



A Comparative Analysis of the Perceptions of Accounting and Business Administration Students on Corporate Social Responsibility (CSR)

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With Corporate Social Responsibility receiving increasing public attention both in the corporate world and academe, the researcher have referred to the level of corporate social awareness as an indicator of CSR among business students in Far Eastern University (FEU-Manila). The author of this paper imparted the use of disclosure method and determine the CSR awareness level from the perspective of accounting and business administration students. It also study the views and perceptions of students that exhibit different levels of awareness based on Carroll's Pyramid of CSR. The results showed a low level of awareness in both accounting and business administration students, although accounting students tend to exhibit a relatively higher level of awareness. However, no significant differences in CSR awareness is detected when differences in both groups. The findings suggest that emphasis on CSR education, particularly the impact on financial performance and moral obligation, are necessary in both business and academe.

Keywords: *Corporate Social Responsibility (CSR), Carroll's Pyramid, Level of Awareness, Perception on CSR, Accounting and Business Administration students*

In recent years, students majoring in business administration have been exposed to the concept of Corporate Social Responsibility (CSR) in a number of courses. The goal is to increase their awareness of the importance of this area and its impact upon both business and society. The basic premise is that today's business students aspire to be tomorrow's business leaders. As the nation's future managers and executives, these students' values will help to determine the course of organizations over the next three of four decades. Therefore, it is important for researchers to understand their perceptions and

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