Perception of Corporate Social Responsibility among Business Administration Students of Polytechnic University of the Philippines

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ABSTRACT

Corporate Social Responsibility of an organization positively influences social and environmental factors. As future employees and leaders of a company, it is sensible for students with business-related majors to be aware of how CSR can positively impact the perception of consumer towards the organizations' brand and expecting to affects the social changes with their practices and beliefs. The main objective of this study is to analyze the students' perceptions of Corporate Social Responsibility these include: to determine the order of the types of their perception regarding CSR, the significance of the socio-demographics (such as age, sex and religion) to their perception and its relationship to the organization and its CSR. We collected data using a sample of 337 students from Polytechnic University of the Philippines specifically from College of Business Administration and analyze using f-test, one-way ANOVA, and Regression. The results indicate that the Pro CSR has the highest rank order in the types of students' perception followed by Secondary CSR and Resistant CSR rank being the lowest. Meanwhile, the sociodemographic variables of the respondents mainly age and religion have an influence on their perception of CSR and its organization.

Keyword: *Corporate Social Responsibility, Perceptions, Students*

INTRODUCTION

Corporate social responsibility is a growing concern in the business environment. The concept emerged because of engaging the society organizations, corporations and firms, and community problems. However, it has become an interest of investigation to the perceptions of not just future entrepreneurs nor firms but also of today's students since ‒(it) is increasingly seen as an important component of business education (Assudani et al. 2011, p. 103). In this paper, the researchers ought to determine and analyze the results of the students' perceptions of corporate social responsibility. The concept of corporate social responsibility can be described as the set of corporate actions taken which can enhance economic, social, and environmental conditions and those that go beyond legal impositions (Godfrey et al. 2009). The highlights of the research aim which the researchers were trying to seek are: the determination of ranking/order of the types of perception (pro CSR; resistant CSR; and secondary CSR) students have regarding corporate social responsibility; the determination of the significance of socio- demographics (age, sex, and religion) to students' perception of corporate social responsibility; and the determination of the significance level of correlation between students' perception of an organization and its corporate social responsibility.

In line with this, the researchers obtain the data from the questionnaire from an adapted research study entitled, ‒Students' Perceptions of Corporate Social Responsibility: Evidences from a Portuguese Higher Education Institution‖ authored by Teixeira et al. (2018) which was being adapted from the original version of the Perceived Role of Ethics and Social Responsibility (PRESOR); which was originally developed to measure marketer's perceptions in relation with the significance of ethics and social responsibility (Singhapakdi et al. 1996). This is a reliable and valid scale to measure the perceived role of ethics and social responsibility in achieving organizational effectiveness. Then later on, being a slightly adapted version used to assess students'

perceptions of corporate social responsibility (Fitzpatrick, 2013).

The researchers seek to identify and have an analysis regarding the students' perception of corporate social responsibility from the College of Business Administration in Polytechnic University of the Philippines – main campus. The study aims to determine the factors that influence the students' consideration and perception regarding the types of corporate social responsibility, to determine how socio-demographics affect the level of agreement in corporate social responsibility, and determine the relationship between the perception of students in corporate social responsibility which influences them in purchasing product, and how corporate social responsibility can project the good image and reputation of the firm.

This study was carried out through empirical methodologies by using probability sampling under the cluster sampling as type of sampling with the total population of 337 students. From the population size, researchers used a sample size of 102 students (Marketing), 101 students (Human Resource Management), 78 students (Entrepreneurship), and 56 students (Office Administration). By using the questionnaire which was being adapted from Fitzpatrick (2013) questions, different statistical tools or techniques were used namely: Frequency Distribution, ANOVA, F-test, and Regression, to analyze and meet the requirement in finding the accuracy of the data in proving and solving the problem mentioned in the research study.

REVIEW OF RELATED LITERATURE

Corporate social responsibility is a concept wherein business organizations consider several interests and concerns related to the society by taking responsibility and acting upon it for the impact of the organization's activities on customers, suppliers, employees, shareholders, communities, and other stakeholders, and as well as the environment (Wymer and Rundle-thiele, 2017).

According to Dahlsrud (2008), because of the multitude concepts being formulated regarding corporate social responsibility adopted by different authors, there is still no definite consensus on how corporate social responsibility should be defined. However, Zadek et al. (2003) stated that CSR may be assumed to be involved in a triple bottom line which considers the business organization's success depending on its economic profitability, environmental sustainability, and social performance. In accordance with this, Aguilera et al. (2007) stated that CSR can trigger social progress, both internal or external to the organization, such as in production methods, improvement of employees' satisfaction, reduction of environmental impacts as well as external investment in local communities' infrastructures and development in the community. In this way, corporate social responsibility must be coordinated into the strategies of an organization by means of, for example, differentiating products with social characteristics to create loyalty to the brand and develop the company's profile as being reliable and honest (Siegel and Vitaliano, 2007). Corporate social responsibility, according to Doh and Gray (2006), is an unescapable phenomenon on economic and political landscape thus, this is much debated topic in the economic and academic context.

According to Fitzpatrick (2013, p.86), *"the number of corporate social responsibility related to shareholder proposals has significantly increased in recent years along with the number and dollar volume of socially responsible investment funds"*. As an implication, at some instances, large business organizations may tend to be subjected in unethical conducts when seeking to gain and maximize value and profits by using the organization's dominant power and reducing the benefit to the society so instead of adopting existing procedures, they should work on creating value (Santos, 2012).

The phenomenon of corporate social responsibility emerged from the stakeholders' theory wherein as a result in the recent years, the relevance of corporate social responsibility has grown representing the business opportunity and the reflection of the expectations of the different stakeholders demonstrating a strong connection with the company's success, competitiveness, and strategy (Closon et al. 2015; Gallardo-Vázquez and Sanchez-Hernandez, 2014).

Student's Perceptions of Corporate Social Responsibility

Since corporate social responsibility is an unescapable phenomenon and growing concern in the business environment, Assudani et al. (2011, p. 103) stated, *"(it) is increasingly seen as an important component of business education"*. In Higher Education Institution context, corporate social responsibility must cover all the aspects such as planning, design implementation, and evaluation phases of its activities related to teaching, research, and knowledge transfer (Esfijani et al. 2013). Considering students as key stakeholders in the Higher Education Institutions' environment, for Fitzpatrick (2013); Sanchez-Hernandez and Mainardes (2016); Vazquez

et al. (2014), it is significant to incorporate contents on sustainable development across the curricula. So, Higher Education Institutions are critical elements in preparing leaders who are concerned with ethics and social responsibility issues in business (Alsop, 2006) which is why academic interest in corporate social responsibility has increased (Wymer and Rundle-thiele, 2017).

Hypotheses

Based on the presented literature reviews, researchers defined the following hypotheses:

Hypothesis 1:

Students have a favorable perception towards corporate social responsibilities.

Consumers who deliberately seek or even demand to corporate social responsibility these consumers are said to be ethical consumers (Auger et al., 2010; Belk, Devinney & Eckhardt, 2005; Newholm & Shaw, 2007). Ethical consumers who respond to corporate social responsibility are those consumers who, for an instance, purchase products that inflict minimal harm on the environment or society (Harper & Makatouni, 2002). On a study conducted between 1991-2001 indicated that 66% of consumers actively consider the company's ethical stance when they purchase product or brand; 55% of the consumers to refrain from purchasing products of the company if the company's ethical stance did not meet or disagrees to consumer's ethical view; and as many as 80% believe that companies should place as much importance on social responsibility as on profitability (Ethical Consumer Research Association, 2002).

Hypothesis 2:

Students' socio-demographics positively influence their perception of corporate social responsibility.

According to several studies, Fitzpatrick (2013) stated that age is an influential factor that affects one's perception of corporate social responsibility. Although some consider that older individuals respond more favorably to corporate social responsibility because they believe that organizations aim higher levels of fairness, on the most recent literature shown that younger ones ae more sensitive to this concern (Gavin and Maynard, 1975; Ruegger and King, 1992; Fritzpatrick, 2013; Pätäri et al. 2017).

Demographic characteristics such as gender may determine ethical decision making too (Rawwas, 1996; Ross, Patterson & Stutts, 1992). For example, female consumers appear more favorable towards ethically oriented appeals (Meyers-Levy, 1989). Gender also influences donation behaviors and pro-social activities; women have a greater tendency to trust marketing claims, whereas men often believe an organization is taking advantage of consumers by exploiting causes (Ross, Patterson & Stutts 1992).

The relationship between religion and business ethics has always been a significant subject to recent conceptual and empirical work (Weaver and Agle, 2002; Calkins, 2000; Epstein, 2002; 1998). Longenecker et al. (2004) point out that religious intensity may influence business ethics more than denomination and this issue is also considered important by some others (Guiso et al 2003). However, the link between the religious intensity and corporate social responsibility of the firm were characterized by the provided evidence for the view that causality runs the other way that is respondents' economic circumstances and their attitudes often determine their religiosity, lower income people are often more devout for example (Barro and McCleary 2003). Therefore, the impact of religious intensity is not as clear as may be suggested by Longenecker et al (2004).

Hypothesis 3:

There is a relationship between the students' perception toward an organization and its corporate social responsibility.

For Sanchez-Hernandez and Mainardes (2016), it is significant to mention the intense competition scenario in Higher Education Institutions, which became way to the fact combined with demographic changes in the population have forced Higher Education Institutions to be more focused on students. Therefore, business schools should contribute to the education of not only good managers but also as good citizens in preparation of being socially responsible individuals on the basis of ethical education which improves ethical awareness and moral reasoning as stated by Lau (2010).

The clearness of the concepts of corporate social responsibility contributes to the survival, sustainability, and public awareness of business organizations which has become a strategic tool in relationship with students' perceptions about corporate social responsibility and its significant variations (Mcguire et al. 1988). That is why some empirical research has been conducted to measure students' perception of social responsibility which is possible to identify some categories and dimensions (González-Rodríguez et al. 2013; Elias, 2014).

METHODS AND MATERIALS

Sampling

The researchers used a quantitative research design to examine whether to accept or reject the presented alternative hypotheses. Cluster sampling under random sampling technique was used as the respondents were selected only within the four clusters which represent Marketing Management Department, Human Resource Management Department, Entrepreneurship Department, and Office Administration Department of College of Business Administration in Polytechnic University of the Philippines.

Data Collection

AGE		RELIGION		SEX	
VARIABLE	FREQUENCY	VARIABLE	FREQUENCY	VARIABLE	FREQUENCY
17	2	CATHOLIC	263	MALE	118
18	70	IGLESIA NI CRISTO	11	FEMALE	219
19	161	CHRISTIAN	22		
20	82	ISLAM	1		
21	15	BORN-AGAIN CHRISTIAN	17		
22	4	PROTESTANT	1		
23	2	EVANGELIC CHRISTIAN	1		
24	1	JEHOVAH'S WITNESS	2		
		ATHEIST	2		
		AGNOSTIC	2		
		QUIBOLOY	1		
		BAPTIST	3		
		LATTER-DAY SAINTS	1		
		NONE/N.A./---	10		

Table 1. Demographics' Frequency

The table presented the frequency distribution of the demographics of the respondents with a sample size of 337. 47.77% were 19 years old which formed the majority of the respondents and followed by 20-year-old respondents that had a percentage rate of 24.33%. 18- year-old respondents shared 20.77%, 21-year-old respondents shared 4.45%, 22-year-old respondents shared 1.19%, 17-year-old and 22-year-old respondents each shared 0.59%, and a 24-year-old respondent had the least percentage rate of 0.30%. In terms of the respondents' religion, 14

categories were drawn: Catholic, Iglesia ni Cristo, Christian, Islam, Born-Again Christian, Protestant, Evangelic Christian, Jehovah's Witness, Atheist, Agnostic, Quiboloy, Baptist, Latter-Day Saints, and None. Majority of the respondents, 78.04% are Catholic while Islam and Latter-Day Saints both had the lowest share with percentage rate of 0.30%. Lastly, 64.99% of the respondents are female while 35.01% are male.

The researchers started collecting the given data through survey questionnaires on September 25, 2019 and finished conducting surveys within the students of CBA-PUP campus after two weeks. The surveys were then validated by the researchers' professor through cross examination.
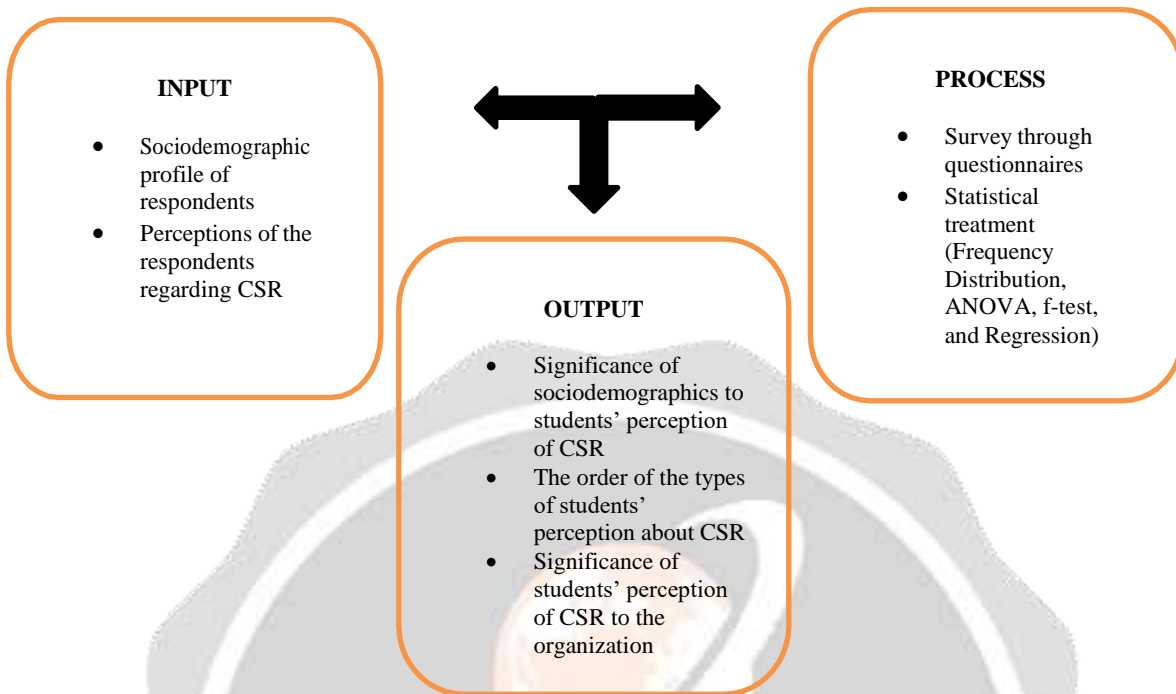
Measurement

Figure 1. Conceptual Framework

The research paradigm above represented the flow of this analytical study. The input included the information gathered from the respondents: their sociodemographic profiles and their perceptions regarding CSR. The data were gathered through the survey questionnaires and underwent statistical treatments for analyses.

Hypotheses	Sign Expected	Methodology
H$_1$: Students have a favourable perceptions to CSR	+	Likert Scale
H$_2$: Students' sociodemographic positively influences their perception of CSR		
2.1 Age positively influences students' perception of CSR	+	f-value ANOVA ANOVA
2.2 Sex positively influences the students' perception of CSR	+	
2.3 Religion positively influences the students' perception of CSR	+	
H$_3$: There is a relationship between the students' perception of an organization and its CSR	+	Regression

Table 2. Methodology

Using R Studio and Microsoft Excel 2010, here are the following statistical treatments that would be used to validate the hypotheses:

Frequency Distribution—to determine the percentage rate of the demographics of the respondents

ANOVA (Analysis of Variance)—to determine the effect of sex and religion to the respondents' perception of CSR

F-test—to determine if there is a relationship with sex and religion to respondents' perception of CSR

Regression—to determine the correlation between the respondents' perception of an organization and its CSR

RESULTS

VARIABLES	FREQUENCY	PERCENTAGE
Age		
17	2	0.59%
18	70	20.77%
19	161	47.77%
20	82	24.33%
21	15	4.45%
22	4	1.19%
23	2	0.59%
24	1	0.30%
Sex		
Male	118	35.01%
Female	219	64.99%
Religion		
Roman Catholic	263	78.04%
Iglesia Ni Cristo	11	3.26%
Christian	22	6.53%
Islam	1	0.30%
Born-Again Christian	17	5.04%
Protestant	1	0.30%
Evangelic Christian	1	0.30%
Jehovah's Witness	2	0.59%
Atheist	2	0.59%
Agnostic	2	0.59%
Quiboloy	1	0.30%
Baptist	3	0.89%
Latter-Day Saints	1	0.30%
None/N.A./---	10	2.97%

Table 3. Frequency Distribution of Sociodemographics

Likert Scale

Variable	Description	Mean
Perception 1	Being ethical and socially responsible is the most important thing a firm/organization can do.	4.71
Perception 2	The quality of the final product/service is essential for the firm/organization success, not ethics or social responsibility.	2.46
Perception 3	Communication is more important to the overall effectiveness of a firm/organization than ethics and social responsibility.	3.63
Perception 4	Business/organizational planning and goal setting should include discussions about ethics and social responsibility.	4.46
Perception 5	The most important concern for a firm is making a profit, even if it means bending or breaking the rules.	2.41
Perception 6	The ethics and social responsibility of a firm is essential to its long-term profitability.	4.43

Perception 7	The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible.	4.28
Perception 8	To remain competitive in a global environment, business firms will have to disregard ethics and social responsibility.	2.41
Perception 9	Social responsibility and profitability can be compatible	4.18
Perception 10	Business ethics and social responsibility are critical to the survival of a business enterprise.	4.11
Perception 11	A firm's first priority should be employee morale.	4.17
Perception 12	Business has a social responsibility beyond making a profit.	4.35
Perception 13	If survival of a business enterprise is at stake, then you must forget about ethics and social responsibility.	2.51
Perception 14	Efficiency is much more important to a firm than whether or not the firm is seen as ethical or socially responsible.	2.99
Perception 15	Good ethics is often good business.	4.31
Perception 16	If the stockholders are unhappy, nothing else matters.	2.70

Table 4. Affirmations of CSR

Considering the students' perception, Table 3 lists and summarizes the set of perceptions about CSR analysed in this survey. In the same table, it shows the mean values acquired of each perception.

Dimensions	Perception	Mean Value	Mean Average
Pro CSR(Favourable perceptions to CSR)	Perception numbers 1,4,6,7,9,12,10 and 15	Perception 1 = 4.71 Perception 4 = 4.46 Perception 6 = 4.43 Perception 7 = 4.28 Perception 9 = 4.18 Perception 10 = 4.11 Perception 12 = 4.35 Perception 15 = 4.31	4.35
Secondary CSR (organization over CSR)	Perception 11	Perception 11 = 4.17	4.17
Resistant CSR(Perceptions that challenge the importance of CSR)	Perceptions number 2,3,5,8,13,14 and 16	Perception 2 = 2.46 Perception 3 = 3.63 Perception 5 = 2.41 Perception 8 = 2.41 Perception 13 = 2.51 Perception 14 = 2.99 Perception 16 = 2.70	2.73

Table 5. Students' Perception Ranking

The table shows the mean value of the three dimensions of CSR provided, and based on the data acquired and analysed perceptions with the highest mean average of 4.35 are those in favour of CSR which includes perceptions 1,4,6,7,9,10, 12 and 15. Perception 11 which prioritize enterprise but consider CSR in a second plan ranks second with a mean average of 4.17. Acquired lowest mean average of 2.73 are those who resist CSR which includes perceptions 2,3,5,8,13,14 and 16.

Sociodemographics

Age (f-value)
Pro CSR

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	4.712166172
Variance	0.89649569	0.306786068

Observations	337	337
Df	336	336
F	2.922217744	
P(F<=f) one-tail	4.00232E-22	
F Critical one-tail	1.196885129	

Table 6. Perception 1: Being ethical and socially responsible is the most important thing a firm/organization can do.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception number one was 2.92

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	4.459941
Variance	0.896496	0.540801
Observations	337	337
Df	336	336
F	1.657718	
P(F<=f) one-tail	2.06E-06	
F Critical one-tail	1.196885	

Table 7. Perception 4: Business/organizational planning and goal setting should include discussions about ethics and social responsibility.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception number four was 1.66

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	4.430267062
Variance	0.89649569	0.60300975
Observations	337	337
Df	336	336
F	1.486701816	
P(F<=f) one-tail	0.000147276	
F Critical one-tail	1.196885129	

Table 8. Perception 6: The ethics and social responsibility of a firm is essential to its long-term profitability.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception six was 1.49

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	4.281899
Variance	0.896496	0.589939
Observations	337	337
Df	336	336
F	1.519641	
P(F<=f) one-tail	6.71E-05	
F Critical one-tail	1.196885	

Table 9. Perception 7: The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception seven was 1.52

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	4.178041543
Variance	0.89649569	0.706302105
Observations	337	337
Df	336	336
F	1.269280784	
P(F<=f) one-tail	0.014583125	
F Critical one-tail	1.196885129	

Table 10. Perception 9: Social responsibility and profitability can be compatible

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception nine was 1.27

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	4.106825
Variance	0.896496	0.815935
Observations	337	337
Df	336	336
F	1.098734	
P(F<=f) one-tail	0.194296	
F Critical one-tail	1.196885	

Table 11. Perception 10: Business ethics and social responsibility are critical to the survival of a business enterprise.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception ten was 1.10

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	4.350148368
Variance	0.89649569	0.668697895
Observations	337	337
Df	336	336
F	1.34065876	
P(F<=f) one-tail	0.003680152	
F Critical one-tail	1.196885129	

Table 12. Perception 12: Business has a social responsibility beyond making a profit

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception twelve was 1.34

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	4.314540059
Variance	0.89649569	0.662674862
Observations	337	337
Df	336	336
F	1.352843968	
P(F<=f) one-tail	0.002868064	
F Critical one-tail	1.196885129	

Table 13. Perception 15: Good ethics is often good business.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception fifteen was 1.35

Resistant CSR

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	2.456973
Variance	0.896496	2.201268
Observations	337	337
Df	336	336
F	0.407263	
P(F<=f) one-tail	2.22E-16	
F Critical one-tail	0.835502	

Table 14. Perception 2: The quality of the final product/service is essential for the firm/organization success, not ethics or social responsibility.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception two was 0.41

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	3.626113
Variance	0.896496	1.591935
Observations	337	337
Df	336	336
F	0.563148	
P(F<=f) one-tail	8.78E-08	
F Critical one-tail	0.835502	

Table 15. Perception 3: Communication is more important to the overall effectiveness of a firm/organization than ethics and social responsibility.

Based on the f-test that was used to analyse the data, the result shows that the f-value acquired on perception three was 0.56

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	2.40652819
Variance	0.89649569	1.813409637
Observations	337	337
Df	336	336
F	0.494370203	
P(F<=f) one-tail	8.46296E-11	
F Critical one-tail	0.835502068	

Table 16. Perception 5: The most important concern for a firm is making a profit, even if it means bending or breaking the rules.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception five was 0.49

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	2.409495549
Variance	0.89649569	2.022290519

Observations	337	337
Df	336	336
F	0.443307073	
P(F<=f) one-tail	9.81437E-14	
F Critical one-tail	0.835502068	

Table 17. Perception 8: To remain competitive in a global environment, business firms will have to disregard ethics and social responsibility.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception eight was 0.44

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694362	2.513353116
Variance	0.89649569	1.952946164
Observations	337	337
Df	336	336
F	0.459047826	
P(F<=f) one-tail	9.36362E-13	
F Critical one-tail	0.835502068	

Table 18. Perception 13: If survival of a business enterprise is at stake, then you must forget about ethics and social responsibility.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception thirteen was 0.46

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	2.991098
Variance	0.896496	1.675516
Observations	337	337
Df	336	336
F	0.535057	
P(F<=f) one-tail	6.66E-09	
F Critical one-tail	0.835502	

Table 19. Perception 14: Efficiency is much more important to a firm than whether or not the firm is seen as ethical or socially responsible.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception fourteen was 0.54

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	2.700297
Variance	0.896496	1.502173
Observations	337	337
Df	336	336
F	0.596799	
P(F<=f) one-tail	1.29E-06	
F Critical one-tail	0.835502	

Table 20. Perception 16: If the stockholders are unhappy, nothing else matters.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception sixteen was 0.60

Secondary CSR

F-Test Two-Sample for Variances		
	Variable 1(Age)	*Variable 2*
Mean	19.18694	4.172107
Variance	0.896496	0.660767
Observations	337	337
Df	336	336
F	1.35675	
P(F<=f) one-tail	0.002646	
F Critical one-tail	1.196885	

Table 21. Perception 11: A firm's first priority should be employee morale.

Based on the f-test that was used to analyze the data, the result shows that the f-value acquired on perception eleven was 1.36

Summary

Dimensions of CSR	Mean(f-value)
Pro CSR	1.58
Resistant CSR	0.50
Secondary CSR	1.36
Mean Average	1.15

Table 22. Summary of Results

The average f-value for in favor of CSR was 1.58, for resistant CSR 0.50 and for secondary CSR was 1.36. The mean average of the dimensions of perceptions of students to CSR was 1.15. The average f-value obtained was 1.15 that less than the alpha level of 0.05. With that, age has an influence to the students' perception of CSR.

Sex (ANOVA)

Anova: Single Factor				
SUMMARY				
Groups	*Count*	*Sum*	*Average*	*Variance*
Column 1	2	9.404651343	4.702325671	0.002156162
Column 2	2	5.06276604	2.53138302	0.123283928
Column 3	2	7.299589815	3.649794908	0.012487895
Column 4	2	8.942264531	4.471132265	0.002788896
Column 5	2	4.930423342	2.465211671	0.076679414
Column 6	2	8.861427134	4.430713567	4.43914E-06
Column 7	2	8.558857674	4.279428837	0.000135874
Column 8	2	4.942806284	2.471403142	0.085336512
Column 9	2	8.367773392	4.183886696	0.000760745
Column 10	2	8.308993112	4.154496556	0.050601927
Column 11	2	8.35082424	4.17541212	0.000243258
Column 12	2	8.699055801	4.3495279	8.57206E-06
Column 13	2	5.153432397	2.576716198	0.089396321
Column 14	2	6.091827258	3.045913629	0.066904769

| Column 15 | 2 | 8.61299435 | 4.306497175 | 0.001440359 |
| Column 16 | 2 | 5.464553827 | 2.732276914 | 0.022772399 |

ANOVA						
Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	21.85095452	15	1.456730301	43.56564624	4.10817E-10	2.352222763
Within Groups	0.535001471	16	0.033437592			
Total	22.38595599	31				

Table 23. ANOVA Analysis for Sex

The results show that f-value obtained 43.57, p-value was 4.11 and f-critical obtained a value of 2.35. The f value has a greater value compare to the f critical and the p-value is less than alpha level of 0.05. With the results presented, we concluded that sex does not influence the students' perception towards CSR. Thus, the null hypothesis is rejected.

Religion (ANOVA)

Anova: Single Factor				
SUMMARY				
Groups	*Count*	*Sum*	*Average*	*Variance*
Column 1	14	65.68181212	4.691558009	0.132398403
Column 2	14	39.723491	2.837392214	1.034041862
Column 3	14	48.88877181	3.492055129	0.982123254
Column 4	14	60.87229929	4.348021378	0.325962258
Column 5	14	37.74853735	2.696324097	1.280459662
Column 6	14	59.1052758	4.221805414	0.248417299
Column 7	14	61.08152431	4.362966022	0.174101414
Column 8	14	39.40011011	2.814293579	0.92033072
Column 9	14	58.68302325	4.191644518	0.259779818
Column 10	14	59.54003811	4.252859865	0.354447757
Column 11	14	60.05806645	4.28986189	0.170896958
Column 12	14	60.15335738	4.296668384	0.356366675
Column 13	14	37.47694851	2.676924893	1.384614388
Column 14	14	45.52043112	3.251459365	1.289051221
Column 15	14	60.80501554	4.343215396	0.153255654
Column 16	14	40.29286285	2.878061632	0.78842367
ANOVA				
Source of Variation	*SS*	*df*	*MS*	*F*	*P-value*	*F crit*
Between Groups	115.782998	15	7.718866552	12.53231738	6.10266E-22	1.71470424
Within Groups	128.110723	208	0.615916938			

Total	243.893721	223				

Table 24. Anova Analysis for Religion

The results show that the value obtained for f-value was 12.53, p-value was 6.10 and f critical was 1.71. The f critical value has a lower value compare to f value and p-value is greater than the alpha level 0.05. Thus, the null hypothesis is accepted and religion has an influence to the students' perception of CSR.

Regression

Regression Statistics	
Multiple R	1
R Square	1
Adjusted R Square	65535
Standard Error	0
Observa	2

Table 25. Regression

Multiple R

The result shows multiple R has an absolute value of 1 and it means that the there is a strong relationship between the two variables compared.

R Square

The result shows R square has a value of 1 which is also consider as 100% which means that the variables compared are good fit.

With the result presented, the perceptions of the students to CSR have a relationship to its organization.

DISCUSSION

Types of CSR	Mean(f-value)
Pro CSR	1.58
Resistant CSR	0.50
Secondary CSR	1.36
Mean Average	1.15

Table 26. Summary of Discussion

Based on the result of the f-test, which is designed for the comparison of two variances and determines if these two are equal and if the two variables has relationship, it shows that pro CSR students from the College of Business Administration – Polytechnic University of the Philippines has an average of 1.58. Moreover, secondary CSR obtained an average of 1.36. These results obtain the highest and higher averages which imply that the majority of respondents are in favor of corporate social responsibility of the organizations while the other with lower average means that defy or is resistant to corporate social responsibility with an average of 0.50.

The results of the data verify the hypothesis 2 presented which concerns with the socio-demographics of the respondents namely: Age, Sex, and Religion. The mean average for Age is 1.15 which is less than the Alpha level of 5%. This implies that the age of the respondents does influence their perceptions of corporate social responsibility. Also, the data of the respondents' sex show that f-value obtained 43.57, p-value was 4.11 and f-critical obtained a value of 2.35. The f value has a greater value compare to the f critical and the p-value is less than alpha level of 0.05. With the results presented, the researchers concluded that sex does not influence the students' perception towards CSR. Thus, the null hypothesis is rejected. Lastly, the result shows that the value obtained for f-value was 12.53, p-value was 6.10 and f critical was 1.71. The f- critical value has a lower value compare to f value and p-value is greater than the alpha level 0.05. Thus, the null hypothesis is accepted and religion has an influence to the students' perception of CSR.

The result shows multiple R has an absolute value of 1 and it means that the there is a strong relationship between the two variables compared. The result shows R square has a value of 1 which is also consider as 100% which means that the variables compared are good fit. With the result presented, the perceptions of the students to CSR have a relationship to its organization.

With the data being shown from this analysis that the hypotheses which the researchers presented are acceptable and verified conforming what has been described in the literature reviews being conferred. According to an existing research by Bahaee et al. (2014), majority of the number of students shows positive attitudes and perceptions toward sustainability and corporate social responsibility strategies. In accordance with the students' perceptions of CSR of organizations, Wymer and Rundle-thiele (2017), they consider that organizations must commit its resources to the society and the environment to be socially responsible which entails costs that call into question the main management policy that consists in maximizing wealth; and it is simultaneously, the new human values era is linked with solidarity, quality of life, environmental concerns, welfare and interest with others which is why there are high social perceptions related to corporate social responsibility (González-Rodríguez et al. 2014).

CONCLUSION

Based on the findings of the study, the researchers were able to obtain the data to validate the drawn hypotheses. The three different types of students' perceptions regarding corporate social responsibility show that students who have favorable perceptions of CSR which called to be pro CSR present the highest average, while it is followed by secondary CSR and resistant CSR obtain the lowest mean. This is an implication wherein students value CSR and their purchasing behavior and view of firm's reputation/image influence the organization's conduct of corporate social responsibility. In this case, CSR is considered to be important for the perception of the majority of the respondents. Additionally, the interpreted results from the gathered data show that the socio-demographics such as age, gender, and religion of the students present statistical significances. Therefore, these three variables also influence the perception of each respondent regarding corporate social responsibility. However, some variables in socio- demographics such as the course, year level, and type of student do not necessarily and not significantly resulted to be influential to the perception of each student.

Since corporate social responsibility is a growing concern in the business environment, the interpretation of the data from the students' perceptions gathered through this research study may suggest that organizations must start or continue to conduct CSR activities since, based on the results of the study, majority of the respondents are pro CSR and highly value its importance which make them to purchase more or even patronize brands from business organizations which support CSR. However, business organizations must only think about the company's sales and profit. Firms must conduct CSR activities by considering that they can incorporate the advocacy of greener environment and sustainability through CSR.

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