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The impact of higher education on students' and young managers' perception of companies and CSR: an exploratory analysis

The future success of corporate social responsibility (CSR) depends on the attitude of the coming generations. They will influence the relations between business and society, be it as a citizen, a customer or a manager. Usually, young generations are considered to be more open to social and environmental issues, promising thus a bright future for CSR. The number of students in business schools integrating optional courses in CSR or specialised programmes is indeed increasing (Matten and Moon, 2004). It would be dangerous, however, to expect that the interest of future generations of managers in social and environmental aspects and their willingness to integrate stakeholder expectations in their decision-making process are sufficient to guarantee the mainstreaming or even the development of CSR in the following years and decades. There is in fact some evidence that tomorrow's decision-makers do not all share the values underpinning CSR. For example, a recent study among young financial analysts shows that their attitude towards CSR remains sceptical and does not differ from that of their older colleagues (WBCSD and UNEP FI, 2005). Indeed, personal convictions of individuals are not enough to change the priorities in the management of companies. The success of CSR also relies on organisational dynamics and collective regulations, as well as on the development of management tools, such as social and environmental indicators or standards for reporting.

Universities, engineering and business schools may play an important role, both by developing business-oriented research on the concept and the implementation of CSR and by mainstreaming them in their different training and education programmes. Academic institutions are in a position to provide today's and tomorrow's managers and engineers with knowledge about the positive impact of a CSR strategy on companies' long-term performance and about the tools and procedures that characterize a sound and integrated CSR approach. In this paper, we argue, however, that the potential impact of academic institutions in the field of CSR is not limited to these aspects. These institutions also influence the perception students and young managers have of companies and their responsibilities towards society. We believe that this heightens the responsibilities of universities, engineering and business schools in this field. To support our argument, this paper reports on the findings of an exploratory study concerning students' and young managers' perception of companies and CSR conducted in Spring 2005 by researchers at Audencia Nantes School of Management and the French white collar trade union CFDT-Cadres among students and alumni of different academic institutions in the French city of Nantes, including university, several engineering schools and a business school.

This study took the form of an electronic questionnaire sent to students who were about to get their diploma in the relevant institutions, and thus had already experience in companies via internships, as well as to those who had received their diploma from these institutions within the last five years. Designed after a series of exploratory interviews with students about their perception of CSR, the questionnaire did not specifically mention CSR in its title, nor in the first questions. The respondents only discovered the subject of the questionnaire after having replied to a series of questions dealing with their general perception of companies. The questionnaire contained open and closed questions

and was divided into five parts. After the part on the perception of companies, other sections followed on the principles of CSR, on the behaviour the respondents would adopt in concrete situations entailing social or environmental considerations, and on managers' preparation of the challenges of CSR. Finally, a concluding part dealt with the personal data of the respondents.

The results of the study are based on a sample of 465 usable questionnaires corresponding to a 14 per cent response rate. The sample is equally distributed between students and young managers (46 per cent each), with a small part of future managers looking for a job (8 per cent). Women represent 60 per cent of the respondents, which might be explained by their over-representation in the business school whose students and alumni represented 44 per cent of the sample, compared to 28 per cent coming from engineering schools and 23 per cent coming from the management faculty of university.

The results of this exploratory study will be presented in the three sections of this paper. In a first section, we highlight the respondents' general perception of companies and underline the link between their perception and the educational institution they are at or have been affiliated with. The second section deals with their attitudes towards the CSR concept and tools, and here too we seek to explain the findings in light of the course of studies the respondents followed. In the third section, we discuss the results of the study and their implications for academic institutions and companies. Finally, in a concluding paragraph we outline future perspectives for research.

Students' and young managers' general perception of companies

The first part of the questionnaire sent to the students and alumni dealt with their perception of companies. The respondents were asked to provide a list of five words or short sentences representing for them the success of a company, as well as a similar list of words representing the failure of company. The answers to these two open-ended questions were analysed using textual analysis software called ALCESTE[1], which makes it possible to treat corpora of discourses and to separate statements in classes, using a downwards-hierarchical classification (Reinert, 2002).
The classification of the respondents' terms established by this software is based on the idea that the terms used by each respondent are chosen according to his or her particular mental space that constitutes the person's framework of reference (Reinert, 1993). Each class of terms corresponds to a specific framework of reference. Respondents rarely choose this world of representation consciously. Social representations are rather based on the knowledge acquired in different learning situations, but also built during practices and experiences. They are closely linked to the social group to which the individual belongs (Verge`s, 1994). This analysis is thus based on the theory of representation developed by the French school of social psychology (Moscovici, 1961; Jodelet, 1989; Moliner, 2001) that shows how psychological representations are embedded in the social and cultural context. It helps to understand how social representations are created and how each class of terms used by the respondents results from an anchoring process (Debucquet, 2005: for an application to marketing in the food sector). This theoretical framework may help to understand how much higher educational studies can influence social representations, both by the knowledge transmitted, by experiences that students have, and by social group to which they belong during their studies.

Representations of the success of companies
In our study, the 465 respondents used 4,408 words or corpora of discourse when replying to the question dealing with their representation of the success of a company. 86.26 per cent of these terms have been integrated in the analysis. After having regrouped words with the same root and having eliminated the words used only by once, 560 words remained. The analysis of these terms based on the ALCESTE software enabled us to identify three different worlds of representation referring to a specific vocabulary and to typical corpora of texts. Each of these three classes contains

almost one third of the analysed terms indicating that the three different profiles of the respondents correspond each to about one-third of the whole group.

Class 1. Specific vocabulary of class 1 (37.95 per cent of the classified terms)
The vocabulary was: creation (48), dynamic (21), profitable (35), human (15), productive (19), social (48), cohesion (8), development (50), job (43), reactive (9), growth (21), link (7), environment (11), technology (6), ethics (12), to enrich (4), innovate (32), good (9), environmental (4), profitability (5), sustainable (12), efficient (7), competitive (11), financial (5), benefit (22), interest (6), relation (9), resource (6), concern (2), vision (4), ambition (5), community (6), powerful (6), strong (3), international (4), well-being (4), person (4), strategy (4), value (19), to invest (5), economy (16), flexible (5), management (2), aim (7), management (4), notoriety (5), opportunity (3)[2]. Class 1 corresponds to bodies of discourse illustrating an academic and economic definition of companies. The most representative corpora of discourse in this class are ''value creation'', ''job creation'', ''growth'', ''innovation'' or ''social linkage''. For this class, the definition of the company is thus focused on the economic aim of firms: to make profit or to create value to ensure the competitiveness and growth of the firm. Based on economic objectives, this world of representation also includes a dynamic dimension. Indeed, the terms used include not only the short-term objectives (profit, added value), but also the long term ones (job creation, growth). Class 1 also includes terms enabling the company to achieve its long-term goals: innovation, development and social cohesion.

Class 2. Specific vocabulary of class 2 (37.05 per cent of the classified terms)

The vocabulary was: to create (35), client (35), to develop (28), to do (23), to produce (18), respect (14), to earn (13), to satisfy (16), employee (18), employee (20), need (17), environment (15), market (15), share (9), product (19), service (29), to offer (10), to give back (8), to reply (10), to respect (8), to sell (11), shareholder (8), increase (6), man (6), image (4), to release (5), to manage (5), to participate (4), to allow (6), to make progress (6), to propose (6), to remunerate (5), to serve (6), to live (7), to assure (9), money (9), to build (3), to give (6), to generate (6), quality (12), to favour (4), added value (10), company (8), satisfaction (13), competent (11), final (4), internal (3), citizen (4), knowledge (4), profit (33), research (4), society (5), term (3), to improve (9), to bring (3), employer (3), to develop (5), action (13), customers (3), collaboration (5), consumption (3), possible (3), redistribution (3), competitive (3), leader (3), perenniality (16).
Class 2 corresponds to corpora of discourse illustrating a very operational or managerial vision of companies. The members of this class use a lot of action verbs such as ''to produce a quality service or a good'', ''to create added value'' or ''to increase the market share''. Their vision of companies is thus action and actors-oriented. All the verbs mentioned in this class illustrate a way to manage and to get results: to create, to produce, to satisfy, to offer, to sell, to propose, or to make progress. The members of the class also mention different stakeholders of companies, such clients or customers, shareholders, employers, and leaders. Curiously, the term ''employee'' is however not mentioned.

Class 3. Specific vocabulary of class 3 (25.00 per cent of the classified terms)
The vocabulary was: team (25), to open out (39), remuneration (15), work (31), contact (7), progress (15), meeting (9), to achieve (7), personal (21), carreer (5), spirit (8), group (5), place (8), project (9), apprentice (5), professional (6), challenge (7), experience (4), realization (4), success (8), life (12), learn (6), motivation (5), recognising (8), responsible (15), useful (8), collective (4), exchange (5), education (9), organisation (4), technical (4), openness (5), wage (6), rich (12), common (4), evolution (9), progress (2), future (3), humanism (2), divide (3), answer (2), result (5), feel (2), stimulate (1), contribution (2), convivial (2).
Class 3 corresponds to corpora of discourse illustrating a human relations representation of firm. In this class, the main terms mentioned are ''professional and personal blooming'', ''social recognition and success'', ''challenges to take'', ''remuneration'' or ''place of exchange''. This time, the focus is

on satisfying employees and ensuring their personal development. Many terms are linked to human resource management (remuneration, motivation, work, career, or wage), and the respondents seem to pay a lot of attention to the way the firm tries to maintain their motivation or to stimulate them. Indeed they mention different means used to develop employees' motivation, such as ''remuneration'', ''recognition'', ''learning'', ''career'', ''challenges'', or ''self-realization''. This first perception illustrates an individualistic perspective, but among the corpora of discourse representative of this third class, the collective dimension also plays a significant role, as illustrated by terms such as ''team'', ''contact'', ''meeting'', or ''conviviality''. Thus the elements of this class highlight the importance of the social linkages created by the company.

These social representations of companies' success are in line with other studies, in particular a study of students conducted by Moliner (1996) at the beginning of the 1990s. He mentions three categories corresponding to those identified in our survey. He identifies a representation of companies based on the activity of firm (corresponding to class 2 in our study), an economic representation of the firm (corresponding to class 1), and a representation based on the human dimension (corresponding to class 3).

Impact of higher education

The analysis by the ALCESTE software was not limited to the corpora of discourse. We also included several explanatory variables, i.e. the sex of the respondents, their status (student or manager), their higher educational studies and their attitude towards CSR drawn from their answers to the questions in the second part of the questionnaire. This allowed us to analyse the links between these elements and the three worlds of representation identified via a chi2-test.

Within class 1 (i.e. reflecting an academic an economic definition of companies), university students or alumni are over-represented, as well as students in general as opposed to managers, and females. Within class 2 (i.e. corresponding to an operational and managerial vision of the firm), students and alumni of engineering schools are over-represented, as well as managers (as opposed to students) and males. Finally, within class 3 (i.e. a representation of companies based on human relations), students and alumni of business schools are over-represented.

Among the different explanatory variables used in our study, the type of higher education has the most significant impact on the respondents' perception of companies. There are also differences in the way students vs managers perceive companies, and between the perceptions of males vs females. But these two criteria are not sufficient to explain the existence of three different classes of discourse among the respondents. The only clear link between the personal profile and the worlds of representation illustrated by the corpora of discourse used when describing their perception of companies is the one relating to the higher educational studies. This result is not really surprising, as the cultures in the three academic institutions are very different, particularly in France where private business schools are independent from the universities. Nevertheless, this result clearly underlines the responsibility of these academic institutions in forming the perception of companies by future managers and their attitude towards CSR.

Representations of the failure of companies

We used the same methodology to analyse the answers to the open-ended question concerning the terms representing the failure of a company. For their answers, the 465 respondents used 3,888 corpora of discourse. Of these terms 76.67 per cent have been integrated in the analysis. After having regrouped words with the same root and having eliminated the words used only by once, 826 words remained. Here again, the ALCESTE software clearly identified three different classes of discourse that are almost perfectly symmetrical to the three described above. However, the three classes are not the same size as in the classification of the concept associated with ''success''. The two last classes of concepts referring to ''failure'' each contain twice as many terms as the first class.

Class 1. Specific vocabulary of class 1 (18.84 per cent of the classified terms)
The vocabulary was: delocalisation (19), to dismiss (20), pollution (18), to loose (11), unemployment (7), aim (7), to discriminate (6), employee (5), dividend (4), plan (3), to restructure (4), exclusive (3), human (6), job (3), (no) respect (6), waste (3), economic (5), inequality (5), wage (4), right (2), social (8), condition (2), race (2), maximum (2), share (2), unfair (2), shareholder (2), environmental (2), profitability (2). Class 1 corresponds to corpora of discourse criticizing the lack of consideration for jobs and environment, and the focus on short-term considerations. The members of this class mainly use corpora of discourse, such as ''loss of jobs'', ''factory closed down'', ''delocalisation'' or ''pollution''. For the respondents within this class, the companies' failures have an impact on employment and environment. They also denounce that companies concentrate too much on the financial dimension, which is underlined by terms such as ''dividend'', ''competitor'', ''shareholder'', or ''price''. These representations of companies' failures reflect rather general phenomena.

Class 2. Specific vocabulary of class 2 (42.38 per cent of the classified terms)
The vocabulary was: short-term (18), growth (5), vision (7), strategy (3), final (3), to privilege (3), flexible (3), benefit (2), to satisfy (1), company (2), research (3), action (1), powerful (1), profit (51), productive (19), price (21), to exploit (31), to do (15), employee (17), account (6), cost (16), environment (13), man (8), resources (9), value (9), to crush (10), reduction (10), profitable (20), shareholder (20), personal (9), interest (6), mean (4), catch (4), output (6), to reduce (4), competitor (28), use (5), ethics (5), to exacerbate (3), financial (10), money (6), aspect (5), number (5), consumption (4), detriment (4), liberal (3), leader (3), relation (3), destruction (3), maximisation (3), capital (2), competitive (10), unique (3), need (2), capitalism (4), profit (2), market (7), priority (2), result (5), satisfaction (4), society (2), to earn (1), creation (2), decision (2), risk (2), excess (2), primacy (3), subordination (2).

Class 2 corresponds to corpora of discourse criticizing the excesses of shareholder value. In this world of representation, actors are more present than in class 1. There is a critique of the priority given to ''shareholders''. Other representative corpora of discourse of this class are ''to crush competitors'', ''to reduce costs'', ''to privilege the financial aspects'', ''to exploit the resources'', ''to privilege the short-term'', ''to satisfy the shareholders whatever be the consequences'' or ''insufficient respect of the employees''.

Class 3. Specific vocabulary of class 3 (38.78 per cent of the classified terms)
The vocabulary was: stress (31), pressure (28), bad (14), load (7), constraint (12), egoism (8), lack (21), rigid (7), absent (9), administration (9), environment (10), bureaucracy (9), hierarchy (22), recognizing (8), evolutionary (6), bottom line (5), heaviness (5), opportunism (5), divide (5), life (6), to alienate (6), to partition (5), communication (5), hypocrisy (6), work (19), stressing (6), low (4), deposit (4), manipulate (6), individual (9), motivation (5), schedule (7), to abuse (7), heavy (3), political (6), rich (3), spirit (2), slowness (2), fight (4), power (12), quality (4), time (4), to harass (5), domination (4), inhuman (2), internal (3), conflict (6), bankruptcy (2), (lack of) freedom (3), authority (3), management (4), young (2), dehumanise (4), opposition to progress (3).

Class 3 corresponds to corpora of discourse criticizing the lack of consideration of employees. Representative corpora of discourse within this class are ''stress'', ''pressure'', ''profits not shared'', ''load of work'', or ''lack of communication''. All significant terms within this class refer to a kind of pressure on people (''constraint'', ''to alienate'', ''harassment'', ''domination'', ''to dehumanise''). The responses in this class often mention the ''hierarchy'' that could be the vector of this pressure. This class is almost exactly the opposite of the third class identified by the analysis of the representations of companies' success.

Impact of higher education

The analysis by the ALCEST software included several explanatory variables to identify the links between the sex, the status and the educational studies of the respondents and their worlds of representation. Within class 1 (i.e. discourse criticizing the lack of consideration for jobs and for the environment), university students and alumni are over-represented, as well as students in general as opposed to managers. Within class 2 (i.e. criticizing the excesses of shareholder value), students or alumni from engineering schools are over-represented, as well as females. Finally, within class 3 (ie., criticizing the lack of consideration of employees), business schools students and alumni are over-represented, as well as young managers as opposed to students, and males.

Here again, the sex and the status of the respondents (students or employees) are insufficient to explain the existence of three different worlds of representation. Among the explanatory variables, the type of higher education of the respondents has the most significant impact on their worlds of representation. Students and alumni of each type of higher education are over-represented within the class that corresponds to the one almost symmetrically opposed to those established by the analysis of the terms used to represent the success of companies. This correlation does not exist for the over-representation of the sex or the status of the respondents. It is interesting to check whether the impact of higher education is also reflected in the respondents' attitude towards the CSR concept and tools.

Students' and young managers' attitudes towards the CSR concept and tools

The second part of the questionnaire dealt with the respondents' attitudes toward the CSR concept and tools. The results give us some important insights on the way French students and young managers perceive corporate activities in this field and on the way these practices may be improved. After a first analysis by simple sort, the answers were subjected to a cross sort analysis in order to discover possible links between the respondents' attitude towards CSR and several explanatory variables, such as their sex, their status, their degree of knowledge of CSR, their commitment to CSR and their educational studies. Here again the higher education institution of the respondents had an important impact on their answers.

Analysis by simple sort

The respondents first had to give examples of practices illustrating their understanding of CSR. The main answers to this open-ended question concerning internal CSR are ''well-being and transparency'' (21 per cent), ''training of employees'' (16 per cent), ''creation or maintenance of jobs'' (11 per cent), before ''discrimination'' (6 per cent) and ''social dialog'' (5 per cent). The respondents thus clearly favour individual rights and pay less attention to fundamental social rights. French students and managers probably believe that these rights are sufficiently guaranteed by labour law, but they seem to overlook the situation of employees in foreign subsidiaries or subcontracting companies, both of which have attained prominence in the CSR policy of many companies.

The section then continued with three closed questions. The first of these questions dealt with the stakeholders towards whom a company is responsible. The respondents were invited to choose their answer among nine categories and to prioritise them. A total of 32 per cent of the respondents indicate that companies are primarily responsible for their employees, 27 per cent, for their customers and only 22 per cent for their shareholders. When taking into account not only the first category of stakeholders chosen by the respondents, but the three first ones, 27 per cent mention the employees, 19 per cent the customers and 15 per cent the shareholders. This result is surprising insofar as the shareholders are mentioned far less frequently than the employees. It also underlines that students and young managers in France still see CSR primarily in terms of internal responsibilities towards employees, whereas external categories of stakeholders such as the local community, NGOs or subcontractors continue to be neglected. This highlights the impact of traditions in the French approach to CSR (Berthoin Antal and Sobczak, 2004a).

The second question concerned the companies' motivations for CSR. The respondents were invited to choose among eight possible items and to prioritise them. 34 per cent of the respondents consider that the primary aim was to improve the corporate image, and 25 per cent consider that the reason is to respect legislation and other norms, whereas only 12 per cent and 9 per cent think that CSR is used to increase the companies' economic performance or the motivation of their employees. The importance attached to the different possible motivations varies when we take into account the three first answers of each respondent to this question. If the corporate image (23 per cent) and the respect of legislation (19 per cent) still are at the top of the list, the third reason is the willingness to attract consumers (15 per cent), before the motivation of employees (13 per cent) or the increase of the economic performance (10 per cent). It is not really surprising that the students and young managers mention above all the corporate image as the main motivation for companies to adopt CSR policies. What is striking, however, is that many of them think that the adoption of the CSR policies is motivated by the respect of legislation, despite the fact that CSR is in principle considered to be voluntary. An explanation might be that the faith in the role of the State is still much more developed in France than in other countries (Charkham, 1995). Indeed, the development of CSR has been stimulated in France by the adoption in 2001 of legislation imposing the publication of social and environmental information in the annual report of listed companies (Sobczak, 2003; Egan et al., 2003).

A last question in this section concerned the means that could promote the development of CSR. The respondents were invited to choose among six different items and prioritise them. 28 per cent of the respondents estimate that the development of CSR may be primarily promoted by fiscal policy, and 25 per cent by legislation, compared to only 10 per cent citing the adoption of codes of conduct and 8 per cent the publication of social and environmental reports. 15 per cent mention the role of education in this field, and 13 per cent the development of social and environmental labels. If we take into account the three first answers of the respondents, the six items are given almost equal weight: the number of respondents mentioning fiscal policies (20 per cent) and legislation (21 per cent) are in this case very close to those referring to labels (17 per cent), education (15 per cent), codes of conduct (15 per cent), and social reports (11 per cent). These results underline again the importance even young people in France attach to regulation by public authorities and the lack of trust in voluntary initiatives. However, they also show that beyond a first reflex to call for an intervention by the State, these young generations are not totally opposed to other forms of regulation based on companies' voluntary commitments.

Analysis by cross sort and impact of higher educational studies
After the analysis by simple sort, we decided to proceed to cross examine the answers to the questions concerning the respondents' attitude towards CSR with several explanatory variables. This analysis by cross sort was subject to a series of chi2-tests in order to identify the significant links between the categories of respondents and their answers to the four questions relating to the CSR concept and tools (Table I).
Among the four questions, the sex of the respondents only had an impact on the respondents' answer to the question about the stakeholders to whom a company is responsible. Females are over-represented among those who feel that companies are primarily responsible towards their consumers and under-represented among those who cite the clients. The chi2-test shows that the link between the sex and these answers is significant. The importance females attach to companies' responsibility towards consumers may be explained by the fact that they feel close to consumers and are more concerned about the risks consumers may run.

In a similar way, the fact that the respondents were either students or young managers had only little impact on their attitude towards CSR. Managers are over-represented among those who consider that a company is responsible towards the shareholders, but the total chi2 is not significant. Managers are also over-represented among those who think that primarily fiscal policies may

promote CSR, the total chi2 being significant this time. In both cases, the over-representation may be easily explained by the fact that managers are more aware of the influence of shareholders and financial incentives than students.

The most significant impact on the respondents' attitude towards the CSR concept and tools clearly comes from the type of higher education pursued. The course of studies has an impact on the answers to three out of the four questions in this section, and the chi2-test shows that the impact is significant in two of these three cases. First, business schools students and alumni are highly over-represented among those who cite ''training'' as an example of an internal CSR policy. This significant result confirms the over-representation of business school students and alumni among those whose world of representation has been defined in the first section as based on human relations. Students and alumni from business schools are also slightly over-represented among those who consider that the main motivation for companies to adopt a CSR policy is linked to the improvement of their corporate image, and under-represented among those who consider that companies adopt CSR in order to respect legislation and other norms, but the total chi2 is not significant. This result is probably related to the importance of marketing in the curricula of business schools as compared to other academic institutions. Finally, university students and alumni are over-represented among those who believe in the role of labels to promote CSR, whereas students and alumni from business schools are slightly under-represented among those who think that training and education may contribute to promote CSR.

Table I Categories of respondents and their attitude towards the CSR concept and tools

Attitude towards the CSR concept and tools	Categories of respondents		
	Sex Male-female	Status Student-young manager	Higher education University-Engineering school-Business school
Example of internal CSR practice (open-ended question post encoded)			Significant total chi2 Business schools[a]: training ++
Stakeholders towards whom a company is responsible	Significant total chi2 Females[a] : consumers ++, clients −	Non-significant total chi2 Managers[a]: shareholders ++	
Motivation for a company to adopt CSR policies			Non-significant total chi2 Business schools[a]: corporate image ++
Means to promote socially responsible policies		Significant total chi2 Managers[a]: fiscal policy +	Significant total chi2 Business schools[a]: training − Universities[a]: labels ++, training +

Notes: This table indicates whether the total chi2 for each cross sort is significant or not, and details the partial chi2. [a] Indicates the over- or under- Representation of the indicated categories (+++/− − ,++/−,+/−) corresponding to a signification of the partial Chi2 at 0.05, 0.1, 0.2)

Complementary analysis by the ALCESTE software

The significant impact of higher educational studies on the respondents' attitude towards CSR was also confirmed by a complementary analysis by the ALCESTE software. When analysing the different worlds of representation, we included the respondents' answers to the questions dealing with their attitude towards the CSR concept and tools.

For example, concerning the classes created through the analysis of the terms used to describe the perception of successful companies, students and alumni of university are over-represented in class 1 corresponding to an academic and economic definition of companies. The members of this group are over-represented among those who believe that companies are especially responsible towards employees, that companies adopt CSR policies in order to improve their economic performance and to attract consumers, and finally that social labels and legislation might promote CSR. The focus on economic performance is in line with the group's world of representation. It is however surprising

that the members of this group first consider that companies are responsible towards employees, and not towards shareholders. The ambiguous formulation of the question may possibly explain this apparent paradox. The respondents may have indicated towards which stakeholder a company should be responsible rather than the stakeholders they actually take into account.

Students and alumni of engineering schools were over-represented within class 2 characterized by an operational and managerial representation of companies. The members of this group are over-represented among those who consider that companies are responsible towards clients, that companies adopt CSR policies to respect legislation, and that fiscal policy and social reporting may promote CSR. The fact that for this group clients are the first category of stakeholders towards whom a company is responsible is in line with the fact that they frequently used the term ''client'' when representing companies' success. The importance attached to the respect of legislation and norms may be explained by the role the elaboration and the respect of rules play in science.

Finally, students and alumni of business schools are over-represented within class 3 corresponding to the one based on human relations. The members of this group are over-represented among those who consider that companies are responsible towards shareholders, and that companies adopt CSR policies in order to improve their corporate image. This last result confirms the link already established via the chi2-test. However, as for the first group, it is surprising that the respondents mention shareholders as the first category of stakeholders towards whom a company is responsible. The importance of human relations that characterizes this group would have suggested a priority given to employees.

Discussion and implications for companies and academic institutions
The main result of this exploratory study is the impact of the different types of academic institutions on the respondents' perception of companies and their attitude towards CSR concepts and tools. When interpreting this result, we have to keep in mind the particular structure of the French educational system, divided into public universities on the one hand, and the ''grandes e´coles'' characterized by very selective admission procedures and a close link to companies via internships, executive education and sponsoring of research on the other hand. In France, there is thus not only a difference between the education of engineers and managers, but also between two competing models of management education. This probably explains the existence of three different worlds of representation of students and young employees. Our results show that the worlds of representation influenced by the two different institutions providing management education are not necessarily closer to each other than each of them to the one of engineers. This seems to indicate that the culture of an academic institution probably has an impact on the perception of companies and CSR that is as important as the content of the education.

Of course, we do not intend to suggest that the introduction of special CSR courses is not useful. They may contribute to increasing students' knowledge of CSR concepts and tools, which is already an important first step. We believe, however, that such courses, in particular if they are optional, are insufficient. In order to raise the consciousness of social and environmental issues among future managers and engineers, these courses must be embedded into the curriculum, and even in the culture of the academic institution. The development of new teaching methods, such as service learning (Kenworthy-U'Ren and Peterson, 2005), might be used to make progress in this field. Equally importantly, academic institutions should recognize that their own organizational behaviour sends signals to students and managers about the nature of responsibilities in society. They should therefore act as organizational role models and explicitly address their own responsibilities towards their stakeholders and the broader society. This means that we should move from the concept of CSR to the one of global responsibility, expanding the types of organizations that bear responsibilities beyond businesses (Berthoin Antal and Sobczak, 2004b).

Another result of this exploratory study is the impact of national culture and traditions on the attitude towards CSR tools, even among young citizens. The trust in the power of the State still

deeply marks the French respondents' perception in this field, despite a widely promoted European definition of CSR based on its voluntary character and the reluctance to develop legislation in this field (European Commission, 2001, 2002). Companies will necessarily have to take into account these cultural differences when defining their CSR policies and communicating to stakeholders in different countries. They will also have to try to integrate particular expectations of different categories of employees influenced by their higher educational studies. Companies should be aware of the fact that CSR does not mean the same thing to all their stakeholders, not even to all of their employees. They thus have to communicate on different policies with concrete examples. They should also develop training on CSR in order to stimulate exchange and discussion between their employees and contribute to create a common culture.

Conclusion: further research propositions
The results of this exploratory research need to be confirmed by further research in several directions. First, the questionnaire might be diffused in other countries with different educational systems in order to confirm the impact of academic institution on the way CSR is perceived. Second, the questionnaire should be submitted to a group of older managers and engineers in order to check whether and to what extent the impact of the academic institution is confirmed after several years of experience as managers. Finally, the questionnaire should be complemented by a qualitative approach trying to explain the link between corporate vision and educational background. Discussions with focus groups could help elucidate some of the paradoxes.

Notes
1. Analyse des Lexèmes Co-occurrents dans les Enoncés Simples d'un Texte.
2. The terms are classified according to their degree of representativity of the class. The numbers between brackets refer to the number of times they have been mentioned within the class.

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