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## Corporate Social Responsibility (CSR) Practices and CSR Performance among Accounting Students and Lecturers

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### Abstract

CSR practices in the Higher Education Institutions (HEIs) has also gained attention as the university continued to focus on the world ranking platform and dynamic transformation. The objective of this paper is to examine the perception of corporate social responsibility (CSR) practices and CSR performance among accounting students and lecturers in Azman Hashim International Business School (AHIBS). This study used a quantitative approach by distributing questionnaire in collecting data from accounting students and lecturers in AHIBS. The conceptual framework developed in this study can be used as a guideline in implementing CSR practices. This study provides important information for decision makers involved in the implementation of CSR practices and also provides useful references for future researchers in this area of research. The researchers concluded that CSR practices are appropriate to be implemented in Higher Education Institutions in order to improve CSR performance.

**Keywords:** Corporate Social Responsibility, Performance, Accounting, Lecturers

### Introduction

Corporate Social Responsibility (CSR) practices has gained global priority in theory and practice due to the emergence of globalization and international trade movements. In essence, CSR practices refer to three types of responsibilities that an organization needs to focus on economic, social, and environmental. Both universities and companies need to provide a strong response to the new realities of the environment and society (Weder et al., 2019). Thus, the main role of the university is to serve the community.

CSR practices in the Higher Education Institutions (HEIs) has also gained attention as the university continued to focus on the world ranking platform and dynamic transformation. HEIs need to improve their relationship with the community through ongoing social support (Gulavani et al., 2016). To gain a good reputation and competitive advantage, CSR practices is one of the preferred strategies by HEIs. Therefore, CSR practices can implement as a subject in HEIs rapidly evolving and can provide CSR courses and training to aspiring students to make them responsible citizens. Organizations recognize CSR performance is to improve their economic, social and environmental performance. Organizations need to improve management efficiency, reduce environmental and social costs, and improve the company's

operations to engage social and environmental performance (Fuji et al., 2018; Singh, 2021; Hu & Fang, 2022). All organizations should prioritize efforts to adopt CSR performance. Hence, CSR performance can increase the environmental and social impact in order to produce the value of social responsibility.

This paper is organized as follows. The literature review is presented in overview of CSR practices, CSR dimensions, and CSR performance, while the proposed conceptual framework is described in methodology. Finally, the conclusions based on this study.

## **Literature Review**

### **Corporate Social Responsibility (CSR) Practices**

In line with the latest literature argues that CSR practices are an increasingly important issue in both academia and business. According to Chan and Hasan (2018), CSR practice is a set of policies, practices, and programs integrated into business operations and decision-making processes within the organization. CSR practices involve laws, ethics, and businesses related to the decision-making process of all major stakeholders (Chaudhary, 2020; Fuji et al., 2022). The role of CSR practices is to consider the importance of the community for the impact of the company's activities on employees, customers, communities, and environment in all aspects of the company's operations (Fuji et al., 2017). By considering CSR practices, organization can maintain a good corporate image, and thus improve the relationship between employees and stakeholders.

### ***Dimension of CSR***

#### ***Student Involvement***

Higher education is considered an important stakeholder of the university, a potential leader of the corporate community and responsible for decision-making (Chedrawi, Howayeck, & Tarhini, 2019). This research shows that students' perceptions of CSR need to be exposed as such perceptions have a significant impact on the future of a society. Thus, students can be considered as key stakeholders for organizations such as Higher Education Institutions (HEIs).

#### ***Environment***

The identification of key stakeholders is consistent where it consists of community and environment as an outside party, and customer as well as staff as internal. According to Adhikariparajuli et al (2021), environmental need to be concerned in the organization's operations as CSR practices are measured in relation to stakeholder satisfaction. Thus, HEI should not only focus on internal dimensions such as students and employees but also need to take into account external dimensions such as environment in implementing CSR practices.

#### ***Employee Involvement***

As for employee involvement, it can be considered as the main stakeholder of the organization. If the organization does not treat their employees well enough, it will definitely lose their resources. Organization needs to keep employees in good shape at all times which will make the organization run smoothly and efficiently as CSR can assist to motivate employees in the workplace (Mascarenhas et al., 2020). Thus, it is important for the organization to pay attention to employees.

### Community

Many previous studies have shown the value of CSR for firms and communities (Annor et al., 2018; Thanasi-Boçe & Kurtishi-Kastrati, 2022). This interest is related to the role that CSR plays in reflecting on the interaction between organization and community. For benefits to the community are a proper assessment of social needs and community needs, such as the provision of key positive impacts and employee volunteer programs and corporate involvement in community education. Thus, public universities should be aware of the real need to update any educational program in accordance with the requirements of community.

### Research Methodology

This study used questionnaires in collecting the data. Primary data was collected through questionnaire survey that was obtained from the respondents via an online google form platform. The respondents for this study comprised of accounting students and lecturers at Azman Hashim International Business School (AHIBS), UTM Johor Bahru. The structured questionnaire that has been designed and distributed consists of three sections which Section A regarding the general information, Section B consists of questions related to CSR practices and last but not least, Section C regarding CSR performance. Before the questionnaire was finalised, a pilot study that consists of 30 respondents has been made in order to check the reliability and relevance to measure specific questions. Then, the questionnaire was reviewed to address any uncertainty in questions content based on the feedback. As for the data analysis, the reliability of the research instruments was tested using Cronbach's Alpha coefficient. Lastly, a multiple regression analysis was run to identify the significant influence of hypothesis that has been developed which is CSR practices (independent variable) and CSR performance (dependent variable).

### A Proposed Conceptual Framework

Figure 1 outline the conceptual framework of this study. The independent variables of this study are CSR practices dimensions (student involvement, environment, employee involvement, and community) and CSR performance is the dependent variable.

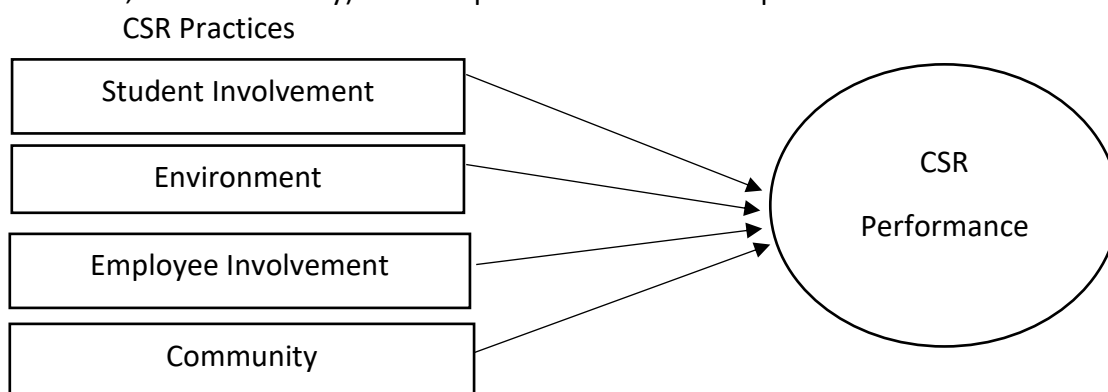


Figure 1. The Proposed Conceptual Framework

Annor et al (2018) found that CSR practices can help organizations improve CSR performance in terms of reducing company costs and improving product quality. By implementing CSR practices, it can enhance the value of the organization to improve CSR performance. As articulated by Adhikariparajuli et al (2021), the relationship between CSR practices and CSR performance has an impact on the organization to improve shareholder

reliability. By having CSR practices, it can increase the value of organization to improve CSR performance.

### Conclusions

This study can be used by academicians and practitioners to enhance their knowledge of the implementation of CSR practices to improve CSR performance. This study would provide new insights for the CSR practices on CSR performance among accounting students and lecturers. Apart from these contributions, the research outcome can provide useful guidance for future researchers in this research area. This research has its limitations and only focused in Azman Hashim International Business School. A second limitation of this study is it has been difficult to find some aspects for CSR practices and CSR performance in management accounting literature. For future studies, it is recommended that the scope of this study should be carried out in public universities in Malaysia. Perhaps in the future, other researchers may be able to approach each public university directly for the best way to get a lot of detailed information. This research also provides important information for decision makers involved in the implementation of CSR practices and also provides useful references for future researchers in this area of research.

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