responsible actions by companies being the framework most used (Rodríguez-Fernández et al., 2020). These groups, especially those conceived as strategic ones, may lead the adoption of some specific CSR activities, given that the value creation for stakeholders is assumed as a repeated goal in sustainable management. According to Schneider (2015), to enable firms to successfully deal with CSR, stakeholders need to participate in sustainability accounting and management. This is what Hörisch et al. (2020) introduce as a concept "Accounting for Sustainability and Stakeholders", putting stakeholders at the heart of the accounting framework. Regarding the focus on stakeholders, "there are assumptions about power over managerial decision-making not only direct decision-making, but also interactions among stakeholders and how these interactions affect the decisions made" (Soderstrom et al., 2017). Also, the impacts generated by the company on the different stakeholders occupy a prominent position in the different definitions of CSR (European Commission, 2011, p. 1): "the responsibility of enterprises for their impacts on society".

SEA includes contributions that highlight how accounting and CSR are translated into different outcomes for companies. In the opinion of Adams and Larrinaga (2019), research on increasing the performance has grown exponentially in recent years, even increasing the number of rules issued to make social reports (Sisaye, 2021). Although, it can be said that there is still much to be investigated quantitatively in the aspects related to sustainability accounting (Christ et al., 2018; Roberts & Wallace, 2015) and what is more important, it could be convenient to improve the academic curricula of future entrepreneurs with the aim of including issues related to sustainability accounting (Al-Hazaima et al., 2020; Boulianne et al., 2018; Cho et al., 2020; Sisaye, 2013). However, there may be certain constraints in sustainability accounting such as their cost for companies (Dagilene & Štutiene, 2019; Joseph, 2012) or the lack of coordination between the concept of accounting and sustainability (Çalışkan, 2014).

Managers should optimize the role of CSR in the making-decision process, aiming for sustainable management. Aside from financial pressures from owners and shareholders, managers have their own reasons to be for or against CSR (Huang & Watson, 2015). The literature mainly discusses different costs and benefits associated with CSR that should be analysed given the voluntary nature of CSR (see Rodríguez-Gutiérrez et al., 2021 for a recent comprehensive review). Among the benefits of CSR, researchers have identified improvement of corporate reputation (Armitage & Marston, 2008; Castilla-Polo & Sánchez-Hernández, 2020; Stewart, 2003); competitive advantages based on differentiation (M. Porter & Kramer, 2006); better performance (Margolis & Walsh, 2011); employee motivation, retention and recruitment (Turban & Greening, 1997; Weber, 2010); and internal organizational advantages (de Colle et al., 2014), among others. The costs associated with CSR have been less studied, but prior research refers to the expense or investment nature of CSR (C A Adams, 2002); all the costs derived from the implementation, assurance and certification of CSR standards (de Colle et al., 2014; O'Dwyer & Owen, 2005); and, finally, the opportunity costs have been added to this cost-profit approach, such as consumer boycotts for irresponsible companies (Zeng et al., 2020).

More controversial are the dimensions of CSR. While some researchers often operationalize CSR using a one-dimensional measure that aggregates these activities, others suggest that it consists of multiple dimensions, each of which is represented by a group of different voluntary activities (Inoue & Lee, 2011). As the most extended criteria, CSR requires the integration of three classical dimensions: economic, social and environmental. However, there are some other categories such as the seminal paper of Carrolls' pyramid (1979) for CSR which introduced economic, legal, philanthropic and ethical responsibilities, recently modified by Lu et al. (2020) by introducing environmental issues. Undoubtedly, isolated efforts in any of these blocks do not allow companies to achieve true CSR (Weber, 2008) in line with the triple bottom line perspective (Elkington, 1997) or the notion of sustainability. CSR should be integrated in a comprehensive way. Not only are individual CSR activities demanded, but also their strategic integration since CSR is closely related to sustainability (Huang & Watson, 2015).

Bearing in mind all the notes above, a nexus between accounting and management is clearly evident as far as CSR is concerned.

On the demand side, accounting helps companies to communicate CSR to stakeholders; these disclosures are well-known as social reporting and covered by sustainability and environmental accounting (SEA).<sup>4</sup> This accounting field is associated with the preparation and communication of information to stakeholders about the organizations' impact on the societies and the environment where they operate (Deegan, 2017). There are some relevant guidelines to help organizations to report their CSR such as Global Reporting Initiative (GRI),<sup>5</sup> the Sustainability Accounting Standard Board (SASB) in 2012 and the Integrated Information Reporting Framework (IIRF),<sup>6</sup> the AA1000 series, ISO 26000, the Sustainable Development Goals (SDGs) and the Principles of the Global Compact, among others, configure a range of tools known as CSR standards. Not only does SEA research the way to communicate, but also its effects.

<sup>4</sup> SEA: Sustainability and Environmental Accounting.

<sup>5</sup> GRI: Global Reporting Initiative.

<sup>6</sup> IIRF: Integrated Information Reporting Framework.

Following [Chung and Cho \(2018, p. 208\)](#), SEA encompasses various branches of research such as “management accounting research for social and environmental issues; accounting for sustainable development; accounting for human rights and biodiversity; social accountability; relations between corporate social performance, corporate social disclosure, and corporate financial performance”.

On the other hand, managing CSR requires information from the management accounting system to measure the resources and outcomes associated with these activities from a supply point of view. That is, management accounting should cover CSR issues, especially when making decision processes are considered. Managerial decisions need to be adjusted to CSR given that companies face not only financial goals but also social and environmental ones. In the path of sustainability, companies need a more exhaustive accounting information to deal with all the impacts they generate. Thus, new measures should be introduced in making decision processes where economic and social aspects become mutually supportive to enhance the organization impact on community development.

### 2.3. Exploring the methodologies. How to deal with corporate social responsibility in higher education?

In the previous sections the importance of including CSR concepts in educational training has been justified. Particularly focusing on higher education, in this section we aim to explore the way in which such CSR training can be effectively implemented with students in a university learning environment.

Broadly speaking, there are two different ways to understand the learning process depending on the role that students play in it: active learning and passive learning. The difference is that, whereas passive learning consists of a traditional lecture where the students merely listen to the lecturer, in active learning students are asked to do some meaningful learning activities, and being conscious about them ([Prince, 2004](#)). In other words, students do not merely do an activity but think about the things they are doing ([Heriot et al., 2008](#)).

Although passive learning, based on the traditional presentation of the lecture to a wide number of students, may be effective to communicate a vast extent of contents to a large group of students, those students may lack other skills that are also useful for their professional life ([Armbruster et al., 2009](#); [Chi & Wylie, 2014](#); [McLaughlin et al., 2014](#); [Virtanen & Tynjälä, 2019](#)). Higher education should also focus on developing such professional skills, following the recommendations from international organizations, such as the European Commission or the Association to Advance Collegiate Schools of Business International (AACSB)<sup>7</sup> ([Huber, 2008](#); [Mason et al., 2013](#); [McLaughlin et al., 2014](#); [Weldy & Turnipseed, 2010](#)).

Active learning, as a learner-centred methodology ([Armbruster et al., 2009](#); [Exetera et al., 2010](#); [Mason et al., 2013](#); [McLaughlin et al., 2014](#); [Weldy & Turnipseed, 2010](#)), enables students to be encouraged to explore other attitudes and values beyond academic knowledge, including their experiences ([McLaughlin et al., 2014](#); [Weldy & Turnipseed, 2010](#)), emphasizing the interactions with both their peers and the teacher ([Armbruster et al., 2009](#)). Moreover, the necessary knowledge retention by students is not compromised, for students are provided with previous theoretical contents to later reinforce them in the class with a more practical application ([Long et al., 2017](#); [Mason et al., 2013](#); [McLaughlin et al., 2014](#); [van Alten et al., 2019](#)). This is the so-called flipped classroom ([Blau & Shamir-Inbal, 2017](#); [Long et al., 2017](#); [Mason et al., 2013](#); [McLaughlin et al., 2014](#); [van Alten et al., 2019](#)).

Several advantages can be highlighted about active learning. Firstly, the development of students' critical thinking, stimulating higher-order thinking ([Armbruster et al., 2009](#); [Kember et al., 2007](#); [McLaughlin et al., 2014](#); [Prince, 2004](#)), challenging their positions and way of thinking ([S. Freeman et al., 2014](#)). Secondly, students' engagement is improved because interaction between students themselves and the teacher is favoured ([Chi & Wylie, 2014](#); [Exetera et al., 2010](#); [Matthews et al., 2011](#); [McLaughlin et al., 2014](#); [Prince, 2004](#); [van Alten et al., 2019](#); [Weldy & Turnipseed, 2010](#)). This effect is greater when students are asked to debate or to solve problems of daily-life situations ([Heriot et al., 2008](#); [Weldy & Turnipseed, 2010](#)). Thirdly, studies prove that active learning has a positive effect on students' general attitudes ([Armbruster et al., 2009](#); [Matthews et al., 2011](#); [McLaughlin et al., 2014](#); [Prince, 2004](#)), enhancing their motivation for learning ([Armbruster et al., 2009](#); [Chi & Wylie, 2014](#); [Grant & Dweck, 2003](#); [McLaughlin et al., 2014](#); [van Alten et al., 2019](#)). Finally, from the strictly academic point of view, students improve their performance, which is reflected in better marks ([Gauci et al., 2009](#); [Matthews et al., 2011](#); [McLaughlin et al., 2014](#); [van Alten et al., 2019](#); [Weldy & Turnipseed, 2010](#)), lower attrition rates ([Matthews et al., 2011](#)), and longer retention of knowledge ([Blau & Shamir-Inbal, 2017](#); [Grant & Dweck, 2003](#); [Kember et al., 2007](#); [Prince, 2004](#); [van Alten et al., 2019](#); [Weldy & Turnipseed, 2010](#)) by students.

The aforementioned advantages of active learning make it perfectly suitable for CSR, especially the ability to be critical and autonomously develop their own way of thinking ([Bourazeri et al., 2017](#); [Ellis, 2009](#); [Hironimus-Wendt & Wallace, 2009](#)). This will be reflected, hopefully, in the development of a better attitude of the students towards the society where they live ([Khalid Ali, 2017](#); [L. A. Porter, 2016](#); [Reficco et al., 2019](#); [Smith & Welton, 2016](#)), assuming a more active role in solving its problems ([Reficco & Jaén, 2015](#)). Additionally, opening students' minds may also be beneficial for CSR teaching, as in that way students are not narrowly oriented to be aware of the costs, but they can also perceive how the adoption of CSR can be understood beyond the costs as an investment with future profits.

All these things considered, active learning is considered a good methodology for teaching CSR contents in higher education ([Bourazeri et al., 2017](#); [Khalid Ali, 2017](#); [Misseyani et al., 2018](#); [Reficco et al., 2019](#); [Reficco & Jaén, 2015](#)).

<sup>7</sup> AACSB: Association to Advance Collegiate Schools of Business International.

### 3. Methodology

#### 3.1. Project-based-learning

The methodology that has been adopted for this study is an active-learning one. In particular, we anchor it in project-based learning (Albanese & Mitchell, 1993; Colliver, 2000; Hmelo-Silver, 2004; Vernon & Blake, 1993). Additionally, for the subjects that were proposed to the students to introduce CSR contents in the lectures, an flipped classroom method was adopted (Mason et al., 2013; McLaughlin et al., 2014; Mortensen & Nicholson, 2015). In particular, we propose, among the various active learning techniques, the application of the debate method which, also applied in some other areas (mainly in experimental and health science such as Pharmacy, Nursery, Medicine, or Psychology), it has not been so widely implemented in topics of sustainability and CSR.

The debate method consists of an active learning technique in which students are given a certain study material about a particular issue to prepare themselves during a period of time (normally, one week) and discuss later in the class a series of questions about that content, having an in-depth talk with the students, conducted by the teacher (Hamouda & Tarlochan, 2014; Mumtaz & Latif, 2017; Oros, 2007). This method enables teacher to align short-term objectives of collective and individual learning, comprehension, and stimulation, with long-term objectives such as the development of research, analysis or communication skills (Alen et al., 2015; Lampkin et al., 2015; Mumtaz & Latif, 2017; Paredes et al., 2018). This way, students are asked not only to identify a problem to solve it but also to undertake a deeper analysis including appraisal, critique, and reasoning, before giving a potential solution (Paredes et al., 2018).

Giving the problem of motivation of the millennial generation when approaching the learning process merely as a memorization task of multiple theoretical concepts, there is the challenge for teachers to swift the methodology (Doyle et al., 2014). It is precisely in this point where the debate method is expected to be useful when the theoretical content of the subject is very heavy (Hamouda & Tarlochan, 2014). Additionally, it should be noticed that this generation also needs to be pushed for acting, being involved, and not be merely passively receiving theoretical concepts. When students are encouraged to express their own opinion, they feel they are being taking in consideration, and this motivates them.

The debate method has the ability of improve students' engagement and implication with the subject (Alen et al., 2015; Hamouda & Tarlochan, 2014; Hendrickson, 2021; Paredes et al., 2018; Vasquez Gonzalez et al., 2017). This also leads to other important advantages, such as a better assimilation and retention of the contents (Koklanaris et al., 2008; Paredes et al., 2018) and, eventually, the achievement of better marks for the students (Hamouda & Tarlochan, 2014; Koklanaris et al., 2008). But especially important for students to be aware of the importance of CSR in management accounting decision making is the fact that in the debates students can be asked questions that are not trivial, but dealing controversial issues, pushing them to express their opinion about their reasoned decision (Alen et al., 2015; Hamouda & Tarlochan, 2014; Koklanaris et al., 2008; Paredes et al., 2018). This improves critical thinking (Lampkin et al., 2015; Oros, 2007; Vasquez Gonzalez et al., 2017) and help students to do their best when making decisions (Mumtaz & Latif, 2017). Finally, it also fosters tolerance of students in diversity (Mumtaz & Latif, 2017) and the acquisition of other professional skills (Lampkin et al., 2015; Paredes et al., 2018; Vasquez Gonzalez et al., 2017).

All these things considered, we have opted for the debate method among the active learning methodology, keeping the problem-based learning as our guidance. This may enable students considering CSR not only as a theoretical concept to learn and forget in a future, but as an aspect to be actually considered in further decision making, and something that makes them be critical and even questioning themselves when solving real-life problems.

The idea of the project is as follows. Based on the characteristics of the flipped classroom (described in Section 2.3), students were provided with a short text (article, piece of news, or similar) dealing with the aspects of CSR for them to analyse. Those students were given approximately one week to read the text and get some previous theoretical knowledge before the class. To assure that the students had read the information, they were asked to send several activities to the teachers in which they were asked about some aspects included in the text, so that they had to read the text to answer the questions. Additionally, they were asked some questions that related more to their opinions about certain aspects of CSR. These tasks had to be carried out previous to the class.

During the class, the students were invited to participate in a whole class debate, in such a way that they could share their experiences, opinions, arguments, etc. on the questions that were dealt with in the activities. The role of the teachers was merely as conductors of the debate and to summarize the contents expressed by all the students at the end of each question. At any moment, the students could express their own opinion, there was no attempt to lead the students' opinion towards the teachers' one. Moreover, the students were encouraged to express everything they were feeling, and their real opinion, on the questions. The debates were, on average, one and a half hours in length. In one of the activities (Case 3), the students were also given a problem in which they had to make a decision on a real alternative in business life.

ATLAS.ti was used to perform content analysis (Beattie & Thomson, 2007; Steenkamp & Northcott, 2007) to encode all the information gathered from the three lessons. Specifically, we relied on three units of analysis to carry out our study. Firstly, the sampling units used were the audios, images and text resulting from the three CSR lessons with the students (Section 3.3). Secondly, to perform the content analysis we defined several categories depending on the objective to be analysed in each lesson. Finally, the sampling units were coded using the ATLAS.ti computer application, and the selected coding measure was the presence or absence of aspects related to CSR defined in the categories.

#### 3.2. Description of the participants

In this learning experience the participants were a group of 50 students from the University of Jaén (Spain) in two different

subjects. In closer detail, there are 13 students (26%) from management control (second course of the bachelor's in statistics and business), and 37 students (74%) from management accounting II (fourth course of the bachelor's in finance and accounting). The distribution of the sample is detailed in Table 1. As can be observed, in both subjects the proportion of students by gender is approximately balanced, with a slightly higher proportion of women.

The aforementioned subjects are both related to the analysis and management of the company's costs when making decisions on several issues (optimal production, productive capacity, alternatives for production, adoption of company policies according to competitors, decisions on maintaining or abandoning products or services offered to the customers, acceptance of additional selling orders, or budgeting, among others). The syllabus for both subjects is similar.

### 3.3. Description of the learning activities

During the course, three different lessons including CSR in businesses' decision-making were presented. As indicated, all of them, in general terms, consisted of a short previous explicative text, carrying out a written task about the contents in the explicative text (both prior to the class, as homework), and participation in a debate in the class.

The three activities are described below (for the theoretical background of the CSR contents that were dealt in each activity, see Section 2.2):

- *Lesson 1 CSR: What is a responsible company?* The students were given a text with several examples of firms adopting CSR policies. After that, they were asked three questions:
  - 1.1. How could you define these companies as responsible?
  - 1.2. Do they consider that the goal of these companies is an increase in profits or wealth creation?
  - 1.3. Which could be the main lines of CSR policies in a company?
- *Lesson 2: Costs and benefits of CSR.* The students were given a well-known example of a company which was found out to be socially irresponsible (scandals, judgements, etc.). The questions to be answered are the following:
  - 2.1. What are main costs and who are the stakeholders affected by irresponsible companies?
  - 2.2. Compare the pros and cons of companies being socially responsible.
- *Lesson 3: Decision-making with qualitative aspects of CSR.* The students were given a case study of a company where the managers have to make a decision on whether to automate part of the productive process (with the consequence of workers being fired) to be more efficient in production or, on the contrary, maintain manual production of the whole process. The students had data on the cost of the new machine, additional costs associated with the initial outlay, firing costs, salaries, and other qualitative information. The questions to be answered were the following:
  - 3.1. What type of information would you consider when making the decision?
  - 3.2. Should CSR be considered when making the decision to automate?
  - 3.3. Next, from the qualitative point of view, reason whether you would maintain the decision made in question 2. Note that the decision can be the same or different and that, in this question, every answer is correct whenever it is justified.

## 4. Findings

In this section, we will analyse the main evidence derived from the content analysis carried out on the answers provided by the participants, grouped by each of the three lessons. It should be added that textual citations are coded with two numbers separated by a colon. The first number indicates the number of the coded document while the second number indicates the citation number. Consequently, sometimes the opinion of the same student has been coded several times because the answer he/she provides has been split to form part of several categories.

### 4.1. CSR definition

The first objective of our study was to find out what management accounting students understand as a socially responsible company although this is a controversial definition. Firstly, in a remarkable conceptualization put forward by one of the participants, CSR can be characterized as follows: *"There is no unanimous concept regarding what a responsible company is, but there is a series of principles: compliance with national and international legislation, business ethics and consistency, impact management at a global level and satisfaction of expectations and needs of the stakeholders; and, of course, informational transparency"* (9:9).

However, it has been more common to define CSR using characteristics of this concept that are mainly used by literature. In that

**Table 1**  
Sample description by subjects and gender.

Subject	Degree	Women	Men	TOTAL
Management Control	Statistic and Business	7 (53.85%)	6 (46.15%)	13 (26%)
Management Accounting II	Finance and Accounting	21 (56.76%)	16 (43.24%)	37 (74%)
TOTAL		28 (56%)	22 (44%)	50

Source: Own



sense, it has been found that most of them consider that a responsible firm is the one that generates an **impact** on society (European Commission, 2011), thanks to its responsible actions. Some relevant opinions offered are:

*“Companies with CSR activities take into account the consequences and the **impact** that they have on the society surrounding them” (9:15), “A responsible company is the one that generates an **impact** on society, taking into account positive and negative **externalities**: positive externalities, or benefits that CSR action generates in society; and the negative ones, which occur when these actions are not applied correctly” (12:3), “The socially responsible company is one that must not lose sight of the **impact** that its CSR action generates on society” (12:13) and “A responsible company is a firm that contributes to implementing actions to take care of the environment, organizes social work events, makes donations for the progress of new technologies, and transmits ethical, economic and environmental values to its workers and customers, and consequently its impacts are reduced” (9:2).*

In addition, it was further requested of the management accounting students to define a responsible company in terms of the effects derived of social and environmental actions. Mostly, they emphasized the improvement of the **image and reputation** as one of the main CSR benefits, as well as a way to advertise the company. In fact, in a generalized way, students consider reputation and CSR as closer concepts. As some examples, we can highlight the following opinions:

*“The company seeks to improve the **image** that is perceived by their customers” (2:5), “The companies that carry out CSR actions are the big ones because they pursue **image** issues” (2:23) or “The socially responsible company will have more **publicity, more fame and more customers**” (2:2).*

Others students understand that the role of being socially responsible is a way to adopt a differentiation strategy (M. Porter & Kramer, 2006): *“The responsible company seeks **differentiation**, gives the image that it is responsible, tries to help society, and their customers prefer its product even if it is more expensive because it is a more responsible company” (2:7).*

Another relevant idea that has been highlighted by the students when defining a responsible company is the **voluntary nature of CSR**, in line with a stream of research that insists on the need to supplement compliance through voluntary activities. Among the most important examples of this arguments should be considered:

*“Responsible companies go beyond compliance with legal obligations, which are **voluntarily** carried out” (9:7), “Responsible companies are concerned about society, the economy and the environment, not only about what is established by law, but they also try to improve what is established with **voluntary** actions, with the intention of improving everything that surrounds the company” (9: 3) or simply “Responsible companies do activities that are **not required by law**” (2:15).*

However, it was explicitly commented that CSR implies benefit for the firm as a previous prerequisite: *“CSR actions are voluntary and they always **gain something from them**” (5:13), “Some companies’ posture on their CSR actions is for their own benefit” (4:25) or “It is not just doing it and giving the money to them. They – referring to the company – say “yes, we are very environmental” what they are doing is **campaigning** ... they are going to recover double what they invest because people are going to say “come on, look, they are responsible” (4:25).*

In a high number of cases, students even consider that CSR allows companies to reduce previous irresponsible behaviours. All the above is related with **greenwashing** and its relationship with CSR is one key concern detected among students, because they insist on the fact that some companies carry out CSR actions for image reasons but not because they are really willing to be socially responsible. Mahoney et al. (2013) found how CSR reports were used to publicize stronger social and environmental records to stakeholders within companies with high CSR scores. Some relevant discourses about the lack of sincerity in CSR practices including well-known companies are as follows:

*“X is one of the cases of child exploitation; as a consequence, X lost credibility and then began to carry out CSR activities to **clean its image**” (5:8), “Y has a huge list of CSR measures but it is one of the Spanish companies that pollutes the most. It has an important CSR memory but it appears in the first rankings of companies that pollute. There is a **lack of coherence between what it publishes and what it does**” (1:1) or “The actions and policies of CSR **must be done sincerely**, and not as a mere pose, as they are usually done” (1:4).*

In this argument, some references about **ethics** were also introduced into the CSR definition by some students. There is a clear difference between both concepts, as the first is deals with moral principles and is based on the premise of good and bad behaviour – right versus wrong, whereas the second is the voluntary adoption by the company of activities to positively impact on its different groups of interest. Some examples of this idea are: *“A company’s CSR is closely linked to **ethics**” (9:8) or “A socially responsible company has **ethical behaviour** that makes it different from other companies” (9:12).*

The second question introduced in Lesson 1 was related to extending into the main objective when companies carried out CSR actions, that is, to analyse the students’ perception of why a company decides to be socially responsible, whether to increase its profits or for wealth creation. Most of the answers defended the **idea of wealth creation** (Bowen, 1953) as a necessary goal when companies are socially responsible. The following are some of the comments:

*“The benefit of the company that carries out CSR actions is not only economic but it also implies that the company is capable of creating value for the different stakeholders. Companies should **create wealth**, a social and environmental benefit” (5:2), “CSR creates value for employees, the environment and the community” (5:9), “It is important to mention the concept that companies look for **sustainable growth**; it is what best defines a responsible company. This sustainable growth refers to the fact that they care about the environment, their customers, their suppliers ... with the intention of having growth, but not at the expense of everyone, but by helping to improve everything that surrounds them” (9:3).*

Surprisingly, the answers that consider CSR as a way to **increase income/profit/performance** are scarce, even though reputation was considered a key goal pursued by socially responsible companies. This view introduces SEA as these students are looking for the

sense for the CSR-performance relationship, a topic highly analysed even though the results are not conclusive (McWilliams & Siegel, 2000). Some examples are: “*The social and environmental causes of a company involve increasing the number of customers, thereby increasing the economic profit*” (2:8) and “*For large companies, CSR actions are more focused on the economic objective*” (5:15). According to this last opinion, the lack of financing for SMEs to develop CSR was commented on, introducing size as a key variable in order to explain CSR in line with previous literature that encourages SMEs to put in practice social responsible activities (EU, 2016): “*There will be small companies that cannot bear the costs of implementing CSR measures and have financing problems to make an investment due to the size of the company*” (1:9) and “*Small businesses have more difficulty raising funds*” (1:10).

Finally, the three classical CSR dimensions were highlighted by these students in some key discourse: “*CSR has a triple focus: social, economic and environmental responsibility*” (9:6) and “*You cannot do CSR without being involved in all three areas, economic, social and environmental*”. Also, the interrelation between them: “*Trying to separate the triple focus of CSR (economic, social and environmental) makes it so slow, because the three dimensions of CSR must be considered as one part*” (12:7). It is interesting to note how students innately draw on this three-fold CSR division that is widely supported in CSR standards, especially within GRI.

#### 4.2. CSR implementation

Once the definition of CSR had been analysed among business students, the following objective in Lesson 2 was to expand into the business case in CSR (Kurucz et al., 2009), that is, the cost-benefit analysis, and the target stakeholders to be attended to within socially responsible actions. Our objective was to deal with a well-known example of irresponsible companies, Z,<sup>8</sup> to introduce all the above questions in a closer, more realistic way.

Firstly, our students were asked which group of stakeholders is more relevant for socially responsible companies. The importance of stakeholders in CSR actions can be highlighted in line with stakeholder theory (R. Freeman, 1984). Specifically, a representative group of students considers that customers benefit from the company’s CSR actions: “*If a company is socially responsible and produces in a certain way, in the end this has an impact on providing greater security of the product being consumed to those who consume it, and this reinforces the clientele itself*” (4:15). Employees were also considered as a strategic group in terms of CSR. In fact, there is a specific block within CSR related to activities helping employees in terms of conciliation, formation, non-discriminatory access, gender, among other relevant social actions for this collective: “*CSR actions are beneficial for the employees, thanks to talent retention*” (1:68), “*Creativity and innovation are encouraged. In addition, the fact that workers have better conditions makes them more motivated and more efficient*” (1:27) or “*Employees can be much more productive if they are free from stress, and they have even greater ability to solve certain situations*” (4:18).

The second part of this section is focused on the cost-benefit analysis of CSR, given that the irresponsible company selected as an example led the students to discuss about the consequences or a responsible behaviour together the costs caused by this well-known company will be.

Regarding CSR benefits, the improvement of corporate image and reputation is one of the most repeated advantages in the implementation of socially-responsible actions (Armitage & Marston, 2008; Castilla-Polo & Sánchez-Hernández, 2020). In this sense, there are many contributions from students supporting this view: “*CSR actions improve the reputation and image of the firm*” (1:26) and “*When we do CSR we convey an image that we are good and that we are behaving well with the environment and with the company*” (1:28). They also highlight that this improvement in reputation can lead to customer loyalty and, consequently, to obtaining a competitive advantage in the market through differentiation: “*CSR benefit: customer loyalty, because if a company offers a socially-good product, customers do not leave the company*” (1:35). However, price was introduced as a mediating variable in this decision by one student under the following terms: “*Well, it depends ... With equal prices and equal conditions, we tend to choose the responsible one. If you are looking at a company that is socially responsible and another that is not, if one offers you a product that assures you that it has been manufactured with sustainable procedures, I might be inclined to buy the product from that company rather than from the other. But if not. Then ... We would have to see ... it would be according to the difference in prices as well*”(4:30).

Legitimacy and the need to contribute in the society with not only an economic performance is also a benefit commented on by the students in the following terms: “*The company benefits if it is responsible for public engagement, if a company is not responsible, they will not have public engagement*” (4:17). This evidence is in line with SEA literature under legitimacy theory which is considered a relevant framework in CSR disclosures (Chung & Cho, 2018). According to this theory “corporations simply want to appear responsible for the social duties, and are selective in the type, level and frequency of the information about CSR disclosed” (p. 222).

Most students are convinced of the effects that better working conditions produce on the performance of the company. Thus, they highlighted that CSR leads to superior productivity due to good working environment: “*If the company has workers with personal, working and living conditions that are taken into account, the work environment will improve, which leads to efficiency*” (1:27), “*If there is a good working environment in the company, supposedly, business performance will be better*” (1:31) and “*If CSR policies are implemented focusing on their workers, they can become much more productive, because the workers do not suffer from stress*” (4:18). Talent retention was equally considered as relevant given that CSR may lead to maintaining employees in a company: “*Usually, entrepreneurs seek to retain talent in their company with their CSR actions*” (1:30). In addition, avoiding labour risks is another benefit that was pointed out by the students as far employees are concerned: “*When a company is responsible, it places great importance on occupational risks; it is*

<sup>8</sup> The case of Z, a meat-processing company which was involved in a health problem as the toxicity of some of its products was causing disease (and even several cases of death) in their clients. This company was found to have kept on selling toxic products even after being aware of the problem, seeking to prevent great losses by eliminating those toxic products that they had already produced. The managers were convicted and sentenced to prison.

assumed that being concerned about compliance with risk prevention will minimize the risk that the company has" (1:29).

Different operational advantages when CSR actions are undertaken are associated with the environmental dimension, such as **energy efficiency** (Nurunnabi et al., 2020), which the students consider linked to innovation: "Among the profits of CSR actions are **innovation and energy efficiency**, in the sense of not using as much electricity or using renewable energy to reduce costs and damage to the environment" (1:33) or "In addition, it can have lower costs due to **better energy efficiency**" (1:21).

Additional **subsidies** that businesses can obtain due to their responsible actions as well as the best **financing conditions** (Buhr et al., 2014) **emerge** as a residual CSR advantage in the opinion of our students: "If a company is not responsible, they will not receive grants, and the opposite is true" (4:17), "Some banks grant **better financing** to socially responsible companies but this is not a very general measure" (1:34) and "It can also influence whether or not you say so in terms of financing, as is the case with **business angels**. They are investors who are interested in start-ups. They provide the resources and take part in the business. They consider the issue of being socially responsible. In addition to the project being profitable, they also value responsibility" (1:3).

Conversely, management accounting students also identified some **costs** arising from the adoption of CSR actions. In a more concrete way, the irresponsible behaviour of Z, a recent, well-known example in the Spanish context, led our students to consider that the most relevant cost derived from this company and, also, for irresponsible companies, is the effect of **irresponsible behaviour on people's health**. Thus, numerous answers coincide in highlighting that an irresponsible attitude could lead to damaging people's health (referring to the aforementioned case of Z in the footnote<sup>1</sup>):

"Z was selling other products with another brand that were also contaminated; the irreparable behaviour is perfectly justified in this case" (1:2), "The attitude of the Z manager was irresponsible; he justified what he had done and he was not conscious about the injuries that were caused by the performance of his company; he was hurting his clients" (1:7) and "Z: knowing the problem, they keep doing it" (4:1).

In addition, this irresponsible behaviour of companies causes **bad image and reputation**, an idea that students also highlighted: "The Z case: the company is going to close in the short and long term, that company will not be able to open again with that name because of the **image** it shows to the public" (1:5) and "CSR in the case of Z also hurts the company because, in this case, CSR has not been complied and it **damaged the reputation and image of the company**" (1:16). Consequently, this irresponsible behaviour generates a **lack of confidence** from consumers: "Z' problem is that few people will trust it now or in the future" (1:1) or "Z: in the short term and in the long term, people will not trust this company" (1:3). All the above has been researched in SEA literature as reputational risks (Bebbington et al., 2008).

Some additional **costs of the implementation of CSR actions** in the company were mentioned but to a lesser extent, such as the increase in labour costs: "If you pay workers a higher salary for their qualification, you are improving the lives of your workers, and you can have a more permanent cost of labour; anyway, your workers will be happier" (1:7) or the cost of adapting the production chain to achieve a responsible production: "If I have to buy a machine that pollutes less to reduce emissions in the production process, I have to make productive changes that are costly" (1:6).

#### 4.3. CSR and decision-making

Finally, the role of CSR in decision-making was analysed because the interest of our study was to know the opinion of management accounting students who will become managers as far the need to introduce CSR issues into decision-making. In a more concrete way, Lesson 3 presents a case study where a company with 25 workers on its staff decides whether or not to buy a machine that would imply dismissing seven employees.

First, students were asked to determine the relevant information for decision-making. In this sense, the answers make a clear distinction in different types of information, quantitative and qualitative. Regarding quantitative information, **costs** were the main concern when making a business decision in the student participants as can be observed in their discourses:

"The information that I consider relevant is the **cost** of both situations, and we see that the purchase of machinery implies a higher cost to the company to produce the 400.00 units per year" (4:3), "We need to compare the **costs** of automating the service or not" (14:12) and "It is necessary to know how much they charge and how many hours each worker spends a day, and about the compensation that firing them would entail" (14:15).

Second, when the participants were explicitly asked about **whether they would consider CSR** when the decision to automate the production process is analysed, there were different discourses in this regard.

Among the group of students who considered CSR in this decision, the idea of considering CSR in the automation of the production process is supported mainly by the need to achieve a **good work environment**: "The **good work atmosphere** among workers will surely be lost if these dismissals are made and the CSR is not taken into account" (2:1), "A **good work environment** makes workers comfortable, more productive and able to do their work better, as well as having greater motivation. If this is broken, it can lead to demotivation, absenteeism and lower productivity ... which leads to lower production" (2:2), "It would also take into account that there is good affectivity among the workers" (3:1).

The second reason is related to **concerns over customers**, which are shown in the following responses: "We would have to take into account the **social impact** for the company that the dismissal of these workers would entail" (13:1) and "I do not automate due to the possible loss of demand because it is sometimes a function of the **customer's trust** in the company. It would be convenient to establish different ways to mitigate the damage produced" (21:1).

Furthermore, **moral and ethical issues** were highlighted as a qualitative factor to take into account when making the decision to automate the production process, as shown in the following answers: "If the dismissal of these workers is morally good or bad, regardless of the economic issue, that is, whether or not this action is responsible" (13:2) or "I would try to reach a common solution throughout the company

that satisfies all parties, giving more importance to the moral issues of a company that is based in a town where many people and families depend on that company, with local customers” (20:5).

On the other hand, there are students who would **not consider CSR** as they only would make their decision based on the costs: “The information that I consider relevant for making decisions is only that of costs, which would not take into account other types of information” (4:2) or “Organizational complexity and possible staff loss problems make us lean towards the dismissal of staff, focusing on costs” (20:3).

Finally, the question proposed in Lesson 3 included whether they would change their decision if the company studied was a socially responsible company. In general, most of the students would modify their answers and they would take social aspects into account when making decisions. On the other hand, one of the students in the analysed sample would not change their decision and would choose to carry out only a cost analysis to make decisions: “If costs are not considered, the company may even disappear so I would not change my opinion based on the cost study” (6:1).

## 5. Conclusions, limitations and future lines of research

Our study prevents disconnecting sustainability accounting from traditional accounting as [Hörisch et al. \(2020\)](#) demand. In this sense, CSR was introduced into traditional decision-making lessons with management accounting students to prepare them for their immediate future within the ESHD context ([UNDP - United Nations Development Program, 2011](#)). Nowadays, companies experience growing pressures concerning CSR management, a question we extrapolated to their managers. In fact, one of the central premises of CSR management is to support decision-making processes in line with social-environmental and economic priorities ([Asiaei et al., 2021](#)). Hence, it is critical to explore the role of CSR in decision-making processes given that sustainability practices may facilitate the achievement of corporate goals in a sustainable way, as society calls for. But, what will happen if higher education in business management does not include these competences related to CSR? The answer is easy; the students will not become competent and emotional professionals, able to manage business in a responsible way. In this line of argumentation, as a starting point our study used the need to include aspects related to CSR in decision-making, and we concluded that most of the students analysed would take them into account.

Being aware of the reasons stated above, we adopted an active learning process to integrate CSR with a representative sample of management accounting students. Active learning is an appropriate methodology, given its proven benefits in terms of preventing students from merely listening to the opinion of their teachers but, rather, developing their own critical thinking ([Armbruster et al., 2009](#); [Kember et al., 2007](#); [McLaughlin et al., 2014](#); [Prince, 2004](#)). This challenges their previous positions ([Armbruster et al., 2009](#); [Kember et al., 2007](#); [McLaughlin et al., 2014](#); [Prince, 2004](#)), and makes them more aware of the problems of the society where they live, encouraging them to take a more active role in solving those problems ([Khalid Ali, 2017](#); [L. A.; Porter, 2016](#); [Reficco et al., 2019](#); [Smith & Welton, 2016](#)).

Our findings support the broad CSR literature, and it is remarkable how the participants came to some similar conclusions to those reached by researcher in this field without receive any type of training about CSR. It is also noticeable that some relevant research questions within SEA are raised by them such as the relationship between CSR and performance.

Firstly, as far as a responsible company is defined (Lesson 1), the students mainly point out the need to carry out activities in a voluntary way, assessing the impacts of the company, conditions raised by well-known CSR definitions such as those of [McWilliams and Siegel \(2001\)](#) and the [European Commission \(2011\)](#). The dilemma about economic performance or wealth creation as a goal is understood clearly by most of the students who defend the need to achieve social, economic and environmental performance in line with the notion of triple bottom line ([Elkington, 2004](#)).

Secondly, the business case integrated into Lesson 2 for CSR ([Kurucz et al., 2009](#)) is generally understood by our students as they opt for a positive sense for the cost-benefit relationship in CSR. As the main benefits, reputational issues are considered ([Armitage & Marston, 2008](#); [Castilla-Polo & Sánchez-Hernández, 2020](#); [Stewart, 2003](#)), followed by customer loyalty benefits ([Brown & Dacin, 1997](#)). Employees were also considered as a strategic group in terms of CSR benefits, because they are more motivated, integrated and engaged if they work in a socially responsible company ([Turban & Greening, 1997](#); [Weber, 2010](#)). Organizational advantages in terms of energy efficiency and best financing conditions were residual in their discourse. Stakeholder theory ([R. Freeman, 1984](#)) plays a key role in the students' perceptions about CSR. In terms of CSR costs, the negative impact on society reached the first position followed by reputational issues, both disadvantages clearly related with the problems of Z after its irresponsible behaviour. These findings are supported by [Cho et al. \(2015\)](#), who concluded that threats to legitimacy or reputation tend to drive CSR decisions, especially social reporting.

Thirdly, when the need to integrate CSR into decision-making processes is considered, the role of stakeholders, both external – customers – and internal – employees – are mainly introduced. All the above is supported by our students' previous discourse where these group of stakeholders were considered strategic for a responsible company. Mostly, the decision process proposed in Lesson 3 is supported not only by a cost analysis; instead most of the participants would introduce CSR as a clear motivation. As a closer antecedent, [Soderstrom et al. \(2017\)](#) focused on considering CSR in direct decision-making as well as in the interactions between the stakeholders involved in these decisions, concluding that most answers considered that making decisions in the company should take CSR actions into account.

Based on our findings with management accounting business students, we propose active learning as a useful tool to teach CSR as the results produced with them have been remarkable. Given that CSR is unquestionable in sustainable development, and that business students nowadays will be managers taking decisions in the future, it is essential for education to really push them to adopt a socially responsible attitude in their lives. To do so, they must themselves be convinced of the benefits of adopting CSR actions. The best way to really help them to be aware of the necessity of CSR actions in the society is adopting methodologies that actually move them to form

their own opinion, independent of those of their teachers, improving their critical thinking. In this sense, prior studies evidence the greater effects of CSR learning when connecting academic contents to their real life, based on problems or situations that they face in their daily life (Heriot et al., 2008; Weldy & Turnipseed, 2010). Active learning has allowed us to improve our students' motivation (Armbruster et al., 2009; Chi & Wylie, 2014; Grant & Dweck, 2003; McLaughlin et al., 2014; van Alten et al., 2019), as we, as teachers, have experienced, observing how the majority of the students participated in the debates expressing their opinions, and learning for themselves what CSR is, as well as the importance that a socially-responsible attitude is for them as future managers.

This research was carried out as a first research phase in the CSR active learning process in higher education. For this reason, the time period considered and the numbers of students comprising the sample are limitations. Consequently, as a future line of research, we will expand into new research phases. Specifically, we will adopt longitudinal analysis and we will include students from other degrees in which it would also be interesting to include CSR competences in the curriculum.

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The authors declare that there is no conflict of interest.

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