

*Full Length Research Paper*

# Investigation of attitudes about corporate social responsibility: Business students in Iran

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Accepted 19 December, 2011

**Corporate social responsibility (CSR) is about the social expectations and responsibilities of business to its environment, which is highlighted recently in practice and theory. In today's business era, there is an increasing emphasis on how to improve CSR among firms operations in order to be more institutionalized which will lead to more survival chance in addition to the need of being technically and economically efficient. A lot of studies are conducted to define the determinants of CSR among the firms, which is also the aim of the presented study. This paper to do so firstly defines the CSR determinants and then analyzes their significance among business students as future business leaders in Iran with its particular business environment. Findings implied employees' gender, age and living background have no impact on CSR, while employees' religiosity and Machiavellianism and relativism influence CSR significantly. Results for Iran are the same, in comparison to the other countries which were studied before and are useful for managers to plan for improving the CSR.**

**Key words:** Corporate social responsibility (CSR), relativism, religiosity, Machiavellianism, determinant.

## INTRODUCTION

Societal expectations about the responsible role of business in society are on the increase and the recent research on corporate social responsibility discourse shows that there have been developments of a variety of instruments that aim to improve, evaluate and communicate socially responsible practices (Golob and Bartlett, 2007). Corporate social responsibility (CSR) is not a new concept, it has been debated in management literature for more than half a century (Bowen, 1953; Davis, 1973; Friedman, 1962). But recent years have seen the concept of CSR gains prominence among academics from a wide range of disciplines (Dentchev, 2005). The strategic challenge to businesses of today, however, is how to become socially and environmentally sustainable alongside immediate business issues of survival, competition and development (Crosbie and Knight, 1995). Interest in evaluation of university student, especially business students of CSR has been growing in

recent years. Again parallel to an increasing discussion about companies embracing CSR and adopting business ethics, there is a growing body of literature that deals with the future of CSR. The future success of CSR will depend on how coming generations view it. This future focus has made students' perceptions regarding CSR, as an important theme.

The underlying notion is that, as future managers, consumers and members of society, current students will define the future shape of CSR to a large degree and in turn influence how business contributes to sustainable development (Sobczak et al., 2006; Panwar et al., 2010), also Kolodinsky et al. (2010), enumerate three reasons for knowing business student attitudes towards CSR, "first, the global business community increasingly appears to be embracing CSR as an essential component of improving corporate identity and reputation, two characteristics viewed as essential to achieving organizational effectiveness. To the degree that business schools value CSR as important to learning about organizational functioning, understanding prevailing CSR attitudes will enable business schools to better address

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CSR content delivery in this increasingly important business are. Second, knowing about student CSR attitudes will help business professors foster classroom dialogue and facilitate Student consideration of alternative viewpoints. Third, knowledge of such attitudes may ultimately help students make better career choices. As business students learn about alternative business strategies that more or less embrace CSR activities, helping students discuss and understand the nature, costs and benefits of CSR related activities will only help them to better decide the types of firms". In this field, knowing how CSR among practitioners can be developed is very prominent. As mentioned, before business students play a vital role in this era, so some studies tried to find out the determinants of CSR among business students. This paper's main object is the same. It aims to investigate the relationship between variables of gender, age, Machiavellianism, ethical relativism, religion and urban versus rural background and perceptions and attitudes about CSR through business student in Iran in comparison to the other prior studies in the literature.

## LITERATURE REVIEW

### Corporate social responsibility

Many definitions have been given about corporate social responsibility and yet there is no consensus about it. According to Jones (1980), CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that is prescribed by law or union contract, indicating that a stake may go beyond mere ownership. Piacentini et al. (2000) defined it as: CSR is the voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities. Khoury et al. (1999) debated that CSR is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance (Dahlsrud, 2006).

Marsden stated that CSR is about the core behavior of companies and the responsibility for their total impact on the societies in which they operate. CSR is not an optional add on, nor is it an act of philanthropy. A socially responsible corporation is one that runs a profitable business that takes account of all the positive and negative environmental, social and economic effects it has on society (Dahlsrud, 2006).

Van Marrewijk (2003) claimed that corporate sustainability and CSR refer to company activities the inclusion of social and environmental concerns in business operations and in interactions with stakeholders. World Business Council for Sustainable Development (2000)

stated that CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large. Commission of the European Communities (2001) defines it as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Among the various definition of CSR, the one made by Carroll (1979) brought four extensive domains model. These domains cover the economic, legal, ethical, and discretionary attributes of a firm. Economic refers to the responsibility of the firm to maximize profits. Legal responsibilities are those defined by laws and regulations. Ethical responsibilities are the duties of the firm to conduct business in accordance with social norms and societal customs. Discretionary or philanthropic responsibilities are actions that are at the management's discretion and are in response to society's expectation of good corporate governance. Carrol (1991) revised the model and discretionary and philanthropic terms are used interchangeably since then (Carroll, 1991). Within various researches on CSR, some researches related to examination of the CSR profitability relationship (Aupperle et al., 1985; Cochran and Wood, 1984; Drucker, 1984; Goodell, 1972; Mcguire et al., 1988), while some evaluated investor preferences of CSR (Cox et al., 2004; Sparkes and Cowton, 2004; Vance, 1975; Verschoor, 2005). A part of the literature develops conceptual models for analyzing the relationship between business and the environment and society (Angelidis and Ibrahim, 1991; Carroll, 1979; Freeman, 1984; McMahan, 1986; Abbott and Monsen, 1979). The other studies have examined the effects of corporate executives' demographic and non-demographic characteristics on their individual corporate social responsiveness (Kelley and Whatley, 1987).

### Age

Previous studies indicated that relationship between age and ethical judgments have been inconsistent. However, the literature on ethics emphasized the importance of incorporating the age to related ethics studies (Eweje and Brunton, 2010). For example Kohlberg (1984) suggested that age positively affects moral development also Barnett and Karson (1989) found that younger respondents acts less ethically in contrary to older respondents in ethical scenarios. Borkowski and Ugras (1998) in meta-analysis of 35 studies indicate that attitudes and behaviors seem to become more ethical as people mature in age. Sidani et al. (2009), by comparing younger to older employees, found significant differences in six out of the 18 situations and concluded that age of the respondents can determine many ethical differences among

respondents in some situations. Elias (2004) found younger students more concerned about the importance of social responsibility compared to older students. Nevertheless, Quazi (2003) did not find any association within social responsibility and CSR. Accordingly, we propose that age significantly impacts attitudes toward corporate social responsibility of business students.

H<sub>1</sub>: Age will significantly impacts attitudes about CSR among the business students in Iran.

## Gender

Literally relationship between gender and business ethics receives the most attention and is widely researched, a numerous empirical researches indicate that females are more ethical than males, despite the fact that there have also been ample studies which show no ethical difference between male and female respondents (Atakan et al., 2008). Friedman (1987) agrees that perceived gender related differences in ethical values are generally accepted, that is, both men and women still believe men and women moralize differently. Anecdotal evidence, however, is insufficient for embracing these perceived gender related differences, but empirical evidence of gender impacts on ethical viewpoints, continues to present confused and often contradictory results. Ford and Richardson (1994), review empirical articles studying business ethics subjects, found 14 studies of gender differences; of those, 7 studies found at least some situations in which females were more likely to act more ethically than males. Also, Borkowski and Ugras (1998) performed a meta analysis by regarding the relationship between gender and ethical perception, which suggests that most studies indicate females are more ethical than males when judging ethical infractions. Ameen et al. (1996) debated that females accounting majors were less tolerant than males of academic misconduct. Dawson (1997) found that females in a marketing professionals responded in a more ethical fashion than males in 6 of 20 scenarios. Gill (2010) indicated that female business students are more ethically predisposed than their male counterparts. It is further observed that males exhibit less diversity in ethical decision making while females more readily invoked different ethical dimensions for different business scenarios. Also the relation between gender and CSR is surveyed in some studies; Panwar et al. (2010) indicated that males and females differ in terms of their perception of the social responsibilities. Burton and Hegarty (1999) found that level of CSR orientation in female students is more than males, in other word, females are more likely to rate higher on scales of ethics and social responsibility than males. Smith et al. (2001) found that females pay more attention to corporate ethical responsibilities than males. Marz et al. (2003) showed Females have a significantly higher level of

social orientation than males. Female students perceived social responsibility to be more important in effectiveness than males according to Elias (2004). By reviewing the preceding discussion, we concluded that gender impacts significantly on attitudes about CSR among the business students. It makes the second hypothesize in this study.

H<sub>2</sub>: Gender significantly impacts on attitudes about CSR among the business students in Iran.

## Religion

Religion is one of the strongest determinants of ethics and values and has influences on human attitudes, behavior, and ethical judgment (Weaver and Agle, 2002). As religion can be considered as a subset of culture, virtually all religious systems serve to influence culture by providing the latent function of strengthening social bonds. High levels of religiosity can be indicative of stronger sense of community, belonging and moral standards (Wiebe and Fleck, 1980). Hunt and Vitell (1993) stated that: "unquestionably, an individual's personal religion influences ethical decision-making. A priority, compared with nonreligious people, one might suspect that the highly religious people would have more clearly defined deontological norms and that such norms would play a stronger role in ethical judgments" (Hunt and Vitell, 1993). The literature emphasized the positive role of religiosity on business ethical attitudes (Conroy and Emerson, 2004; Kennedy and Lawton, 1998; Shepard and Hartenian, 1990; Terpstra et al., 1993). DeGeorge (1986) argued that religion provides the point of reference for evaluating business conductors.

In marketing, Singhapakdi et al. (1993) found that highly religious marketer agree more with guidelines or rules of behavior as guiding principles to their behavior than marketers who are less religious. Brammer et al. (2006) suggested that individuals with a religious orientation are likely to have different attitudes, concerning CSR than those without such an orientation. In particular, religious individuals are likely to hold a broader conception of the responsibilities of corporations than the nonreligious. Angelidis and Ibrahim (2004) found that there is a relationship between an individual's degree of religiousness and his or her corporate social responsiveness (CSR) orientation. Graafland et al. (2007), investigates relationship between the religious belief of corporate decision makers and socially responsible business conduct and found that executives with a monotheistic conception of God display a stronger orientation toward socially responsible business conduct than do executives with a pantheistic conception of God.

Williams and Zinkin (2010) discussed that Islam often goes further and has the advantage of clearer codification of ethical standards as well as a set of explicit enforcement mechanism. Focusing on this convergence of

values could be useful in the development of a new understanding of CSR in a global context and help avert the threatened “clash of civilizations”; also, Quazi (2003) indicates that a higher degree of religious belief leads to more perceive of social responsibility. Accordingly, it can be concluded that religiosity can impacts significantly on attitudes about CSR among the business students, so the third hypothesis in this study is developed.

H<sub>3</sub>: Religiosity significantly influences positively on CSR among the business students in Iran.

### **Machiavellianism**

Machiavellianism is the name for ruthless and selfish approach to management which was supposedly advocated by Niccolo Machiavelli in his treatise ‘The Prince’, which was written in the sixteenth century (McGuire and Hutchings, 2006). Machiavellianism describes an individual that has an immoral reputation for dealing with others to accomplish his/her own objectives and for manipulating others for his/her own purpose (Christie and Geis, 1970). A Machiavellian orientation is an individual's general strategy for dealing with other people and the degree to which individuals feel they can manipulate others in interpersonal situations. Thus, indicating that high Machiavellianism is associated with lower levels of ethical orientation or behaviors (Singhapakdi, 1993; Rayburn and Rayburn, 1996). Shafer and Simmons (2008) argued that high Machiavellians, who lack concern for conventional morality and are prone to unethical and manipulative tactics, will be less likely to perceive ethics and social responsibility so important in business contexts also they found that Machiavellianism has a negative effect on corporate ethics and social responsibility (CESR) in tax professionals. Burton and Hegarty (1999) indicate the relative importance of economic responsibilities rose within creasing levels of Machiavellianism, whereas the relative importance of noneconomic responsibilities declined within creasing levels of Machiavellianism. This decline in noneconomic responsibilities was caused by a decline in the views of the importance of ethical and legal responsibilities among those displaying a more Machiavellian personality, in other word, levels of corporate social responsibility orientation (CSRO) among respondents decrease as the Machiavellian orientation of the respondent increases. Simmons et al. (2009) found that Machiavellianism had a highly significant negative effect on the perceived importance of CESR. Based on above, the fourth hypothesis in this study is as follows:

H<sub>4</sub>: Machiavellianism influences negatively on attitudes about CSR among the business students in Iran, it means that the more Machiavellianism behavior will lead to decrease in CSR.

### **Urban versus rural background**

There are a few studies that investigate effects of residence on attitude to CSR. For instance, Grant and Broom (1988) suggested that, Business student's background and environment might have effect on the student's perceptions of ethics. Straughan and Roberts (1999) debated that, place of residence influence on the attitudes and behaviors of people living in urban areas are likely to show more favorable attitudes towards environmental incitements. Panwar et al. (2010) found that, there is no difference between students who were raised in urban and those who were raised in rural areas in their social responsibilities. So the fifth hypothesis in this study is:

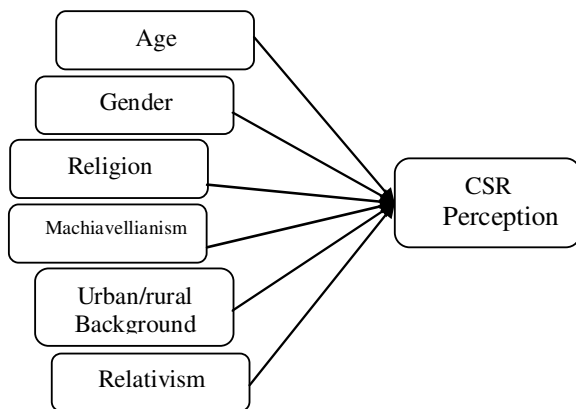
H<sub>5</sub>: Urban/rural backgrounds of students influence their attitudes toward CSR.

### **Ethical relativism**

According to Forsyth (1992), relativism is a personal moral philosophy based on skepticism. Relativists generally feel that moral actions depend upon the nature of the situation and the individuals involved, and when judging others, they weigh the circumstances more than the ethical principle that was violate (Forsyth, 1992). Nussbaum and Sen (1993) indicate that relativism makes it impossible for anyone to criticize actions taken in another community if they are in line with the views of the members of that community. In other word, ethical relativism, accentuates that there is no such thing as universal ethical truths and that ethical dimensions of right and wrong vary from person to person and culture to culture (Holmes, 1998; Polloch, 1998; Rachels, 1999). Some researchers confirmed the negative relationship between relativism and ethical and social responsibility (Etheredge, 1999; Park, 2005; Singhapakdi et al., 1996; Sparks and Hunt, 1998 and Shaub, 1989). According to Bierly et al. (2009), peoples who scored low in relativism are resistant to bending universal moral rules and believe that morality requires following such rules. Fernando et al. (2007) found corporate ethical values are negatively related to the relativism of managers. There are some studies which support the negative relationship between relativism and CSR. Vitell and Paolillo (2004) indicated that those who reject the notion of universal moral absoluteness are likely to be negatively related to the perceived role of ethics and social responsibility (PRESOR) in achieving organizational effectiveness. Also Kolodinsky et al. (2010) found business students' ethical relativism negatively related to their attitudes about CSR, such that students indicating higher levels of relativism will hold negative attitudes about businesses having a social responsibility beyond their profit maximization. Reviewing the preceding, the sixth hypothesis of this study is proposed as follows:

**Table 1.** Studies on CSR determinants.

	Age	Gender	Religion	Machiavellianism	U/R background	Ethical relativism
Burton and Hegarty (1999)		**		**		
Smith et al. (2001)		**				
Quazi (2003)	**		**			
Marz et al. (2003)		**				
Vitell and Paolillo (2004)						**
Elias (2004)	**	**				
Angelidis and Ibrahim (2004)			**			
Graafland et al. (2007)			**			
Shafer and Simmons (2008)				**		
Simmons et al. (2009)				**		
Panwar et al. (2010)		**			**	
Kolodinsky et al. (2010)			**			**
Citation percent	12%	29%	23%	18%	6%	12%

**Figure 1.** Conceptual framework of the study.

H<sub>6</sub>: Ethical relativism will significantly impacts negatively on attitudes about CSR within business students in Iran.

In the literature, most of the studies surveyed the relation of the aforementioned factors and ethical attitudes, but the relationship between these factors and attitudes to CSR is disregarded. Through the following, (Table 1) a summary of studies on the CSR determinants is structured, trying to prepare more insight. As it is cleared, some studies considered two or more determinants together but none considers them altogether.

## RESEARCH METHODS

By reviewing prior studies, the authors investigated the factors influencing CSR, which are mentioned in the literature. This paper which aims to determine their influence on CSR in Iranian business students, developed a framework which consider them together simultaneously, contrary to the other prior studies which

concentrated on them individually. Conceptual frame work of this study is depicted in Figure 1.

According to Figure 1, six hypotheses as mentioned before can be developed to be surveyed in this study. In addition, another idea to be investigated is how they influence CSR in combination with each other as a whole. In order to verify the hypotheses, a multiple regression analysis is deployed by using dummy variables for gender and urban/rural background. Regression analysis is deployed in order to determine the strength of the relation among the variables as well.

## Sample characteristic

This study was conducted using a stratified random sample of junior and senior business majors at the four most important public business schools in Iran. A total of 320 usable responses were received. Of the respondents, 181 (57%) were female and 139 (43%) were male, 89% were younger than 25 year old, age average among the respondents was about 22 with standard deviation of 3 years. This sample consist of 204 (64%) bachelor students, 107 (33%) master students, and 9 (3%) PhD students. Among the sample students, about 188 (59%) were without work experience, whereas 132 (41%) were students with prior work experience. 59 (18%) students of the sample had rural background while 261 (82%) students had urban background. Among the respondents 214 (67%) had taken some ethic courses or CSR related courses but 106 (33%) had not taken any courses related to ethic or CSR in their studying life.

## Measurement (tools)

As it was reviewed in literature, the paper aims to determine the factors which influence on CSR among business students in Iran, to reach this aim the authors need an instrument to measure CSR and the other variables such as Machiavellianism, relativism and religiosity of the students as well as their sex, urban/rural living background and their age. Such an instrument can be developed by using others prior experiences after passing through reliability and validity analysis. The authors developed a questionnaire by using ATBEQ model for measuring the level of relativism and Machiavellianism, ATBEQ is the questionnaire that measures attitude towards business ethics on the bases of five business

**Table 2.** Validity and reliability of the instrument.

Constructs	Items	Model	Cronbach's alpha	CFA	RMSEA	$\chi^2/df$	GFI
CSR	6	PRESOR	0.65	OK	0.07	2.66	0.98
Machiavellianism	11	ATBEQ	0.71	OK	0.06	2.12	0.94
Relativism	3	ATBEQ	0.68	OK	0.04	2.68	0.91
Religiosity	6	MARS	0.93	OK	0.1	4.1	0.96

**Table 3.** Descriptive information of all variables.

Constructs	Male (n = 140)	Female (n = 180)	Urban (n = 261)	Rural (n = 59)
CSR	3.55* (0.64)**	3.62 (0.58)	3.58 (0.61)	3.65 (0.56)
Age	24 (3.4)	21.2 (2.8)	21.5 (3)	23.4 (3.7)
Religiosity	3.7 (1)	3.9 (0.84)	3.8 (0.9)	3.92 (0.97)
Machiavellianism	2.75 (0.59)	2.84 (0.54)	2.8 (0.6)	2.7 (0.42)
Relativism	3.3 (0.57)	3.3 (0.53)	3.3 (0.55)	3.3 (0.53)

\* = average, \*\* = standard deviation.

philosophies: social Darwinism, Machiavellianism, ethical relativism, moral objectivism and legalism. This was originally developed by Neumann and Reichel (1987) and was based on the Stevens (1979). It is used here as a mean to survey the level of relativism and Machiavellianism. CSR is measured through six items from PRESOR scale that developed by Singhapakdi et al. (1996), this items had been used by Kolodinsky et al. (2010) and religiosity is measured by using muslim attitudes towards religiosity scale (MARS) that is developed by Muhamad and Devi(2006). Students responded to the questionnaire using five optional responses: strongly disagree, disagree, somehow agree, agree, strongly agree which are coded from 1 to 5. To determine whether the questionnaire responded logically, some questions were coded reversely.

In order to confirm validity and reliability of the questionnaire, factor analysis and cronbach's alpha are deployed in respect. As it is depicted in Table 2, confirmatory factor analysis (CFA) is done for the four constructs in this research to validate the measurement tool. Also fit indices such as RMSEA and GFI and degree of freedom are prepared for further insight. Also the reliability of the questionnaire within the four constructs was surveyed. Since alpha is more than 60% and CFA is OK for all constructs and fit indices are satisfying (GFI more that 90% and RMSEA less than 0.08 and  $\chi^2/df$  less than 3), results depicted that, developed questionnaire is reliable and valid instrument to measure all the aforementioned constructs.

In addition to four aforementioned constructs, some demographical questions were added to the instrument such as the respondents' age, gender and Urban/rural background of living and education level.

#### Data analysis

After gathering the data through the developed instrument among 320 respondents, the results are well prepared in Table 3. In this table, the average and standard deviation of all scale variables are prepared according to factor variables, sex and urban/rural background. Except age the other four variable are scaled from 1 (lowest value) up to 5 (highest value). It is clear that students with rural background are less Machiavellian than the urban students and more religious, older with higher CSR. Females are younger than males with more religiosity and more CSR, but male are less Machiavellian.

In Table 4, the correlations among the studied variables are presented. It is clear that there is no correlation between respondents' gender and their urban/rural background and CSR, but correlation of religiosity, relativism and Machiavellianism by CSR are signified at 99%. Correlation between respondents' urban/rural background and CSR, religiosity and Machiavellianism is not significant. Also, it is fruitful to point out that Machiavellianism is negatively correlated with age and religiosity. In Table 4, the correlations among the studied variables are enumerated.

#### RESULTS

As mentioned before, to investigate the proposed hypotheses in the present paper, the linear multiple regression model is deployed. Results are depicted in Table 5. In order to test model validity in this case, ANOVA for whole regression model validity and Durbin-Watson index for independence of errors are considered.

ANOVA test signified at 0.00 that result in a valid model and Durbin-Watson index was about 2.1 which are well enough to emphasize on independence of errors within regression model. This model validity tests confirms the usability of regression model to the gathered data. The R square of the model is 22%; which is not high. However, it shows that 22% of variation in CSR is predictable by the proposed independent variables.

Considering Table 5, it is obvious that age, gender and urban/rural background are not signified in the developed regression model, which means that CSR is not influenced by these three independent variables. In other word, respondents' age, gender and their living background (urban/rural) do not have an important role in their CSR behavior. Whereas their religiosity, relativism and Machiavellianism are signified at 99% level, which means these variables are playing an important role on the students CSR behavior. According to the results, religiosity impacts positively on CSR behavior with standard

**Table 4.** Correlations among the variables.

	1	2	3	4	5	6	7
CSR	1						
AGE	0.74 (0.096)*	1					
Gender	-0.44 (0.217)	0.295 (0.00)**	1				
Religiosity	0.363 (0.00)**	0.014 (0.401)	-0.080 (0.080)*	1			
Machiavellianism	-0.322 (0.00)**	-0.203 (0.00)**	-0.070 (0.107)	-0.163 (0.002)**	1		
U/r background	-0.040 (0.238)	-0.185 (0.00)**	-0.325 (0.00)**	-0.036 (0.26)	0.059 (0.151)	1	
Relativism	-0.14 (0.005)**	-0.066 (0.124)	0.003 (0.479)	-0.051 (0.185)	-0.047 (0.205)	0.008 (0.443)	1

\* Significance at 90%, \*\* significance at 99%.

**Table 5.** Regression results.

Model	Beta	t-value	Sig.	Impacts on CSR
(Constant)	---	9.573	0.000	
Age	0.015	0.270	0.787	Reject
Gender	-0.052	-0.937	0.349	Reject
Religiosity	0.305	5.938	0.000	
Machiavellianism	-0.278	-5.314	0.000	
U/R background	-0.026	-0.485	0.628	Reject
Relativism	-0.140	-2.768	0.006	

beta of 0.305, whereas Machiavellianism and relativism impact negatively on CSR with beta of -0.278 and -0.14, in respect. In summary, it can be concluded that hypothesis 1, 2 and 5 are rejected according to the findings while hypothesis 3, 4 and 6 in this study cannot be rejected based on the results.

## DISCUSSION

The presented paper aimed to explore the impact of variables such as; age, gender, religious, Machiavellianism, urban/rural living background and ethical relativism on attitudes to corporate social responsibility (CSR) within Iranian business students which is carried out for the first time in Iran. The finding here supports the other previous studies results all around the world, according to that, we may conclude these results

can be promoted to general rules within the world.

As Quazi (2003) and Cortese (1989) asserted, this study confirmed that there is no relationship within students' age and their CSR. Stanga and Turpen (1991) also found out that no differences in ethical judgments could be attributed to age in their study. Findings depicted that there is no relationship between respondents gender and CSR as Atakan et al. (2008) mentioned before. Atakan et al. (2008) claimed that there are no ethical differences between the male and female respondents. Moreover, according to Robin and Babin (1997) and McCabe et al. (2006), there is no reason to support ethical differences of respondents based on gender. The paper results depicted that Machiavellianism influences negatively on CSR among the business students in Iran, which is argued by Shafer and Simmons (2008). They debated that high Machiavellianism will lead to unethical behavior and will be less likely to perceive ethics and social

responsibility as two critical issues in business contexts, also they found Machiavellianism have a negative effect on corporate ethics and social responsibility (CESR), moreover Simmons et al. (2009) pointed that Machiavellianism had a highly significant negative effect on the perceived importance of CESR. In the literature, it is indicated that, urban/rural background of students has no influence on their attitudes about CSR. Panwar et al. (2010) also confirmed the idea and claimed that, there is no difference between students who were raised in urban and who were raised in rural areas, in their attitudes toward social responsibilities.

The other question in this study was about the relation between relativism and CSR, which resulted that CSR can be negatively influenced by ethical relativism within Business students in Iran. Previous studies confirmed this negative relation, as Fernando et al. (2007) and Vitell and Paolillo (2004) debated, corporate ethical values are negatively depends on the relativism of managers. Also, Kolodinsky et al. (2010) pointed that business students' ethical relativism negatively related to their attitudes about CSR, such that students indicating higher levels of relativism will hold negative attitudes about businesses, having a social responsibility beyond profit maximization.

This study considered all the mentioned independent variables simultaneously in a multiple regression model, in compare to prior studies which highlight them partially. Results here considered the correlation within these variables. In addition, the presented study showed that the regression model R square is just 22%, this make us to conclude 78% of CSR determinants are not considered within our independent variables, it means that previous literature about CSR is still not matured and needs more weigh among the researchers. In the other way, findings here also challenges the other researchers to investigate for more additional variables which determine CSR, particularly those variables that would specifically contribute to an ethical foundation and belief. Based on such a findings managers and students can plan for future CSR of the organizations and the way to improve it, as well as predicting individuals CSR behavior by explicating their current personality and situation.

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