



## Knowledge acquired from Corporate Social Responsibility: Do students from different universities in Ecuador learn the same?

## Conocimiento adquirido de la Responsabilidad Social Empresarial: ¿aprenden lo mismo los estudiantes universitarios en un mismo país?

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**Oscar Daniel Licandro** 

Universidad CLAEH  
Montevideo, Montevideo (Uruguay)  
[olicandro@clae.edu.uy](mailto:olicandro@clae.edu.uy) 

**Marco Antonio Ríos Ponce** 

Universidad Tecnológica Indoamericana  
Ambato, Tungurahua (Ecuador)  
[mcarcorios@uti.edu.ec](mailto:mcarcorios@uti.edu.ec)

**Giselle V. Pinochet Sánchez** 

Universidad Nacional de Colombia  
Bogotá, D. C. (Colombia)  
[gvpinochets@unal.edu.co](mailto:gvpinochets@unal.edu.co)

**Juan Guillermo Brucil Almeida** 

Universidad Técnica del Norte  
Ibarra, Imbabura (Ecuador)  
[jgbrucil@utn.edu.ec](mailto:jgbrucil@utn.edu.ec)

**Carlos Augusto Delgado Rodríguez** 

Escuela Superior Politécnica de Chimborazo  
Riobamba, Chimborazo (Ecuador)  
[cdelgado@epoch.edu.ec](mailto:cdelgado@epoch.edu.ec)

**Ana E. Moscoso Parra** 

Universidad Técnica de Machala  
Machala, El Oro (Ecuador)  
[amoscoso@utmachala.edu.ec](mailto:amoscoso@utmachala.edu.ec)

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### Abstract

Theoretical and practical knowledge acquired by students in careers that shape future business professionals (such as Administration, Accounting, Marketing, etc.) is a matter that has been scarcely researched. Specifically, whether students of universities located in the same country gain the same knowledge of this subject has not been researched. This topic is relevant as there is no theoretical consensus on the concept of Corporate Social Responsibility, and this lack of consensus could affect its teaching. This work aims to identify the knowledge held by students of universities in the same country and determine whether differences exist between students from different universities. A questionnaire was administered to 516 students from four universities in Ecuador, which included a set of five indicators to operationalize theoretical knowledge and another set of 18 indicators to operationalize practical knowledge of Corporate Social Responsibility. It was found that Ecuadorian students know the main theoretical concepts that are used to define this responsibility and the main specific responsibilities that involve their application in enterprises. Additionally, it was found that there are no significant conceptual differences between students of different universities. It is concluded that universities in Ecuador include content on the main theoretical and practical aspects of Corporate Social Responsibility, and that the content taught is relatively similar across universities in the country. This work contributes to the field of study of Corporate Social Responsibility, both for its results as well as for the strategy utilized. Additionally, these results can be useful for those who design study plans for these careers and for professors that teach the contents of Corporate Social Responsibility in them.

**Keywords:** Social responsibility education; ethics in business; higher education; business education; professional training; student learning outcomes; comparative study.

### Resumen

El conocimiento teórico y práctico que adquieren los estudiantes de las carreras que forman a los futuros profesionales de negocios (Administración, Contabilidad, Marketing, etc.) es un asunto escasamente investigado. En particular, no se ha investigado si los estudiantes de las universidades radicadas en el mismo país adquieren los mismos conocimientos sobre este tema. Este asunto es relevante porque no existen consensos teóricos sobre el concepto de Responsabilidad Social Empresarial, y esa falta de consenso podría trasladarse a su enseñanza. El objetivo del trabajo es identificar ese conocimiento en estudiantes de universidades de un mismo país, y determinar si existen diferencias entre estudiantes de distintas universidades. Se aplicó un cuestionario a 516 estudiantes de cuatro universidades de Ecuador, que incluyó una batería de cinco indicadores para operacionalizar el conocimiento teórico y otra batería de 18 indicadores para operacionalizar el conocimiento práctico de la Responsabilidad Social Empresarial. Se encontró que los estudiantes ecuatorianos conocen los principales conceptos teóricos que se utilizan para definir esta responsabilidad y las principales responsabilidades específicas que involucra su aplicación en las empresas. Además, se encontró que no existen diferencias conceptuales significativas entre estudiantes de las distintas universidades. Se concluye que las universidades de Ecuador incluyen contenidos sobre los principales asuntos teóricos y prácticos de la Responsabilidad Social Empresarial, y que los contenidos que se enseñan son relativamente similares entre las universidades de este país. Este trabajo contribuye al campo de investigación de la Responsabilidad Social Empresarial, tanto por sus resultados como por la estrategia de investigación adoptada. Además, sus resultados pueden servir de insumo a quienes diseñan los planes de estudio en esas carreras y a profesores que enseñan contenidos de Responsabilidad Social Empresarial en ellas.

**Palabras clave:** Educación en responsabilidad social; ética en los negocios; enseñanza superior; educación empresarial; formación profesional; resultados del aprendizaje de los estudiantes; estudio comparativo.

JEL: A22, D83, M14, I23, O15.

## INTRODUCTION

Managers are the internal actors who ensure the successful incorporation of Corporate Social Responsibility (CSR). They are the ones who can develop an effective vision of CSR in enterprises, as their beliefs, values, and attitudes contribute to or impede the incorporation of CSR. They have the power to make decisions and the initiative to implement them. At an internal level, the incorporation of CSR is a process of cultural change, where managers play a crucial role in creating opportunities to implement these changes, acting as facilitators, and allocating the resources that these changes require. Additionally, they are responsible for creating an environment that fosters the adoption of socially responsible behaviors committed to sustainability. At an external level, managers are the ones who can lead the necessary conversations with stakeholders for CSR to be effective. Consequently, enterprises interested in incorporating Corporate Social Responsibility need to hire managers who have a favorable attitude towards CSR and adequate knowledge of the business practices through which it is implemented.

Thus, there is a need for managers to acquire a better understanding of CSR and learn the most effective strategies to ensure its incorporation into businesses (Fisher & Bonn, 2011). The theoretical education in corporate social responsibility that universities provide to future corporate leaders will have a direct impact on the present and future of CSR. In this sense, over the past few decades, society has been demanding that universities allocate space for Corporate Social Responsibility in the university careers that shape professionals for the business world (Castilla-Polo et al., 2020). It has been noted that education on CSR can help students in these careers learn how to resolve moral dilemmas and motivate them to engage in CSR.

It is expected that universities contribute to develop in students perceptions and positive attitudes towards CSR, for which it is necessary that these institutions have programmatic contents that assure an education, of the future businesses directors, that emphasize the ethical aspects of management (Baptista de C, et al., 2015) and in methodologies that help them improve their ethical decisions before obtaining their degree (Ruiz-Palomino et al., 2019). It has been pointed out that responsible management training cannot be reduced to curriculum modification. It also requires changes in pedagogy and extracurricular activities. (Rasche & Gilbert, 2015)

Matten & Moon (2004) propose that one of the main responsibilities of universities is to endow their graduates with motivation, concepts, and tools of CSR. Because of all of this, the opinion of those who push for CSR, creating socially responsible professionals, must become one of the main objectives of academic institutions. (Modreanu & Andrisan, 2021)

This challenge becomes more complex, as among academics, there is no theoretical or practical consensus on the concept of CSR (Eilbirt & Parket, 1973; Holmes, 1976; Montiel, 2008; Licandro et al., 2023). It has been noted that “identifying and defining

what CSR means is open to contest” (Okoye, 2009, p. 613) and that “however, there is still no proper definition and domains of CSR even in Academia” (Hayat et al., 2022, p.3). From there, Carrillo Montoya et al. (2022, p.354) affirmed that the definition of CSR (is under constant construction, both historically, theoretically, and methodologically). Therefore, there is a possibility that the teaching of CSR content in universities may be affected by this conceptual heterogeneity.

Given that the application of CSR in enterprises depends on how their leaders interpret this concept, the differences in the content taught at universities could influence this application. In spite of its relevance, this matter has been scarcely taken into account in academic research. Additionally, it can be observed that the published works in this field of study have a strong bias towards research that utilizes sources of information derived from what education offers, such as the contents of study plans or the qualified opinions of academics.

This work aims to contribute to the field of study by addressing this issue from the perspective of students, specifically through the evaluation of the knowledge acquired by students on the theoretical concept of CSR and its practical application. The first objective of this research is to determine if students of management careers know the main concepts that are utilized to define CSR and the main business practices that are considered as CSR actions. The second objective of this work is to determine if that knowledge differs between students at different universities located in Ecuador.

To achieve said objectives, 516 students were selected from four Ecuadorian universities, which are in a management career (administration, accounting, and marketing). A self-administered questionnaire was applied through Google Forms. To measure practical knowledge, a tool was used as designed by Licandro et al., (2024). The theoretical knowledge was measured through five indicators, with each one referring to one of the concepts that are used in the literature to define CSR. They refer to CSR as giving back to society, management based on ethical principles, incorporating the needs and expectations of stakeholders, responsibility for the effects of the enterprise’s operations, and contribution to sustainable development. The questionnaire also included three academic segmentation variables (university, career, and year of study) and three socio-demographic segmentation variables (gender, age, and job experience).

Finally, this article is structured in five fundamental parts. First, the state of the art presents a detailed analysis of the main conceptual approaches to corporate social responsibility, which made it possible to define the theoretical indicators used in the research. Second, the methodology describes the study design, which included the selection of a sample and the application of a questionnaire. Thirdly, the results are presented, in which the levels of CSR knowledge are analyzed according to the different variables, identifying relevant patterns. Subsequently, the discussion and conclusions section interprets the findings in the light of the literature reviewed and reflects on the implications for CSR training at the university level. In this

way, the study offers a comprehensive vision that combines theory, practice and educational context to contribute to the strengthening of socially responsible professional citizenship.

## STATE OF THE ART

### *Literature review*

Although many years have passed since the first research on the teaching of Corporate Social Responsibility was published, there are no conclusive results on its effective incorporation in management careers, nor on its place in the curricula of universities and business schools, particularly the latter. This, which was already foretold two decades ago by [Matten & Moon \(2004\)](#), remains an unsolved problem. ([Licandro et al., 2024](#))

Some research has yielded results that align with the idea that the incorporation of CSR has been reflected in universities' teachings. [Moon & Orlitzky \(2015\)](#) researched the teaching of corporate social responsibility in business schools in the United States and Europe, concluding that the expansion of this teaching has evolved at a similar rate to the increasing involvement of CSR in society. Through interviews to deans and principals of 50 of the most important business schools in the world (according to a ranking by Financial Times), [Christensen et al. \(2007\)](#) concluded that, in the vast majority of these institutions, CSR, Ethic or Sustainability are included in the study plans of their MBAs.

[Elobeid et al. \(2016\)](#) noted that a growing tendency exists from universities and business schools to incorporate CSR. According to [Windsor \(2009\)](#), managerial education in the United States provides a good coverage of CSR. An investigation conducted in the United States by [Deer & Zarestky \(2017\)](#) concluded that education on CSR enables students to transcend the classic orientation towards utility and share the vision that enterprises should engage in social and environmental issues.

However, other authors obtained different results. [Hayat et al. \(2022\)](#) agree with the opinion that CSR has not been incorporated in most universities' study plans. A study conducted by [Collins & Wartick \(1995\)](#) in the United States found that the number of classes offered on Business and Society increased between 1973 and 1986, but then decreased over the following five years. According to [Lozano \(2010\)](#), despite the growing number of higher education institutions that have committed to incorporating sustainability, the subject has not been included in study plans, nor in academic programs, nor among university managers. In their research, [Matten & Moon \(2004\)](#) found that, among the undergraduate careers they studied, only half offered optional modules on CSR. [Memon et al., \(2014\)](#) discovered that CSR was included in the study plans of the world's most prestigious business schools. However, their research among business schools in Pakistan found limited content on CSR in the study plans of the universities in that country.

**Fornes et al. (2019)** concluded that, in the business schools of the Global North (basically Europe and the United States), an instrumental approach remains in managerial education, and more importance is given to market results than to the relationship with stakeholders. **Benn & Dunphy (2009)** noted that subjects related to sustainability have not been systematically incorporated into study plans in the majority of business schools in Australia, occupying a marginal place as areas of specialization not directly related to the core of businesses. In the same country, **Fisher & Bonn (2011)** found that more than half of Australian universities do not explicitly include sustainability in their study plans. After polling students from a university in Pakistan, **Hayat et al. (2022)** found that the concept of corporate social responsibility was not familiar within the course content and that only a few students had encountered it through other sources.

In Ibero-America, **Corral et al. (2016)** found that in Argentina and Spain, CSR is included transversally in the study plans of universities. **Mosquera-Castro et al. (2017)** surveyed managers of a group of higher education institutions in Colombia, finding that the absolute majority incorporated CSR as a transversal and interdisciplinary axis. In Venezuela, **Baptista de C, et al. (2015)** asked students in the last semester of the Business Administration career to indicate the courses in their study plan that had content related to CSR. Those contents were identified by the majority of students in courses related to their careers, mainly in Human Resources, Marketing, and, in second place, in Administration, Financial Analysis, and Managerial Decisions, which are typically introduced only in the final stages of their careers.

However, other research has found opposite results in Latin America. **Ruiz-Palomino et al. (2019)** questioned the efficiency of CSR education in Spain. On the other hand, **Larrán et al. (2012)** concluded that, although a desire to include CSR in the careers of this country's universities exists, the university education in this subject is still insufficient. The authors analyzed 387 degrees in that country, finding that, although 69% of them offered courses on CSR, almost all of these were optional.

**Martínez Rodríguez and García Martínez (2012)** found that in Mexico, efforts by higher education institutions to incorporate Corporate Social Responsibility were insufficient. In many careers, thematic units are included within courses, but specific courses on CSR are rarely offered. In Colombia, **García & Bermeo (2022)** found that the majority of undergraduate students in management-related fields report having little knowledge about CSR and that the education they receive on the subject is inadequate. A poll conducted among students at a university in Spain and another in Uruguay, **Vázquez et al. (2013)**, revealed a lack of CSR education in universities, primarily regarding internal social and environmental responsibility.

### *Approach and hypothesis*

This study was designed to contribute to the field of research on the teaching of Corporate Social Responsibility through an approach that differs from the most common ones. This research's objective and strategy aim to avoid three limitations that currently exist in this field of research. The first one concerns how research has been focused on courses for executives and MBAs, and has paid little attention to what occurs in undergraduate careers. The difficulty of identifying research on sustainability in undergraduate education was pointed out more than 10 years ago by **Fisher and Bonn (2011)**.

The second limitation lies in the fact that research on this subject has been based primarily on interviews with managers and documentary analysis (study plans, course syllabi, etc.), but has not been approached from the students' perspective. This can be observed in the reviews of the state of the issue, made in the previous section. Finally, the third limitation is the emphasis placed on researching the matter from the perspective of the availability of education on CSR, rather than from the perspective of its impact on shaping students. Clearly, studies based on the knowledge of CSR effectively acquired by students are lacking. The objective of this work is to measure the knowledge of CSR that is acquired by students who are in undergraduate careers related to management and determine whether there are differences between students at different universities.

In order to compare universities, this study aimed to measure the knowledge acquired on CSR by students (avoids the third limitation) of undergraduate careers (avoids the first limitation) related to management, using as a tool a poll that was given to a sample of students (avoids the second limitation) of these careers. It was chosen to be done with students from four universities in Ecuador. The knowledge acquired by students is an indirect measure of the presence and depth of education on corporate social responsibility that universities provide. The values registered in the knowledge indicators of CSR will contribute to an approximation of the presence of CSR content in the study plans of the universities in the sample. The comparison between students from different universities will contribute to an approximation of the comparison on what the universities teach. If no significant differences are found among students of different universities, it can be inferred that there are no important differences in the content supply between universities.

The knowledge of CSR will be measured from two perspectives: a theoretical one and a practical one. The first one refers to the theoretical knowledge of CSR, specifically how students interpret this concept. This is a matter that is not free from complexities, because CSR is a concept that has many definitions, each one putting emphasis on different aspects. This lack of consensus regarding a single definition is explained because there is no agreement on the nature of specific responsibilities that encapsulate the concept of CSR, nor on its domain, nor on its contents and limits.

The difficulty lies in the fact that this is a multidimensional problem and ever-changing concept, that some consider ambiguous (Pedersen, 2006) and even chameleonic (Sarkar & Searcy, 2016). Its complexity comes from the ambiguity inherent in the matters it involves. In fact, the concept of CSR has evolved over the years, based on the changes in society's expectations of enterprises. (Latapí et al., 2019)

To systematize this theoretical diversity, some academics realized bibliographic research to identify the concepts utilized to define CSR in academic literature (Carroll, 1999; Husted & Allen, 2000; Thomas & Nowak, 2006; Montiel, 2008; Dahlsrud, 2006). Additionally, empirical qualitative research was conducted to identify the concepts used to define CSR (Ferreira et al., 2020), while quantitative research was employed to measure the prevalence of different definitions (Licandro et al., 2019).

After analyzing the contents of these publications, the following five concepts were selected to define CSR: 1) return to society what the enterprise receives from it; 2) to manage based on ethical principles; 3) take into account the necessity/expectations of stakeholders; 4) manage the effects of the enterprise on stakeholders, society and the environment and 5) contribute to sustainable development. These five concepts will be utilized to measure the theoretical knowledge of students on CSR. This study will evaluate the validity of the following hypotheses:

- Hypothesis 1: The theoretical knowledge on CSR acquired by students includes some of the five concepts utilized in the literature to define CSR.
- Hypothesis 2: The theoretical knowledge on CSR is independent of the university where students study their courses

The practical perspective refers to the knowledge acquired by students on the practical application of CSR in the managing of the operations of the enterprises; that is to say the knowledge on the specific business practices that are in line with an approach of CSR in management (i.e.: ensure employees health, reduce contamination, compete honestly, respect the privacy of clients, help small suppliers, give information to shareholders with transparency). The lack of consensus regarding the definition of the concept of CSR implies that there is also no agreement on the specific practices. This is the reason why researchers use different sets of practices to measure CSR.

Some sets of indicators on specific CSR practices have been replicated in multiple studies; among them, the ones designed by Aupperle et al. (1983) and by Maignan and Ferrell (2000) are notable. In studies based on the application of questionnaires to students, some authors have adapted or been inspired by certain sets. Thus, for instance, Severino et al. (2021) adapted the one from Maignan and Ferrell (2000), while Galvão et al. (2019) adapted the one from Aupperle et al. (1983).

Other authors designed their own sets. Vázquez et al. (2013) utilized 17 indicators that represented specific CSR practices directed to employees, shareholders, participants in the value chain, competitors, the community, and the environment.

Baptista de C, et al. (2015) employed 25 indicators, organized into five dimensions of Corporate Social Responsibility: ethical, legal, economic, philanthropic, and environmental. The set designed by Licandro et al. (2024) comprises 18 indicators, which are represented by three dimensions of CSR: internal, within the value chain, and external towards the environment. In this study, we will evaluate the validity of the following hypotheses:

- Hypothesis 3: The knowledge of the practical application of CSR acquired by the students includes most CSR practices considered in this study
- Hypothesis 4: The knowledge of the practical application of CSR is independent of the university where students study their courses

## METHODOLOGY

### *Design*

This research is quantitative in nature, based on a structured questionnaire administered through the Google Forms platform. This questionnaire was applied to a sample of students that was selected through a multi-stage convenience sampling.

### *Participants*

The population was established as the group of Ecuadorian students pursuing undergraduate careers related to enterprise management. The sample was selected in three stages. In the first stage four universities were selected, whose names will remain anonymous, for this reason they will be named University A, University B, University C and University D. All of them expressly indicate, in their declarations of mission or vision, the objective of shaping professionals that are socially responsible, and this attribute is included in their descriptions of the graduate profile.

They were chosen taking into account that there exists some heterogeneity amongst them: 1) they are located in different provinces in Ecuador; 2) they are located in different positions in regards of prestige (according to a ranking released by Webometrics, one of them is in the first 10 places, other two are between places 11 and 20, and a third one is in between places 30 and 40; 3) two of them manifested expressly their alignment with the principles of University Social Responsibility (USR) and two of them do not. In the second stage, the groups or classes where the questionnaire would be applied were chosen. These groups were chosen because the teachers provided their support for the application of the information-gathering tool. Finally, in the third stage, all the students of the group were invited to participate in the study.

In summary, the sampling procedure was multistage, involving first the selection of the university, then the class group, and finally the students. In the first two stages, the samples were selected by convenience, and in the third stage, all students were surveyed.

### *Tools and variables*

The questionnaire included: 1) a set of indicators to measure theoretical knowledge; 2) another set of indicators to measure the knowledge on the practical application of CSR; 3) six questions with information on the student's profile (university, career, the year they are on at university, gender, age and job experience).

The theoretical knowledge was operationalized through five indicators, each of which refers to one of the concepts used in the literature to define CSR, as described in the previous section. Each interviewee was asked to indicate whether each concept is associated with the idea they have of corporate social responsibility. The answers were collected through a Likert scale with five values that indicate: 1 "agree", 2 "somewhat agree", 3 "neither agree nor disagree", 4 "somewhat disagree", and 5 "disagree".

The knowledge of the practical application of CSR was operationalized using the same 18 indicators validated by [Licandro et al. \(2024\)](#) (see Table 1). These indicators refer to specific CSR practices related to internal social responsibility, social responsibility with members of the value chain and social responsibility with the environment (community and environment). The interviewees were asked to point out if each one of the practices corresponded to an action of CSR, and then a Likert scale was used to classify their responses with the five following values: 1 "I am sure it is not", 2 "somewhat sure it is not", 3 "partly yes, partly no", 4 "somewhat sure it is", 5 "sure it is". Through the combination of these indicators, a general index of practical knowledge of CSR was constructed as well as partial indices of each of the three dimensions of CSR. In all four cases, Cronbach's Alpha was utilized to validate the internal consistency of each index.

### *Procedure*

Each professor presented the poll in class, invited their students to participate by answering it, explained that it was not mandatory to respond, and assured them that their replies would be handled confidentially. Next, a link for the questionnaire was given. In case a student did not have their phone, they were authorized to answer it later. Although the reply rate could not be calculated, the number of people who completed the form suggests that the rate was above 90%. The questionnaire was applied during the second semester of 2023. The replies of each student were reviewed, and those that were not fully completed were discarded, leaving 516 valid replies from students. Its distribution through universities is as follows: University A (161), University B (144), University C (91), and University D (71). In regard to careers, the distribution is as follows: Administration (112), Accounting (149), and Marketing (255). The distribution of the university year resulted as follows: first (59), second (158), third (129), and fourth or fifth (170).

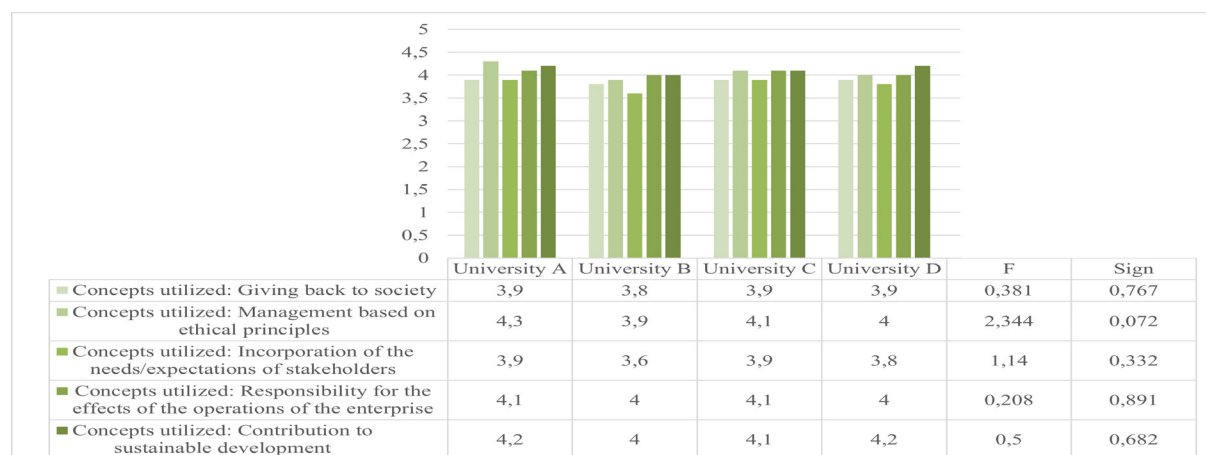
### *Data analysis*

A database was constructed using the responses from students, and statistical analysis was performed using SPSS 22. In the case of the three partial indexes, a confirmatory factor analysis was conducted previously to verify that they represent distinct dimensions. The nature of the dependent variables (quantitative) and the nature of the independent variables (nominal) determined that to analyze the statistical relationships between them, the test of difference in means based on an analysis of the variance (ANOVA) should be applied.

## RESULTS

In **Graph 1**, the average score of the students' replies for each of the five indicators on theoretical knowledge of CSR is included, from each university. It can be observed that all the scores are relatively high (the maximum possible value is 5), varying between 3,6 and 4,3. Additionally, it was found that the average number of concepts recognized varies between 3.5 and 5 in each of the segments determined by career and university (**Graph 2**). This suggests that a significant proportion of students at each university associate CSR with at least one of the five indicators most commonly used in the literature to define it. From this, it can be inferred that the theoretical formation on CSR is present in the four universities. This validates hypothesis 1, which establishes: The theoretical knowledge on CSR acquired by students includes some of the five concepts utilized in the literature to define CSR.

The test of difference in means indicates that there are no significant differences in the theoretical knowledge between students of these universities. In four of these concepts, the differences are clearly not significant. Solely, in the case of associating CSR with the idea of managing in the basis of ethical principles, is there a statistically significant difference, but for a degree of confidence lower than the recommended one (95%) (in other words, with a significance inferior to 0.05) These results validate hypothesis 2, which establishes that: The theoretical knowledge on CSR is independent of the university where students study their courses.



**Graph 1.** Relationship between the recognition of each concept utilized to define CSR and the university. Results of the test of the difference in means

Source: Author elaboration

Before strengthening the validity of hypothesis 2, the possible effect of other variables on the established relationship will be controlled. Given that the composition of students from each university, according to their career and the year they are in, is not homogeneous, it is necessary to control for these variables. The possibility that one of these variables influences the relationship established in hypothesis 2 must be taken into account. To this end, a synthesis variable was constructed, which measures the number of concepts that each student linked with the concept of CSR. The values of this new variable vary between 0 (did not recognize any concept) and 5 (recognized all concepts).

In **Graph 2**, the average number of concepts recognized by each student in each segment, within each university, has been included. The empty spaces are explained by how the career of Administration is only in Universities A and B, while the accounting career is not in University D. When considering the segments determined by career, the averages vary between 3,9 and 4,1, and the ANOVA test indicates that there are no significant differences between universities inside each segment. Thus, the relationship between theoretical knowledge of CSR and the university is not influenced by the career.

The same scenario repeats when considering the variable of which year he is studying. Although the variation range of the means within each segment is larger in this case, the ANOVA test indicates that students from these four universities are taught different concepts used to define CSR, and that these teachings are very similar among universities.



**Graph 2.** Relationship between the number of concepts utilized to define CSR that are acknowledged and the university, controlled by career and year. Test of difference in means.

**Source:** Author elaboration

Next, the results are presented to evaluate the validity of Hypothesis 3. Previously, the index of general knowledge on CSR and the partial indexes

of knowledge of the three dimensions of CSR were validated. The confirmatory factor analysis was conducted to determine whether the three groups of indicators effectively operationalized the three dimensions of the CSR concept. The principal components method was utilized, without demanding a predetermined number of factors. The solution, obtained via the varimax method, generated three factors (see **Table 1**). Barlett's test of sphericity validated that the indicators are adequately correlated with each other (with a Chi-Square of 8,287,448, 153 degrees of freedom and a significance of 0.000). The Kaiser-Meyer-Olkin (KMO) adequacy test, which evaluates the degree to which each indicator associated with each factor is predictable using the others, yielded a value of 0.966, which is higher than the minimum of 0.800 proposed as a criterion. (**Hair et al., 1999**)

In all cases, the factorial charges resulted in values greater than 0.500, which means that all indicators explain a significant portion of the variance of the factor to which they are associated. Consequently, according to the criteria established by **Hair et al. (1999, p.99)**, all the factorial charges have a "practical significance". The three factors explain 76.6% of the variance, which is a satisfactory value in the social sciences (**Hair et al., 1999**). Specifically, the first factor accounts for 27.2% of the variance, the second for 26.5%, and the third for 22.9%.

**Table 1.**

*Results from applying the Factorial Analysis to the indicators of CSR*

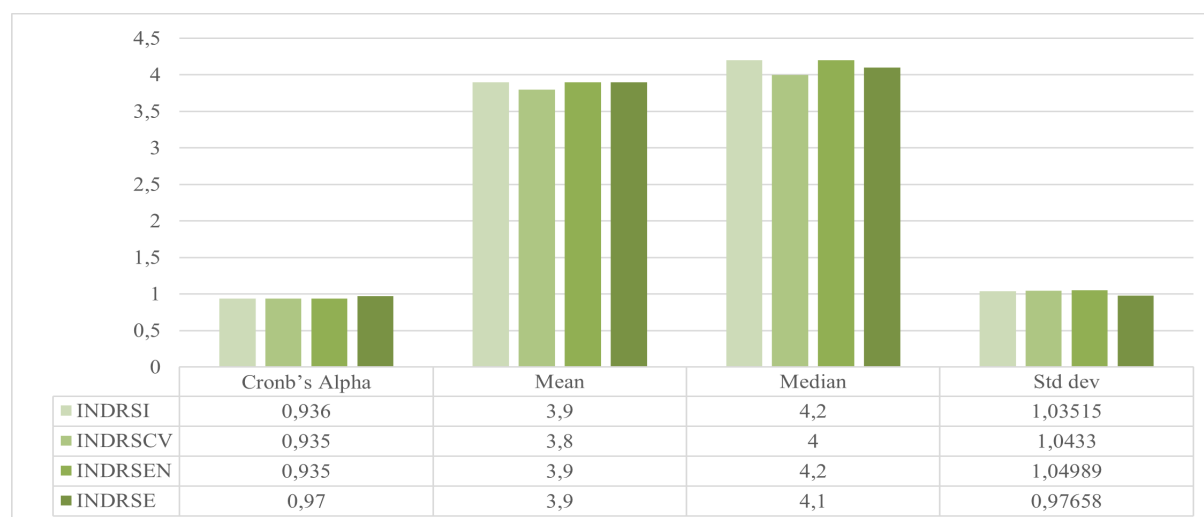
Indicator	Description of the indicator	Components		
		1	2	3
RSI1	Prevent labor risks and promote safety and health in the workplace		,712	
RSI2	Promote the professional development and the formation of employees		,750	
RSI3	Promote equal opportunities amongst employees.		,777	
RSI4	Promote a work-life balance (so that the time and energy that is dedicated to working is in equilibrium and does not affect the life outside of work of the employees)		,631	
RSI5	Develop just work relations (salaries, schedules, contracts, etc.)		,773	
RSI6	Apply participatory management that considers the suggestions and opinions of employees.		,700	
RSCV1	Offer clients quality products/services in accordance with their demands and needs.			,758
RSCV2	Give clients useful and truthful information on products and services.			,749
RSCV3	Accept the refunding of products with defects and compensate clients when the Enterprise commits a mistake that wrongs them.			,757
RSCV4	Act in an ethical manner in relationships with suppliers and distributors.			,652
RSCV5	Help small supplies when they have difficulties.			,565
RSCV6	Develop competitive practices that are respectful of competitors and act fairly in competition.			,566

RSEN1	Reduce the polluting effects of the productive process as much as possible	,693
RSEN2	Take care of the environment	,739
RSEN3	Contribute to the socioeconomic development of the locality, region, or country where the enterprise is located	,709
RSEN4	Give donations to NGOs that take care of the needs of disadvantaged groups	,823
RSEN5	Encourage the volunteering activities of employees	,791
RSEN6	Act respectfully with the neighbors of the enterprise, making sure not to inconvenience or harm them	,639

Source: Author elaboration

Cronbach’s Alpha was calculated for each of the three groups of indicators. In three cases, the value was vastly superior to the minimum suggested value (0.800) to consider that each index constructed through a combination of these indicators has an internal consistency (see **Graph 3**). Consequently, three index variables were created (INDRIS, INDRSCV, and INDRSEN), which were calculated as the average of the six indicators that compose each dimension of CSR. Additionally, the Cronbach’s Alpha of the 18 indicators assures the relevance of a general index variable of CSR (IRSE), which was calculated as the average of the 18 indicators. The four indices range from 1 to 5. The closer they get to 5, the higher degree of understanding the students have.

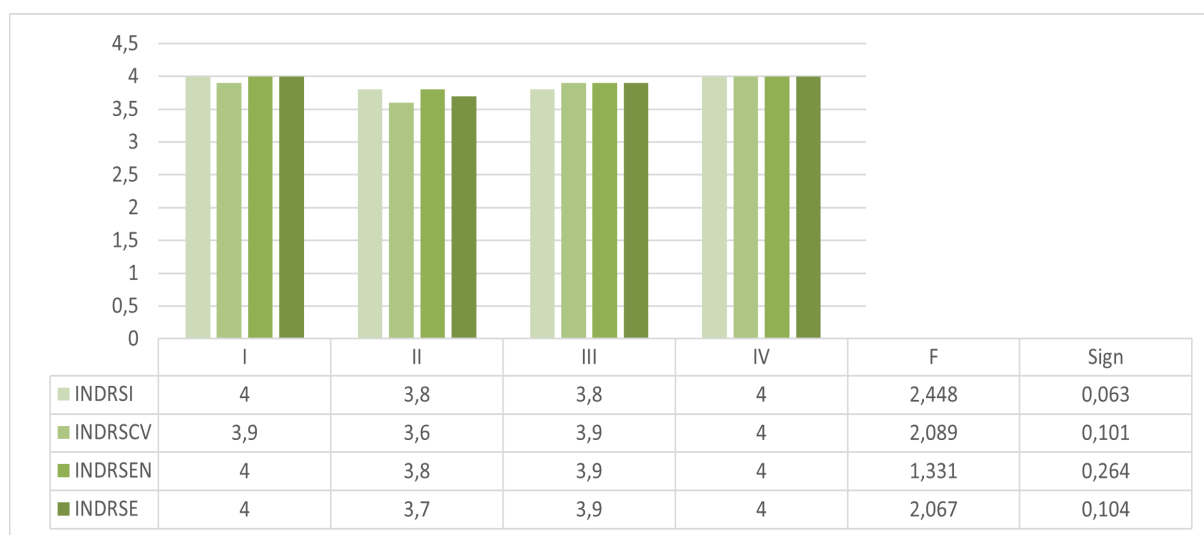
In **Graph 3**, descriptive statistics of these four indices have been included. It can be observed that the students’ knowledge of the three dimensions of CSR is quite similar. Furthermore, as the medians indicate, the knowledge is relatively high, with 50% or more of the students obtaining an average between 4 and 4.2 in these indexes. These results suggest that most students have some knowledge of the practical application of CSR in the daily management of enterprises. Thus, hypothesis 3 is validated, which establishes: The knowledge of the practical application of CSR acquired by the students includes most CSR practices considered in this study.



Graph 3. Dimensions of CSR. Cronbach’s Alpha and descriptive statistics.

Source: Author elaboration

To analyze the validity of the fourth hypothesis, the test of difference in means was applied between universities for each of the indices. The results are included in **Graph 4**. The value of the index varied by at most 0.4 points between universities (this only occurred in the case of the CSR index towards stakeholders in the value chain), and the ANOVA test did not find those differences significant at a confidence level of 95% or higher. Solely, in the case of the index that measures the knowledge of Internal Social Responsibilities (INDRSI), could the differences be considered significant, but with a degree of confidence equal to or inferior to 93%. Even in this case, the differences between universities are minimal. Thus, the fourth hypothesis is validated, which establishes that the knowledge of the practical application of CSR is independent of the university where students study their courses.

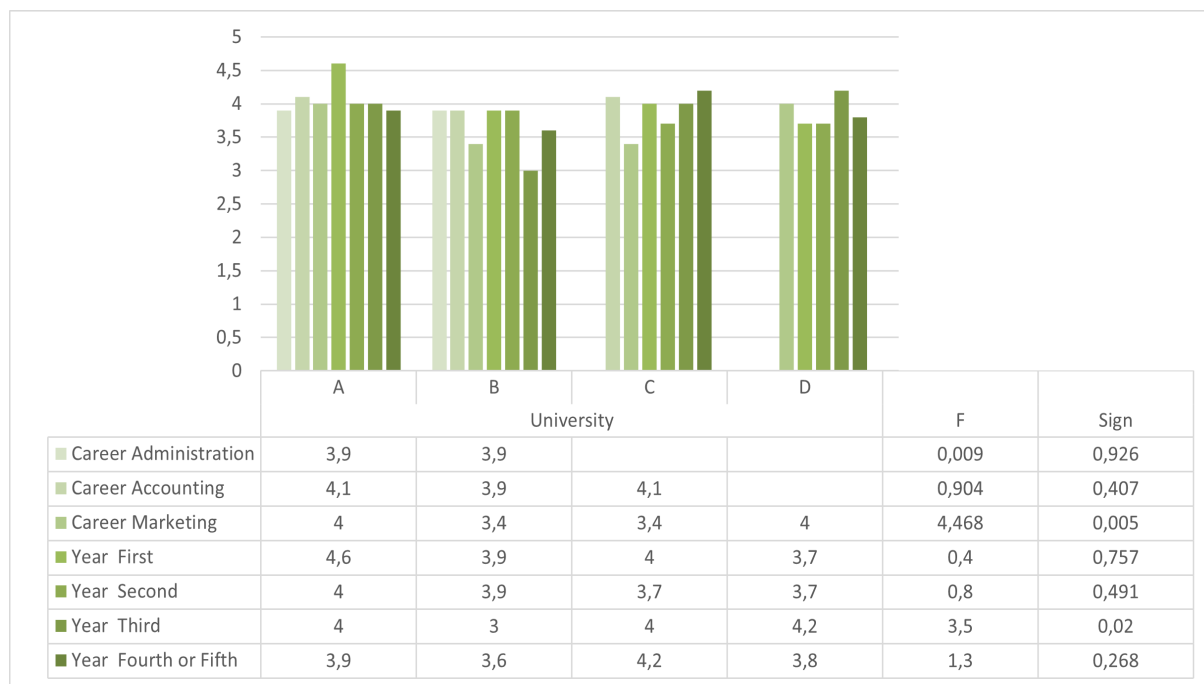


**Graph 4.** The relation between the knowledge of CSR and the university. Results of the test of the difference in means.  
**Source:** Author elaboration

Just as with hypothesis 2, the relationship between both variables was analyzed to see whether or not it is mediated by the career or the year of university the students are at. The average values of the indexes and the results of the test of difference in means are included in **Graph 5**. When considering the career variable, it can be observed that there are no significant differences between students from different universities for the cases of Administration and Accounting careers. However, the difference between Marketing students results in a statistically significant difference (with a degree of confidence equal to or greater than 95%). In this case, the differences between the higher averages and the lower ones were of 0.6 points, which is relatively high on a 1 to 5 scale. Consequently, the data suggest that the knowledge of the practical application of CSR among students studying Marketing is higher among those from university A and D, and lower among those studying this career at universities B and C. This result suggests that the content taught on CSR in marketing careers may vary between universities.

When considering the year of university, variable results are found, with only significant differences noted among students in the third year across the four

universities. This can be stated with a confidence level of 98% or higher. However, this statistical significance may be explained exclusively by the relatively lower knowledge that students of University B have. This university received the lowest average score in two of the segments that showed statistically significant differences: the Marketing students and those in their third year of studies. Overall, this data is consistent with the fact that students from this university obtained the lowest average in IRSE. The two exceptions found (among marketing students and those in the third year) do not seem sufficient to reject Hypothesis 4.



**Graph 5.** Relationship between the indices of CSR and university, controlled by career and year.

Results of the difference in means test.

Source: Author elaboration

## DISCUSSION AND CONCLUSIONS

This study found that Ecuadorian students are familiar with the theoretical and practical aspects of CSR, which can be inferred from the fact that the study plans of undergraduate careers that shape future managers in this country have incorporated CSR. Particularly, it stands out that the five concepts that predominate in the literature define CSR are known by the students in the sample, and that a vast variety of specific CSR practices related to internal social responsibility, social responsibility with the stakeholders in the value chain and social responsibility with the environment (community and environmental) are known by most of them. Additionally, it was found that there are no statistically significant differences between students of the four universities, a relationship that remained after controlling for career and year of study at the universities. Consequently, the results of this study suggest that the education on CSR in Ecuador is relatively homogeneous.

### *Contributions to research*

This is a relatively original study, which contributes to the field of research in two ways: via its results and the research strategy used. Over the course of more than two decades of research on the teaching of corporate social responsibility, conclusive results have not been achieved. Particularly, research that compares universities is scarce. Therefore, this work contributes new knowledge on a scarcely investigated matter. Additionally, the design of the study is a contribution to the development of this field of research, as it avoids three important biases or limitations that the accumulated research on the education on CSR has, namely: 1) it has been focused on executive training courses and MBAs; 2) it has been based on interviews to managers and the revision of documents (for example: study plans, syllabus of classes) and 3) it has put the emphasis in tackling the subject from the perspective of the supply of education on CSR, omitting information that could support students and graduates. This is one of the first studies to research this matter in the undergraduate career, through the study of the acquired knowledge on CSR by students.

The results obtained in this work raise questions that could lead to further research in this field of study. The study conducted by Licandro et al. (2024) found differences among students from universities in 10 countries in Latin America, including Ecuador. Because this research included only one university per country, the authors asked themselves whether the differences they found were due to the specific university contexts of each country or if the differences were only between universities. The results of this work support the first of these two alternatives, because students from the four Ecuadorian universities showed similar levels of understanding of CSR.

Consequently, it is opportune to conduct further research aimed at identifying the factors specific to the Ecuadorian context that explain this situation. Such research should seek answers to questions such as the following: 1) Are there common guidelines and national standards for teaching CSR for Ecuadorian universities? 2) Is there an exchange of ideas and collaborative work among Ecuadorian academics, allowing for similar content offerings across the country's universities? Finding answers to these questions will likely require combining qualitative and quantitative studies.

Additionally, this work contributes to the improvement of measurement tools for CSR by utilizing and revalidating the tool designed by Licandro et al. (2024). It is a new tool that has many strengths, in comparison to the vast majority of the tools utilized in research of CSR: 1) encapsules the main dimensions of the concept; 2) utilizes concrete indicators that refer to specific practices and 3) was designed with the particular purpose of measuring the knowledge on the application of CSR. Licandro et al. (2024) had already validated it with a sample that included students from 10 countries in Latin America.

### *Practical implications*

This study also makes a contribution to various institutional actors. When encountering the existence of some homogeneity in the teachings, this work allows the inference that there also exists homogeneity in the content taught in Ecuadorian universities. This inference shall be of great utility to those who design study plans in universities, for those who establish accreditation policies for degrees, for the institutions that promote the formation of socially responsible professionals, and for professors who teach the contents of CSR.

The results of this work suggests that future managers, graduated from Ecuadorian universities, know the many theoretical aspects of CSR and a wide array of practices of CSR. Therefore, this information will surely be useful for organizations that promote CSR in Ecuador, for enterprises interested in hiring managers with education on CSR, and for recruitment consultancies that are asked to look for professionals with this knowledge. Furthermore, the fact that there are no differences between universities simplifies the search for these professionals, particularly in small cities with limited university options.

### *Limitations*

Despite these contributions, this study has several methodological limitations. The first one is a consequence of the sampling process (convenience sampling), as a random sampling was not done. The value of the techniques used is relativized by this lack of randomness, as all the techniques used require a random selection. A second limitation arises from the small size of some segments, which implies working with a higher degree of sampling error when conducting statistical tests within those segments. The small number of universities included in the research is a third limitation, as the hypotheses refer to the lack of existence of differences between all universities in a country. These limitations must be considered when interpreting the statistical results of extrapolations. Notably, the existence of these limitations requires granting provisional status to the results of this research. It suggests the need to replicate research like this one with a higher number of universities.

### **AUTHORSHIP**

Licandro: Conceptualization, project administration, supervision, methodology, data analysis, writing - original draft, review and editing. Ríos Ponce: Conceptualization, resources, investigation, review. Pinochet Sánchez: Conceptualization, resources, data curation, review. Brucil Almeida: Resources, investigation, review. Delgado Rodríguez: Resources, investigation, review. Moscoso Parra: Resources, investigation, review

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## CONFLICT OF INTEREST STATEMENT

This research does not represent any conflict of interest between authors.

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## BIODATA

**Oscar Daniel Licandro** He has a PhD in Business Administration. He is a researcher and coordinates the Cathedra of Social Responsibility of Organizations at the CLAEH University in Uruguay. He has multiple publications on Corporate Social Responsibility. He is a member of the scientific committee of several journals in Latin America. ORCID: <https://orcid.org/0000-0002-7771-2933>

**Marco Antonio Ríos Ponce** He has a PhD in Administration. He is the Dean of the Faculty of Economic, Administrative and Business Sciences at the Universidad Indoamérica. He is a professor in the field of Marketing and researches on Social Marketing. He is the founder of the Ecuadorian Marketing Network. ORCID: <https://orcid.org/0000-0003-0586-680X>

**Giselle V. Pinochet Sánchez** She has a PhD in Applied Sciences. She is a professor at the National University of Colombia, Bogotá Campus. She is a researcher and consultant in human development processes and complex systems in organizations. She is a researcher categorized by MinCiencias-Colombia as an Associate Researcher. ORCID: <https://orcid.org/0000-0001-7782-8867>

**Juan Guillermo Brucil Almeida** He has a Master in Business Administration. He is a researcher specializing in Marketing topics. He teaches undergraduate and

graduate classes at the Universidad Técnica de Norte, Ecuador. He is a member of the Ecuadorian Marketing Network, which he founded. ORCID: <https://orcid.org/0000-0001-8710-9436>

**Carlos Augusto Delgado Rodríguez** He is a Finance Engineer and has a Master's Degree in Business Administration. He is a professor at ESPOCH, where he has served as Director of the Marketing Program. He is a researcher in projects focused on business intelligence and analysis of consumption patterns for the development of MSMEs. He was president of the Ecuadorian Marketing Network. ORCID: <https://orcid.org/0000-0002-9822-4322>

**Ana E. Moscoso Parra** She has a Master's degree in Business and Institutional Communication Management. She is part of the COMARK research group at the Technical University of Machala, focusing on digital marketing and consumer behavior. She was the coordinator of the undergraduate program and works as the Director of Outreach at UTMACH. ORCID: <https://orcid.org/0000-0003-3341-3795>