

**FACULTY OF ECONOMICS STUDENTS' PERCEPTION TOWARDS  
CORPORATE SOCIAL RESPONSIBILITY: A CASE OF UNIVERSITAS  
ATMA JAYA YOGYAKARTA STUDENTS**

**THESIS**

**Presented as Partial Fulfillment of the Requirements for the Degree of Sarjana  
Ekonomi (S1) in International Business Management Program Faculty of Economics  
Universitas Atma Jaya Yogyakarta**



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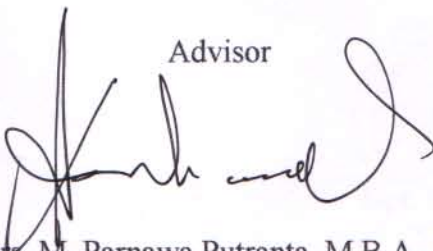
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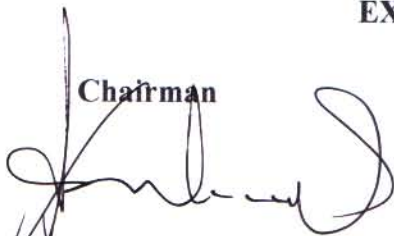
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I, the writer of this thesis, declare that I compiled this thesis by myself. I fully acknowledge that any writing neither does not contain others' part of other's writing, except for those which have been sited and mentioned in the bibliography.

Yogyakarta, February 2018



**Akira Rachmad Narindra**

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**Writer**



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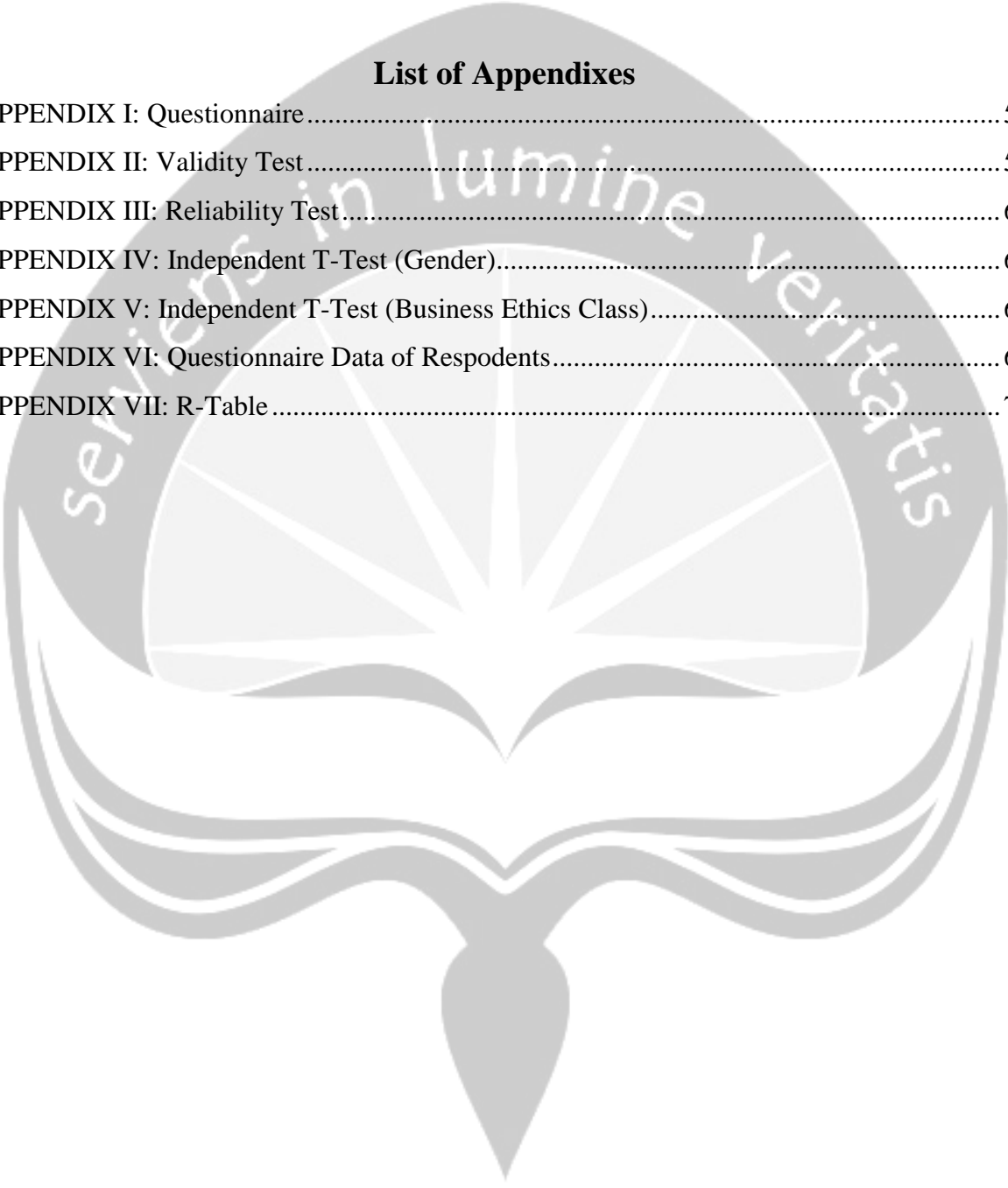
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**BUSINESS STUDENTS' PERCEPTION TOWARDS CORPORATE SOCIAL  
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STUDENTS**

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**ABSTRACT**

In Indonesia, Corporate Social Responsibility (CSR) is an obligation for companies, according to *Undang-Undang Perseroan Terbatas (UU PT) Nomor 40 Tahun 2007 Bab V Pasal 74. Pasal 74 UU PT* which has been passed by the Indonesian Parliament. As students now are the future managers, it is important to prepare them for the future. This research is to examine the business students' perception towards CSR in Universitas Atma Jaya Yogyakarta by gender and business ethics class. This is to know the understanding and readiness of the students on the perception towards CSR. This research uses online questionnaire and followed by 110 respondents from various major.

The result of the research was supported by prior research that has been done where the female has a higher sensitivity to CSR than men. However, for the second hypothesis there is no significant difference in perception of business ethics class between those who have taken business ethics class and those who have not.

**Keyword:** Corporate Social Responsibility, Business Student, Business Ethics

# CHAPTER 1

## INTRODUCTION

### 1.1 Background

Corporate Social Responsibility (CSR) is an important topic in present day and more people concern and discuss about CSR. Corporate Social Responsibility is considered as an important instrument that pushes the competitive advantages, the creativity and innovation, improves the business reputation to the society with the employees, furniture, state institutions and nongovernmental organizations (DODA, 2015). In order to maintain the business, the company cannot rule out CSR because there are many positive effects that would be obtained, such as, showing a true commitment to the society, public relation benefit, government relations, and building a positive workplace environment.

In Indonesia, the government issued policy concern toward CSR on *Undang-Undang Perseroan Terbatas (UU PT) Nomor 40 Tahun 2007 Bab V Pasal 74. Pasal 74 UU PT* which talks about the prevailing laws on CSR in Indonesia. The basic idea of CSR is that business should act and be held accountable for more than just its legal responsibilities to shareholders, employees, suppliers and customers. That is, business should be ‘expected’ to acknowledge and take full responsibility for the non-economic consequences of its activities with respect to wider society and the natural environment (Robins, 2005).

Ethics is the set of rules prescribing what is good or evil, or what is right or wrong for people (Crowther and Aras, 2008, p. 54). Ethics is an important part while practicing CSR to society because it's related and things could be ethical or unethical. Companies have to be careful in performing CSR in order to do the good and right things in society and in the end company name is going to be the stakes. Business Ethics means honesty, confidence, respect and fair acting in all circumstances (Crowther and Arar, 2008, p. 54).

An increasing number of investors appear to share this view; the number of CSR-related shareholder proposals has significantly increased in recent years along with the number and dollar volume of socially responsible investment funds (Fitzpatrick, 2013). While according to Jalal (2007) the development of CSR topics in universities in Indonesia also shows an increase, although still in the early stages. Evidently, in Indonesia there are many companies started to engage CSR such as PT. Sido Muncul that has begun to aggressively implement corporate social responsibility program such as providing free homecoming during Eid AL- Fitr or known as *Mudik Gratis*, cataracts eye surgery and many more. In addition, PT. Unilever Indonesia established their own foundation to implement their CSR programs. Therefore, companies in Indonesia have started to concern about CSR as well as the importance of it.

Nowadays, the numbers of graduating students were increasing as well as the striving to get a job as it gets competitive each day. In the past era, most companies would assess the knowledge of their applicants testing and determining the intelligence of the applicant (Weber, Finley, Crawford, &

Rivera, 2009). However, not every applicant has the right criteria for a company.

Since today's business students are tomorrow's managers, it is important to assess their perception of the role of business in society (Fitzpatrick, 2003). Moreover, today ASEAN Economic Community (AEC) has been effective now, which means ASEAN countries are now can apply job in ASEAN countries.

In this research, I will examine based the relationship between gender and business ethics class. Fostering moral and social responsibilities in addition to intellectual development have long been goals of educational institutions (Pascarella et al. 1988). Furthermore, numerous journal articles support the critical role of higher education in preparing democratic citizens (Epstein 1999; Gamson 1997; Hauser 2000). In order to produce these citizen-managers, courses in social issues and business ethics are requirements for accreditation of business undergraduate and graduate programs (Gerde and Wokutch 1998). Based on prior research male and female have different results in the perception of CSR. It is interesting for me to do a research whether the result will differ from the previous one or the same. For the business ethics class, students are taught things that are ethical and unethical through the meetings material and cases. It is biased that student who have taken business ethics should be more understanding about ethics, especially in CSR cases, however the result are still unknown.

Business ethics class could affect the point of view of CSR. According to Schermerhorn (2004) designed the valuation standards of CSR based on 4

strategies and on the CSR pyramid. According to *Schermerhorn (2004)* depending on the type of the strategy that a company can chose to implement, the standards of Schermerhorn are: 1. *Profitability*, 2. *Legitimacy*, 3. *Ethics* 4. *Philanthropy*. To be a socially responsible corporation, a company must be more than a legal an ethical person also (Crowther and Arar, 2008, p. 60). According Carroll (1991) for CSR to be accepted by a conscientious business person, it should be framed in such a way that the entire range of business responsibilities are embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic.

In the results from prior research, the researcher examines the relationship between gender, work experience, and spirituality and CSR perception. According to Fitzpatrick (2013) the results generally supported the hypothesis that women exhibit greater sensitivity to CSR than men, and some results were consistent with the hypothesis that work experience is important in shaping perceptions of CSR. Several results were consistent with the hypothesis that spirituality positively affects perceptions of CSR. However, in this research, I will examine the difference of business students' perception towards corporate social responsibility in UAJY based on gender and business ethics class. In this research, I expected to find students that have taken business ethics class will exhibit more sensitivity to CSR than those who have not taken the business ethics class. Furthermore, based on prior research I also expected that women have more sensitive to CSR than men.

## **1.2 Research Question**

The researcher wants to compare whether business students in UAJY have different results from the previous research. In other words:

- How do students at Universitas Atma Jaya Yogyakarta perceive Corporate Social Responsibility?
- Are there any differences between male & female students' perception of Corporate Social Responsibility?
- Are there any differences between those who have taken business ethics and those who have not in students' perception of Corporate Social Responsibility?

## **1.3 Scope of the Study**

Knowing this research is wide, researcher make limitation on this research as follows:

- a. This research will be only conducted in Faculty of Economics in Universitas Atma Jaya Yogyakarta.
- b. The colleges major in this research are business management students, accounting students and economic development students.
- c. The students in this research refer to those who are registered in batch 2011 to 2017.

## **1.4 Research objectives and Research Benefits**

### **1.4.1 Research Objectives**

This research purposes are:

- a. To examine the students' perception toward Corporate Social Responsibility.
- b. To examine the differences in perception toward Corporate Social Responsibility based on gender and business ethics class.

### **1.4.2 Research Benefits**

This research is beneficial in both academic and managerial area:

- a. For Academic: this research will help to understand about the perception on ethics and CSR based on gender and business ethics class. Moreover, the result will give some contribution to the literature of CSR research and for future research.
- b. For Managerial: this research will help the managerial sector to understand the extent to which they concern about CSR.

## **1.5 Systematic Writing**

The structure of this study is divided into five chapters, which are as follows:

### **CHAPTER I**

### **INTRODUCTION**

This chapter contains background, problem statements, research question, research limitation and systematic writing.

## **CHAPTER II**

### **THEORETICAL BACKGROUND AND HYPOTHESIS FORMULATION**

This chapter contains a brief explanation about the theories used in this research. It also contains hypothesis in this research.

## **CHAPTER III**

### **RESEARCH METHOD**

This chapter contains a brief explanation about analysis method that will be used in this research.

## **CHAPTER IV**

### **DATA ANALYSIS**

In this chapter, collected data will be analyzed to problem statements using the analyze methods that are explained in Chapter III

## **CHAPTER V**

### **CONCLUSION**

This chapter contains the summary of the research and also managerial implication that are expected to be useful for the next research.

## **CHAPTER II**

### **THEORETICAL BACKGROUND**

#### **2.1 Introduction**

In this chapter will discuss the theoretical and research framework. The main purpose of the chapter is to explain the basic theories used in this study. In the first section of this chapter will explain about Corporate Social Responsibility and the theories. Then in the second section of this chapter will explain about the research framework and hypothesis.

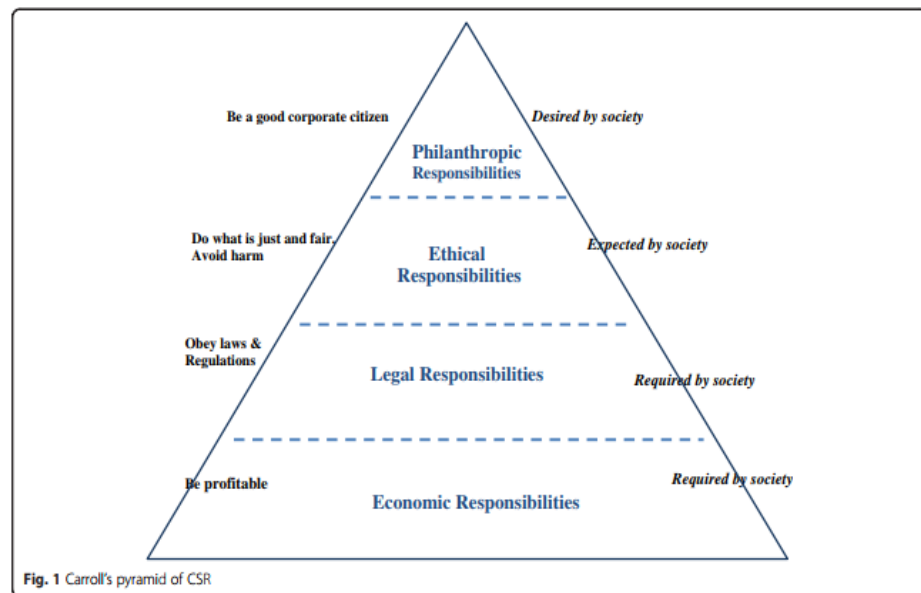
#### **2.2 Corporate Social Responsibility**

##### **2.2.1 Definition of CSR**

There are many definitions of CSR and each of them is different. The basic idea of CSR is that business should act and be held accountable for more than just its legal responsibilities to shareholders, employees, suppliers and customers. That is, business should be ‘expected’ to acknowledge and take full responsibility for the non-economic consequences of its activities with respect to wider society and the natural environment (Robins, 2005). Therefore, the business also should concern about their surroundings or the society as well as the environment. The implementation of CSR activities aimed at fostering good relations with all parties related to the company at the same time transform and enhance the corporate image, through the reciprocal relationships and achieve trust

(Fitriana, 2012). There are also many benefits that the company can get through CSR which will help the business of the company in a long term, because the image and company reputation is big factors that affect the business world.

The broaden definition of corporate social responsibility concerned with what is – or should be – the relationship between global corporations, governments of countries and individual citizens people. More locally the definition is concerned with the relationship between a corporation and the local society in which it resides or operates (Crowther and Aras, 2008, p. 10). Archie B. Carroll map out pyramid CSR and there are philanthropic responsibilities, ethical responsibilities, legal responsibilities, an economic responsibilities.



**Figure 1: The Pyramid of CSR**

Source: Carroll, A. (2016). Carroll's pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility*, 1(1).

### **2.2.1.1 Economic Responsibility**

It is the fundamental condition that businesses have an economic responsibility to the society. A company needs to be concerned about making profits to fulfill or taking care the social responsibility According to Carroll (2016), At first it may seem unusual to think about an economic expectation as a social responsibility, but this is what it is because society expects, indeed requires, business organizations to be able to sustain themselves and the only way this is possible is by being profitable and able to incentivize owners or shareholders to invest and have enough resources to continue in operation (Carroll, 2016).

### **2.2.1.2 Legal Responsibility**

Society has not only sanctioned businesses as economic entities, but it has also established the minimal ground rules under which businesses are expected to operate and function (Carroll, 2016). This responsibility is to ensure that company obeys all laws which are from security regulations to labor law, environmental law and even criminal law.

### **2.2.1.3 Ethical Responsibility**

Taking on ethical responsibilities implies that organizations will embrace those activities, norms, standards and practices that even though they are not codified into law, are expected

nonetheless. The goal of these expectations is that businesses will be responsible for and responsive to the full range of norms, standards, values, principles, and expectations that reflect and honor what consumers, employees, owners and the community regard as consistent with respect to the protection of stakeholders' moral rights (Carroll, 2016). Companies must ensure that they can fulfill the ethical responsibility obligation. Companies must ensure that they are doing the right things and it could be included are friendly, paying fair wages and so on.

#### **2.2.1.4 Philanthropic Responsibility**

This is the last obligation after a company is able to meet all other responsibilities. This responsibility involves making effort to benefit society, for example, is donating money to the society for charitable causes.

According to Carroll (2016), he pointed out that Philanthropy or business giving may not be a responsibility in a literal sense, but it is normally expected by businesses today and is a part of the everyday expectations of the public. Surely the quantity and nature of these activities are voluntary or discretionary and they are guided by business's desire to participate in social activities that are not mandated, not required by law, and not generally expected of business in an ethical sense.

## **2.3 CSR Theory**

Basically, the aim to do business is to earn profits. Making money is important for the business in order to survive and develop their company. However business ethics is also equally important that company must not forget. Business ethics can handle moral dilemmas such as how things should be handled while making profits.

According to Garriga and Melé (2004), they have classified the theories in four groups; there are instrumental theories, political theories, integrative theories, and, ethical theories.

### **2.3.1 Instrumental Theories**

In this group of theories CSR is seen only as a Strategic tool to achieve economic objectives and, ultimately, wealth creation (Garriga and Melé, 2004). There are three groups in instrumental theories which, depending on the economic proposed. The three groups are maximization of shareholder value, strategies for competitive advantages, and cause-related marketing. To sum it up, instrumental theories are focused on achieving economic objectives through social activities.

#### **2.3.1.1 Maximization of Shareholder Value**

Any investment in social demand that would produce an increase of the shareholder value should be made, acting without deception and fraud (Garriga and Melé, 2004). This approach it will give long term maximization. Although, nowadays shareholder

value maximization is not incompatible with satisfying certain interests of people with a stake in the firm.

### **2.3.1.2 Strategies for Competitive Advantages**

According to Garriga and Melé (2004), there are three approaches that can be included: (a) social investment in competitive context, (b) natural resource-based view of the firm and its dynamic capabilities and (c) strategies for the bottom of the economic pyramid.

a. Social investment in a competitive context.

Competitive advantage can be improved by doing philanthropic activities because it may be the only way to create greater social value than individual donors or government can do. When philanthropic activities are closer to the company's mission, they create greater wealth than other kinds of donation (Burke and Lodgson, 1996).

b. Natural resource-based view of the firm and its dynamic capabilities. Traditionally, resources that are most likely to lead to competitive advantage are those that meet four criteria: they should be valuable, rare, and inimitable, and the organization must be organized to deploy these resources effectively (Garriga and Melé, 2004). Organizational and

strategic routines are dynamic capabilities, which then managers will get resources and make combinations and modify it to create new value-creating strategies.

c. Strategies for the bottom of the economic pyramid. Commonly the businesses are focused on the middle to upper-class people. However, we cannot deny that there are many poor or lower-class people populated the world. Therefore, there are certain strategies can serve the poor and making profits at the same time.

### **2.3.1.3 Cause-Related Marketing**

Cause –related marketing is collaboration between corporation and nonprofit to get mutual benefits such as in charitable donation. In a way, it seeks product differentiation by creating socially responsible attributes that affect company reputation (Smith and Higgins, 2000). The main point in this approach that company will make altruistic activities socially recognized used as an instrument of marketing. Both will get benefits, the corporation will get good image and marketing opportunities while the nonprofit will get financial benefits therefore it is a win-win situation.

### **2.3.2 Political Theories**

According to Garriga and Melé (2004), it is a group of CSR theories and approaches focus on interactions and connections between business and society and on the power and position of business and its inherent responsibility. There are varieties of approaches; there are Corporate Constitutionalism, Integrative Social Contract Theory, and Corporate Citizenship. However there are two major theories can be distinguished. The first theory is Corporate Constitutionalism and second is Corporate Citizenship. Political theories are focusing on responsible use of business power in the political arena.

#### **2.3.2.1 Corporate Constitutionalism**

Corporate constitutionalism presupposes that there are values and ideas in our public political life that provide useful insights when considering the legal regulation of corporate governance and decision-making (Corbett and Spender, 2009). According to Davis (1967) social responsibilities of businesses arise from the amount of social power that they have. Social power is important and useful in the long run, businesses must use it responsibly because if not they can lose.

#### **2.3.2.2 Corporate Citizenship**

The terms of corporate citizenship was already introduced in past decades and it is getting popular until in the 21<sup>st</sup> century.

The points of this approach are a sense of belonging to a community, partnership, and considering for the environment. Corporate citizenship itself may have different meaning for everybody.

#### **2.3.3.3 Integrative Social Contract Theory**

This approach is originated by Thomas Donaldson and Thomas Dunfee. According to Donaldson (1994) they assume that a social contract between business and society exists. Then this approach was extended according to Donaldson and Dunfee (1994) Integrative Social Contract Theory or ISCT was proposed in order to take into account the social-cultural context and also to integrate empirical and normative aspects of management. The goal of ISCT is to provide managerial and business decisions can be made with respect to their impact on relevant communities, ethical norms and possible universal moral standards.

#### **2.3.3 Integrative Theories**

These theories are focusing on the integration of social demands. According to Garriga and Melé (2004), social demands are generally considered to be the way in which society interacts with business and gives it a certain legitimacy and prestige. Moreover, the content of business responsibility is limited to the space and time of each situation

depending on the values of society at the moment, and comes through the company's functional roles (Preston and Post, 1975).

#### **2.3.3.1 Issues Management**

In this approach it is crucial to consider the gap between what the organization's relevant publics expect its performance. Corporate processes of response to those social and political issues which may impact significantly upon (Wartick and Rude, 1986, p.124). They add that issues management attempts to minimize "surprises" which accompany social and political change by serving as an early warning for potential environmental threats and opportunities it (Garriga and Melé, 2004).

#### **2.3.3.2 Public Responsibility**

It was proposed by Preston and Post that they choose the term public rather than social, to stress the importance of the public process rather than personal-morality views or narrow interest groups. public policy includes not only the literal text of law and regulation but also the broad pattern of social direction reflected in public opinion, emerging issues, formal legal requirements and enforcement or implementation practices (Preston and Post, 1981, p. 57). The main point in this approach is about law and the existing public policy processes are taken a reference for social performance.

### **2.3.3.3 Stakeholder Management**

This approach is oriented towards stakeholders or people who affect or are affected by corporate policies and practices. This practice was started at the end of 70s. It was Emshoff and Freeman in 1978 presented two basic principles. According to Emshoff and Freeman (1978), the first is that the central goal is to achieve maximum overall cooperation between the entire system of stakeholder groups and the objectives of the corporation. The second states that the most efficient strategies for managing stakeholder relations involve efforts, which simultaneously deal with issues affecting multiple stakeholders. From those principles, the core of this approach is to balance the interests of the stakeholder of the firm.

### **2.3.3.4 Corporate Social Performance**

Carroll (1979) generally considered to have introduced this model for “corporate performance” with three elements: a basic definition of social responsibility, a listing of issues in which social responsibility exist and a specification of the philosophy of response to social issues. Wartick and Cochran (1985) extended the Carroll approach suggesting that corporate social involvement rests on the principles of social responsibility, the process of social responsiveness and the policy of issues management. According to

Garriga and Melé (2004), it is about searches for social legitimacy and processes to give appropriate responses to social issues.

#### **2.3.4 Ethical Theories**

These theories are focused on the ethical things between business and society on expressing the right thing to do to achieve a good society through four approaches below.

##### **2.3.4.1 Stakeholder Normative Theory**

This approach is oriented towards stakeholders or people who affect or affected by corporate policy and practices. According to Garriga and Melé (2004), stakeholder management tries to integrate groups with a stake in the firm into managerial decision-making.

##### **2.3.4.2 Universal Theory**

Human rights have been taken as a basis for CSR, especially in the global market place (Cassel, 2001). The UN Global Compact proposed human-rights based approaches which includes on human rights, labor rights and the environment.

#### **2.3.4.3 Sustainable Development**

This approach aimed at achieving human development considering present and future generations to meet their own needs. Although sustainable development was develop at macro level, but it demands a relevant corporate contribution.

#### **2.3.4.4 The Common Good**

This approach is oriented towards the common good society. According to Garriga and Melé (2004), business should be neither harmful nor a parasite on society, but purely a positive contributor to the well being of the society.

## 2.4 Previous Research

**Table 1: Previous Research**

No	Author	Title	Result	Difference	Similarity
1.	Julie Fitzpatrick	Business Students' Perception of Corporate Social Responsibility	<ul style="list-style-type: none"> <li>- Women exhibit greater sensitivity to CSR than men.</li> <li>- Work experience is important in shaping the perceptions of CSR</li> <li>- Spirituality positively affects perception of CSR.</li> </ul>	<ul style="list-style-type: none"> <li>- The object/respondent</li> <li>- The research does not examine business ethics</li> </ul>	<ul style="list-style-type: none"> <li>- Both examine the perception based on gender</li> </ul>

No	Author	Title	Result	Difference	Similarity
2.	Julie Fitzpatrick and Joseph Cheng	An Investigation of United States and Hong Kong business students' perception of corporate social responsibility	<p>- The US students are more sensitive to issues of CSR and ethics.</p> <p>- Women exhibit greater sensitivity to CSR and ethics than men.</p> <p>Spirituality affects perceptions of CSR and ethics more strongly than any other factor, even academic performance as measured by GPA.</p>	<p>- The object/respondent.</p> <p>- The research examines culture.</p> <p>The research does not examine business ethics.</p>	Both examine the perception based on gender

## 2.5 Advantages of CSR

According to Asemah et al. (2013) it is evident that organizations that value corporate social responsibility stand the chance of having the following advantages.

- a. **Enhanced Brand and Reputation:** consumers are aware in brands and companies with good reputation in CSR related issues. A company that socially responsible can get the advantages in enhance their brand and reputation.
- b. **Reduction in operation Costs:** according to Asemah et. Al (2013), giving an example, reducing packaging material or planning the optimum route for delivery trucks not only reduces the environment impact of a company's operation, but it also reduces the cost.
- c. **Attracting New Customers:** statistics show that people more likely to buy a product associated with corporate-non-profit partnership just like people are more likely to buy green products. This is also because that the company has good image and reputation.
- d. **It balances Power with Responsibility.** The organizations have power which means they have strong influence and they need to balance it with responsibility. When they implement this, they are winning the goodwill of the community members, but when they fail to do it they will attract the wrath of the community members. However those who do not use power in ways that society considers responsible will tend to lose it.
- e. **It Discourages Government Regulation.** The government become discourages to regulate business when all organization is socially

responsible. It will ease the organization itself because the government may issue regulation that may affect the business negatively.

f. **It Promotes Long Run Profit:** When the organization already has good image and reputation by implementing CSR, it will give the company more profit because consumers aware in the company's image and reputation. They believe the society supports business by ensuring its continuous existence, the only way business can repay society is to continue to ensure that it is making profits (Asemah et al, 2013).

g. **Recognizes Business Moral Obligations:** organizations owe responsibility by giving facility to the environment on where they operate. Therefore, socially responsible note it is the organization's moral obligation to help society.

h. **Improved Relations with the Investment Community and Better Access to Capital:** The investment community has been links between CSR and financial performance of business. Additionally, there is evidence that company who embrace the essential quality of CSR usually outperforms their counterparts that do not use feature of CSR. More mutual funds are now integrating CSR criteria into their selection process to screen out business that do not meet social standards. A CSR approach can improve the stature of the company in the perspective of the investment community.

i. **Enhanced Employee Relations, Productivity and Innovation:** A key potential benefit from CSR initiatives involves establishing the conditions that can contribute to increasing the commitment and

motivation of employees to become more innovative and productive (Asemah et. al, 2013). Companies that employ CSR perspective tend to increase the employees commitment an loyalty.

- j. Stronger Relations within Communities through Stakeholder Engagement: This will improve business prospects for its future. As CSR involves the way the company engages, through its shareholders, employees and other element in the way business operates. This requires maintaining open dialogue, but also prepared to form effective partnership and demonstrating transparency, then the relationship between business and community are more credible and trustworthy.

## **2.6 Students Perception of CSR**

Based on prior result, women exhibit greater sensitivity in CSR than men. Several researchers have provided further evidence of demographic characteristics that are important in shaping student perceptions of CSR (Fitzpatrick, 2013). Arlow (1991) found that female students are more sensitive to CSR compared to males, and that age is an important factor in students' CSR orientation. Meehan et al (2006) a corporate social orientation requires ethical and social commitments, connections with stakeholders and consistency of behaviour on a long term. Universities plays a fundamental role in CSR education since they are the greatest contributors to the formation of their students, forthcoming entrepreneurs, business leaders, managers and employees (Gonzales-Rodrigues et al. 2012). Universities plays a fundamental role in CSR education since they are the greatest

contributors to the formation of their students, forthcoming entrepreneurs, business leaders, managers and employees (Weber et al. 2004).

## **2.7 Research Hypothesis**

1. Based on prior research, women's responses are tend to more sensitive to CSR rather than men, it is supported by Fitzpatrick (2013) the results generally supported the hypothesis that women exhibit greater sensitivity to CSR than men. In this research I also expected same thing will happen. It is also supported with other prior research. According to Fitzpatrick and Cheng (2014), as expected, the results also confirm that women exhibit greater sensitive to issues of CSR and ethics. Therefore, in this research I also expect that women have higher sensitivity to CSR than men. According to Gilligan (1982) men, she contends, are likely to consider moral issues in term of justice, rules, and individual rights. Women, on the other hand, tend to consider such issues in terms of relationships, caring, and compassion. That is why male and female differ in moral reasoning and ethical decision making.

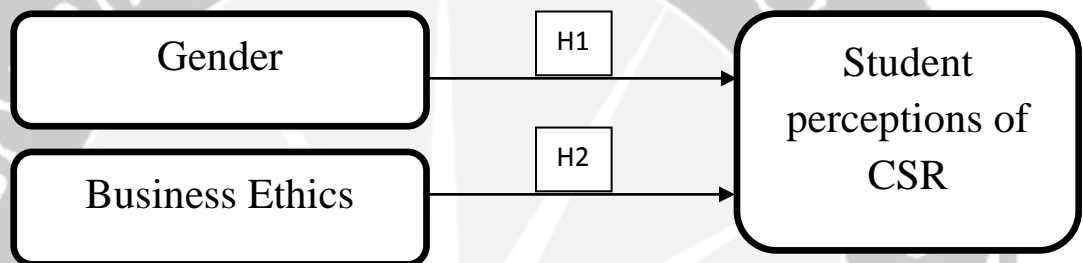
H1: Female has higher sensitivity to CSR than Men.

Business corporations are “morally” responsible to look after the concerns of a larger group of stake holders which could include owners, customers, vendors, employees and community rather than its stockholders i.e. the owners of the business alone (Robin, 2005, p.561). Business ethics is covering all ethics-related issues that arise in the context of doing business. Moreover, business ethics are related to right and wrong in the world of business. CSR is doing things to the society and environment, therefore it must be done in the right thing and ethically. So CSR is part of business ethics. According to Dimitriadis, (2007) pp.1, the concepts of business ethics and social responsibility have distinct identities. Yet, they are often used to refer to the same argument or code. The term business ethics is supposed to be “a combination of two very familiar words, namely business and ethics”. (Owen and Sykes 2009 pp 131) the felt need for Business Ethics in the form of CSR has become so pervasive that even in the traditional and what is perceived as an anti-environmental sector such as the fossil fuel industry, in a paper written by staff at the International Petroleum Industry Environmental Conservation Association (IPIECA), the authors affirm the need for a “good human rights policy and practice”. For the second hypothesis, I expected that students who have taken business ethics class will perceive higher sensitivity to CSR than those who have not. Powers and Vogel (1980) argue that teaching business ethics is not solely about helping students to resolve a specific moral dilemma, but also to develop competencies or capacities for, moral judgment in business contexts, the ability to integrate broader social issues

with the managerial role and to implement this concern in a holistic fashion such as by implementing CSR program.

H2: Students who have taken business ethics class have higher sensitivity to CSR than those who have not

## 2.8 Research Framework



**Figure 2: Research Framework**

## **CHAPTER III**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

This chapter will explain the methodology used in this research starts with the population, sampling and sampling techniques. At the end of this chapter will present the method used to test the validity and reliability of the instruments and the main statistical analysis tools used to answer the formulation of the problem as written in the first chapter in this thesis.

#### **3.2 Population and Sample**

##### **3.2.1 Population**

According to Sekaran and Bougie (2013), the population refers to the entire group of people, events, or things of interest that the researcher wishes to examine. The total populations in this research are from three majors are 2795 students that are still active from batch 2011 to 2016. This information was gathered from *Tata Usaha FE UAJY* at 21<sup>st</sup> November 2017. Those numbers of students are active, it means they are still taking classes or even writing thesis in this semester 2017-2018 and are not yet graduated.

### **3.2.2 Sample**

According to Sekaran and Bougie (2013), sample is a subset of the population. The students in the sample are from three majors; management, accounting, and economic development.

### **3.3 Sampling Method**

This research will use nonprobability sampling. In nonprobability sampling designs, the elements in the population do not have any probabilities attached to their being chosen as sample subjects (Sekaran and Bougie, 2013). The technique that will be use in nonprobability sampling is quota sampling. According to Sekaran and Bougie (2013), quota sampling is a second type of purposive sampling, ensures that certain groups are adequately represented in the study through the assignment of a quota. The online questionnaire will be distributes though social media by using Google Forms.

### **3.6 Sample Size**

According to Kleinbaum, Kupper, and Muller (1988), in order to estimate the minimum number of sample size for regression analysis is considerably by multiplying 5 with the number of questions. Therefore, the minimum number of respondents in this study is 75 respondents. Sample size in this research is 110 respondents which exceeds the minimum requirement of that threshold.

### **3.5 Research Variables**

According to Sekaran and Bougie (2013) dependent variable is the main variable that lends itself for investigation as a viable factor, while independent variable is the one that influences the dependent variable in either a positive or negative way. In this research the dependent variable is students' perception of CSR. The independent variables are gender and business ethics.

### **3.6 Data Collection Method**

This research used questionnaire as the data collection method. The original questionnaire is in English, to make it easier the questionnaire is translated into Indonesian Language. This questionnaire has a reversed question that is at number 1, 4, 12, and 13. The questionnaire will be spread through the internet using Google Form. This questionnaire used Likert Scale. The original questionnaire is using nine-point Likert Scale where 1 = totally disagree and 9 = totally agree. However, in this research will be using five-point Likert Scale to make it simple and easier. This questionnaire will be distribute through online because it is easy, efficient a cost saving. The questionnaires used in this research are from Fitzpatrick (2013).

**Table 2: Five-point Likert-Scale**

Variable	Score
Strongly Disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly Agree	5

There are 15-statement of questionnaire to measure perception of CSR. The examples of the question are “To remain competitive in a global environment, business firms will have to disregard ethics and social responsibility.” And “Social responsibility and profitability can be compatible.”

### **3.7 Statistical Instrument**

#### **3.7.1 Validity and Reliability Test**

There is no modification in the questionnaire that will be use in this research. However, the previous researches are held in the USA and Hong Kong. The validity test here is to check whether the questionnaires are valid in Indonesia. In this research, I will use Pearson Product Moment formula for validity test and Cronbach Alpha for Reliability test.

### 3.7.2 Data Analysis Method

#### 3.7.2.1 Independent T-Test

According to Sekaran and Bougie (2013), independent t-test is carried out to see if there are any significant differences in the means for two groups in the variable of interest. It also compares the means when there are two unrelated groups to the dependent variable. In this research I use independent t-test because there are two variables, gender and business ethics which both are unrelated but those two independent variables could affect the dependent variable which is CSR. In the independent t-test there are criteria where:

**Table 3: The criteria of significance testing analysis of Independent sample t-test**

$(p) > 0.05$	Ho supported
$(p) < 0.05$	Ho not supported

1. Ho is supported if the probability  $(p) > 0.05$ , therefore women has higher sensitivity to CSR than men and students who have taken business ethics class have higher sensitivity to CSR than those who have not.
2. Ho is not supported if the probability  $(p) < 0.05$ , therefore women has lower sensitivity to CSR than men and students who have taken business ethics class have lower sensitivity to CSR than those who have not.

## CHAPTER IV

### DATA ANALYSIS AND DISCUSSION

#### 4.1 Introduction

This chapter will explain about the analysis of this research. The researcher discusses the results of the data analysis that has been done. The data in this study were spread through online to Economics students in UAJY. This research managed to get 110 respondents. The collected data is processed using SPSS 21 program. Tool analysis in this study includes testing the validity and reliability. The validity and reliability of this research were tested by using the Pearson Product Moment Correlation formula, and reliability test using the Cronbach's Alpha formula. Second, is the independent sample t-test to try to differentiate the significance of the average of two groups.

#### 4.2 Validity Analysis

The validity of a measuring instrument shows the extent to which the measuring instrument measures what the measuring instrument should measure, so the validity indicates the extent to which the measuring instrument fulfills its function. According to Sugiono (2010), to test the validity of the construct is done by correlating between the grain score of the question with the total score using correlation formula *product moment pearson correlation*:

$$r_{xy} = \frac{N \sum XY - (\sum X) (\sum Y)}{\sqrt{(N \sum X^2 - (\sum X)^2) (N \sum Y^2 - (\sum Y)^2)}}$$

Validity test in this research use SPSS 21.00 program. The minimum requirement to be deemed to qualify that the questionnaire item of valid research is if  $r > r_{\text{table}}$ , so the question item is considered valid if it has  $r$  value greater than  $r_{\text{table}}$ . In this research, validity test was conducted to 110 respondents. The  $R$  table for  $N=110$  is 0.195. So the question item is said to be valid if the value of  $r$  count is greater than 0.195.

Validity test using pearson product moment on 14 item tested problem, obtained result that all item matter have value  $r > 0.195$  therefore, it can be taken conclusion all item matter valid.

**Table 4: Validity Test Result**

<b>Question Item</b>	<b>Corrected Item Total Correlation</b>	<b>R-Table</b>	<b>Status</b>
1	0.417	0.195	Valid
2	0.365	0.195	Valid
3	0.553	0.195	Valid
4	0.451	0.195	Valid
5	0.463	0.195	Valid
6	0.405	0.195	Valid
7	0.269	0.195	Valid
8	0.434	0.195	Valid
9	0.491	0.195	Valid
10	0.558	0.195	Valid
12	0.481	0.195	Valid
13	0.332	0.195	Valid
14	0.450	0.195	Valid
15	0.337	0.195	Valid

Based on the validity test result, from the total of 15 questions item there is 1 question item that is not valid which is question number 11. Therefore only 14 questions are valid, so I decided to eliminate 1 invalid question in order to get desired result.

### 4.3 Reliability Analysis

Reliability test is a test of how consistently a measuring instrument measures whatever concept it is measuring. Questionnaire can be judge reliable or good if the answer of a person to the question is consistent and stable from time to time (Sekaran and Bougie,2013). Test reliability using *cronbach alpha* formula:

$$r_{11} = \left[ \frac{k}{(k-1)} \right] \left[ 1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right]$$

If the value of cronbach alpha has a value > 0.6, then the measuring tool can be said reliable. The degree of reability category can be seen in the table below.

**Table 5: Reliability Test Result**

Cronbach's Alpha	Reliability Level
0.656	Reliable

From the table above it can be seen that the alpha value is 0.656. Therefore it is reliable.

**Table 6: Cronbach Alpha Reliability Level**

<b>Cronbach' Alpha Value</b>	<b>Reliability Level</b>
0,0 - 0,20	Not Reliable
>0,20 - 0,40	Slightly Reliable
>0,40 - 0,60	Reliable Enough
>0,60 - 0,80	Reliable
>0,80 - 1,00	Very Reliable

#### **4.4 Characteristics of Respondents**

This research managed to get 110 online respondents. This analysis is conducted to know the respondents' gender, age, semester, and primary major.

**Table 7: Respondents Data Based on Gender**

<b>Gender</b>	<b>Frequency</b>	<b>Percent</b>
Male	53	48.6%
Female	54	52.4%
<b>Total</b>	103	100%

The respondents involved 48.6% (53 people) are male and the other 52.4% (54 people) are female. From this we can know that the numbers of female respondents are higher than male respondents.

**Table 8: Respondents Data Based on Age**

<b>Age</b>	<b>Frequency</b>	<b>Percent</b>
< 19 years old	8	7.3%
20 – 23 years old	98	89.1%
> 23 years old	4	3.6%
<b>TOTAL</b>	110	100%

From the table above, 7.3% (8 people) of the respondents are < 19 years old, 89.1% (98 people) are 20 – 23 years old, and 3.6% (4 people) are > 23 years old.

**Table 9: Respondents Data Based on Semester**

<b>Semester</b>	<b>Frequency</b>	<b>Percent</b>
Semester 1	3	2.7%
Semester 2	0	0.0%
Semester 3	8	7.3%
Semester 4	0	0%
Semester 5	23	20.9%
Semester 6	0	0%
Semester 7	29	26.4%
Semester 8	0	0%
Semester 9	43	39.1%
Semester 10	0	0%
Semester 11	4	3.6%
Semester 12	0	0%
<b>TOTAL</b>	110	100%

From the table above, 2.7% (3 people) respondents from semester 1, then 7.3% (8 people) from semester 3, 20.9% (23 people) from semester 5, 26.4% (29 people) from semester 7, 39.1% (43 people) from semester 9, and 3.6% (4 people) from semester 11.

**Table 10: Respondents Data Based on Primary Major**

Primary Major	Frequency	Percent
Accounting	37	33.6%
Management	65	59.1%
Economic Development	8	7.3%
<b>TOTAL</b>	110	100%

Based on primary major, the most respondents are from management 59.1 (65 people), followed by accounting students 33.6% (37 people) and the least is from economic development students 7.3% (8 people).

**Table 11: Respondents Data Based on Business ethics class**

Business ethics class	Frequency	Percent
Yes	64	58.2%
No	46	41.8%
<b>TOTAL</b>	110	100%

From the table above we can see that 58% (64 people) in this research have taken business ethics class. The other 41.8% (46 people) have not taken business ethics class.

## 4.5 Statistical Data Analysis

### 4.5.1 Independent T- Test

Independent T-test is used to analyze the data with a purpose to know the difference of Business Students' Perception towards CSR. The Independent T-Test calculation is used to compare the average of two groups that are not related to each other, whether the two groups have the same average or not significantly. If the significance value  $< 0.05$  then it can be said there are differences in Business Student Perceptions of CSR in terms of gender and taking business ethics courses. If probability value  $> 0.05$  then there is no difference of Business Student Perception toward CSR in terms of Gender and taking business ethics course. Calculation result can be seen in table below.

#### 1. Faculty of Economics Students' Perception Towards CSR from Gender

**Table 13: Faculty of Economics Students' Perception towards CSR from Gender**

Variable	Mean		T	Sig (2-tailed)	Values
	Male	Female			
Gender	49.94	52.14	2.475	0.015	There are differences

Based on the result above the probability of Faculty of Economics Students' Perception towards CSR from Gender are less than 0.05 ( $<0.05$ ). According to the analysis criteria where the probability (p) are less than 0.05, means that there is a significant difference between male and female in perception of CSR ( $0.015 < 0.05$ ).

## 2. Business Students' Perception Towards CSR from Business ethics class

**Table 14: Faculty of Economics Students' Perception towards CSR from Business ethics class**

Variable	Mean		T	Sig (2-tailed)	Values
	Have taken BE	Have not taken BE			
Business ethics class	51.36	50.70	0.720	0.437	There are no differences

This research involved 110 respondents there are 64 students who have taken the course of business ethics and 46 students who have not taken the course of business ethics. Based on the result above the probability of Business Ethics class are more than 0.05 ( $>0.05$ ). According to the analysis criteria where the probability (p) are more

than 0.05, means that there are no differences between Students who have taken business ethics and those who have not ( $0.437 > 0.05$ ).

#### 4.6 Discussion

Based on independent t-test analysis, the t value for gender between male and female is 0.015 which is  $< 0.05$ . This means there is a significant difference in perception of CSR between male and female students. Therefore, the analysis supports our hypothesis 1 (H1): women have higher sensitivity to CSR than men. According to Gilligan (1982) men, she contends, are likely to consider moral issues in term of justice, rules, and individual rights. Women, on the other hand, tend to consider such issues in terms of relationships, caring, and compassion. That is why male and female are differ in moral reasoning and ethical decision making.

Based on independent t-test analysis, the t value for business ethics class is 0.437 which is  $> 0.05$ . This means there is no significant difference in perception of business ethics class between those who have taken business ethics class and those who have not. Therefore, the analysis did not support our second hypothesis 2 (H2): Students who have taken business ethics class have higher sensitivity to CSR. Business ethics is covering all ethics-related issues that arise in the context doing business. Moreover, business ethics are related to right and wrong in the world of business. According to Powers and Vogel (1980) argue that teaching business ethics is not solely about helping manager to resolve a

specific moral dilemma, but also to develop competencies or capacities for, moral judgment in business contexts, the ability to integrate broader social issues with the managerial role and to implement this concern in a holistic fashion such as by implementing CSR program. In this case, there are no differences between students who have taken business ethics and those who have not. There are reasons why it has no difference, nowadays students are aware of CSR and got the information through all media or the internet that can be easily access from smartphones or computer. Learning business ethics doesn't guarantee a person would behave well in terms of doing business. According to Velasquez (2013) look at Enron whose Jeffrey Skilling was educated at Harvard's MBA program and whose Andrew Fastow graduated from Northwestern's MBA program. Look at WorldCom whose CFO Scott Sullivan was a graduate of an MBA program. Global Crossing's Gary Winnick had a business degree as did Tyco's Dennis Koslowski, and the key managers at Arthur Andersen, at Adelphia, at Haliburton, at ImClone, at Sunbeam, at K-Mart, at Rite Aid, at Computer Associates, at America Online, at Dynegy, at Cendant, at CMS Energy, at Dollar General, at Duke Energy, at Oracle, Merck, Merrill Lynch, Lucent, Micro Strategy, Network Associates, Peregrine Systems, Far More, PNC Financial Services, Qwest Communications, Reliant Energy, Vivendi, and yet other companies whose managers engaged in financial frauds, big and small. With the weight of this evidence, it's hard to claim that business ethics

teaching in business schools has much of an impact on business practice  
in the United States.



## **CHAPTER V**

### **CONCLUSIONS**

#### **5.1 Introduction**

This chapter contains the conclusions and key findings of the research that have been done in Universitas Atma Jaya Yogyakarta in the Faculty of Economics. This Chapter provides advice, managerial implications, and limitations covering this research.

#### **5.2 Conclusion**

Based on the analysis that has been explained in the previous chapter, accordingly we can conclude that:

1. There is a significant difference in perception of CSR between male and female students. Therefore, the analysis supports our hypothesis 1 (H1): Female has higher sensitivity towards CSR than men. This was also supported prior research where the results also confirm that women exhibit greater sensitive to issues of CSR and ethics.
2. There is no significant difference in perception of business ethics class between those who have taken business ethics class and those who have not. Therefore, the analysis did not support our second hypothesis 2 (H2): Students who have taken business ethics class have higher sensitivity to CSR

### 5.3 Managerial Implication

Based on the data analysis findings, some managerial implications can be suggested, which are:

The findings of the study, this can help companies to be more accurate in recruiting employees and placement especially in the CSR department in the company. As we can see the results where male and female have different perception towards CSR, therefore company that want to employs employees should give training so that both male and female can have the same perception which helps the company to reach its missions and visions.

For the university, the university can adjust the syllabus to be assigned to CSR division. In other word, the university can give more materials and insights about CSR to students during business ethics class. According to Powers and Vogel (1980) argue that teaching business ethics is not solely about helping manager to resolve a specific moral dilemma, but also to develop competencies or capacities for, moral judgment in business contexts, the ability to integrate broader social issues with the managerial role and to implement this concern in a holistic fashion such as by implementing CSR program. This will help the student in overcoming the different perception towards CSR between male and female students.

#### **5.4 Research Limitations**

There are some limitations of this study, which are:

This research there could be a chance where the respondents did not read and answer the questionnaire carefully. Then, this research conducted in Faculty of Economics, Universitas Atma Jaya Yogyakarta only. The respondents came from batch 2011 to 2016 only.

#### **5.5 Suggestion for Further Research**

This research only uses Faculty of Economics students as the subject. Future research can broaden the scope of the study to the university as the subject. In addition, this research only examines the perception towards CSR in gender and business ethics class. For further research it can broaden to add moral development to the research. Moreover, future research should conduct a larger number of students to a wider area in the scope of universities.

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## **Appendix I: Questionnaire**

## **KUISIONER PENELITIAN**

Respoden yang terhormat,

Saya, Akira Rachmad Narindra, seorang mahasiswa Manajemen Kelas Internasional, Fakultas Ekonomi, Universitas Atma Jaya Yogyakarta. Saat ini saya sedang melakukan penelitian untuk strata satu saya di Universitas Atma Jaya Yogyakarta, dengan dosen pembimbing Martinus Parnawa Putranta, MBA., Ph.D. Penelitian ini bertujuan untuk membahas mengenai Persepsi Mahasiswa Bisnis Terhadap Tanggung Jawab Sosial Perusahaan (CSR): Studi Kasus Universitas Atma Jaya Yogyakarta.

Anda dipilih sebagai calon responden karena penelitian ini sangat memerlukan informasi dari Anda sebagai seorang mahasiswa atau mahasiswi di Fakultas Ekonomi Universitas Atma Jaya Yogyakarta. Oleh karena itu saya mohon bantuan Bapak/Ibu untuk meluangkan waktu bagi saya guna menjawab serangkaian pertanyaan yang terdapat di dalam kuesioner ini.

Apabila Anda tertarik untuk mengetahui ringkasan hasil akhir penelitian ini (dalam bentuk soft copy) silakan Anda mengirimkan alamat E-mail ke alamat saya di bawah ini.

Terima Kasih atas perhatian Bapak/Ibu.

Hormat saya,

Akira Rachmad Narindra

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Phone : +62 813 92 443 421

## Informasi Demografi

**Jawblah pertanyaan dengan memilih pilian terbaik yang beraku**

### **BAGIAN A**

1. Jenis kelamin :
  - a. Perempuan
  - b. Laki – laki
2. Usia :
  - a. < 19 tahun
  - b. 20 – 23 tahun
  - c. > 23 tahun
3. Semester :
  - a. Semester 1
  - b. Semester 2
  - c. Semester 3
  - d. Semester 4
  - e. Semester 5
  - f. Semester 6
  - g. Semester 7
  - h. Semester 8
  - i. Semester 9
  - j. Semester 10
  - k. Semester 11
  - l. Semester 12
4. Jurusan :
  - a. Manajemen
  - b. Manajemen Internasional
  - c. Akuntansi
  - d. Akuntansi Internasional
  - e. Ekonomi Pembangunan
5. Apakah Anda sudah mengambil mata kuliah Etika Bisnis?
  - a. Sudah
  - b. Belum

## **BAGIAN B**

### **PETUNJUK PENGISIAN**

Anda diminta memberikan pendapat atas pernyataan di bawah ini dengan cara memberikan tanda centang (√) “centang” atau (X) “silang” di kolom yang sudah disediakan.

### **PERNYATAAN**

**STS** : Sangat Tidak Setuju      **S** : Setuju

**TS** : Tidak Setuju      **SS** : Sangat Setuju

**N** : Netral

No	Pertanyaan	Pilihan Jawaban				
		STS	TS	N	S	SS
1	Untuk tetap kompetitif dalam lingkungan global, perusahaan bisnis harus mengabaikan etika dan tanggung jawab sosial. <b>To remain competitive in a global environment, business firms will have to disregard ethics and social responsibility.</b>					
2	Tanggung jawab sosial dan keuntungan bisa berjalan dengan selaras. <b>Social responsibility and profitability can be compatible.</b>					
3	Etika yang baik seringkali merupakan bisnis yang baik. <b>Good ethics is often good business.</b>					
4	Jika kelangsungan hidup sebuah perusahaan bisnis dipertaruhkan, maka Anda harus melupakan etika dan tanggung jawab sosial. <b>Survival of a business enterprise is at stake, then you must forget about ethics and social responsibility.</b>					
5	Menjadi etis dan bertanggung jawab secara sosial adalah hal yang paling penting yang bisa dilakukan perusahaan.					

	<b>Being ethical and socially responsible is the most important thing a firm can do.</b>					
6	Prioritas utama perusahaan adalah semangat kerja karyawan. <b>A firm's first priority should be employee morale.</b>					
7	Etika dan tanggung jawab sosial sebuah perusahaan sangat penting untuk keuntungan jangka panjangnya. <b>The ethics and social responsibility of a firm is essential to its long term profitability.</b>					
8	Keefektifan keseluruhan bisnis dapat ditentukan sebagian besar oleh sejauh mana etika dan tanggung jawab sosial. <b>The overall effectiveness of a business can be determined to a great extent by the degree to which it is ethical and socially responsible.</b>					
9	Etika bisnis dan tanggung jawab sosial sangat penting bagi kelangsungan usaha perusahaan. <b>Business ethics and social responsibility are critical to the survival of a business enterprise.</b>					
10	Bisnis memiliki tanggung jawab sosial selain menghasilkan keuntungan. <b>Business has social responsibility beyond making a profit.</b>					
11	Perhatian yang paling penting bagi perusahaan adalah menghasilkan keuntungan, bahkan jika itu berarti membelot atau melanggar peraturan. <b>The most important concern for a firm is making a profit, even if it means bending or breaking the rules.</b>					
12	Efisiensi lebih penting bagi perusahaan daripada apakah perusahaan dipandang etis atau bertanggung jawab secara sosial.					

	<p><b>Efficiency is much more important to a firm than whether or not a firm is seen as ethical or socially responsible.</b></p>					
13.	<p>Jika pemegang saham tidak senang, tidak ada hal lain yang penting.  <b>If the stockholders are unhappy, nothing else matters.</b></p>					
14.	<p>Jika Anda seorang manajer, maka Anda lebih memilih perusahaan Anda memperoleh keuntungan sederhana dengan etika yang kuat daripada mendapatkan keuntungan tinggi dengan etika rendah.  <b>If you are a manager, then you would rather have your company earn a modest profit with strong ethics than earn a high profit with low ethics.</b></p>					
15.	<p>Jika Anda seorang manajer, maka Anda lebih memilih perusahaan Anda menderita kerugian dengan etika yang kuat daripada mendapatkan keuntungan dengan etika rendah.  <b>If you are a manager, then you would rather have your company suffer a loss with strong ethics than earn a profit with low ethics.</b></p>					

## Appendix II: Validity Test

		Correlations														
		X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X12	X13	X14	X15	TOTAL
X1	Pearson Correlation	1	.141	.023	-.071	.279**	.124	.405**	-.060	-.078	.249**	.274**	-.001	.096	.083	.417**
	Sig. (2-tailed)		.142	.812	.458	.003	.196	.000	.535	.420	.009	.004	.988	.320	.386	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X2	Pearson Correlation	.141	1	.191*	.027	.163	-.129	.033	.090	.057	.586**	.074	-.189*	.130	.069	.365**
	Sig. (2-tailed)	.142		.045	.780	.088	.179	.733	.350	.552	.000	.443	.049	.176	.472	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X3	Pearson Correlation	.023	.191*	1	.212*	.116	.189*	-.064	.298**	.279**	.296**	.175	.186	.321**	.182	.553**
	Sig. (2-tailed)	.812	.045		.026	.229	.048	.508	.002	.003	.002	.068	.052	.001	.056	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X4	Pearson Correlation	-.071	.027	.212*	1	.205*	.183	-.122	.282**	.389**	.100	.122	.075	.213*	.053	.451**
	Sig. (2-tailed)	.458	.780	.026		.031	.056	.205	.003	.000	.297	.204	.436	.025	.585	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X5	Pearson Correlation	.279**	.163	.116	.205*	1	.103	.053	.028	.019	.110	.591**	-.029	.124	-.139	.463**
	Sig. (2-tailed)	.003	.088	.229	.031		.282	.582	.774	.845	.255	.000	.764	.195	.146	.000

	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X6	Pearson Correlation	.124	-.129	.189 <sup>*</sup>	.183	.103	1	.199 <sup>*</sup>	.104	.140	.089	.153	.147	.059	.162	.405 <sup>**</sup>
	Sig. (2-tailed)	.196	.179	.048	.056	.282		.037	.282	.144	.358	.110	.126	.538	.091	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X7	Pearson Correlation	.405 <sup>**</sup>	.033	-.064	-.122	.053	.199 <sup>*</sup>	1	-.031	-.043	.015	.004	-.045	.099	.236 <sup>*</sup>	.269 <sup>**</sup>
	Sig. (2-tailed)	.000	.733	.508	.205	.582	.037		.746	.654	.879	.971	.641	.305	.013	.004
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X8	Pearson Correlation	-.060	.090	.298 <sup>**</sup>	.282 <sup>**</sup>	.028	.104	-.031	1	.331 <sup>**</sup>	.207 <sup>*</sup>	.081	.305 <sup>**</sup>	-.003	-.061	.434 <sup>**</sup>
	Sig. (2-tailed)	.535	.350	.002	.003	.774	.282	.746		.000	.030	.401	.001	.975	.526	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X9	Pearson Correlation	-.078	.057	.279 <sup>**</sup>	.389 <sup>**</sup>	.019	.140	-.043	.331 <sup>**</sup>	1	.277 <sup>**</sup>	.084	.191 <sup>*</sup>	.160	.176	.491 <sup>**</sup>
	Sig. (2-tailed)	.420	.552	.003	.000	.845	.144	.654	.000		.003	.381	.045	.094	.067	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X10	Pearson Correlation	.249 <sup>**</sup>	.586 <sup>**</sup>	.296 <sup>**</sup>	.100	.110	.089	.015	.207 <sup>*</sup>	.277 <sup>**</sup>	1	.236 <sup>*</sup>	-.012	.053	.159	.558 <sup>**</sup>
	Sig. (2-tailed)	.009	.000	.002	.297	.255	.358	.879	.030	.003		.013	.904	.581	.098	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X12	Pearson Correlation	.274 <sup>**</sup>	.074	.175	.122	.591 <sup>**</sup>	.153	.004	.081	.084	.236 <sup>*</sup>	1	.081	.013	-.148	.481 <sup>**</sup>

	Sig. (2-tailed)	.004	.443	.068	.204	.000	.110	.971	.401	.381	.013		.400	.895	.122	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X13	Pearson Correlation	-.001	-.189*	.186	.075	-.029	.147	-.045	.305**	.191*	-.012	.081	1	.140	-.003	.322**
	Sig. (2-tailed)	.988	.049	.052	.436	.764	.126	.641	.001	.045	.904	.400		.145	.973	.001
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X14	Pearson Correlation	.096	.130	.321**	.213*	.124	.059	.099	-.003	.160	.053	.013	.140	1	.353**	.450**
	Sig. (2-tailed)	.320	.176	.001	.025	.195	.538	.305	.975	.094	.581	.895	.145		.000	.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
X15	Pearson Correlation	.083	.069	.182	.053	-.139	.162	.236*	-.061	.176	.159	-.148	-.003	.353**	1	.337**
	Sig. (2-tailed)	.386	.472	.056	.585	.146	.091	.013	.526	.067	.098	.122	.973	.000		.000
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
TOTAL	Pearson Correlation	.417**	.365**	.553**	.451**	.463**	.405**	.269**	.434**	.491**	.558**	.481**	.322**	.450**	.337**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.004	.000	.000	.000	.000	.001	.000	.000	
	N	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

### Appendix III: Reliability Test

**Case Processing Summary**

		N	%
Cases	Valid	110	100.0
	Excluded <sup>a</sup>	0	.0
	Total	110	100.0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's	
Alpha	N of Items
.656	14

#### Appendix IV: Independent T-Test (Gender)

Group Statistics					
	Gender	N	Mean	Std. Deviation	Std. Error Mean
Business Students' Perception Towards CSR	Male	53	49,94	4,916	,675
	Female	57	52,14	4,393	,582

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Business Students' Perception Towards CSR	Equal variances assumed	,078	,781	-2,475	108	,015	-2,197	,888	-3,957	-,437
	Equal variances not assumed			-2,465	104,429	,015	-2,197	,891	-3,965	-,429

## Appendix V: Independent T-Test (Business Ethics Class)

**Group Statistics**

	Business Ethics Class	N	Mean	Std. Deviation	Std. Error Mean
Business Students' Perception Towards CSR	Have Taken Business Ethics Class	64	51,36	5,593	,699
	Have Not Taken Business Ethics Class	46	50,70	3,292	,485

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Business Students' Perception Towards CSR	Equal variances assumed	6,093	,015	,720	108	,473	,664	,922	-1,164	2,492
	Equal variances not assumed			,780	104,411	,437	,664	,851	-1,024	2,351

## Appendix VI: Questionnaire Data of Respondents

Nu mbe r	Jenis Kelami n	Usia	Semes ter	Jurusan	Apakah Anda sudah Mengambil mata kuliah Etika Bisnis?	Q 1	Q 2	Q 3	Q 4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10	Q 11	Q 12	Q 13	Q 14	Q 15	AVE RAG E
1	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	4	2	4	5	4	4	4	4	4	2	4	4	4	4	9	98
2	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	3	1	5	5	4	5	5	5	5	1	5	5	5	5	4	108
3	Laki- Laki	20 - 23 Tahun	Semes ter 8	Manajemen	Sudah	4	4	5	5	5	4	4	5	4	4	5	5	5	4	8	116
4	Laki- Laki	>23 Tahun	Semes ter 10	Manajemen	Sudah	4	2	5	1	4	4	4	1	1	2	4	1	1	4	3	68
5	Perem puan	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	5	5	5	5	5	5	5	5	4	5	4	5	4	6	2	124
6	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	5	5	5	5	5	5	5	5	5	5	4	4	5	6	3	126
7	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	5	5	5	5	5	5	5	5	5	5	1	5	5	6	1	122
8	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	4	2	4	5	3	5	5	4	4	2	4	4	4	5	0	100
9	Laki- Laki	>23 Tahun	Semes ter 9	Manajemen	Sudah	4	4	3	4	4	4	4	3	4	4	5	4	4	5	1	102
10	Perem puan	20 - 23 Tahun	Semes ter 5	Akuntansi	Belum	5	5	5	4	5	5	4	5	4	5	4	3	4	5	8	116
11	Laki- Laki	20 - 23 Tahun	Semes ter 9	Manajemen	Sudah	4	5	5	5	5	4	4	5	5	5	5	5	5	6	6	124

	Laki	Tahun	ter 9																2	
12	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	4	2	2	4	5	4	4	1	5	2	5	5	5	4	96
13	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	5	5	4	5	5	5	4	5	5	5	5	5	6	126
14	Perempuan	20 - 23 Tahun	Semester 8	Manajemen	Sudah	4	4	4	4	4	5	5	4	4	4	4	4	4	5	108
15	Perempuan	20 - 23 Tahun	Semester 8	Manajemen	Sudah	5	5	5	5	5	5	5	5	5	5	5	5	5	6	130
16	Perempuan	20 - 23 Tahun	Semester 8	Manajemen	Sudah	4	4	5	5	4	5	5	5	5	4	5	5	5	6	122
17	Perempuan	20 - 23 Tahun	Semester 8	Manajemen	Sudah	4	4	5	5	2	4	4	5	5	4	5	5	5	5	114
18	Perempuan	20 - 23 Tahun	Semester 2	Akuntansi	Belum	5	3	5	5	5	4	4	5	5	3	5	4	5	5	116
19	Laki-Laki	>23 Tahun	Semester 9	Manajemen	Sudah	3	3	5	5	3	4	3	3	5	3	4	5	5	5	102
20	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	3	3	5	5	5	3	3	5	5	3	5	5	5	5	110
21	Perempuan	20 - 23 Tahun	Semester 7	Ekonomi Pembangunan	Belum	2	2	4	4	5	4	4	4	4	2	4	4	4	4	94
22	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	2	1	5	5	2	5	4	4	4	1	4	4	4	4	90
23	Laki-Laki	20 - 23 Tahun	Semester 9	Ekonomi Pembangunan	Belum	4	3	4	5	5	5	5	4	4	3	5	5	4	5	112
24	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	4	3	3	5	2	4	4	4	4	4	4	4	4	98

	Laki	Tahun	ter 9																9	
25	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	3	5	5	4	5	4	5	5	3	5	5	5	5	116
26	Perempuan	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	3	2	5	5	4	4	4	5	5	2	5	4	5	5	106
27	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	2	2	4	5	2	5	5	5	5	2	5	4	5	5	102
28	Perempuan	20 - 23 Tahun	Semester 7	Ekonomi Pembangunan	Belum	5	5	5	5	5	4	5	5	5	5	5	4	5	6	126
29	Laki-Laki	20 - 23 Tahun	Semester 7	Ekonomi Pembangunan	Belum	5	2	5	5	5	4	5	4	4	2	4	4	4	5	106
30	Perempuan	20 - 23 Tahun	Semester 9	Ekonomi Pembangunan	Belum	3	3	5	5	1	4	5	4	4	3	4	4	4	4	98
31	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	4	5	5	5	4	5	5	5	4	5	5	5	6	124
32	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	4	4	5	5	4	5	4	5	4	5	4	5	5	118
33	Laki-Laki	20 - 23 Tahun	Semester 10	Manajemen	Sudah	4	4	4	5	5	4	4	5	5	4	5	5	5	5	118
34	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	1	5	4	5	1	5	1	5	5	5	4	4	5	5	100
35	Perempuan	20 - 23 Tahun	Semester 5	Akuntansi	Belum	2	3	4	4	5	3	2	4	4	3	2	4	4	4	88
36	Perempuan	< 19 Tahun	Semester 1	Akuntansi	Belum	5	5	5	5	5	5	5	5	5	5	1	4	5	6	120

37	Perempuan	20 - 23 Tahun	Semester 12	Manajemen	Sudah	4	2	3	3	5	2	4	3	3	2	3	3	3	4	0	80
38	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Sudah	4	4	4	5	5	4	4	4	5	4	1	3	5	5	2	104
39	Perempuan	20 - 23 Tahun	Semester 5	Akuntansi	Sudah	5	2	3	3	4	2	5	4	4	2	5	4	4	4	7	94
40	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	3	4	4	4	3	5	4	3	3	5	4	3	5	0	100
41	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	1	4	5	5	5	4	1	5	5	4	5	3	5	5	2	104
42	Perempuan	20 - 23 Tahun	Semester 8	Akuntansi	Sudah	4	5	4	4	4	5	4	5	4	5	4	4	4	5	6	112
43	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
44	Laki-Laki	20 - 23 Tahun	Semester 7	Manajemen	Sudah	4	4	5	5	4	4	4	5	5	4	5	2	5	5	6	112
45	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	5	5	5	5	5	5	5	5	4	5	5	5	4	3	6	126
46	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	5	3	4	5	5	5	5	5	5	5	4	5	6	1	122
47	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	5	4	5	5	5	5	5	5	5	5	5	5	4	6	128
48	Perempuan	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	4	4	4	5	4	5	4	4	4	5	4	4	5	6	112
49	Perempuan	20 - 23 Tahun	Semester 7	Manajemen	Sudah	5	5	4	4	5	5	5	4	4	5	4	4	4	5	8	116
50	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	5	5	5	5	5	4	5	5	5	5	5	5	6	3	126

51	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	4	4	4	4	4	4	4	4	4	4	4	4	5	2	104
52	Perempuan	20 - 23 Tahun	Semester 8	Manajemen	Sudah	3	3	4	4	5	3	3	5	5	3	4	5	5	5	2	104
53	Laki-Laki	20 - 23 Tahun	Semester 7	Manajemen	Sudah	3	4	4	4	5	4	3	4	5	4	2	5	5	5	2	104
54	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	4	4	4	3	4	5	4	4	4	2	4	4	5	1	102
55	Laki-Laki	>23 Tahun	Semester 9	Manajemen	Sudah	5	5	3	4	5	5	5	4	4	5	4	4	4	5	7	114
56	Perempuan	< 19 Tahun	Semester 3	Manajemen	Belum	4	4	4	4	5	4	4	4	3	4	5	4	3	5	2	104
57	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	4	3	4	5	4	4	4	4	4	5	3	4	5	2	104
58	Perempuan	20 - 23 Tahun	Semester 1	Akuntansi	Belum	5	4	5	5	5	4	5	5	5	4	5	5	5	6	2	124
59	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	5	5	5	5	5	4	4	5	5	5	4	5	6	1	122
60	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	1	4	4	4	5	4	1	4	4	4	4	4	4	4	7	94
61	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	4	4	5	5	5	4	4	5	5	4	5	4	5	5	9	118
62	Laki-Laki	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	5	4	2	3	5	4	5	4	2	4	2	2	2	4	4	88
63	Perempuan	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	4	2	5	5	4	5	3	5	4	5	4	5	5	6	112
64	Perempuan	20 - 23 Tahun	Semester 9	Akuntansi	Sudah	5	3	5	5	5	3	5	1	4	3	5	5	4	5	3	106

65	Perempuan	20 - 23 Tahun	Semester 12	Manajemen	Sudah	4	4	4	4	4	4	4	5	4	4	5	4	4	5	4	108
66	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	4	3	4	4	5	3	4	4	4	3	4	4	4	5	0	100
67	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	3	5	4	5	3	5	3	4	5	5	4	4	5	5	5	110
68	Laki-Laki	20 - 23 Tahun	Semester 7	Akuntansi	Sudah	4	5	2	4	5	5	4	3	2	5	4	2	2	4	7	94
69	Perempuan	20 - 23 Tahun	Semester 8	Akuntansi	Sudah	4	5	4	4	3	5	4	4	4	5	4	4	4	5	4	108
70	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	5	5	5	4	5	4	5	5	5	5	5	5	6	2	124
71	Perempuan	20 - 23 Tahun	Semester 7	Manajemen	Sudah	5	5	5	5	5	5	5	5	5	5	5	5	5	6	5	130
72	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	4	4	4	4	4	4	4	4	4	4	4	4	5	2	104
73	Perempuan	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	5	4	4	5	5	5	4	4	5	4	4	4	5	8	116
74	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	4	4	4	4	5	4	4	4	4	4	4	4	4	5	3	106
75	Laki-Laki	20 - 23 Tahun	Semester 9	Manajemen	Sudah	5	4	4	4	5	4	5	4	4	4	4	4	4	5	5	110
76	Perempuan	< 19 Tahun	Semester 3	Manajemen	Belum	4	5	4	4	4	5	4	4	4	5	5	4	4	5	6	112
77	Perempuan	< 19 Tahun	Semester 3	Akuntansi	Belum	5	4	5	5	5	4	5	5	5	4	5	5	5	6	2	124
78	Laki-Laki	20 - 23 Tahun	Semester 7	Ekonomi Pembangunan	Belum	4	4	5	2	4	4	4	4	4	4	4	4	4	5	1	102

79	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Belum	4	4	4	5	4	4	4	4	4	4	5	4	4	5	4	108
80	Perempuan	20 - 23 Tahun	Semester 3	Manajemen	Belum	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	130
81	Perempuan	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	3	5	5	4	3	4	5	5	3	5	5	5	5	6	112
82	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	5	4	4	4	4	4	5	4	4	4	5	4	4	5	5	110
83	Perempuan	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
84	Perempuan	20 - 23 Tahun	Semester 5	Akuntansi	Belum	5	5	5	5	4	5	5	5	5	5	5	5	5	5	6	128
85	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	104
86	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	5	4	4	4	4	4	5	4	4	4	4	2	4	4	5	104
87	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	5	4	4	4	5	4	4	4	5	4	4	4	5	5	110
88	Laki-Laki	20 - 23 Tahun	Semester 5	Akuntansi	Belum	5	5	4	5	5	5	5	4	4	5	4	4	4	5	9	118
89	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	5	5	4	4	5	5	5	4	4	5	2	4	4	5	6	112
90	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	4	5	4	4	4	4	4	4	4	4	4	5	3	106
91	Laki-Laki	20 - 23 Tahun	Semester 9	Akuntansi	Belum	4	4	4	4	5	4	4	4	4	4	2	4	4	5	1	102
92	Laki-Laki	20 - 23 Tahun	Semester 7	Akuntansi	Belum	5	4	4	4	3	4	5	4	4	4	4	4	4	5	3	106

93	Laki-Laki	20 - 23 Tahun	Semester 7	Ekonomi Pembangunan	Belum	5	5	4	4	5	5	5	4	4	5	5	4	4	5	9	118
94	Laki-Laki	20 - 23 Tahun	Semester 7	Akuntansi	Belum	4	4	4	4	5	4	4	4	4	4	5	4	4	4	5	108
95	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
96	Perempuan	20 - 23 Tahun	Semester 7	Akuntansi	Belum	4	4	5	5	4	4	4	5	5	4	4	5	5	5	8	116
97	Perempuan	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	5	5	5	5	5	4	5	4	5	4	5	4	6	0	120
98	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	4	5	4	4	4	4	4	4	5	4	4	5	4	108
99	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	4	4	4	4	4	4	4	4	4	4	4	5	2	104
100	Perempuan	20 - 23 Tahun	Semester 5	Akuntansi	Belum	4	5	5	5	5	5	4	5	5	5	5	5	5	6	3	126
101	Perempuan	20 - 23 Tahun	Semester 3	Manajemen	Belum	4	4	5	5	5	4	4	5	5	4	5	4	5	5	9	118
102	Perempuan	20 - 23 Tahun	Semester 3	Manajemen	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
103	Perempuan	< 19 Tahun	Semester 3	Manajemen	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
104	Perempuan	< 19 Tahun	Semester 5	Manajemen	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
105	Perempuan	20 - 23 Tahun	Semester 5	Akuntansi	Belum	4	4	5	5	4	4	4	5	5	4	5	5	5	5	9	118
106	Laki-Laki	< 19 Tahun	Semester 5	Akuntansi	Belum	5	5	4	4	4	5	5	4	4	5	4	4	4	5	7	114

107	Laki-Laki	20 - 23 Tahun	Semester 5	Manajemen	Belum	5	4	4	4	5	4	5	4	4	4	4	4	4	5	5	110
108	Perempuan	< 19 Tahun	Semester 3	Manajemen	Belum	4	4	5	5	2	4	4	5	5	4	5	5	5	5	7	114
109	Perempuan	20 - 23 Tahun	Semester 5	Manajemen	Belum	4	4	5	5	5	4	4	5	5	4	5	5	5	6	0	120
110	Laki-Laki	20 - 23 Tahun	Semester 9	Ekonomi Pembangunan	Belum	5	4	4	4	5	4	5	4	4	4	4	4	4	5	5	110

## Appendix VII: R-Table

N	The Level of Significance		N	The Level of Significance	
	5%	1%		5%	1%
3	0.997	0.999	38	0.320	0.413
4	0.950	0.990	39	0.316	0.408
5	0.878	0.959	40	0.312	0.403
6	0.811	0.917	41	0.308	0.398
7	0.754	0.874	42	0.304	0.393
8	0.707	0.834	43	0.301	0.389
9	0.666	0.798	44	0.297	0.384
10	0.632	0.765	45	0.294	0.380
11	0.602	0.735	46	0.291	0.376
12	0.576	0.708	47	0.288	0.372
13	0.553	0.684	48	0.284	0.368
14	0.532	0.661	49	0.281	0.364
15	0.514	0.641	50	0.279	0.361
16	0.497	0.623	55	0.266	0.345
17	0.482	0.606	60	0.254	0.330
18	0.468	0.590	65	0.244	0.317
19	0.456	0.575	70	0.235	0.306
20	0.444	0.561	75	0.227	0.296
21	0.433	0.549	80	0.220	0.286
22	0.432	0.537	85	0.213	0.278
23	0.413	0.526	90	0.207	0.267
24	0.404	0.515	95	0.202	0.263
25	0.396	0.505	100	<b>0.195</b>	0.256
26	0.388	0.496	125	0.176	0.230
27	0.381	0.487	150	0.159	0.210
28	0.374	0.478	175	0.148	0.194
29	0.367	0.470	200	0.138	0.181
30	0.361	0.463	300	0.113	0.148
31	0.355	0.456	400	0.098	0.128
32	0.349	0.449	500	0.088	0.115
33	0.344	0.442	600	0.080	0.105
34	0.339	0.436	700	0.074	0.097
35	0.334	0.430	800	0.070	0.091
36	0.329	0.424	900	0.065	0.086
37	0.325	0.418	1000	0.062	0.081