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Teaching Corporate Social Responsibility in Higher Business Education

Recommendations Based on a Literature Analysis and an Exploratory Study

Faculty of Management,
Economics and Social Sciences

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Teaching Corporate Social Responsibility in Higher Business Education

Recommendations Based on a Literature Analysis and an Exploratory Study

DOCTORAL THESIS

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(Switzerland)

by

Milena ZOSSO
Schmitten, FR

in fulfillment of the requirements for the degree of Doctor of Philosophy in Management (PhD)

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The Faculty of Management, Economics and Social Sciences at the University of Fribourg (Switzerland) neither approves nor disapproves the opinions expressed in a doctoral thesis: They are to be considered those of the author. (Decision of the Faculty Council of 23 January 1990)

During the preparation of this doctoral thesis the author used Microsoft Copilot in order to rephrase text.
After using this tool, the author reviewed and edited the content as needed and takes full responsibility for the content of the doctoral thesis.

Diese Dissertation ist für meine Eltern, André & Myriam
Zum Glück gibt es euch, sonst müsste man euch erfinden.

Preface

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The biggest thank you goes to my parents, who support me in the most unconditional way, through the good and the more difficult times.

Maxime, you are the most interesting person I know on this planet. You push me every day to be the best version of myself (and you make me laugh - a lot!). Thank you.

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Table of Abbreviation

AC
Alternative Credential, 93

BHR
Business and Human Rights, 2

CS
Corporate Sustainability, 2

CSR
Corporate Social Responsibility, 1

CSRD
Corporate Sustainability Reporting Directive, 3

EDK
Schweiz. Konferenz der kant. Erziehungsdirektoren, 65

EMBA
Executive Master of Business Administration, 100

EPA
Environmental Protection Agency, 28

EPFL
École Polytechnique Fédérale Lausanne, 70

ESG
Environmental, Social and Governance, 2

ETHZ
Eidgenössische Technische Hochschule Zürich, 70

FernUni
Stiftung Universitäre Fernstudien Schweiz, 72

FHNW
Fachhochschule Nordwestschweiz, 73

FOEN
Federal Office for the Environment, 97

GRI
Global Reporting Initiative, 31

HEC
Faculty of Business and Economics Université de Lausanne, 70

HES-SO
Haute école spécialisée de Suisse occidentale, 72

HSG
Universität St. Gallen – Hochschule für Wirtschafts-, Rechts- und Sozialwissenschaften, 71

HSLU
Hochschule Luzern, 75

HWZ
Hochschule für Wirtschaft Zürich, 76

IPCC
Intergovernmental Panel on Climate Change, 31

ISO
International Organization for Standardization, 2

MBA
Master of Business Administration, 100

MNE
Multinational Enterprise, 2

OECD
Organization for Economic Co-operation and Development, 2

PHW
Private Hochschule Wirtschaft Bern, 76

PRME
Principles for Responsible Management Education, 4

SD
Sustainable Development, 2

SDG
Sustainable Development Goals, 21

SERI
State Secretariat for Education, Research and Innovation, 65

SUPSI
Scuola Universitaria Professionale della Svizzera Italiana, 75

UN
United Nations, 2

USI
Università della Svizzera Italiana, 71

ZHAW
Zürcher Hochschule für Angewandte Wissenschaften, 73

1 Introduction

1.1 Overview

This chapter provides an overview of the doctoral thesis. Section 1.2 illustrates the research subject. Section 1.3 defines the research problem and rationale. Section 1.4 presents the thesis objectives. Section 1.5 presents the thesis structure, and lastly section 1.6 characterizes the research.

1.2 Research Subject

1.2.1 CSR

Since Howard Bowen first introduced the topic in 1953, the awareness of Corporate Social Responsibility (CSR) has been exceedingly expanding (Cummings & Daellenbach, 2009). Until now, it has been a topic that attracts enormous attention in the academic and practitioner literature (Aguinis & Glavas, 2019; Bowen, 1953; Fernández-Gago et al., 2020; Orazalin, 2020).

Businesses have always had a responsibility towards society. For example, ancient Roman law recognized the concept of corporations as social enterprises, for example with the establishment of hospitals and orphanages (Chaffee, 2017). However, with the current scarcity of resources, social conflicts, climate change, the globalization of production and consumption chains, digital transformation, and the growing emphasis on transparency and diversity, the business landscape has undergone shifts. These complex challenges have led to two developments: businesses must consider broader environmental and social responsibilities and need specialized management tools to address them. Many organizations tackle these responsibilities through CSR departments and programs (Dahlsrud, 2008; Osagie et al., 2016).

The European Commission defines CSR 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” (European Commission, 2001, p. 6). CSR can be divided into six dimensions: Economic, Social, Stakeholder, Environmental/Sustainability, Ethical, and Voluntary/Legal. It is important to note the evolutionary nature of CSR, affirming its dynamicity. For example, the ethical dimension of CSR gained prominence in the period of 1983 - 2002, and the environmental/sustainability dimension gained importance from 2003 onward (Baden, 2016; Kraus & Britzelmaier, 2012; Sarkar & Searcy, 2016).

The term CSR can be employed as an overarching term, including related terms such as Sustainability, Corporate Sustainability (CS), Sustainable Development (SD), Business and Human Rights (BHR), as well as Environmental, Social and Governance (ESG). CSR is used as the umbrella term, firstly, because CSR is among the older and well-established concepts, having been introduced in the 1950s. Secondly, the CSR dimensions are broad and already include aspects such as environmental/sustainability considerations (Sarkar & Searcy, 2016). Finally, related terms to CSR, such as CS or SD, share a common focus: promoting responsible or sustainable business practices, and are therefore effectively grouped under the umbrella of CSR (Sheehy & Farneti, 2021).

Today, companies are driven to invest in CSR initiatives by a range of factors, including:

- Regulatory guidelines: Various CSR guidelines provide recommendations on CSR reporting. Some of the most widely recognized guidelines include: the Global Reporting Initiative (n.d.), the Organization for Economic Cooperation and Development (OECD) (n.d.) Guidelines for Multinational Enterprises (MNE), the United Nations (UN) Global Compact (n.d.), and the International Organization for Standardization (ISO) 26000 (n.d.). Furthermore, in 2022 the EU introduced the Corporate Sustainability Reporting Directive (CSRD) (Fornasari & Traversi, 2024, p. 119f.).
- Stakeholder expectations: Firms are expected to respond to broad environmental and social concerns. Not only must they satisfy the growing expectations of the

internal stakeholders, but also those of the external stakeholders. The company's attitude towards CSR has been linked to the company's general attractiveness (Carroll & Shabana, 2010, p. 99).

- Financial returns: Although the relationship between CSR and financial performance is multi-faceted and empirical studies show inconsistent findings, meta-analyses, such as the study of Li et al. (2025), reveal a positive association. Furthermore, CSR has insurance-like attributes and offers, for example, brand indemnity against management lapses (Peloza, 2006; Shiu & Yang, 2017; Werther & Chandler, 2004). This may encourage companies to invest strategically in CSR.

1.2.2 CSR in Higher Business Education

Higher business education has been criticized for not adequately preparing managers for responsible decision-making. Instead, it is argued that higher business programs promote questionable profit maximization theories that foster short-term thinking and social insensitivity. Consequently, graduates may contribute to unsustainable business practices, leading to political and corporate scandals and humanitarian crises (Amann et al., 2011; Ghoshal, 2005).

Simultaneously, scholars such as Gautschi and Jones (1998) and Martini et al. (2025) have argued that CSR education is central to managers' attitudes and ethical behavior. Over time, business schools have increasingly recognized the importance of integrating CSR into their programs. While the timeline for this shift varies by region and institution, most North American universities began incorporating CSR into their curricula in the late 1990s (Brammer et al., 2012b; Wright & Bennett, 2011). Today, the discipline is also well-established in Europe (Matten & Moon, 2004). In Switzerland, all universities and universities of applied sciences include CSR courses in their curricula (Stalder & WWF Switzerland, 2020).

Several actors are important for CSR teaching in higher business education. These actors include accreditation bodies and international initiatives such as the Principles for Responsible Management Education (PRME) which shape institutional priorities.

Students, whose increasing demand for CSR education reflects both personal values and labor market trends. Higher education institutions, which define the strategic and structural framework for CSR integration, and the teaching staff, who ultimately design and deliver the content.

Matten and Moon (2004) identified over 40 different labels for CSR programs and courses within European business schools. Since 2004, there have likely appeared even more labels. Furthermore, the literature review has shown that several terms related to CSR education, such as Education for Sustainable Development, Sustainable Education, and Responsible Management Education, are used interchangeably in literature and practice (Beddewela et al., 2017; Parry & Metzger, 2023). For this reason, CSR education is regarded as an overarching term in this thesis. Following these considerations in the subsequent chapters, CSR education refers to any teaching in the areas of CSR, ESG, Sustainability, CS, BHR, and Business ethics.

1.3 Research Problem and Rationale

1.3.1 Research Problem

There is currently not enough understanding of the practices and challenges of CSR teaching in higher business education. Furthermore, there are currently no systematic and empirically based recommendations for higher business education institutions and the teaching staff on how to implement CSR in a comprehensive way. This thesis aims to fill this gap.

1.3.2 Rationale

Figure 1-1 shows the justification for undertaking the given study and for providing recommendations for CSR in higher business education.

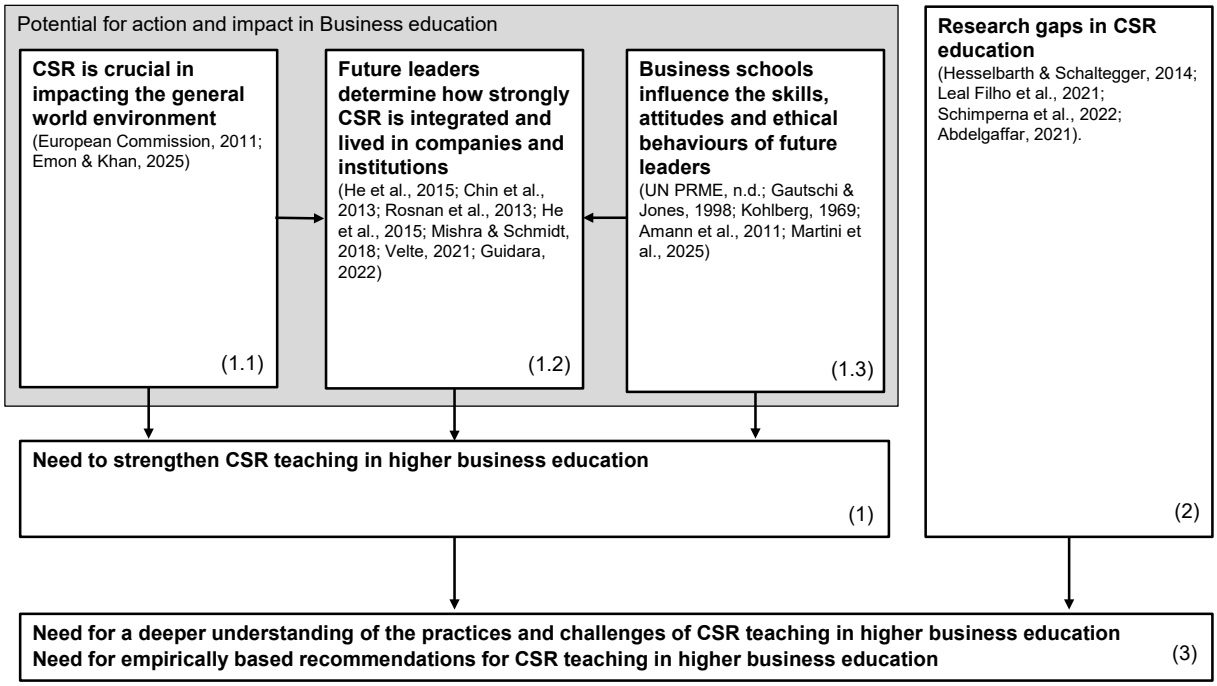


Figure 1-1: Rationale of the doctoral thesis
(own elaboration)

(1.1) CSR impacts the general world environment. On the one hand, the economy is a major driver of social and environmental issues, including climate change, rising inequalities, and human rights violations. On the other hand, there is enormous potential to implement environmentally friendly and socially responsible solutions with significant leverage. Through CSR, companies can contribute to sustainable development within the economic system, which may benefit the whole of humanity (Emon & Khan, 2025; European Commission, 2011).

(1.2) It depends to some extent on the future leaders how strongly CSR will be integrated and lived in companies and institutions. Numerous managers' attributes, such as political ideology, gender, working experience, and leadership styles, manifest in the CSR profile of the company (Chin et al., 2013; He et al., 2015; Mishra & Schmidt,

2018; Rosnan et al., 2013; Velte, 2021). For instance, top managers' educational degree and the quality of management schools is positively related to CSR practices or to CSR performance in companies (Guidara, 2022; He et al., 2015).

(1.3) Business schools have an impact on their students and, therefore, play a key role in educating future leaders (UN PRME, n.d.-a). Business schools directly impact the attitudes and ethical behaviors of their graduates (Gautschi & Jones, 1998; Kohlberg, 1969; Martini et al., 2025). Higher education institutions, especially business schools, are therefore central actors in preparing future leaders and policymakers to address pressing societal challenges, such as sustainable development. As Amann et al. (2011) emphasize: Business schools are too integral to the economic system not to be part of the solution.

(1) To summarize, there is a strong need to strengthen and continuously adapt CSR teaching in higher business education. This vision is supported by the UN PRME (n.d.-c) with their principle number two, which commits to incorporating values of global social responsibility into academic activities, curricula, and organizational practices.

(2) In the literature on CSR teaching, several research gaps remain. For instance, there is a limited understanding of CSR teaching methods, and a need exists to categorize those developed and discover new ones (Hesselbarth & Schaltegger, 2014; Leal Filho et al., 2021; Schimperna et al., 2022). Secondly, there is little knowledge about the CSR teaching staff. For example, on how they stay updated about the topic (Leal Filho et al., 2021) and also on the challenges they face (Abdelgaffar, 2021).

(3) Firstly, these arguments support a doctoral thesis that gains a deeper understanding of the practices and challenges of CSR teaching in higher business education. Secondly, the arguments support a doctoral thesis that empirically derives recommendations for CSR teaching in higher business education.

1.4 Thesis Objectives

Based on the rationale, four research objectives can be formulated.

This doctoral thesis aims first to provide an overview of CSR. This objective is important for gaining an understanding of the current state of CSR research and for establishing a foundation for the next intermediate objective. Second, to gain an overview of CSR teaching in higher business education. This objective aims to establish a foundation for the next intermediate objective. Third, to gain an understanding of the practices and challenges of CSR teaching in higher business education in Switzerland. This objective is essential for developing evidence-based recommendations that reflect the realities of CSR education within the Swiss higher education context. The last objective is to develop empirically based recommendations for CSR teaching in higher education.

1.5 Thesis Structure

The thesis structure is based on the objectives, defined in section 1.4. Figure 1-2 shows the objectives and their corresponding parts and chapters of the thesis. The different chapters are briefly summarized as follows:

Chapter 2, Understanding CSR: This chapter provides a comprehensive literature review of the diverse CSR discourse. It offers an initial overview of the topic, outlines key definitions, and engages with the theoretical and conceptual foundations of CSR. The aim is to identify major themes and pitfalls in the CSR literature and laying the groundwork for the subsequent chapters.

Objectives	Parts and Chapters
	Chapter 1 Introduction
	Part I Corporate Social Responsibility (CSR)
Gaining an overview of CSR	**Chapter 2** Understanding CSR
	Chapter 3 Scientific Literature Review on CSR
	Part II CSR Teaching in Higher Business Education
Gaining an overview of CSR teaching in higher business education	**Chapter 4** CSR Teaching in Higher Business Education in Switzerland
	Chapter 5 Literature Review on CSR Teaching in Higher Business Education
	Part III Exploratory study on CSR Teaching in Higher Business Education
Gaining an understanding about practices and challenges of CSR teaching in higher business education in Switzerland	**Chapter 6** Preparation of the Exploratory Study
	Chapter 7 Execution of the Explorative Study
	Chapter 8 Results of the Explorative Study
	Part IV Recommendations
Developing recommendations for CSR teaching in higher business education	**Chapter 9** Recommendations for CSR Teaching in Higher Business Education
	Chapter 10 Final remarks

Figure 1-2: Overview of objectives, research processes and main methods (own elaboration)

Chapter 3, Scientific Literature Review of CSR: In this chapter, a systematic literature analysis of recent empirical and conceptual studies on CSR is conducted, following an adapted version of the method outlined by Vom Brocke et al. (2009). The analysis includes bibliometric mapping using VOSviewer, morphological classification, and cluster analysis. Based on 79 identified articles, the chapter provides an overview of the CSR research landscape, helping to pinpoint key research streams and gaps.

Chapter 4, CSR Teaching in Higher Business Education in Switzerland: This chapter explores how CSR is integrated into higher business education in Switzerland. It provides an overview of the Swiss higher business education landscape. Following a step-by-step approach, CSR-related programs and courses are identified in Swiss higher education course catalogues, and selected examples are presented. This chapter provides the foundation for the subsequent chapters.

Chapter 5, Literature Review on CSR Teaching in Higher Business Education: This chapter reviews the existing literature on CSR teaching in higher business education. It identifies and describes the key dimensions of CSR teaching in higher business education: the stakeholders, the target group, the target competencies, the course level, the course language, the teaching volume, the teaching methods, and the content of the course. These dimensions will be the basis for the development of a codebook which will guide the empirical analysis of the exploratory study. Furthermore, this chapter offers a deep dive into the findings of an empirical study on CSR and ESG competencies. These findings broaden the understanding of CSR competencies beyond the Swiss Landscape.

Chapter 6, Preparation of the Exploratory Study: This chapter explains the preparation phase of the exploratory study. It outlines the methodology, including the development of research questions, choice of data collection and analysis methods, data preparation processes, and quality assurance strategies. This chapter provides the foundation of the subsequent chapters and assures the study's rigor.

Chapter 7, Execution of the Exploratory Study: The implementation of the exploratory study is presented. The chapter describes the process of data collection, provides an overview of the sample, and outlines data preparation procedures. This chapter sets the basis for in-depth analysis in the following chapter 8.

Chapter 8, Results of the Exploratory Study: This chapter presents the analysis and synthesis of the exploratory study's findings. The results are structured around two central research questions. The first (RQ1) explores the content, competencies, teaching methods, and external influences in CSR teaching. The second research question (RQ2) identifies key challenges faced by teaching staff and course coordinators, categorized as institutional, student-related, content-related, competency-related, and teaching-methods-related.

Chapter 9, Recommendations for CSR Teaching in Higher Business Education: This chapter first outlines the process used to develop the recommendations, including an explanation of the focus groups conducted. It then provides recommendations for both higher business education institutions and the teaching staff. Lastly, a heuristic process for developing a CSR teaching concept is presented.

Chapter 10, Final remarks: This chapter presents the final remarks of the thesis by reviewing the research objectives. It addresses the thesis limitations and outlines directions for future research.

1.6 Research Characterization

Research can be classified in several ways. Figure 1-3 suggests a morphological classification, and the shaded areas indicate the position of the doctoral thesis:

Basis of classification	Type of research	
Purpose I	Empirical-analytical	Aims to explain reality
	Practical-normative	Offers recommendations for addressing real-world problems
Purpose II	Exploratory	Is used to analyze a problem situation, to evaluate alternatives and to discover new ideas
	Descriptive	Is used to describe and measure phenomena as they exist
	Casual	Is used to establish cause-and-effect relationships between variables
Process	Qualitative	Collection of qualitative data via open-ended and conversational discussions using interpretative methods
	Quantitative	Collection of quantitative data via mediums such as surveys, polls, and questionnaires to analyze the results statistically
Research Path	Linear	Research that proceeds in a clear, logical, step-by-step straight-line
	Non-Linear	Research that does not follow a particular path or straight line
Logic / Reasoning	Deductive	Top-down approach: Testing a theory or hypothesis through the collection and analysis of data
	Inductive	Bottom-up approach: Developing a theory or hypothesis based on patterns and observations found in the data

Figure 1-3: Research classification
(own elaboration)

Most management scholars and practitioners use one or a combination of the following two fundamental approaches in social science (Grünig & Kühn, 2023; Köhler, 1978):

- The empirical-analytical approach aims to explain reality. This research approach relies on empirical evidence to test hypotheses. The primary goal is to gain a deeper understanding of a phenomenon and/or to develop a theoretical framework that can guide future research.
- The practical-normative approach aims to offer recommendations for addressing real-world problems and support practitioners with evidence-based guidance. The outcomes can be problem-solving methods and other recommendations.

This doctoral thesis ultimately adopts a practical-normative research approach, as its outcomes provide empirically based recommendations that will guide and support practitioners. However, since the recommendations are based on two qualitative exploratory studies, this thesis can partly be attributed to the empirical (exploratory) research.

This thesis adopts an exploratory purpose, aiming to gain a preliminary understanding of a phenomenon. The primary goal of an exploratory study is to identify patterns and generate ideas, making this approach particularly suitable when limited knowledge exists on a topic (Ghauri et al., 2020; Sreejesh et al., 2015). Given the limited availability of systematic insights into CSR-related competencies, teaching methods, and challenges within Swiss higher business education, an exploratory research design appears appropriate (Abdelgaffar, 2021; WWF Schweiz & econcept AG, 2024). Moreover, exploratory research is particularly appropriate when the aim is to generate applied insights, as is the case with this doctoral project (Sreejesh et al., 2015).

The doctoral thesis follows a qualitative research process. Qualitative data is non-numerical in nature and may be collected through interviews, observations, and focus groups. This approach is considered most suitable for exploring and understanding individuals' or groups' experiences, attitudes, and beliefs (Braun & Clarke, 2013). This thesis, therefore, adopts a qualitative process and aligns with the literature, which suggests that "what" and "how" questions are best addressed using qualitative methods (Maylor, 2005; Newton Suter, 2012).

In terms of research path, the doctoral thesis follows a linear approach, following a sequential order of research activities (Kumar, 2018). Figure 1-2 shows this structured and systematic research process. Nevertheless, loops may occur during the application of the process (Grünig & Kühn, 2023).

Lastly, regarding logic and reasoning, the thesis can be assigned to the inductive reasoning approach. This doctoral thesis uses a bottom-up approach to establish a general proposition based on observations or facts (Ghauri et al., 2020).

Part I Corporate Social Responsibility (CSR)

2 Understanding CSR

2.1 Overview

This chapter aims to give a general introduction to the concept of CSR. The final aim is to determine the key topics that are essential for incorporation into CSR teaching in higher business education.

Section 2.2 introduces CSR, explaining the concept through various definitions and dimensions. Section 2.3 then broadens the scope by comparing CSR with related concepts, highlighting their similarities and differences. Section 2.4 presents the underlying theories of CSR. Section 2.5 delves into the history of CSR, examining its evolution and current status from various perspectives, including societal, political, business, and academic. Section 2.6 discusses criticisms of CSR. Finally, section 2.7 presents the conclusions.

2.2 Definition of CSR

2.2.1 Definitions and Dimensions in the Literature

The fundamental idea of CSR is marked by Howard Bowen's pioneering book: Social Responsibilities of the Businessman. In this book, he defines the responsibilities as "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society" (Bowen, 1953, p. 6). While Bowen's definitions focused only on the economic and social dimensions, in more recent definitions, the environmental, stakeholder, and voluntary dimensions have also become important.

This extension of dimension can be noticed, according to Dahlsrud (2008), in the three most used definitions of CSR, the definitions of the World Business Council for Sustainable Development (1999) and (2000), as well as the definition by the European

Commission (2001). The definitions and their related dimensions are presented in Figure 2-1.

Definition source	Definition	Dimensions
World Business Council for Sustainable Development (1999)	*"The* **commitment** of business *to contribute to* ***sustainable economic development****, working with* ***employees, their families, the local community*** *and society at large to improve their quality of life."*	Economic Social Stakeholders
World Business Council for Sustainable Development (2000)	*"Corporate social responsibility 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 c****ommunity*** *and* ***society at large.****"*	Economic Social Stakeholders
European Commission (2001)	*"A concept whereby companies integrate* ***social*** *and* ***environmental*** *concerns in their* ***business operations*** *and in their interaction with their* ***stakeholders*** *on a* ***voluntary*** *basis."*	Social Environmental Economic Stakeholders Voluntariness

Figure 2-1: Three definitions of CSR and their dimensions
(slightly adapted from Dahlsrud, 2008, p. 9)

The definitions of CSR are abundant and scholars use different terminologies when discussing CSR. There is still no clear consensus on the characterization of CSR. In addition, the implementation of CSR in companies is diverse, adding an additional layer of complexity to the analysis of the concept. Several scholars tried to systematize and synthesize the definitions through theoretical reasoning or systematic literature reviews (Kraus & Britzelmaier, 2012; Lockett et al., 2006). These efforts have revealed

a range of perspectives and conceptualizations, reflecting the diverse interests and values of stakeholders in the business community and society (Sheehy, 2015; Ugbeta, 2021).

One of the most cited papers on this topic is Dahlsrud's (2008) quantitative analysis: How Corporate Social Responsibility is Defined: An Analysis of 37 Definitions. The method used involved collecting original definitions from various sources spanning from 1980 to 2003. Subsequently, five dimensions were identified through an analysis of these definitions. To evaluate the prominence of each dimension in real-world usage, Google frequency counts were employed. Definitions (and their associated dimensions) that appeared more frequently in online content were considered to have greater practical relevance and were assigned more weight.

According to this study's conclusions, there is, firstly, a high degree of agreement among definitions regarding the dimensions invoked. Secondly, the environmental dimension shows a lower dimension ratio than the other dimensions, which may be related to its absence from earlier definitions of CSR. The identified dimensions and the corresponding relative usage ratio are listed below (Dahlsrud, 2008, p. 2ff.):

- The stakeholder dimension (88%) refers to the stakeholders or stakeholder groups
- The social dimension (88%) refers to the relationship between business and society
- The economic dimension (86%), refers to socio-economic and financial aspects
- The voluntariness dimension (80%), refers to actions not prescribed by law
- The environmental dimension (59%), refers to the natural environment

A more recent analysis of CSR definitions by Sarkar and Searcy (2016) used content analysis. The researchers collected and examined 110 original CSR definitions from the literature, covering the years from 1953 to 2014. They developed categories for key terms and keywords, allowing them to classify the various definitions systematically. Using this method, they identified six core dimensions that underpin the CSR

concept: Economic, Social, Stakeholder, Sustainability, Ethical, and Voluntary. In contrast to the dimensions previously outlined by Dahlsrud (2008, p. 2ff.), where ethical behavior is considered part of the voluntariness dimension, in this study, it is treated as a separate dimension. The six dimensions are subsequently explained:

Economic: Demonstrated by the content analysis conducted by Sarkar and Searcy (2016), the economic dimension has held primacy in the definitions of CSR from 1953 to 2014. It constitutes the most fundamental responsibility of businesses. Society perceives businesses as entities that produce and sell the goods and services it requires and desires. At the same time, society expects businesses to be able to sustain themselves. The only way this is possible is by having enough resources, maintaining profitability, and providing sufficient incentives for owners or shareholders to invest in their operations. It can be posited that the first act of “doing good” is “doing economic good” (Sarkar & Searcy, 2016, p. 1433).

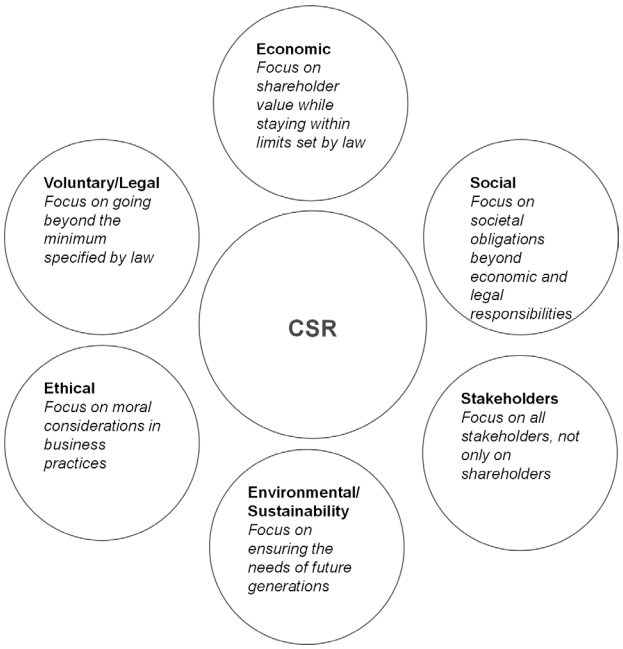


Figure 2-2: Six enduring dimensions of Sarkar and Searcy (2016) underpinning the CSR concept
(own elaboration, dimensions from Sarkar & Searcy, 2016)

Social: The social dimension of CSR focuses on the impacts of businesses on society. It emphasizes the broader societal obligations of businesses beyond their economic

task. It is also defined as the relationship between businesses and society (Dahlsrud, 2008, p. 4). It encompasses actions taken by businesses to contribute to a better society, to integrate social concerns into their operations, and to consider the full scope of their impact on communities (Carroll, 2016; Sarkar & Searcy, 2016).

Stakeholders: The stakeholder dimension contrasts with the traditional shareholder-centric model. The stakeholder dimension of CSR broadens the spectrum of actors to whom a business has obligations to. This approach takes responsibility for all stakeholders, which are defined as “any group or individual who can affect or is affected by the achievement of the organization's objectives” (Freeman, 1984, p. 46). The CSR definitions collected by Sarkar and Searcy (2016, p. 1430) explicitly identified several beneficiaries of CSR. These included citizens, the local community, employees, the families of employees, competitors, suppliers, and customers.

Sustainability/Environmental: In earlier studies on the definition and dimension of CSR, such as Dahlsrud (2008) and Moir (2001), this dimension is called the “environmental” dimension. Recently, the prominence of environmental topics has been rising in CSR (Abad-Segura et al., 2019; Schaltegger, 2011; Strand et al., 2015). Over time, the “environmental” dimension evolved into the broader term of sustainability. This term not only includes businesses' environmental concerns, such as resource conservation, pollution reduction, biodiversity protection, and climate change mitigation, but is rather seen as the need for a long-term perspective. Specifically, it refers to the need for businesses to consider adopting practices that ensure future generations' ability to meet their own needs, including promoting environmental sustainability (Sarkar & Searcy, 2016, p. 1432).

Ethical: The ethical dimension of CSR encompasses the moral considerations in business practices. It involves making decisions and conducting business based on ethical principles and values. This dimension includes actions such as promoting fairness, honesty, transparency, and integrity in business operations, even when laws do not provide guidance. In the study by Sarkar and Searcy (2016, p. 1431f.), reputation is

also viewed as a component within this dimension, acknowledging the significant consequences that failing to uphold ethical responsibilities can have on a business's reputation.

Voluntary/Legal: “One of the central features of CSR is […] the need to go beyond the minimum requirements specified by law” (Sarkar & Searcy, 2016, p. 1432). Many other authors have followed the original idea of Howard Bowen, that CSR is primarily a voluntary concept. Fifka (2009) and Archie Carroll (2016), for example, argue that laws are essential but insufficient. In addition to what is required by law, society expects businesses to operate and conduct their affairs in a fashion that benefits all. Therefore, they will embrace those activities, norms, standards, and practices that, even though they are not codified into law, are expected by society. However, the voluntariness dimension is a subject of extensive discussion within the context of CSR practices (Santoro, 2015, p. 8ff.). In this context, another dimension emerges, which is the dimension of accountability or social accounting (Wymer & Rundle-Thiele, 2017, p. 22).

In conclusion, the six dimensions provide a basis for understanding the concept of CSR. The changing focus on different dimensions highlights the evolutionary nature of CSR, affirming its dynamicity (Agudelo et al., 2019). For example, the ethical and stakeholder dimension of CSR gained prominence in the definitions during the period of 1983 to 2002 and the sustainability/environmental dimension gained importance as of 2003 (Baden, 2016; Kraus & Britzelmaier, 2012; Sarkar & Searcy, 2016).

2.2.2 Understanding of CSR underlying the Thesis

This doctoral thesis will base its understanding of CSR on the definition provided by Sarkar and Searcy (2016). They offer an empirically supported definition that captures the six dimensions that mirror the evolution of CSR (see Figure 2-2). They propose the following definition:

“CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all of their activities

and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability" (Sarkar & Searcy, 2016, p. 1433).

Nonetheless, to provide a more contemporary understanding, this thesis will expand the latter definition to include CSR actions mandated by law. This expansion aligns with the evolving discourse on CSR, which has led to a growing call for stricter social and environmental regulations. As Zaman et al. (2020, p. 3) articulate, referencing the work of Jain and Jamali (2015), Jamali and Mirshak (2007), and Jamali and Neville (2011):

"[…] we conceptualize CSR as an umbrella term that encompasses policies, processes, and practices (including disclosures) that firms put in place to improve the social state and well-being of their stakeholders and society (including the environment), whether undertaken voluntarily or mandated by rules, norms, and/or customs" (Zaman et al. 2020, p. 3).

2.3 Related Concepts and their Similarities and Differences with CSR

2.3.1 Outline

Several concepts are closely connected to CSR, and in some cases, they overlap with it. In Figure 2-3, the author summarizes the primary focus of the most important related concepts and highlights the similarities and differences between CSR and other concepts.

Related concept / Focus, similarities and differences	Sustainability	Sustainable development (SD)	Corporate Sustainability (CS)	Business and Human Rights (BHR)	Environmental Social and Governance (ESG)
Main focus	Principle aimed at ensuring ecological preservation through mindful production and consumption practices (Abad-Segura et al., 2019; Sheehy & Farneti, 2021, p. 13)	Development that fulfills current needs without limiting the ability of future generations to meet their own needs (Sheehy & Farneti, 2021, p. 9; World Commission on Environment and Development, 1987, p. 54).	Aiming for long-term stakeholder value by focusing on a business's social, environmental, and economic practice (Ashrafi et al., 2020, p. 1ff.; Sheehy & Farneti, 2021, p. 3f.).s	Preventing and addressing human rights violations (Santoro, 2015, p.1ff.).	Evaluates a company's business practices and performance on various environmental and social criteria (Diez-Cañamero et al., 2020, p. 2f.; Kaźmierczak, 2022, p. 281ff.).
Similarities with CSR	Shared concern about the current impact of businesses on the environment and society	Shared concern about the current impact of businesses on the environment and society	Both embrace the three pillars of sustainability: people, planet, and profit on a corporate level	Shared focus on human rights compliance of companies	Shared focus on promoting responsible business practices
Differences to CSR	Positioned on a macro level perspective	Targets broad, generational objectives and is positioned on a macro level perspective	Become progressively similar	Suggests that human rights compliance of companies should be obligatory, not voluntary like in CSR	Suggests a quantitative metric to evaluate CSR

Figure 2-3: Most concepts associated with CSR
(own elaboration, information based on the authors in the text)

In the following sections, the related concepts are briefly introduced.

2.3.2 Sustainability

The term sustainability has become a focal point in both academic circles and the corporate sector. Sustainability is articulated as a principle aimed primarily at ensuring ecological preservation through mindful production and consumption practices (Abad-Segura et al., 2019; Sheehy & Farneti, 2021, p. 13).

The relationship between sustainability and CSR has been a subject of both confusion and debate. Often, the terms are used interchangeably, or sustainability is seen as a

dimension of CSR (Sarkar & Searcy, 2016). Both sustainability and CSR have a shared concern about the current impact of businesses on the environment and society.

Despite their overlap, they are distinct concepts. Sustainability is seen as the ideal outcome or objective of responsible business practices under the umbrella of CSR. Therefore, sustainability has a macro-level perspective rather than a company perspective, such as CSR (Sheehy & Farneti, 2021, p. 3f.) (see section 2.3.7).

2.3.3 Sustainable Development

Beyond the foundational term of “sustainability,” there exists a constellation of related terms, among them is SD. Originating from the UN report Our Common Future, SD is commonly understood as: “[…] development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Sheehy & Farneti, 2021, p. 9; World Commission on Environment and Development, 1987, p. 54). The term has been further elaborated through the introduction of the UN Sustainable Development Goals (SDG), with the goal to provide a common vision of sustainability (United Nations, 2015).

Although SD and CSR share objectives, like mitigating the negative impacts of businesses on the environment and society, they are distinct concepts.

SD distinguishes itself from CSR by being a policy-driven concept that targets broad, generational objectives. The SDGs go further than the corporate sphere, aiming for comprehensive societal and environmental well-being at a macro level (Sheehy & Farneti, 2021, p. 3f.). In contrast, CSR is more narrowly focused on the corporate level, with initiatives typically driven by individual organizations (see section 2.3.7).

2.3.4 Corporate Sustainability

CS is a concept that aims to create long-term stakeholder value by focusing on a business's social, environmental, and economic practices. CS has evolved significantly

from its origins. Initially, CS was almost exclusively focused on environmental concerns, aiming to address the ecological impacts of corporate operations. Today, it embraces subjects of all three pillars of sustainability: people, planet, and profit (Ashrafi et al., 2020, p. 1ff.; Sheehy & Farneti, 2021, p. 3f.).

The line between CS and CSR has been increasingly blurred. CSR began with an emphasis on social and ethical issues. However, CSR has expanded to address environmental concerns as well (see section 2.2.1), aligning with the sustainability pillars of people, planet, and profit. The academic community often uses CSR and CS interchangeably, underlying its converging meaning (Montiel, 2008, p. 260ff.).

2.3.5 Business and Human Rights

BHR is an interdisciplinary academic field drawing from business ethics, law, social sciences, economic justice, and political justice movements. The main goal of BHR is to prevent and address human rights violations (Santoro, 2015, p.1ff.).

BHR and CSR are related concepts. Many CSR definitions incorporate human rights compliance. Furthermore, the “Social” dimension of CSR typically integrates considerations on human rights (Sarkar & Searcy, 2016; Sheehy, 2015).

However, the two fields emphasize different aspects. CSR primarily focuses on general responsible behaviour, while BHR centers explicitly on a more distinct commitment to human rights. In the past, human rights did not hold a prominent position in CSR and the influence of CSR on the “business and human rights debate” has been relatively limited. This perception of failures within CSR has contributed to the growth of BHR as a distinct field. Furthermore, the BHR movement is shifting away from perceiving companies as voluntary contributors and is increasingly advocating for binding regulations and “hard law” to ensure respect of businesses for human rights (Santoro, 2015, p. 6ff.; Wettstein, 2012, p. 739ff.)

2.3.6 Environmental Social and Governance

The investment community has witnessed a growing interest in Socially Responsible Investment over the past three decades. This interest led to a growing demand for third-party ratings of non-financial information and for a means to measure CSR. ESG first appeared in a UN report in 2004 named “Who Cares Wins: Connecting Financial Markets to a Changing World”, which explained guidelines and recommendations on how to integrate better environmental, social, and corporate governance in asset management and securities brokerage services. Today, ESG is a comprehensive framework used by investors, stakeholders, and regulators to evaluate a company's business practices and performance based on various environmental and social criteria (Diez-Cañamero et al., 2020, p. 2f.; Kaźmierczak, 2022, p. 281ff.).

ESG and CSR are intertwined because both concepts promote responsible business practices. ESG and CSR are of interest to investors when making decisions and can be effectively combined in companies (Eccles & Stroehle, 2018, p. 12f.).

However, the terms are not interchangeable. On the one hand, CSR aims to promote, at large, business practices, policies, and initiatives concerning its responsibility towards society and the environment. On the other hand, ESG seeks to establish quantifiable metrics for evaluating and assessing these responsibilities. Thus, ESG primarily serves as a tool to measure CSR (Kaźmierczak, 2022, p. 282f.).

2.3.7 Attribution of CSR and the Related Concepts to the Macro, Company, and Operational Level

To clarify the relationship among the terms of Sustainability, SD, CSR, CS, and ESG, organizing them into three distinct levels can be helpful. Figure 2-4 arranges the various terms into the Macro, Company, and Operational levels. This organization is done according to the work of Sheehy & Farneti, (2021).

The Macro level represents the global ecosystem in which actors, such as international public organizations and states, operate and implement environmental and social regulations. The previously explained terms of Sustainability and SD can be placed on the macro level.

On the Company level, the focus shifts to the application of policies decided at the macro level. For example, the application of the broad SDGs put forward by the UN on a narrower business context. The final objective of the business-level CSR and CS policies is to achieve sustainability and SD at the macro level. This is shown by the vertical arrow in Figure 2-4. In other words, CSR and CS are conceptualized as a business/company approach to SD and Sustainability (Dahlsrud, 2008, p. 6).

Lastly, CSR can be operationalized, meaning the concept is measured or implemented. This is achieved through further concepts and tools that either evolve from CSR itself or are developed parallel to it, such as ESG. The final aim of these tools is also to achieve sustainability and SD at the macro level by operationalizing the concepts of CSR and CS (Sheehy & Farneti, 2021). The vertical arrow again shows this in Figure 2-4.

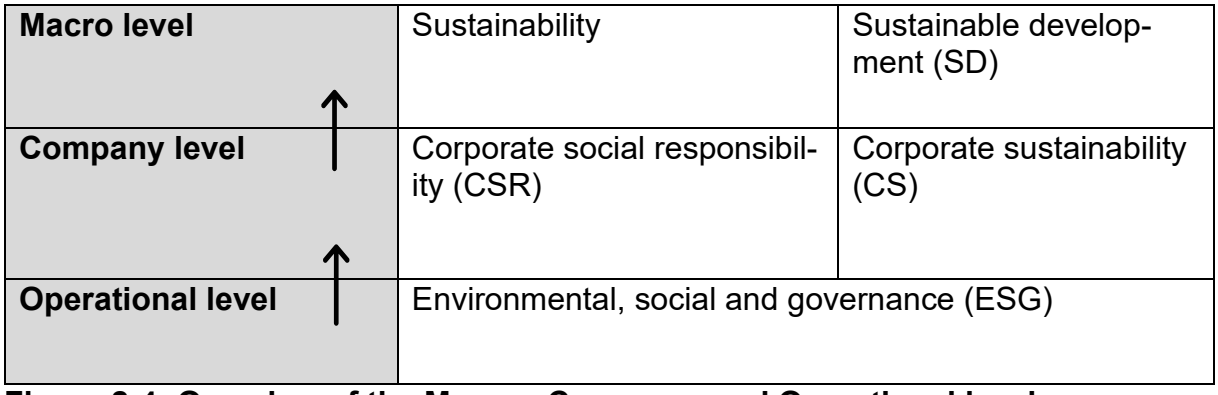


Figure 2-4: Overview of the Macro-, Company- and Operational level
(Ashrafi et al., 2020, p. 11)

2.4 Underlying Theories of CSR

2.4.1 Outline

Several theories are connected to CSR. In Figure 2-5, the author summarizes three theories related to CSR. In the following sections, the related theories are briefly introduced.

Related theory	Institutional theory	Resource-based theory	Stakeholder theory
Main focus	The boundaries between corporations and society are constructed	Focus on the internal resources as the primary source of its competitive advantage	Building relationships and creating value for all stakeholders

Figure 2-5: Related theories of CSR
(Ashrafi et al., 2020, p. 11)

2.4.2 Institutional Theory

This theory illustrates how the boundaries between corporations and the society are not inherent but constructed. It puts forward that institutional forces shape these boundaries, leading organizations to mimic one another's behavior. The mimicry also stems from dependencies on trade and technology, for example. This leads companies within the same industry to adopt similar organizational structures (Brammer et al., 2012a, p. 4ff.).

This phenomenon extends to CSR behaviors of companies. Contrary to common belief, CSR is not primarily a decision made by companies or their individual managers. Rather, it is shaped by the dominant institutions within which firms operate. Furthermore, corporate adoption of CSR strategies is influenced by the desire to conform to the expectations and practices prevalent within their institutional field. As a

result, businesses within the same geographic region or sector exhibit comparable CSR practices (Brammer et al., 2012a, p. 21ff.).

2.4.3 Resource-Based Theory

The resource-based theory focuses on a company's internal resources and capabilities as the key source of its competitive advantage and strategy development. In essence, it claims that a corporation can gain a competitive advantage by utilizing valuable, rare, non-substitutable internal resources that are difficult for rivals to copy (Ashrafi et al., 2020).

This idea also applies to CSR. This theory suggests that companies implement CSR policies and initiatives based on their internal resources and capabilities. These may include reputation, in-house technological knowledge, skilled personnel, equipment, efficient procedures, and capital, to sustain their competitive advantage (Ashrafi et al., 2020; Branco & Rodrigues, 2006).

2.4.4 Stakeholder Theory

The stakeholder theory was put forward by R. Edward Freeman. Its essence lies in building relationships and creating value for all its stakeholders (not just shareholders) (Raueiser & Kolb, 2018). This theory suggests that stakeholders, such as employees, customers and suppliers, are equally important as shareholders. The theory explicitly suggests that executives should avoid trade-offs among stakeholders and instead find ways to align their interests. Firms are, therefore, expected to engage with their stakeholders through various initiatives and activities (Freeman & Dmytriyev, 2017).

CSR and the stakeholder theory go hand in hand. Stakeholders are often considered as a CSR dimension (see section 2.2.1) or even a descriptor of the field (Sarkar & Searcy, 2016). Companies can adopt a stakeholder-oriented CSR approach, emphasizing that the organizations exist within large networks of stakeholders (Barrena Martinez et al., 2017). The Stakeholder theory can also be seen as a driving

force of CSR, since the actions and the influence of stakeholders affect whether corporations choose to engage in CSR (Ashrafi et al., 2020).

2.5 History and Current State of CSR

2.5.1 History from a Societal, Political, and Business Perspective

The following section will focus on how the concept of CSR has evolved. This section chronologically summarizes the main events that influenced the concept of CSR from a societal, political, and business perspective. First, it is necessary to acknowledge that some events do not relate directly to CSR; nevertheless, they had a substantial effect on the evolution of the concept. Second, some events may have been more visible in the USA, which is why some examples in the following sections centre on this country.

The origins of CSR can be traced back to Roman law, which already recognized early forms of corporate responsibilities toward society. This included efforts like the construction of orphanages and helping the elderly. The idea was continued with English law, which integrated social behavior into academic and religious institutions. With the expansion of the British Empire, the English crown exported this law to its colonies, where corporations were also seen as tools for social development. During the 18th and 19th centuries, Christian religious philosophy was dominant in Europe. Victorian philanthropists supported the less fortunate in their communities or kingdoms (Agudelo et al., 2019; Chaffee, 2017).

Authors, such as Carroll and Agudelo et al. (2019), view the Industrial Revolution as the real starting point for reflecting on business responsibility. Due to industrialization, new concerns about the labor market emerged in Europe and the USA. For example, farmers and small businesses could not keep up with the new interconnected economy, and workers faced poor working conditions. Society increasingly demanded that companies take greater responsibility for their actions. Furthermore, the creation of

welfare schemes and labour unions was also aimed at protecting and retaining employees. As a result, some business managers began to assume greater social responsibility. However, before 1950, businesses' responsibilities were mainly seen as actions taken to counter negligent conduct, and most businesses limited their responsibilities to philanthropic donations (Carroll, 2008).

It was not until the early 1950s that the notion of businesses' responsibilities was addressed in the literature. This era can be understood as the beginning of the construct of CSR. The period after World War II can generally be considered one of adaptation and changing attitudes. Especially in the USA, corporations had to redefine their place in society. The rising influence of unions, the threat of communism, and the growing public unease about MNEs pushed companies to go further, and corporate actions started going beyond philanthropic activities (Carroll, 2008; Rodriguez-Gomez et al., 2020).

During the 1960s, a new social context emerged: a protest culture centred mainly on civil rights and anti-war activism. The protests were aimed at large-scale corporations or financial institutions, which were in some way linked to the Vietnam War. Around the same time, society's environmental awareness was growing. In fact, a major oil spill in California in the year of 1969 led to protests in the USA and resulted in the creation of the first "Earth Day". On this day, around 20 million people across the USA protested to demand a sustainable environment and to fight pollution. The broader social context of the 60s motivated companies such as Johnson & Johnson and IBM to integrate social responsibility into their operations. As a result, CSR as a concept was gaining more recognition (Agudelo et al., 2019).

The "Earth Day" influenced the sustainability awareness in the USA in a powerful manner. It played a role in the creation of the Environmental Protection Agency (EPA) in 1970. The EPA introduced a regulatory framework that influenced corporate behavior and created new environmental responsibilities for businesses. Around the same time, in 1972, a group of scientists, economists, and business leaders from 25 countries published the international report: The Limits to Growth. Led by the Massachusetts

Institute of Technology, the study questioned the feasibility of continued growth (Agudelo et al., 2019; Carroll, 2008). In the same decade, the OECD Guidelines for Multinational Enterprises were put forward. The 1970s were also influenced by an economic crisis, which led to the emergence of several social movements that played a key role in introducing civil and women rights issues into companies (Carroll & Shabana, 2010).

Throughout the 1980s, numerous summits of international bodies were held concerning essential themes of this decade, such as pollution, employment discrimination, consumer abuses, employee health, and questionable practices of MNE (Carroll, 2008). In particular, a growing sense of environmental awareness in the international community is evident in the adoption of the Montreal Protocol in 1987 and the establishment of the Intergovernmental Panel on Climate Change (IPCC) in 1988 (Agudelo et al., 2019). The Montreal Protocol is a UN initiative that phases down the production of chemicals that deplete the earth's protective ozone layer, and the IPCC is the UN body for assessing scientific information related to climate change. The interest in environmental protection is highlighted by Sarkar and Searcy's (2016) analysis, in which environmental or sustainability first appeared as dimensions in the CSR definitions beginning 1983.

Globalization marked the 1990s. Many MNEs recognized that being socially responsible could help balance the challenges and opportunities of the globalization they were experiencing. Thus, CSR became more prevalent as a strategic tool in MNEs (Orlitzky et al., 2003; Porter & Kramer, 2012). At the same time, the global communications capabilities enabled by the internet and related technologies strengthened society's power to create new pressures on MNEs to foster greater CSR.

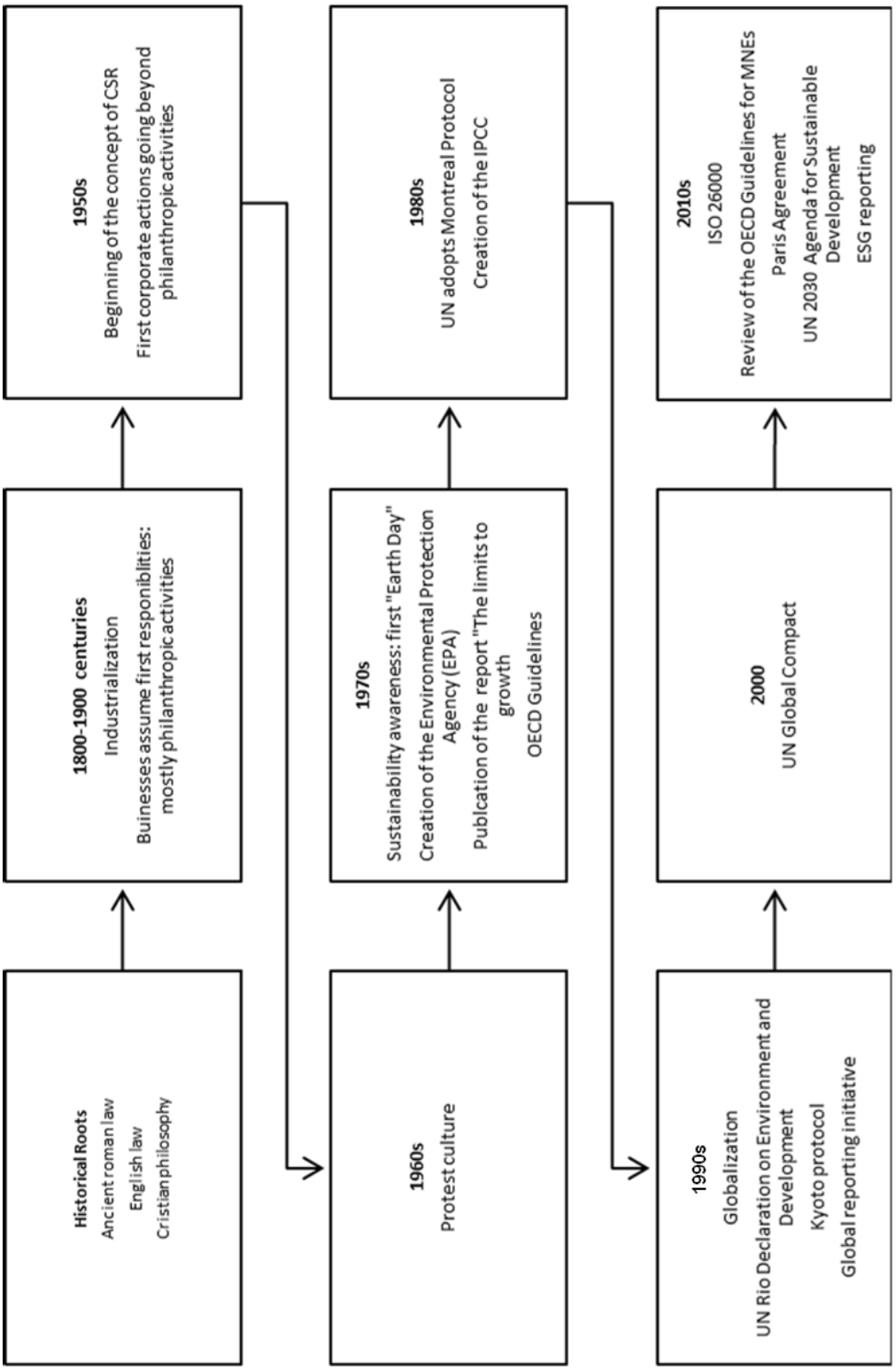


Figure 2-6: Main milestones of CSR from a societal, political and business perspective
(own elaboration)

During this decade, the institutionalization of CSR became stronger (Carroll, 2015). Simultaneously, several international bodies were created, and international agreements were adopted. The most relevant was the UN Summit on the Environment and Development in 1992, held in Rio de Janeiro. Its purpose was to reconcile the protection of the environment with economic development. The summit agreed on several conventions, such as the UN Framework Convention on Climate Change. This was followed by the Kyoto Protocol, which operationalized the UN Framework Convention on Climate Change by committing industrialized countries to reduce greenhouse gas emissions. Lastly, in 1997, the Global reporting initiative (GRI) was founded. The creation of these bodies shows the international efforts to set higher standards for responsible corporate behavior. During the 1990s, business schools also introduced ethical education into their curricula (Donaldson & Dunfee, 1994). This sparked new reflections on the factors that influence ethical conduct in a company (Brammer et al., 2012a; Jackson et al., 2020; Wright & Bennett, 2011).

Subject areas	**Principles**			
Human rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and		Principle 2: make sure that they are not complicit in human rights abuses.	
Labour standards	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Principle 4: the elimination of all forms of forced and compulsory labour;	Principle 5: the effective abolition of child labour; and	Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges;	Principle 8: undertake initiatives to promote greater environmental responsibility; and	Principle 9: encourage the development and diffusion of environmentally friendly technologies.	
Anticorruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.			

Figure 2-7: Ten principles of the UN Global Compact
(United Nations Global Compact. (n.d.))

In the 2000s, the global recognition of CSR was influenced by numerous international guidelines and certifications that offered recommendations for addressing CSR. The most important social and environmental standards, informed by international norms, are summarized in Figure 2-8 (SECO, 2024). One of the most relevant standards for businesses is the UN Global Compact, proposed by UN Secretary-General Kofi Annan. The compact has the aim of promoting corporate practices among the global business community through the voluntary adherence of firms to nine (later ten) principles, described in Figure 2-7.

The year 2015 can be considered the most relevant for the second half of the 2010s, because it will be marked by the Paris Agreement, a legally binding international climate change treaty signed by 74 states and the European Union at the UN Climate Change Conference. In the same year, the UN 2030 Agenda for Sustainable Development was launched, which was adopted by all United Nations Member States and provides a common framework for peace and prosperity for people and the planet. At its heart are the 17 SDGs. The SDGs “aim at tackling key systemic barriers to sustainable development such as inequality, unsustainable consumption and production patterns, inadequate infrastructure and lack of decent jobs” (United Nations, 2015, p. 1). Simultaneously, guidelines were designed to provide recommendations for CSR reporting. Most importantly, in 2016, the GRI, which was originally founded as guidelines in 1997, transitioned to setting global standards for ESG reporting (Agudelo et al., 2019).

Standard	Content	Target group	Topics	Commitment	Publisher
Un Global Compact (2000)	Code of conduct and multi-stakeholder platform	Businesses and other organisations	10 principles in 4 main areas: Human rights, working standards, the environment, fighting corruption	Not legally binding; annual public progress report for participating companies	United Nations (UN)
ISO 26000 Social Responsibility (2010)	Guiding principles for social responsibility at organisations	Organisations of all types	Organisation management, human rights, working practices, the environment, fair corporate and business practices, consumer affairs, involvement and development of local communities	Not legally binding and not certifiable	International Organization for Standardization
OECD Guidelines for MNEs (2011)	Recommendations for responsible business conduct	MNEs in the OECD member states and approximately 12 other countries	Information disclosure, human rights, labour relations, the environment, fighting corruption, consumer interests, science and technology, competition and taxation.	Signatory states are required to establish a National Contact Point that promotes the implementation of the guidelines and addresses reports of alleged violations.	Organization for Economic Cooperation and Development (OECD)
UN Guiding Principles on BHR (2011)	Guiding principles for respecting human rights	Businesses	Human rights	Not legally binding	United Nations (UN)
Global Reporting Initiative (2016)	Guiding principles for sustainability reporting	Businesses and other organisations	Comprehensive framework for sustainability reporting (e.g. human rights, working standards, the environment, corporate governance)	Not legally binding	Global Reporting Initiative (GRI)

Figure 2-8: Most important international social and environmental regulatory standards for businesses
(SECO, 2024)

2.5.2 Current State from a Societal, Political, and Business Perspective

Today, CSR has gained widespread recognition. The scope of CSR has expanded to encompass a broader range of issues. A collaborative “CSR community” has emerged, consisting of leaders from NGOs, business communities, academic institutions, and think tanks. Key global institutions such as the OECD, the World Bank, and the UN continue to promote CSR and the regulatory standards that have already been released remain relevant (Heikkurinen, 2018; Masoud, 2017; Velte, 2021).

Nevertheless, the regulations demonstrated in Figure 2-8 are not legally binding commitments for companies. Meanwhile, this is starting to change: A provisional agreement was reached in December 2023 between the Council and the European Parliament on the Corporate Sustainability Due Diligence Directive. This is signals a shift toward mandatory human-rights and environmental due diligence and potential liability (European Council, 2023).

Additionally, in 2022 the EU agreed to replace the Non-Financial Reporting Directive with the CSRD (Corporate Sustainability Reporting Directive). The Non-Financial Reporting Directive required companies with over 500 employees to report and assess their environmental impact. The CSRD expands the scope to include companies with over 250 employees, requiring them to report on non-financial aspects of their business for the first time in 2025 for the financial year 2024. The number of companies required to report grow from 11’700 to around 50’000 (Fornasari & Traversi, 2024, p. 119f.).

Although Switzerland is not part of the EU, its reporting requirements broadly align with the Non-Financial Reporting Directive. Additionally, the CSRD has a broad extraterritorial reach, and large Swiss companies will be subject to its rules. Furthermore, two provisions in the Swiss Code of Obligations and the Ordinance are relevant to this subject (Darbellay, 2024, p. 88f.). These provisions were implemented after the initiative “Responsible Business, Protecting Human Rights and the Environment” was rejected, and the indirect counterproposal from Parliament was adopted. The first is the “Obligation to Report on Non-Financial Matters” (Art. 964a-c, Swiss Code of Obligations). It requires certain large companies to report on ESG

matters. The second is the “Obligation to Exercise Due Diligence and Report on Conflict Minerals and Child Labour” (Art. 964j-l, Swiss Code of Obligations). It mandates high-risk companies to identify, assess, and mitigate their impact and risks.

2.5.3 History from an Academic Perspective

The following section will focus on how the concept of CSR has grown from an academic perspective. As mentioned in the previous section, CSR first appeared in the literature in the 1950s, and authors began discussing the social responsibilities of businesses. Figure 2-9 provides an overview of the most influential authors and their main contributions to the concept of CSR.

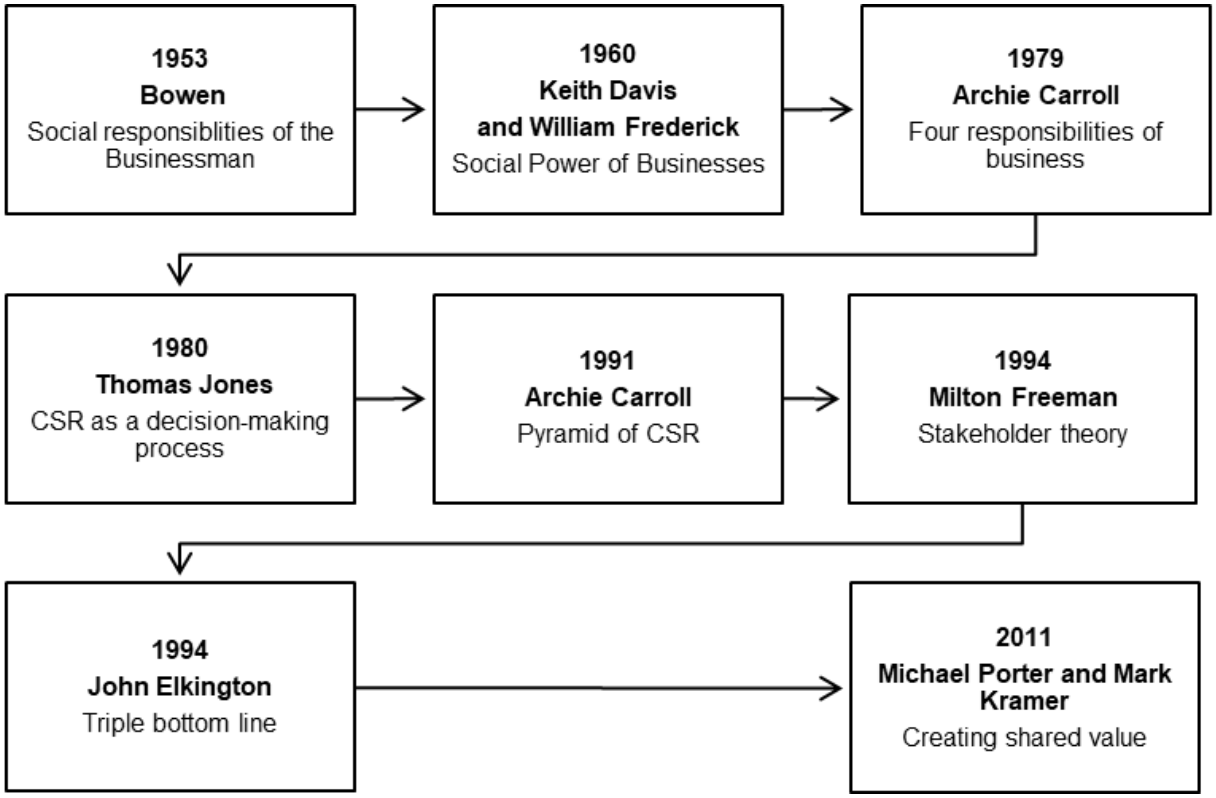


Figure 2-9: Main milestones from an academic perspective of CSR
(own elaboration)

The first work focusing specifically on the doctrine of social responsibility was published by Howard Bowen. He is often considered the father of CSR as a concept (Baden, 2016; Carroll, 1979). He posited that companies have an obligation to society that

extends beyond profit-making and that they must be held accountable for the social impacts of their actions (Agudelo et al., 2019). Bowen was ahead of his time with his new approach to management and his contributions to the definition of social responsibility (Rodriguez-Gomez et al., 2020). However, at this point, responsibility was still primarily on the individual businessman. In the 1970s, Bowen dismissed this individualistic approach and suggested that CSR is the responsibility of all company members (Agudelo et al., 2019).

After Bowen, Keith Davis and William Frederick discussed the responsibilities of businesses as a broader concept. It came in response to the social, economic, and political changes in the 60s. These authors are seen as setting the base line for CSR's conceptual genealogy. They indicated that the social responsibilities of businessmen should correspond to their economic power. In other words, if a business has some kind of power, then it should have social obligations (Agudelo et al., 2019; Carroll & Shabana, 2010).

The changing social context in the 1970s led to a growing scholarly interest in defining CSR. Most relevant, in 1979, Archie Carroll, professor and researcher at the University of Georgia, introduced what can be considered the initial comprehensive definition of CSR. The definition puts forward that businesses have four responsibilities: economic, legal, ethical, and discretionary. Carroll's 1979 definition is relevant because it is the first to be based on previous studies by other scholars. Moreover, it views economic and social objectives as integral components of the business rather than competing objectives. Due to its clarity and applicability across contexts, the four responsibilities of businesses has become a widely accepted framework that remains fundamental for understanding CSR. Subsequently, in 2010, Carroll and Shabana proposed an updated version of the framework, adding a fifth responsibility: the sustainability responsibility (Baden, 2016; Carroll, 1979).

In 1980, Thomas Jones was the first author to consider CSR as an element in decision-making processes that influences corporate behavior. He focuses on the process rather than the outcomes. Jones introduced two new aspects to the definition of CSR:

the obligations must be voluntary and broad. Broad means that they must be applied to social groups beyond just the shareholders (Jones, 1980; Masoud, 2017). This led to a new area of discussion that focused on CSR operationalization, resulting in the creation of new frameworks aimed at evaluating CSR from an operational perspective (Agudelo et al., 2019).

In 1991, Archie Carroll created the “Pyramid of Corporate Social Responsibility” to provide a practical approach to CSR (Carroll, 2016; Preuss, 2013). The need for this approach arose from the establishment of new governmental bodies and regulations putting pressure on business responsibilities. Therefore, a more comprehensive framework was needed to help companies understand and prioritize their social and environmental responsibilities. The Pyramid of CSR represents the four main responsibilities of any company. Figure 2-10 shows the four responsibilities. The economic responsibility and the legal responsibility are “required” by society. In other words, this is the alignment of the primary economic goals with the compliance of the rules as embodied in law. The ethical responsibility is “expected” and the philanthropic responsibility is “desired” by society. A firm should strive to avoid harm and be a good corporate citizen, a concept he further developed in the late 1990s. Carroll emphasized that business practices should always simultaneously fulfil the four components of the pyramid. He also provides a more in-depth analysis of each part of the pyramid in his 2016 article, “Carroll's Pyramid of CSR: taking another look” (Agudelo et al., 2019; Carroll, 2016).

As mentioned in chapter 2.5.1, in the 1990s, globalization led to the expansion of MNEs. Thus, the company’s network of stakeholders was expanding. These developments gave rise to alternative subjects such as Freeman's Stakeholder theory (1994). Freeman argued that businesses should consider the interests of all their stakeholders, not just shareholders, in their decision-making process. In his subsequent 2001 article, he specifies that this means including suppliers, consumers, employees, and the local

community in management reflections. The contribution to CSR is the idea that corporations have a responsibility to a wider range of stakeholders than previously acknowledged (Agudelo et al., 2019).

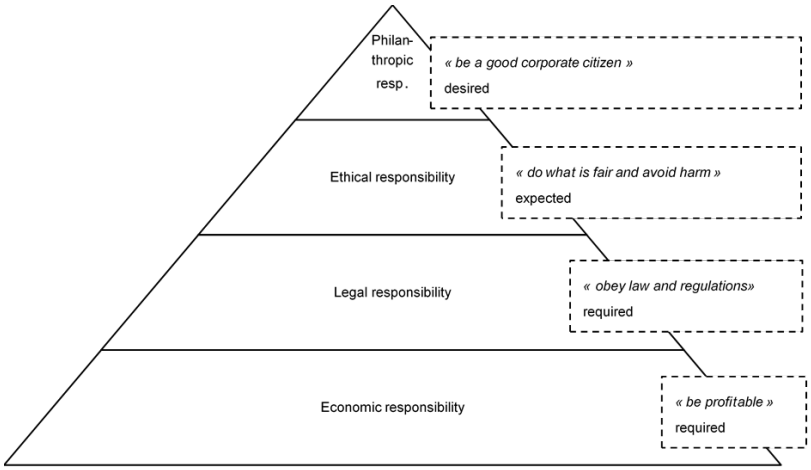


Figure 2-10: Pyramid of Corporate Social Responsibility
(adapted from Carroll, 2016)

In relation to globalization, environmental concerns also became more important. Thus, also in 1994, John Elkington introduced the “triple bottom line”, which measures a company's success based on its financial, social, and environmental impacts. Elkington used the three lines of profit, people, and the planet. CSR represents achieving all the bottom lines simultaneously. Elkington also emphasized the importance of effective, long-term partnerships between the private and public sectors for achieving outstanding “triple bottom line performance”. The concept has remained relevant in CSR and CS discussions today (Agudelo et al., 2019; Elkington, 1998; Księżak & Fischbach, 2018).

In 2011, Michael Porter and Mark Kramer proposed the idea of “creating shared value” which suggests that companies can simultaneously generate economic and social benefits by meeting societal needs through their core operations. In essence, it is a strategic approach to CSR that can provide companies with a competitive advantage as they address their competitive environment while generating shared value for society. This concept has gained widespread recognition as a means to align business

objectives with societal goals. In recent years, it has grown into the concept of Corporate Shared Value (Porter & Kramer, 2012).

2.5.4 Current State from an Academic Perspective

Considerable scholarly efforts have been dedicated to both theoretical exploration and empirical examination in the field of CSR (Rodriguez-Gomez et al., 2020; Velte, 2021). A Google Scholar search of the term “Corporate Social Responsibility” has more than four million results (state on 29.06.2023). Based on Fernández-Gago et al.'s (2020) study, a growing trend in CSR research has been observed since 2002, with stabilization around 2016. CSR articles also get more citations per year than the average publications in the corresponding journals. This demonstrates the strong relevance of the CSR topic in the academic world (Pisani et al., 2017).

A distinction must be made between the three levels of CSR research (Guzzo et al., 2020). The macro level focuses on political, economic, and societal dynamics, as well as institutional contexts shaping CSR. The meso level examines how CSR is developed and implemented within organizations, for example through CSR strategies or their effects on firm performance. The micro level addresses the psychological and behavioral responses of individuals, such as stakeholders, including the effects of CSR practices on employees or customers.

The trends of CSR research will be further highlighted in the literature analysis of chapter 3.

2.6 Criticism of CSR

In 1970, Milton Friedman stated that the only social responsibility of businesses is to increase their profits. Businesses should focus on their economic objectives while complying with the law. Social issues are left to individuals and governments (Ugbeta, 2021).

From a societal, political and business perspective, CSR has been criticized because the level of publicity associated with the concept of CSR creates the impression that most businesses are seriously engaged in CSR-related activities. According to Mullerat (2010) and Porter & Kramer (2012), businesses can engage in CSR-related activities in a minimum manner and still create a highly positive brand image for the company by publicizing their CSR efforts. This practice, often named as “empty promise”, involves projecting a socially responsible facade without substantial commitment to CSR principles. There are several past examples of large MNEs that publicly engaged in CSR activities, yet their actual practices and tendencies contradicted those commitments. A few examples are Volkswagen, Wells Fargo and BP Oil (Utz, 2019). The terms “bluewashing” and “greenwashing” describe this phenomenon: socially and environmentally destructive corporations attempting to pose as socially and environmentally responsible. This specific criticism has been discussed by several scholars, including Banerjee (2008), Heath & Norman (2004) and Mullerat (2010).

From an academic perspective, the multiple debates and attempts to define CSR have highlighted that CSR “means something”, but not always the same thing, to everybody (Schneider, 2012). This critique is emphasized by the fact that no universally accepted measurement of CSR exists. This creates challenges in assessing the impact of CSR implementation (Li et al., 2023; Öberseder et al., 2013). Furthermore, some scholars consider CSR an outdated concept that should be replaced (Porter & Kramer, 2012). However, research on the complementary frameworks of CSR shows that the related concepts are closely interconnected (Carroll, 2015).

2.7 Conclusions

Chapter 2 provides a foundation for the understanding of CSR. This chapter identifies five topics related to CSR. The author considers these topics important for integration into CSR teaching, as they will foster a comprehensive understanding of the concept. Additionally, this chapter highlights potential pitfalls associated with CSR, which are also important to incorporate into CSR teaching. Figure 2-11 summarizes the CSR topics and pitfalls identified in this chapter.

CSR Topics	Pitfalls of CSR
▪ CSR Definitions and Dimensions ▪ Related concepts ▪ Underlying theories ▪ History of CSR ▪ Current CSR regulations	▪ Definition inconsistency ▪ Greenwashing and Bluewashing

Figure 2-11: The CSR topics and CSR pitfalls identified in this chapter
(own elaboration)

The chapter establishes a foundational basis for the definition and dimensions and points out that CSR is a dynamic concept. Furthermore, it identifies related topics and terms, highlighting CSR's interconnected nature. The theoretical foundations of CSR are explained, and the history of CSR is explored, showing how the concept has evolved. Then, current regulations in the context of CSR are discussed. This chapter also uncovers two CSR-related pitfalls: definition inconsistency and greenwashing, bluewashing. This pitfall highlights the gap between corporate CSR declarations and their actual business practices. These topics should be integrated into a CSR introduction course (see section 9.2.1).

3 Scientific Literature Review of CSR

3.1 Overview

The primary goal is to identify, analyze, and synthesize the most recent and highly cited research on CSR. This process aims to determine the key research topics that are essential for incorporation into CSR teaching in higher business education.

Due to the maturity of the topic in academic literature, numerous literature reviews have already been conducted, such as Lindgreen and Swaen (2010), Velte (2021) and Frerichs & Teichert (2021). Similarly, the categorization of methods used in CSR studies has been previously carried out, for instance, by Dartey-Baah & Amoako (2021). Additionally, scholars carried out literature reviews on distinct aspects of CSR, such as CSR communication or value-enhancing capabilities of CSR (Crane & Glozer, 2016;

Malik, 2015). Others analyzed CSR in specific fields, for example, within the hospitality sector (Madanaguli et al., 2023) or CSR in emerging economies (Dartey-Baah & Amoako, 2021). Another significant emphasis within CSR literature reviews has been put on the examination of the repercussions of CSR on financial performance (Kong et al., 2020; Wang et al., 2016).

Despite the existing research, a systematic analysis of the most recent and highly cited literature on CSR is a necessary step to develop an effective teaching concept for CSR in higher business education. Moreover, this analysis employs a unique approach, combining thematic clusters and methodical clusters. The approach is presented in Figure 3-1. First, in section 3.2 a literature search is conducted. Initially, relevant scientific journals are selected. This is followed by choosing keywords and identifying relevant articles. Second, section 3.3 covers the formation of thematic clusters through the application of bibliometric coupling and keyword co-occurrence analysis with VOSviewer. Thirdly, section 3.4 focuses on the methodical clustering by the application of a morphological classification and a two-step cluster analysis. Section 3.5 finalizes the process by merging the thematic and the methodological clusters.

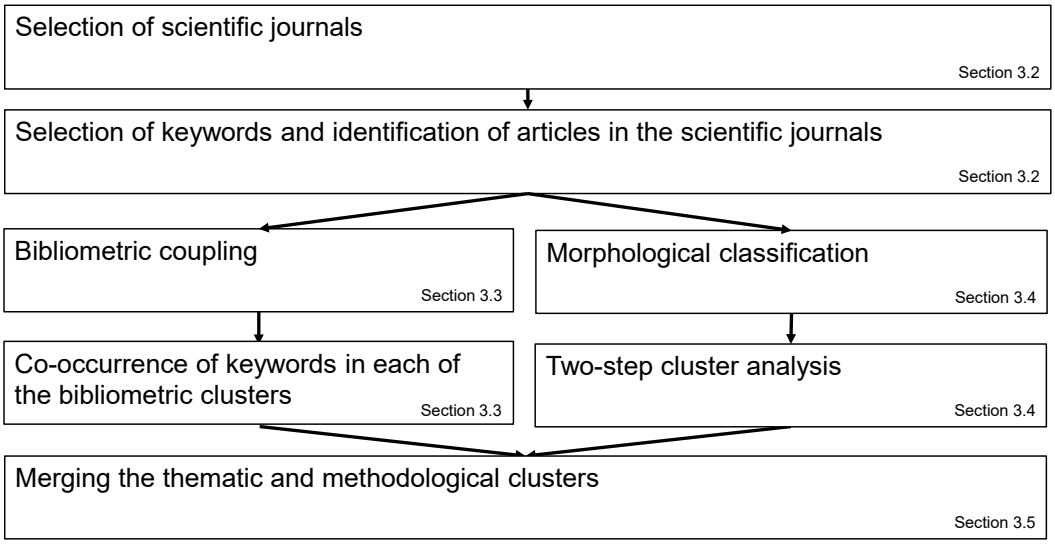


Figure 3-1: Overall applied procedure
(own elaboration)

This chapter is divided into five sections. In Section 3.2, the literature search is described, and the results are presented. Section 3.3 reveals the thematic clustering

of the articles. In Section 3.4 the methodical clustering of the articles is illustrated. In Section 3.5 the clusters of section 3.3 and 3.4 are combined. This combination allows to define six groups of literature. Finally, conclusions are derived in Section 3.6.

3.2 Literature Search

The search method is based on the method outlined by Vom Brocke et al. (2009). This approach has been customized to align with the specific desired outcome of this literature analysis. The process pursues the following approach: journal search, keyword selection, and database search.

CSR inquiries are predominantly situated within the disciplines of General Management, Strategic Management, and International Business (Fernández-Gago et al., 2020; Piepenbrink & Nurmammadov, 2015). Guided by this, the primary source for the journal selection was the Journal Quality List delineated by Harzing (2021). This list includes the Australian Business Dean Council ranking (A*, A, B, C). It was ensured that only journals with a minimum 'A' classification were considered. Consequently, 38 journals from “International Business” and “General and Strategy” disciplines were selected. Recognizing the specialized nature of certain CSR topics, the search was expanded using specific keywords such as “Environment”, “Ethics”, “Corporate governance”, and “Corporate social responsibility”, within the Harzing's list, incorporating eight additional journals. Further enriching the dataset, the author integrated four journals renowned for their CSR contributions. While not listed in Harzing's 2021 list, they are situated within the first quartile (Q1) of the SCImago Journal & Country Rank. The journal search was concluded with a list of 52 journals.

Subsequently, keywords are selected and relevant articles are identified. The search was conducted using Web of Science recognized as the most used database for research publications and citations (Birkle et al., 2020; Cisneros et al., 2018). To ensure that the search remained strictly confined to articles related to CSR, the keywords used

were “Corporate Social Responsibility” and “CSR”. For a study to be selected, one of these keywords must be included in the title.

Criteria	**Exclusion/Inclusion**	**Reasoning**
Time scope	Journal articles which are published between 2015 and 2021	Focus on current literature
Language	English	It is the most universally used language in scientific publications (Cisneros et al., 2018)
References	Journal articles which have at least been cited 15 times on average per year	Focus on most impactful literature (Marx & Bornmann, 2015)
Type	Literature reviews and bibliometrics are excluded	Focus on empirical and conceptual articles

Figure 3-2: Exclusion and inclusion criteria
(own elaboration)

As Figure 3-2 shows, four additional exclusion and inclusion criteria were applied. First, the time scope for the journal articles spans from 2015 to 2021. Focusing on current literature ensures the relevance of the literature analysis. Second, English-language articles were prioritized due to the universality of English in scientific publications (Cisneros et al., 2018). Third, to identify impactful literature, only journal articles that have been cited at least 15 times on average per year were selected. Normalized citation counts were favoured over total citations to mitigate the influence of time on citation statistics, as recommended by Marx and Bornmann (2015). Fourth, literature reviews and bibliometrics were excluded from the search, since their inclusion created a clustering around these articles and made it difficult to grasp the different research streams.

These strict exclusion and inclusion criteria were selected to isolate the most recent and impactful literature on CSR. A total of 79 studies were identified (see Figure 3-7 and Figure 3-8). Figure 3-3 shows an overview of the selected journals, the field of research, the journal ranking, and the number of identified studies.

Journal	Field of research	Ranking	Number (n)
Journal of Business Ethics	Organization Behavior/Studies, Human Resource Management, Industrial Relations	A	30
Journal of Cleaner Production	Cleaner production, environmental, and sustainability research and practice	Q1 Strategy and Management	11
Strategic Management Journal	General and Strategy	A*	11
CSR and Environmental Management	Social and environmental responsibilities in the context of sustainable development	Q1 Development	11
Journal of Management Studies	General and Strategy	A*	5
Journal of International Business Studies	International business	A*	5
Journal of Management	General and Strategy	A*	2
Academy of Management Journal	General and Strategy	A*	2
Academy of Management Review	General and Strategy	A*	1
Business Strategy and the Environment	General and Strategy	A	1
			79

Figure 3-3: Selected journals, field of research, journal ranking, and number of identified articles
(own elaboration, based on data extracted from Web of Science core collection, retrieved on June 17th, 2022)

3.3 Four Thematic Clusters of Scientific Studies

3.3.1 Bibliometric Coupling and Cluster Identification

To uncover the thematic structure of the selected articles, first, a bibliometric coupling analysis was conducted, as recommended by previous studies (Andersen, 2021; Veloutsou et al., 2022). This analysis is facilitated by VOSviewer, which is a software tool designed for constructing and visualizing bibliometric networks (Van Eck & Waltman, 2010).

Bibliometric coupling examines whether two references appear in the same bibliography. Since articles with overlapping references are also likely to have similarities in their content, it is a suitable thematic mapping analysis (Boyack & Klavans, 2010). The software groups the articles into distinct clusters that are visually depicted on a map as nodes (Van Eck & Waltman, 2010). Bibliometric coupling can also identify the strength of the relationship between publications based on shared references.

Bibliometric coupling was chosen over other citation-based methods due to its reduced time sensitivity and ability to effectively group more recent references, as reflected in the used dataset (Boyack & Klavans, 2010). In other words, bibliometric coupling doesn't require a long period for the articles to be cited by others, which is a limitation in co-citation analysis, where the two articles are considered in relation if they cite each other. Figure 3-5 shows the four distinct thematic clusters that could be identified with the bibliometric coupling method. In the following section, the process for identifying the research streams of each cluster is explained in detail.

3.3.2 Co-occurrence Analysis

Following the current practice to determine the key themes within each cluster (Landry & Furrer, 2023), a keyword co-occurrence analysis is carried out for each previously identified cluster. This analysis is also enabled through the VOSviewer software (Van Eck & Waltman, 2010).

This method is based on keywords chosen from author-provided and indexed sources. Co-occurrence refers to how often pairs of terms appear together in the same documents. It enables the identification of the most frequently used keywords in each cluster (Van Eck & Waltman, 2010).

The author refined the dataset by removing generic terms and consolidating singular and plural forms of words to be recognized as a single keyword. This cleaning process enabled the identification of core keywords. Following this, a comprehensive text analysis of all articles was conducted to discern distinct research streams. The keywords supported this identification of research streams for each cluster.

3.3.3 Brief Description of the Four Clusters

Figure 3-4 describes the four thematic clusters by their focus, representative keywords, regional focus, and the number of articles in the cluster.

Cluster 1 encompasses 22 articles and is titled "CSR and performance," focusing on financial performance and CSR performance. This cluster investigates, on the one hand, how CSR affects various financial performance measures. On the other hand, it examines how various market and firm characteristics influence CSR performance/ratings. The representative keywords extracted from the keyword co-occurrence analysis include “Financial performance,” “Impact,” “Firm performance,” “Shareholder value,” “Management,” and “Performance.” In terms of regional focus, most of these articles are rooted in a North American context.

Cluster	**Focus**	**Representative keywords**	**Regional focus**	**Number (n)**
Cluster 1: CSR and performance	Financial performance and CSR performance/rating	Financial performance Impact Firm performance Shareholder value Management Performance	91% North America	22
Cluster 2: CSR as a driver of organizational identification and reputation	Employees, consumers and the environment	Organizational identification Green behaviour Sustainable development Identity Management Reputation Performance	48% Asia	29
Cluster 3: Governance and CSR	Board attributes and reporting	Governance Directors Board of directors Firm performance Impact	38% Europe 32% Asia	16
Cluster 4: The Country context and CSR	CSR from a country perspective	Legitimacy Governance Institutional theory Emerging market multinationals Liabilities of origin Institutional voids	54% Worldwide	12

Figure 3-4: Description of the clusters by focus, keywords, regional focus and number
(own elaboration)

Cluster 2 includes 29 articles and is named "CSR and organizational identification and reputation." Its intellectual focus is set on how CSR impacts employees' and consumers' attitudes and behaviors, with a particular emphasis on the Environmental-CSR dimension. The representative keywords, drawn from the keyword co-occurrence analysis, encompass "Organizational identification," "Green behavior," "Sustainable development," "Identity," "Management," "Reputation," and "Performance." The articles exhibit a diverse regional focus but tend to be rooted in an Asian context.

Cluster 3 contains 16 articles and is titled "Governance and CSR". This cluster explores the mutual relationship between various board and reporting characteristics and CSR. Specifically, CSR reporting (sometimes ESG) quality and board diversity are analysed. The representative keywords include “Governance,” “Directors,” “Board of directors,” “Firm performance,” and “Impact.” The majority of these articles focus on a European and an Asian context.

Cluster 4 includes 12 articles and is named "The Country context and CSR". It investigates the complex interplay between institutions, regulatory environments, politics, geographic contexts, institutional voids, and CSR. The theoretical framework of these studies is mostly based on institutional theory, which suggests that institutional forces lead organizations to mimic one another's behaviour. CSR practices are, therefore, mimicked in the same geographical contexts due to regulatory environments or to gain legitimacy. The representative keywords comprise “Legitimacy,” “Governance,” “Institutional theory,” “Emerging market multinationals,” “Liabilities of origin,” and “Institutional voids”. Most of these articles do not specifically analyze one focus region. If they do, it is principally the host or home country of the MNE.

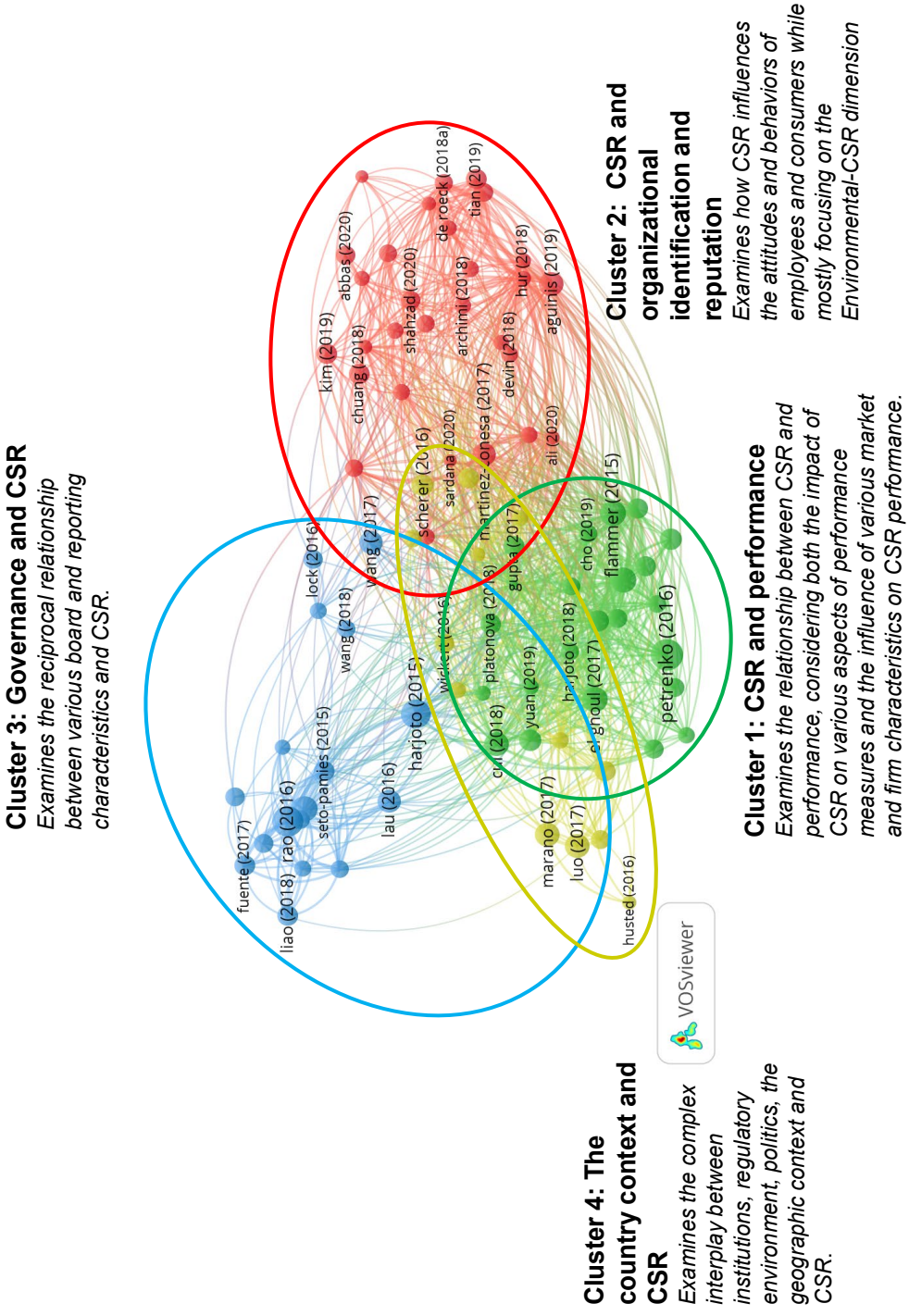


Figure 3-5: Bibliometric coupling analysis
(own elaboration, based on data extracted from Web of Science core collection, retrieved on June 17th, 2022)

3.4 Six Methodological Clusters of Scientific Studies

3.4.1 Morphological classification

To gain deeper insights into articles previously assigned to distinct thematic clusters, the articles can be subsequently re-clustered using a different approach. First, the morphological box approach according to Zwicky (1966) was used to categorize the articles.

Dimensions	**Possibilities**					
Research approach	Empirical-analytical		Empirical-exploratory		Conceptual/Theoretical	
Research design	Cross-sectional		Longitudinal/Panel		Not applicable	
CSR type of variable	Independent	Dependent	Mediator	Independent and Dependent	Independent and Mediator	Not applicable

Figure 3-6: Morphological box
(own elaboration)

Although this technique is generally used to search for solutions or ideas (Schawel & Billing, 2014), it is also suitable to provide an overview of a broad literature body and its characteristics. This facilitates the analysis of their interconnections. In Figure 3-6, the vertical axis lists the methodical dimensions. The author selected “Research approach,” “Research design,” and “Type of CSR variable.” The horizontal axis represents the respective possibilities of each dimension found in the body of literature.

Figure 3-7 shows the classification of the studies into the methodical dimensions. This classification will form the basis for the following two-step clustering method.

Figure 3-7: Morphological classification of studies (own elaboration)

Dimensions	Possibilities									
Research approach	**Empirical-analytical 70 (89%)** Abbas, 2020 Afsar/Umrani, 2020 Afsar et al., 2018 Ali et al., 2020 Alvarado-Herrera et al., 2017 Aramburu/Pescador, 2019 Archimi et al., 2018 Attig et al., 2016 Awaysheh et al, 2020 Benlemlih/Bitar, 2018 Chang et al., 2017 Chauvey et al., 2015 Cheema et al., 2020 Chuang/Huang, 2018 Cui et al., 2018 De Roeck et al., 2016 De Roeck/Farooq, 2018 El Ghoul et al, 2017 Flammer, 2015 Flammer, 2018	Flammer et al., 2019 Flammer/Luo, 2017 Fuente et al. 2017 Gupta et al., 2017 Hafenbradl/Waenger, 2017 Harjoto/Laksmana, 2018 Harjoto et al., 2015 Hasan et al., 2018 Hawn/ Ioannou, 2016 Helfaya/Moussa, 2017 Hou, 2019 Hur et al., 2018 Husted et al., 2016 Iglesias et al., 2020 Jackson et al., 2020 Javed et al., 2020 Katmon et al., 2019 Kim et al. 2018 Kim, 2019	Lau et al., 2016 Liao et al., 2018 Liu/Zhang, 2017 Lock/Seele, 2016 Luo et al., 2017 Marano/Kostova, 2016 Marano et al., 2017 Martinez-Conesa et al., 2017 Odriozola/Baraibar-Diez, 2017 Orazalin/Baydauletov, 2020 Petrenko et al., 2016 Platonova et al., 2018 Ramesh et al., 2019 Rathert, 2016 Reverte et al. , 2016	Sardana et al., 2020 Seto-Pamies, 2015 Shahzad et al., 2020 Shaukat et al., 2016 Shiu/Yang, 2017 Su et al., 2016 Suganthi, 2019 Tang et al., 2018 Tang et al., 2015 Tashman et al., 2019 Tian/Robertson, 2019 Wang et al., 2018 Wang/Sarkis, 2017 Wei et al., 2017 Wu et al., 2015 Yuan et al., 2019	**Empirical-exploratory 2 (2%)** Devin/Richards, 2018 Reinecke/Ansari, 2016	**Conceptual/ Theoretical 7 (9%)** Aguinis/Glavas, 2019 De Roeck/Maon, 2018 Liu et al., 2019 Matten/Moon, 2020 Scherer et al., 2016 Sheehy, 2015 Wickert et al., 2016				
Research design	**Cross-sectional 43 (54%)** Abbas, 2020 Afsar/Umrani, 2020 Afsar et al., 2018 Ali et al., 2020 Alvarado-Herrera et al., 2017 Aramburu/Pescador, 2019 Archimi et al., 2018 Cheema et al., 2020 Chuang/Huang, 2018 Cui et al., 2018 De Roeck/Farooq, 2018 Devin/Richards, 2018 Flammer, 2018 Flammer et al., 2019 Gupta et al., 2017 Hafenbradl/Waenger, 2017 Helfaya/Moussa, 2017 Hou, 2019 Hur et al., 2018 Iglesias et al., 2020	Jackson et al., 2020 Javed et al., 2020 Katmon et al., 2019 Kim, 2019 Lau et al., 2016 Lock/Seele, 2016 Martinez-Conesa et al., 2017 Petrenko et al., 2016 Ramesh et al., 2019 Rathert, 2016 Reinecke/Ansari, 2016 Reverte et al. , 2016 Sardana et al., 2020 Seto-Pamies, 2015 Shahzad et al., 2020 Shaukat et al., 2016 Shiu/Yang, 2017 Su et al., 2016 Suganthi, 2019 Tian/Robertson, 2019 Wang et al., 2018 Wei et al., 2017 Wu et al., 2015	**Longitudinal/Panel 29 (37%)** Attig et al., 2016 Awaysheh et al, 2020 Benlemlih/Bitar, 2018 Chang et al., 2017 Chauvey et al., 2015 De Roeck et al., 2016 El Ghoul et al, 2017 Flammer, 2015 Flammer/Luo, 2017 Fuente et al. 2017 Harjoto/Laksmana, 2018 Harjoto et al., 2015 Hasan et al., 2018	Hawn/ Ioannou, 2016 Husted et al., 2016 Kim et al. 2018 Liao et al., 2018 Liu/Zhang, 2017 Luo et al., 2017 Marano/Kostova, 2016 Marano et al., 2017 Odriozola/Baraibar-Diez, 2017 Orazalin/Baydauletov, 2020 Platonova et al., 2018 Tang et al., 2018 Tang et al., 2015 Tashman et al., 2019 Wang/Sarkis, 2017	**Not applicable 7 (9%)** Aguinis/Glavas, 2019 De Roeck/Maon, 2018 Liu et al., 2019 Matten/Moon, 2020 Scherer et al., 2016 Sheehy, 2015 Wickert et al., 2016				
CSR type of variable	**Independent 38 (48%)** Afsar/Umrani, 2020 Afsar et al., 2018 Ali et al., 2020 Aramburu/Pescador, 2019 Archimi et al., 2018 Awaysheh et al, 2020 Benlemlih/Bitar, 2018 Cheema et al., 2020 Chuang/Huang, 2018 Cui et al., 2018	De Roeck et al., 2016 De Roeck/Farooq, 2018 Flammer, 2018 Flammer et al., 2019 Flammer/Luo, 2017 Harjoto/Laksmana, 2018 Hasan et al., 2018 Hawn/ Ioannou, 2016 Helfaya/Moussa, 2017 Hou, 2019 Hur et al., 2018 Iglesias et al., 2020 Javed et al., 2020	Kim et al. 2018 Martinez-Conesa et al., 2017 Odriozola/Baraibar-Diez, 2017 Orazalin/Baydauletov, 2020 Platonova et al., 2018 Ramesh et al., 2019 Reverte et al. , 2016 Sardana et al., 2020 Shahzad et al., 2020 Shiu/Yang, 2017 Su et al., 2016 Suganthi, 2019 Tian/Robertson, 2019 Wang et al., 2018 Wei et al., 2017	**Dependent 28 (36%)** Fuente et al. 2017 Gupta et al., 2017 Hafenbradl/Waenger, 2017 Harjoto et al., 2015 Husted et al., 2016 Jackson et al., 2020 Katmon et al., 2019 Lau et al., 2016 Liao et al., 2018 Liu/Zhang, 2017 Lock/Seele, 2016 Luo et al., 2017 Marano/Kostova, 2016 Marano et al., 2017	Liao et al., 2018 Liu/Zhang, 2017 Lock/Seele, 2016 Luo et al., 2017 Marano/Kostova, 2016 Marano et al., 2017 Petrenko et al., 2016 Rathert, 2016 Seto-Pamies, 2015 Tang et al., 2018 Tang et al., 2015 Tashman et al., 2019 Wu et al., 2015 Yuan et al., 2019	**Mediator 1 (1%)** Abbas, 2020	**Independent and Dependent 1 (1%)** Shaukat et al., 2016	**Independent and Mediator 2 (2%)** Kim, 2019 Wang/Sarkis, 2017	**Not applicable 9 (12%)** Aguinis/Glavas, 2019 De Roeck/Maon, 2018 Devin/Richards, 2018 Liu et al., 2019 Matten/Moon, 2020 Reinecke/Ansari, 2016 Scherer et al., 2016 Sheehy, 2015 Wickert et al., 2016

3.4.2 Two-Step Cluster Analysis

The two-step cluster analysis is an exploratory tool designed to reveal natural clusters within a dataset (IBM Documentation, n.d.). The data set used is the morphological classification of the articles as described in the section 3.4.1.

The author selects an appropriate fusion algorithm as suggested by Backhaus et al. (2021). A two-step cluster analysis employing the log-likelihood measure to unveil the groupings in the data set was chosen. Two primary considerations drove the choice of this algorithm: first, its compatibility with purely categorical data, which aligns with the data resulting from the morphological classification, and second, the algorithm's capability to determine the optimal number of clusters (Harantová et al., 2023; IBM Documentation, n.d.).

The two-step cluster analysis was carried out by SPSS. It was applied to the 79 articles using three variables: Research approach, Research design, and CSR type of variable, as already sorted in Figure 3-7. The two-step cluster analysis employing the log-likelihood measure resulted in six clusters.

3.4.3 Brief Description of the Six Clusters

Cluster A is characterized by articles that are founded in a conceptual or theoretical approach, wherein ideas and frameworks are used to analyze and interpret data or phenomena.

Cluster B includes articles which employ an empirical approach, analyzing CSR as the independent variable in cross-sectional studies.

Cluster C, similar to Cluster B, encompasses studies with an empirical approach and examines CSR as the independent variable, however, with longitudinal or panel research design.

Cluster D focuses on empirical studies where CSR is the dependent variable while using a cross-sectional research design.

Cluster E encompasses empirical studies that focus on CSR as the dependent variable. However, it distinguishes itself from Cluster D, by focusing on studies utilizing a longitudinal or panel approach.

Finally, Cluster F includes articles where the role of the CSR variable is diverse or not clearly defined. This ambiguity typically emerges when the research is exploratory, or when CSR is used at the same time as the independent and dependent variable. This cluster also includes a study where CSR is employed as the mediator variable.

3.5 Six Groups of Scientific Studies as a Synthesis of the Two Cluster Analyses

Figure 3-8 combines the four thematic and the six methodical clusters into a matrix. As the Figure shows, the author has categorized the articles into six literature groups. They cover almost 88% of the 79 analyzed articles and are briefly discussed below.

Group I: The 7 studies in question either develop or analyze conceptual frameworks, definitions, or theories on CSR. The theory building in the context of CSR encompasses only three of the thematic clusters. None of the 79 selected articles aim to analyze or develop a theory or concept in the context of CSR and performance.

Group II: This group of 13 articles measures the influence of CSR on performance. The studies apply either a cross-sectional research design or a longitudinal/panel research design. This group offers a large exploration into the relationship between CSR and its measurable payoff. In the CSR literature, these studies are generally labeled as the “CSR Business case” (Carroll & Shabana, 2010). However, the measurable payoff differs among the selected studies. The quantifiable outcome of CSR is in some articles measured by financial performance (Awaysheh et al., 2020; Hasan et al., 2018;

Hou, 2019; Kim et al., 2018). In other studies, it is measured by investment efficiency (Benlemlih & Bitar, 2018) or by competitiveness (Flammer, 2018).

Group III: The 19 empirical studies examine CSR as the independent variable and share a common cross-sectional research design. They belong to the thematic cluster titled "CSR and organizational identification and reputation." Consequently, these articles study how CSR influences other organizational and behavioral factors. They study, for instance, the effect of CSR on variables such as employee behavior (Archimi et al., 2018; Cheema et al., 2020; de Roeck & Farooq, 2018; Hur et al., 2018) or customer behavior (Iglesias et al., 2020; Ramesh et al., 2019).

Additionally, several articles examine the mediating role of factors like corporate reputation, customer satisfaction, trust, responsible leadership, and organizational identification in the relationship between CSR and outcomes such as customer loyalty or employee engagement (Ali et al., 2020; Javed et al., 2020). Many studies simultaneously set a specific focus on the Environmental dimension of CSR. Two examples are: how CSR impacts employees' pro-environmental actions (Afsar & Umrani, 2020) or the influence of perceived CSR on employees' voluntary pro-environment conduct (Tian & Robertson, 2019).

Group IV: These 5 empirical cross-sectional or longitudinal/panel studies examine CSR as the independent variable. They emerge from the thematic clusters “Governance and CSR” and “The country context and CSR”. For example, studies within this group delve into the effects of a board's CSR strategy on different outcome variables, as highlighted by Helfaya and Moussa (2017).

Group V: The 9 empirical studies examine CSR as the dependent variable. They apply a cross-sectional or a longitudinal/panel research design. They originate from the thematic cluster named "CSR and performance." These articles investigate the effects of different market or organizational attributes on CSR performance. For instance, Flammer (2015) analyzes the effect of product market competition on CSR performance. Other scholars focus on the effect of CEO characteristics, such as CEO narcissism

(Petrenko et al., 2016; Tang et al., 2018) or CEO hubris (Tang et al., 2015) on the CSR performance of organizations.

Group VI: This body of 16 empirical cross-sectional or longitudinal/panel studies analyzes CSR as the dependent variable. The group originates from the thematic clusters “Governance and CSR” and “The country context and CSR.” On the one hand, the articles examine the effect of various board or reporting characteristics on CSR. For instance, the impact of board diversity on CSR (Katmon et al., 2019; Seto-Pamies, 2015).

On the other hand, the articles explore various aspects of CSR from a country perspective. They analyze how pressures from the state influence the adoption of CSR (Jackson et al., 2020). They also investigate how host country institutions or institutional voids in emerging markets affect MNE’s CSR strategies (Rathert, 2016). These insights highlight the complex interplay of individuals, institutions, and organizational factors.

To sum up, in the six literature groups of Figure 3-8, one can observe that the combinations of the chosen topics and used methods are aligned. Thematic Cluster 2, for instance, analyzes how CSR influences the attitudes and behaviors of employees and consumers. Therefore, the CSR variable is mostly treated as an independent variable. At the same time, this topic is often examined in cross-sectional studies due to the challenges of capturing attitudes and behaviors across multiple time points. Contrarily, thematic Cluster 4, uses the CSR variable mostly as a dependent variable. This also reflects the nature of its topic, namely the effects of institutional/country contexts on CSR dimensions.

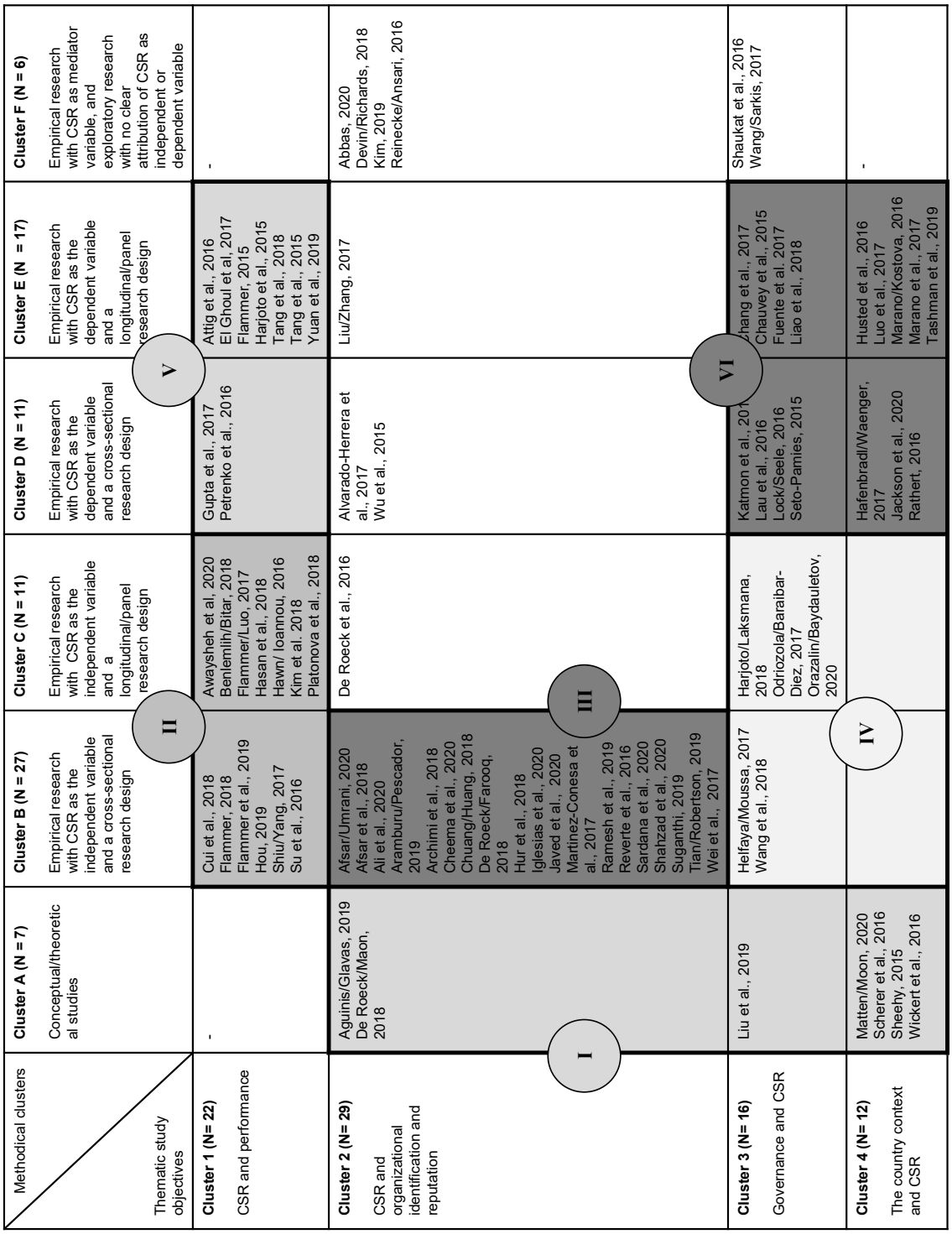


Figure 3-8: Six groups of scientific studies
(own elaboration, based on data extracted from Web of Science core collection, retrieved on June 17th, 2022)

3.6 Conclusions

In addition to chapter 2, this chapter offers a recent scientific view on CSR. It identifies six literature groups in CSR by analyzing the recent and highly cited articles in the field. Their findings are crucial for inclusion in CSR teaching in higher business education. They will ensure that the courses are empirically grounded and therefore relevant. Additionally, this chapter sheds light on research pitfalls related to CSR. These may be important to include in more research-oriented CSR courses in higher business education. Figure 3-9 summarizes the CSR trends and pitfalls identified in this chapter.

CSR Topics	Pitfalls of CSR
▪ CSR business case ▪ CSR micro-level research ▪ Environmental/sustainability dimension of CSR ▪ Mandatory CSR reporting ▪ Diversity and CSR	▪ CSR measurement inconsistency

Figure 3-9: The trends and pitfalls of CSR identified in this chapter
(own elaboration)

The five identified research topics are described below.

CSR business case: *Group II* primarily focuses on the effect of CSR initiatives on firm performance. This area of research is not new but continues to be vital due to its ongoing discussion in scholarly literature. Furthermore, Osagie et al. (2016) describe a common scenario where CSR managers must prove how their CSR strategies enhance firm performance. Due to the importance of this topic in practice and in scholarly literature, it is relevant as a subject in CSR programs and courses within business schools. Supporting this perspective, Frerichs & Teichert (2021, p. 17) demonstrate through a literature review that the business case for CSR remains pertinent, becoming one of the most referenced research topics of the CSR field in 2020.

CSR micro-level research: In *Group III,* an important research trend identified is the impact of CSR practices on employee and customer behavior. The high number of highly cited articles on this topic in this dataset and the findings of previous literature reviews (Frerichs &Teichert, 2021) show the prominence of this trend. Frerichs and Teichert (2021) explain the surge in research on this topic to previous calls for an enhanced focus on micro-level CSR studies, which appear to have been effective. As mentioned in Chapter 2, micro-level research of CSR analyzes the psychological bases among different stakeholders (Guzzo et al., 2020). Numerous studies within this *Group III* highlight how employees' perceptions of their company's CSR initiatives impact their behavior. For instance, Tian and Robertson (2019) found that a strong CSR perception can indirectly boost employee involvement in voluntary environmental activities. Similarly, Hur et al. (2018) discovered a positive link between employees' views on their company's CSR endeavors and their creativity.

Environmental/sustainability dimension of CSR: The analysis within *Group III* also highlights the trend that among various dimensions of CSR, the environmental/sustainability dimension is receiving growing attention. This shift is not only evident in this analysis but is also supported by earlier bibliometric analyses on CSR, including the work by Abad-Segura et al. (2019). In general, the topic of sustainability has gained momentum in the management field, as mirrored in academic journals and conferences (Wiek et al., 2011). Given this rising emphasis, it is increasingly important to incorporate sustainability and environmental concerns as core elements within CSR programs and courses in higher business education.

Mandatory CSR reporting: In *Group IV*, CSR reporting is a prominent topic. This attention stems from changes in corporate governance, investor expectations, and reporting regulations. The past decade has seen a rise in transparency and accountability. There is a move towards independent assurance of CSR with the help of ESG reporting. Legal and regulatory shifts are reshaping CSR reporting, making it increasingly mandatory for many companies (Chauvey et al., 2015). Many authors now strongly advocate for stricter social and environmental regulations (Santoro, 2015; Wettstein, 2012). Students need to understand the reporting requirements and learn to evaluate CSR

impact. CSR reporting, encompassing ESG, should, therefore, be a primary topic for business school CSR programs and courses.

Diversity and CSR: *Group VI* places a significant emphasis on diversity, including gender, educational background, age, nationality, and ethnicity. Notable research by Katmon et al. (2019) and Orazalin (2020) shows that boards with diverse members significantly contribute to positive CSR outcomes. Diversity remains a pivotal topic in both practice and literature, making it an essential subject in CSR education.

CSR measurement inconsistency: In all the identified literature groups, the assessment of CSR dimensions varies significantly across the studies. This contributes to inconsistency in the field. On the one hand, diverse dimensions are measured, such as CSR reporting, perception, disclosure, and performance. On the other hand, even when the same CSR dimension is evaluated, the methodologies remain inconsistent. For example, to measure CSR performance, some scholars use secondary reporting and rely on data sources like the MSCI ESG Stats (formerly known as Kinder, Lyndenberg, and Domini or KLD Stats), which evaluates a firm's CSR performance over seven dimensions, including community, corporate governance and diversity (Afsar et al., 2018; Archimi et al., 2018; De Roeck & Farooq, 2018; Hur et al., 2018).

Korean studies, however, primarily use the KEJI index, which collects CSR information from various sources, including company interviews, government, and mass media coverage index, to measure CSR performance (Chang et al., 2017). Alternatively, scholars choose more localized indicators. For example, Hou (2019) measures the CSR variable by counting the annual instances in which a company received a CSR excellence award from two top commercial magazines in Taiwan.

Others opt for primary data collection through surveys, such as a standardized 26-item scale developed by El Akremi et al. (2018). Notably, some researchers acknowledge the difficulties in quantifying CSR, leading to innovative methods like clustering CSR scores for industry nuances (Awaysheh et al., 2020). This lack of standardized measurement approaches hinders the ability to compare results across different studies or

synthesize findings into a unified understanding of CSR's effects. Academic CSR courses should integrate this challenge.

Part II CSR Teaching in Higher Business Education

4 CSR Teaching in Higher Business Education in Switzerland

4.1 Overview

This chapter aims to provide a definition of higher business education, an overview of Switzerland's higher business education landscape, and an overview of CSR programs and courses in higher business education. This overview will be the basis for the subsequent chapters.

Section 4.2 clarifies the definition of higher business education used in this doctoral thesis. Section 4.3 gives an overview of higher business education in Switzerland. Section 4.4 gives an overview of the identification of CSR courses and programs in higher business education in Switzerland. Firstly, the methodology used for the identification of CSR programs and courses is explained. Secondly, an overview of the CSR programs will be given, followed by the presentation of selected CSR programs. Then an overview of the CSR courses will be given, followed by a presentation of selected CSR courses. Finally, section 4.5 presents the conclusions for the subsequent chapters.

4.2 Definition of Higher Business Education

Over the past century, business programs have gained significant recognition. The origins of teaching business knowledge within higher education trace back to the 19th century in continental Europe. It emerged in the context of influential military powers of the Napoleonic and Prussian regimes, leading to the institutionalization of formal education in commerce (Antunes & Thomas, 2007, p. 383).

Business education, also called Business Studies and Business administration, is seen as a humanities and social sciences discipline (Stalder & WWF Switzerland, 2020, p. 5). The Collins English Dictionary (2025) defines Business education as:

1. “education for general knowledge of business practices
2. training in specific skills useful in business[...]”

The aim of business education is to provide concrete support for decision-making processes (Stalder & WWF Switzerland, 2020, p. 3). It is typically organized around the various business functions or activities, including corporate management, finance, marketing, human resources, procurement, and accounting (Erichsen, 2010). At its heart lie the profit-oriented companies, but business education also includes the analysis of nonprofit organizations, public administrations, and public enterprises (Stalder & WWF Switzerland, 2020, p. 3).

Business education has become a well-studied field. In OECD countries Business, Administration and Law are, among first-time students in 2021, the most popular fields of study after Science, Technology, Engineering, and Mathematics (Statista, 2021). In Switzerland, approximately 15 percent of all students choose a course emphasizing economics and/or business administration (Stalder & WWF Switzerland, 2020, p. 7).

Higher education generally refers to “education at a college or university where subjects are studied at an advanced level” (Cambridge Dictionary, 2024). Higher education is also known as tertiary level education, which follows the completion of upper secondary schools (SERI, 2019). The Swiss tertiary level education will be explained in more depth in the subsequent section.

The definitions that will be used uniformly throughout the whole doctoral thesis are:

- Business education refers to all disciplines related to the training for general knowledge of business practices.
- The term higher business education refers to the training for general knowledge of business practices on a tertiary level.

4.3 Higher Business Education in Switzerland

4.3.1 Higher Education in Switzerland

Figure 4-1 shows an outline of the Swiss education system. The Swiss higher education or tertiary level is divided into Professional and University education. Furthermore, tertiary education includes Continuing education and training (SERI, 2019). These categories are subsequently explained.

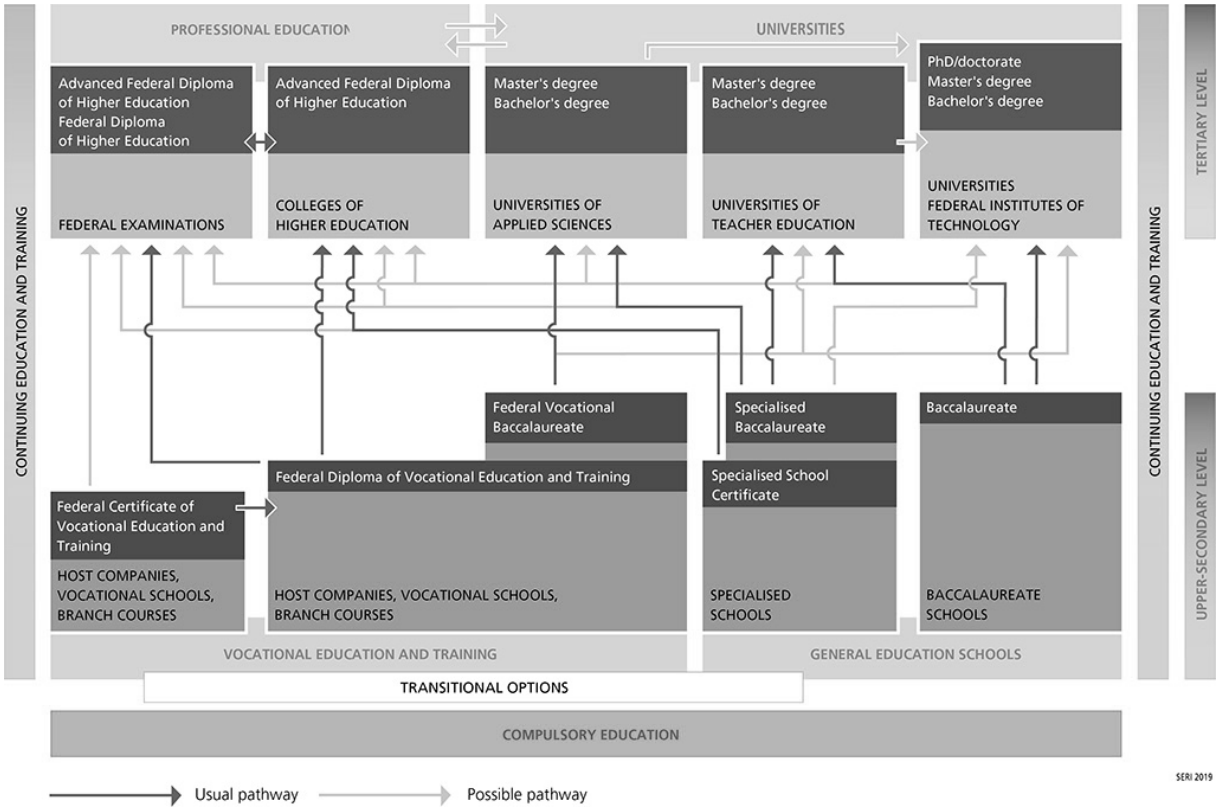


Figure 4-1: Swiss education system
(SERI, 2019)

Higher Professional education is composed of Federal Examinations and Colleges of Higher Education:

- Federal Examinations (Berufs- und Höhere Fachprüfungen) are intended for professionals with substantial work experience looking to further their expertise and as-

cend to leadership roles. The “Organisationen der Arbeitswelt” acts as an examination body. Through the Federal Examinations, one can attain the Federal Diploma of Higher Education and the Advanced Federal Diploma of Higher Education. The Federal Diploma of Higher Education (Berufsprüfungen) can be achieved after obtaining a Federal Diploma of Vocational Education (EFZ) or an equivalent qualification and several years of professional experience. Successful candidates receive a federal specialist certificate. It can be obtained in about 220 fields, including business. The Advanced Federal Diploma of Higher Education (Höhere Fachprüfungen or Meisterprüfungen) can typically be achieved after obtaining the Federal Diploma of Higher Education. It is offered in about 170 fields, including Business.

- Colleges of Higher Education (Höhere Fachschulen): These institutions are regulated through the State Secretariat for Education, Research and Innovation (SERI). They provide practical education tailored to the job market. The learners can develop skills for professional and managerial duties in their specific fields. These institutions offer programs in engineering, tourism, healthcare, agriculture, and business (EDK, 2024b).

University education is divided into Universities, Universities of Applied Sciences and Universities of Teacher Education:

- Universities (Universitäten) are focused on basic research and teaching; Switzerland has 15 universities. They offer several bachelor’s, master’s, and PhD degrees. All of the Swiss Universities offer Business education (EDK, 2024e).
- Universities of Applied Sciences (Fachhochschulen) emphasize practical and applied studies, offering professionally oriented bachelor’s and master’s degrees. They are known for integrating applied research and development into their curriculum, which is beneficial for students aiming for direct industry engagement. Ten Universities of Applied Sciences exist in Switzerland, providing a range of degree programs. All of them offer business education (EDK, 2024b).

- Universities of Teacher Education (Pädagogische Hochschulen) are specifically oriented toward training future educators (EDK, 2024d).

The Swiss education system also emphasizes continuing education and training, offering a diverse array of programs to support lifelong learning. University education continuing education and training include programs such as CAS, DAS, and MAS, primarily designed for professionals looking to update their skills and knowledge. Professional education also offers continuing education and training (Nachdiplomstudium Höhere Fachschule) (SERI, 2025). MBA and EMBA programs, which are comparable to MAS but only focus on business contexts, further expand these possibilities. In addition to the public institutions, private institutions offer various continuing education courses, certificates, and micro-credential units (EDK, 2024a; SBFI, 2024).

In terms of funding, public education in Switzerland falls under cantonal jurisdiction, as defined in Article 62(1) of the Swiss Federal Constitution. However, the Confederation manages and funds the Federal Institutes of Technology, as defined by Article 63a (1) of the Swiss Federal Constitution. The Confederation can also manage or grant financial contributions to other institutions, such as cantonal Universities, as defined by Article 63a (1) and (2) of the Swiss Federal Constitution (of April 1999, status as of 3 March 2024). The Federal Act on Funding and Coordination of the Swiss Higher Education Sector further defines funding mechanisms and coordination policies (of September 2011, status as of 1 June 2025).

This doctoral thesis exclusively examines higher education institutions in Switzerland that offer business education. Excluded from the research are Federal Examinations and Colleges of Higher Education. Even though these institutions provide business education, their courses are primarily oriented toward specific professions. This makes the isolation of pure business education complicated. The research also excludes the Universities of teacher education as they do not offer business education but focus on the didactic and pedagogical aspects of teaching the subject. Included in the research are Universities, which encompass the Federal Institutes of Technology and the Universities of Applied Sciences. Figure 4-2 illustrates the institutions that are the research

subjects of this doctoral thesis and groups them by institution- and education-type. Additionally, the figures show the percentage each category represents among the 25 institutions included in the research.

The two biggest categories are the public Universities and public Universities of applied sciences that offer all education types. These categories account for 48% and 32%, respectively. Followed by private Universities of applied sciences offering all education types and private Universities offering only master's and continuing education, each representing 8% of the total. The smallest category is private/foundation Universities offering all education types, making up only 4% of the total institutions.

Not all private institutions are included in the research since they typically offer courses on niche topics in business education. Nevertheless, the author decided to include five private institutions. First, the Stiftung Universitäre Fernstudien Schweiz is a foundation that manages a university institute. Due to its extensive collaborations with other Universities and Universities of applied sciences, it represents an important institution for examination (FernUni Schweiz, n.d.-a). Second, the International Institute for Management Development (IMD) was chosen for its comprehensive business education programs and strong reputation in executive education. Furthermore, the Hochschule für Wirtschaft Zürich (HWZ) and the Kalaidos Fachhochschule, despite being private institutions, are included in this study because they play a significant role in Switzerland’s higher education landscape in terms of the number of enrolled students (Bundesamt für Statistik, 2024a). All the institutions analyzed in this study are accredited under the Higher Education Act, ensuring they meet several quality standards (swissuniversities, 2025).

In the subsequent chapters and sections, the author will only refer to Universities and Universities of applied sciences. The term “Universities” will encompass the Federal Institutes of Technology, the International Institute for Management Development (IMD), and the Graduate Institute Geneva. The term “Universities of applied sciences” will include all public Universities of applied sciences and the Kalaidos Fachhochschule and the Hochschule für Wirtschaft Zürich (HWZ)

Institution type / Education type	University		University of applied sciences	
	Public	Private/Foundation	Public	Private
Bachelor, Master & continuing education	▪ Universität Zürich ▪ Eidgenössische Technische Hochschule Zürich (ETHZ) ▪ Universität Bern ▪ Université de Genève ▪ Université de Lausanne ▪ Ecole polytechnique fédérale de Lausanne (EPFL) ▪ Universität Basel ▪ Universität St. Gallen ▪ Université de Fribourg ▪ Università della Svizzera italiana ▪ Université de Neuchâtel ▪ Universität Luzern	Stiftung Universitäre Fernstudien Schweiz	▪ HES-SO Haute école spécialisée de Suisse occidentale ▪ Zürcher Hochschule für Angewandte Wissenschaften ▪ (ZHAW) ▪ Fachhochschule Nordwestschweiz (FHNW) ▪ Hochschule Luzern Berner Fachhochschule ▪ Scuola universitaria professionale della Svizzera italiana ▪ Ostschweizer Fachhochschule OST ▪ Fachhochschule Graubünden	▪ Kalaidos Fachhochschule ▪ Hochschule für Wirtschaft Zürich (HWZ)
	48%	4%	32%	8%
Master & continuing education	-	▪ Graduate Institute Geneva ▪ International Institute for Management Development (IMD)	-	-
		8%		

Figure 4-2: The research subject of the doctoral thesis, by institution- and education-type
(own elaboration, information based on swissuniversities, 2025)

4.3.2 Overview of Institutions Offering Higher Business Education

a) Universities

Figure 4-3 provides an overview of Switzerland's 15 Universities offering business education. The Universities are briefly described below. [1]

Universities providing Business education	Total number of Students (Fall semester 2023/2024)	Faculties, colleges or schools providing Business education	Number of Students within the Colleges and Faculties
Universität Zürich	28'812	Faculty of Business, Economics and Informatics	4'239 (2023)
Eidgenössische Technische Hochschule Zürich (ETHZ)	24'751	School of Management and Social Studies	761 (2023)
Universität Bern	18'368	Faculty of Business, Economy, and Social services	2'332 (2023)
Université de Genève	17'399	Geneva school of Economics and Management	1'442 (2023)
Université de Lausanne	16'937	Faculty of Business and Economics (HEC)	1'623 (2022)
Ecole polytechnique fédérale de Lausanne (EPFL)	13'637	College of Management of Technology	374 (2021)
Universität Basel	13'439	Faculty of Business and Economics	1'024 (2023)
Universität St. Gallen	10'355	School of Management	8'758 (2023)
Université de Fribourg	10'167	Faculty of Management, Economics and Social Sciences	1'328 (2022)
Università della Svizzera italiana	4'307	Faculty of Economics	1'017 (2020)
Université de Neuchâtel	4'295	Faculty of Economics and Business	710 (2022)
Universität Luzern	3'567	Faculty of Economics and Management	415 (2023)
Stiftung Universitäre Fernstudien Schweiz	2'102	Faculty of Economics	210 (2022)
Graduate Institute Geneva	1'119	Department of International Economics	Not available
Institute for Management Development (IMD)	Not available	-	Not available
15	**169 255**	-	-

Figure 4-3: Swiss Universities and their faculties providing business education (own elaboration, data from Bundesamt für Statistik, 2024b and annual reports of Universities)

[1] Note: It is not always possible to capture the isolated number of Business students as business is usually tied to economics and other related topics.

The Universität Zürich had a total number of 28’812 students enrolled and is, therefore, the biggest university in Switzerland (Bundesamt für Statistik, 2024b). According to the Universität Zürich's yearly report (Universität Zürich, 2023), 4’239 students are enrolled in the bachelor's and master's. and PhD level of the faculty of Business, economics, and informatics.

The Eidgenössische Technische Hochschule Zürich (ETHZ) is the second biggest university, with 24’751 Students in total (Bundesamt für Statistik, 2024b). The ETHZ counts in their school of management and social studies 44 Students on a bachelor’s level, 449 on a master’s level, and 268 on a doctoral level in the year 2023. This makes a total of 761 students (ETHZ, n.d.).

In the Universität Bern, it is the Faculty of Business, Economy, and Social services providing business education. This faculty included a total of 2’332 Students on all levels in 2023 (Universität Bern, 2023, p. 25).

The Université de Genève is divided into several faculties and schools. The Geneva School of Economics and Management is the most relevant for business education. As of the end of 2023, this school had 1’442 students enrolled (Geneva School of Economics and Management, 2023).

The Université de Lausanne is divided into several faculties. In its annual report for 2022/23, the Université de Lausanne stated that 1’651 students were enrolled in its Faculty of Business and Economics (HEC) on all educational levels (Université de Lausanne, n.d.).

The École Polytechnique Fédérale Lausanne (EPFL) is divided into five schools and two colleges. The College of Management of Technology is dedicated to promoting research and teaching in Management Science and Finance with close ties to Engineering and Technology. This relevant College for Business education had, in the academic year of 2021/22, 374 Students enrolled at bachelor's and master's level (EPFL, 2024).

The Universität Basel is the oldest university in Switzerland. Most relevant for business education is its Faculty of Business and Economics, which includes several business programs and courses with 1’024 bachelor, master, and doctoral students enrolled in the year 2023 (Universität Basel, 2023, p. 25).

The Universität St. Gallen (HSG) offers various bachelor’s, master’s, and doctoral programs in business, economics, law, social sciences, and international affairs. The HSG included 8’758 students studying business education or programs related to business education on all levels as of the fall semester of 2023 (HSG, 2023, pp. 2–4).

The Université de Fribourg is unique in Switzerland for its bilingual (French and German) course offerings. It is divided into faculties, including the Faculty of Management, Economics and Social Sciences. In 2022, 1’328 Students were enrolled in this faculty (Université de Fribourg, 2023, p. 53).

Università della Svizzera Italiana (USI) is a university in the Italian-speaking region of Switzerland. Its Faculty of Economics offers business education. According to the annual report for 2020/21, 1’017 students were enrolled at the bachelor, master, and continuing education level in the Faculty (Università della Svizzera italiana, 2021).

In the Université de Neuchâtel, the relevant faculty for the further analysis is the Faculty of Economics and Business, with 710 Students enrolled on all levels in the fall semester of 2023/24 (Université Neuchâtel, n.d., p. 83).

The Universität Luzern is divided into six faculties. The faculty providing business education is the Faculty of Economics and Management. In the Fall semester of 2023, it had 415 enrolled students on all levels (Universität Luzern, 2024).

Stiftung Universitäre Fernstudien Schweiz (FernUni) is a foundation offering bachelor’s and master’s degree programs and continuing education courses via distance learning. With its Faculty of Economics, it offers a bachelor’s degree in economics and management. This faculty also offers short specialization programs. In 2022, a total of 210 participants were enrolled (FernUni Schweiz, n.d-b., p. 32).

Graduate Institute Geneva is a private institution. This institution provides only master's, doctoral and continuing education programs. The institution is divided into five departments. One of them is the Department of International Economics, which includes a Master in International Economics and a PhD program in International Economics (IHEID, 2022). The exact numbers of students in the departments are not publicly available.

The International Institute for Management Development (IMD) is a private academic institution located in Lausanne. It specializes exclusively in business-related courses, offering master's programs and continuing education (IMD, n.d.). The exact number of students enrolled in the institute is not publicly available.

b) Universities of Applied Sciences

Figure 4-4 provides an overview of the 10 Universities of Applied Sciences that offer business programs. Each institution is briefly described. Note that these institutions often offer a variety of courses across different schools and departments, making it challenging to isolate the precise number of students enrolled in business programs.

The Haute école spécialisée de Suisse occidentale (HES-SO) is with 20’839 students the biggest University of Applied Sciences in Switzerland (Bundesamt für Statistik, 2024a). It encompasses numerous higher education institutions across the French-speaking cantons of Switzerland. The schools which are most important for business education within the HES-SO include HE-Arc Gestion in Neuchâtel, Haute École de Gestion Fribourg, Haute École de Gestion de Genève, HES-SO Valais-Wallis in Sion, Haute École d’Ingénierie et de Gestion du Canton de Vaud in Yverdon-les-Bains, and the EHL Hospitality Business School in Lausanne, which is the only hospitality school affiliated to a University of applied sciences. The department providing business education is for all institutions the department of Business and services. The isolated number of business and services students in all of these mentioned institutions is 7’442 in 2022 (HES-SO, 2022, p. 27).

The Zürcher Hochschule für Angewandte Wissenschaften (ZHAW) had a total of 16’328 students enrolled in 2023 (Bundesamt für Statistik, 2024a), making it the second-largest University of Applied Sciences in Switzerland. Relevant for business education is the “Fachbereich” Economics and Services, which encompasses 4’241 Bachelor’s and 1’052 Master’s students. Furthermore, the School of Management and Law provides several continuing education programs and MBA’s which encompassed 4’082 students, making a total of 9’375 students in 2023 (ZHAW, 2023, p. 60 ff.).

The Fachhochschule Nordwestschweiz (FHNW) is divided into several schools and locations which offer business education. First is the FHNW School of Business Peter Merian in Basel. Second is the FHNW School of Business, Education and Engineering in Brugg-Windisch. Third is the FHNW School of Applied Psychology, Business, Social Work, and Optometry in Olten, which also provides business education. In total 2'998 students were enrolled in a business program in 2023 (Fachhochschule Nordwestschweiz, 2023, p. 7).

At the Hochschule Luzern (HSLU), the Department of Business is the primary focus for further analysis. In 2023, this department had 2’686 students enrolled at the bachelor’s and master’s levels (Hochschule Luzern, 2024, p. 32).

In the Berner Fachhochschule the most important department for business education is the Department of Business, enrolling 1’305 students in 2023. Additionally, the Department of Engineering and Computer Sciences, with 1’282 students, offers business education as shown in Figure 4-4 (Berner Fachhochschule, 2023a).

Universities of Applied Sciences and Institutes providing Business education	Total number of Students (Fall semester 2023/2024)	Affiliated schools providing Business education	Departments providing Business education	Number of Students within the departments
HES-SO Haute école spécialisée de Suisse occidentale	20'839	HE-Arc Géstion (HEG-Arc)	Business and services	7'442 (2022)
		HE de gestion Fribourg (HEG-FR)	Business and services	
		HE de gestion de Genève (HEG-Genève)	Business and services	
		HES-SO Valais-Wallis	Business and services	
		HE d'Ingénierie et de Gestion du Canton de Vaud (HEIG-VD)	Business and services	
		EHL Hospitality Business School	Business and services	
Zürcher Hochschule für Angewandte Wissenschaften (ZHAW)	16'328	-	Economics and services/School of Management and Law	9'375
Fachhochschule Nordwestschweiz (FHNW)	14'774	FHNW School of Business Peter Merian Basel		2'998 (2023)
		FHNW School of Business, Education and Engineering		
		FHNW School of Applied Psychology, Business, Social Work, Optometry		
Hochschule Luzern	8'672	-	Department Business	2'686 (2023)
Berner Fachhochschule	7'774	-	Departement of Business	1'305 (2023)
		-	Departement of Engineering and Computer Science	1'282 (2023)
Scuola universitaria professionale della Svizzera italiana	6'718	-	Dipartimento Economia e servizi	756 (2022)
		Fernfachhochschule Schweiz	Departement of Economics and Technology	1'509 (2022)
Ostschweizer Fachhochschule OST	4'328	-	Departement of Management	Not available
Kalaidos Fachhochschule	2'416	-	Fachbereich Wirtschaft	Not available
		Private Hochschule Wirtschaft (PHW)	-	Not available
Fachhochschule Graubünden	2'017	-	Department of Business, Services and Information Science	961 (2023)
Hochschule für Wirtschaft Zürich (HWZ)	1'531	-	Management	Not available
10	**85'397**	**-**	**-**	**-**

Figure 4-4: Swiss Universities of Applied Sciences and their schools providing business education
(own elaboration, data from Bundesamt für Statistik, 2024a and annual reports of Universities of Applied sciences)

The Scuola Universitaria Professionale della Svizzera Italiana (SUPSI) is divided into four departments. In 2022, 756 students were enrolled in the “Dipartimento Economia e Servizi” on a bachelor’s, master’s, and continuing education level (SUPSI, 2023, p. 6 ff.). Furthermore, the Fernfachhochschule Schweiz has been affiliated with the Scuola Universitaria Professionale della Svizzera Italiana since 2004. The Fernfachhochschule Schweiz provides several distance learning opportunities. Its Department of Economics and Technology offers bachelor’s, master’s, and continuing education programs in business. In 2022, a total of 1’509 students were enrolled in this department on all levels (SUPSI, 2023, p. 6 ff.).

Ostschweizer Fachhochschule OST is divided into seven Departments. The Department of Management is offering business programs, however, no publicly available student enrolment data can be found for this Department (Ostschweizer Fachhochschule, n.d.).

The Kalaidos Fachhochschule is a private institution divided into “Fachbereiche”. The “Fachbereich Wirtschaft” is relevant for further analysis of this thesis. This Institution also includes several locations and partner universities, such as the Private Hochschule Wirtschaft Bern (PHW). The Kalaidos Fachhochschule accredits the courses of the PHW Bern by the Kalaidos Fachhochschule (Kalaidos Fachhochschule, n.d.). The number of students enrolled is not available online.

In the Fachhochschule Graubünden in Chur, the most important department for business education is the Department of Business, Services and Information Science, which included 961 students on all levels in 2023 (Fachhochschule Graubünden, n.d.).

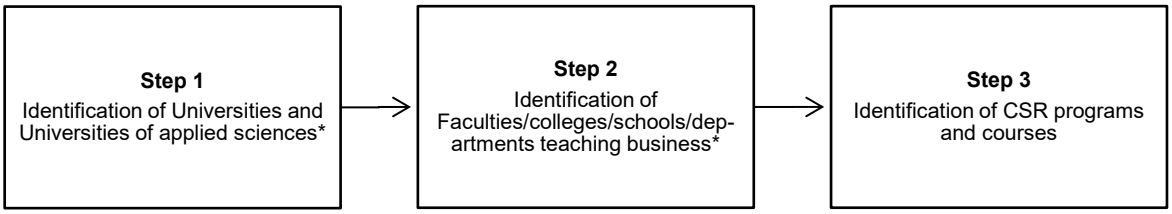
Hochschule für Wirtschaft Zürich (HWZ) is a private Institution. The department relevant to business education is the Management department. However, the total number of students enrolled in the management department is not available online (HWZ, n.d.).

4.4 Identification of CSR Programs and Courses in Switzerland

4.4.1 Methodology

The research followed a systematic research process to identify CSR-related course offerings on online course catalogues of Swiss higher education institutions. Prior researchers such as Wymer & Rundle-Thiele (2017), have gained insights about CSR courses in Canadian universities using this method. The advantage of this method, compared to surveys, is that it avoids potential social desirability biases and non-responses (Harris, 2001; Wymer & Rundle-Thiele, 2017).

The process consisted of three key steps, as illustrated in Figure 4-5.



*The results of Step one and Step two are presented in the section 4.3.2

Figure 4-5: Systematic approach to identify CSR-related course offerings (own elaboration)

The different steps are explained in more detail subsequently.

The first step is to identify the different Universities and Universities of applied sciences. By applying the exclusion and inclusion criteria, 15 Universities and 10 Universities of Applied Sciences in Switzerland were identified (see section 4.3.2) (Stalder & WWF Switzerland, 2020; swissuniversities, 2025).

The second step is to identify the different faculties, colleges, schools, and departments in the universities and applied sciences that teach business. This is done through an online search of the websites of the different educational institutions (see section 4.3.2).

The third step is the search for CSR programs and CSR courses in the different faculties, colleges, schools, and departments. For the Master and Bachelor programs, the previously done study on bachelor's and master's programs in higher business education by the WWF is used a basis (WWF Schweiz & econcept AG, 2024). The CAS/DAS/MAS programs and the courses were searched on the course catalogues of each institution's faculties, colleges, schools, and departments identified in Step 2. As previous studies (e.g. Matten & Moon, 2004), CSR is used as an umbrella term for related topics. Additional programs were searched for using these keywords in the institutions' catalogues. The Keywords are in line with the definition and related concepts of CSR in chapter 2 (see section 2.3).

- CSR, Corporate Social Responsibility
- ESG, Environmental Social Governance
- Sustainab*
- Responsib*
- Human right*
- Ethic* [2]

Excluded from the search were past courses, as well as colloquiums, seminars, certificates, micro-credentials and modules embedded within courses that focus on subjects other than CSR. These were deemed too limited in scope for the analysis and including them would have expanded the study beyond its intended boundaries. The search was concluded at the beginning of the spring semester of 2025.

[2] *To include all endings of the word

4.4.2 Overview of CSR Programs

a) Master Programs

Universities or Universities of applied sciences	Name of Masterprograms
Université de Lausanne, Ecole polytechnique fédérale de Lausanne (EPFL) and Institute for Management Development (IMD)	Master of Science in Sustainable Management & Technology Registering for the master
Université de Genève	Master of Science in Responsible Management
Fachhochschule Graubünden	Master in Sustainable Business Development
Berner Fachhochschule	Master of Science in Circular Innovation and Sustainability
Scuola universitaria professionale della Svizzera italiana (Fernfachhochschule Schweiz)	Master of Science in Business Administration in Sustainability and Circular Innovation
Fachhochschule Nordwestschweiz (FHNW)	Master in Sustainable Business Development
Zürcher Hochschule für Angewandte Wissenschaften (ZHAW)	Master in Circular Economy Management

Figure 4-6: CSR Master programs in Swiss higher business education (own elaboration)

Seven CSR Master's programs across eight higher business education Institutions in Switzerland were identified. These programs and their corresponding Institutions are listed in Figure 4-6. The Master programs highlighted in grey will be presented in the following section.

b) Continuing Education Programs

According to the methodology described in Section 4.4.1, 14 CAS programs, 2 DAS programs, and 1 MAS program are identified. These programs and their corresponding Institutions are listed in Figure 4-7. The CAS program highlighted in grey will be presented in the following section.

Universität Bern	*CAS*	*CAS Nachhaltige Entwicklung*
Université de Genève	*CAS*	*CAS Développement durable*
Universität Zürich	*CAS*	*CAS Sustainable finance*
International Institute for Management Development	*CAS*	*CAS Executive Certificate in Sustainable Business*
Berner Fachhochschule	*CAS*	*CAS Nachhaltige Unternehmensentwicklung*
HES-SO Haute école spécialisée de Suisse occidentale	*CAS*	*CAS ESG und nachhaltige Führung*
HES-SO Haute école spécialisée de Suisse occidentale	*CAS*	*CAS Sustainable Finance*
Hochschule Luzern	*CAS*	*CAS Sustainable Management (Nachhaltigkeit/CSR/ESG)*
Fachhochschule Nordwestschweiz	*CAS*	*CAS Management und Umwelt*
Ostschweizer Fachhochschule	*CAS*	*CAS Nachhaltigkeitsmanagement*
Fernfachhochschule Schweiz	*CAS*	*CAS ESG Reporting*
Scuola universitaria professionale della Svizzera italiana	*CAS*	*CAS Responsabilità sociale delle imprese*
Zürcher Hochschule für Angewandte Wissenschaften	*CAS*	*CAS Corporate Responsibility*
Hochschule für Wirtschaft Zürich	*CAS*	*CAS Sustainable Controlling & ESG Investing*
Universität Zürich	*DAS*	*DAS Sustainable finance*
HES-SO Haute école spécialisée de Suisse occidentale	*DAS*	*DAS Management Durable*
Universität Zürich	*MAS*	*MAS Sustainable finance*

Figure 4-7: CSR continuing education programs in Swiss higher business education
(own elaboration)

4.4.3 Presentation of Selected CSR Programs

a) Selection criteria

Based on the study conducted by WWF (WWF Schweiz & econcept AG, 2024), which analyzed different master's and bachelor programs in Swiss business education, the master's program in Sustainable Business Development (transitional) at the Fachhochschule Nordwestschweiz (FHNW) stands out as one of the most advanced programs in integrating sustainability topics into its curriculum. Moreover, it actively employs innovative teaching methods that actively promote sustainability (WWF Schweiz & econcept AG, 2024, p. 36).

Similarly, the Master of Science in Sustainable Management & Technology, a joint program offered by three institutions, is renowned for its emphasis on experiential learning and interdisciplinary collaboration. The WWF study also highlights it as an inspiring example (WWF Schweiz & econcept AG, 2024, p. 38).

In both master programs, interdisciplinary and transdisciplinary practices are used. Interdisciplinarity ensures that insights from various academic fields contribute to a more holistic analysis, while transdisciplinarity extends beyond academia by incorporating perspectives from practitioners, policymakers, and other stakeholders (WWF Schweiz

& econcept AG, 2024, p. 36ff.). Both practices are seen as important approaches in the field of CSR education (Mueller-Christ & Liebscher, 2015) and the programs are, therefore, considered best-practice examples in the field of CSR education and are presented in more detail below.

Lastly, one CAS program is presented: the CAS in Corporate Responsibility at the Zürcher Hochschule für Angewandte Wissenschaften. This CAS is chosen to illustrate a CAS with a specific focus on CSR implementation.

b) Master of Science in Sustainable Business Development

The Master of Science in Sustainable Business Development is a trinational and interdisciplinary program offered by the Fachhochschule Nordwestschweiz (FHNW), the University of Applied Sciences Offenburg (Germany), and the EM Strasbourg Business

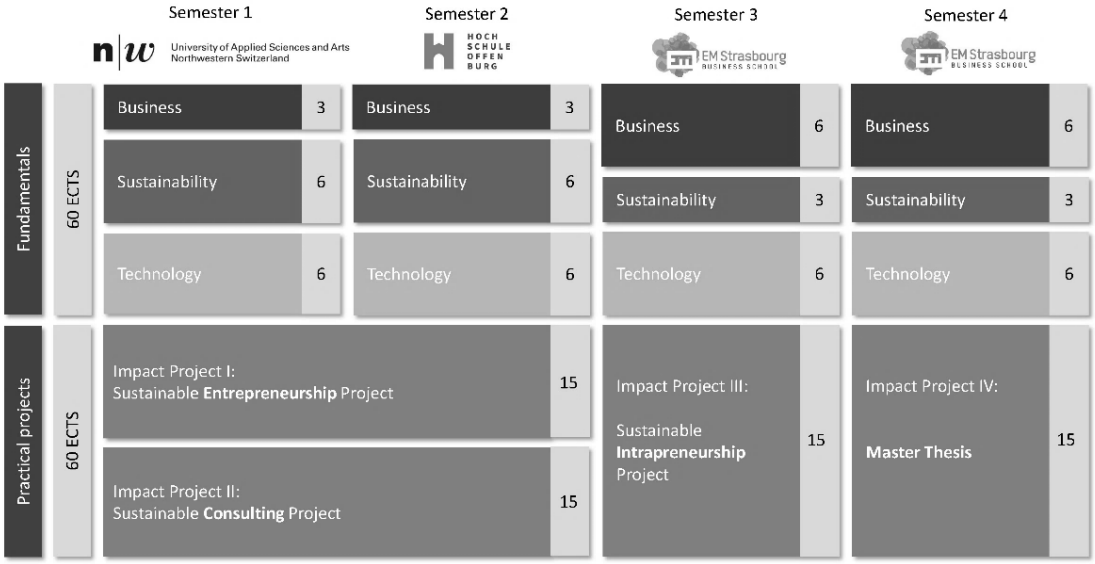


Figure 4-8: Structure of the master program Sustainable Business Development (FHNW, 2025)

School (France). It will be carried out for the first time in September 2025, and It combines business, technology, and sustainability (WWF Schweiz & econcept AG, 2024, p. 36, 69).

As the figure 4-8 shows, this master's program draws on the strengths of each university and offers three different fundamental modules each semester: Business, Sustainability and Technology. In the module Sustainability, the following mandatory CSR topics are taught in diverse courses: Sustainability concepts, Alternative Business Models, Social Entrepreneurship, Sustainability Strategy and Reporting, Sustainable Value Chain, Companies and Human Rights, Sustainable Communication, Sustainable Human Resources Management and Marketing, Sustainable Consumption (WWF Schweiz & econcept AG, 2024, p. 36, 69). Furthermore, each semester includes a practical element with the Practical projects or "Impact Projects". The impact projects enable the practical application of the acquired knowledge in companies and organizations through specific projects, internships, and a master thesis. Students learn diverse perspectives, and different teaching methods are used to foster important CSR competencies such as critical thinking, systemic thinking, and reflection on values and emotions (FHNW, 2025; Osagie et al., 2016). This program was designed with input from industry leaders, academics, and sustainability experts (WWF Schweiz & econcept AG, 2024, p. 36, 69).

c) Master of Science in Sustainable Management and Technology

The Enterprise for Society Centre is a research and action center founded by the Université de Lausanne, the International Institute for Management Development and the EPFL. It coordinates the Master of Science in Sustainable Management and Technology, an interdisciplinary program combining technology and business to promote sustainable development. The program is open to students with a bachelor's degree in engineering, management, or economics who have an interest in sustainability. It prepares them for real-world challenges and provides an interdisciplinary and transdisciplinary perspective on sustainability issues.

As Figure 4-9 shows, the master's program consists of 30 ECTS master's thesis in the industry and 27 ECTS in technology courses with an application to sustainability. Additionally, it includes 24 ECTS in economics and management, also with a strong focus

on sustainability and ESG. Moreover, students take 14 ECTS in elective courses, offering flexibility in tailoring their education, and 6 ECTS in leadership competencies. A unique aspect of this master's program is its emphasis on transferable skills and group projects, accounting for 19 ECTS. It includes courses such as "Complex problem solving in organizations", "Communication for impact" and "Introduction to ethics and critical thinking". This reflects the program's recognition of the importance of individual competency development (Osagie et al., 2016).

Another part of the transferable skills and group projects is the "Transformative Projects" initiative. In teams of three to four students from different disciplines, they collaborate on topics provided by companies, NGOs, or public institutions. Their goal is to propose new perspectives or solutions that could transform industries or societal practices. These projects support students in applying their knowledge to real-world problems, fostering problem-solving competencies (EPFL, 2025; WWF Schweiz & econcept AG, 2024, p. 38). By integrating technology, economics, leadership, and real-world projects, the program provides a well-rounded education, equipping students with the expertise to drive sustainable transformation across industries.

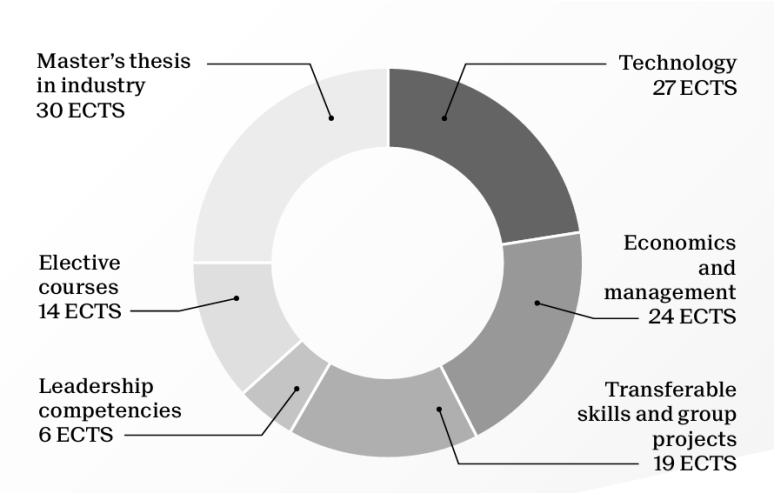


Figure 4-9: Structure of the master program Sustainable Management and Technology (EPFL, 2025)

d) CAS Corporate Responsibility at the Zürcher Hochschule für Angewandte Wissenschaften (ZHAW)

Description of the course: This CAS is carried out at the Center for Corporate Responsibility, which is part of the ZHAW School of Management and Law. It is designed for professionals and conducted in German.

Content of the course: This CAS is structured into two modules. Module 1 explores key corporate responsibility tasks within a company, involving departments such as procurement, communication, human resources, compliance, and product development. Topics include the strategic alignment of corporate responsibility, its role as a success factor, as well as corporate responsibility accounting, controlling, reporting, communication, and innovation. Module 2 focuses on practical implementation, covering corporate responsibility as a change process, compliance and integrity, and responsible management of the supply chain.

Objectives of the course:

- “Development of corporate responsibility strategies for companies
- Introduction and application of corporate responsibility management approaches
- Integration of corporate responsibility into corporate functions such as procurement, employee management, accounting, and controlling & reporting
- Credible corporate responsibility communication to the market and the public
- Development of a corporate culture towards sustainability and initiation of change processes
- Planning and implementation of corporate responsibility projects with internal and external partners
- Review and evaluation of companies concerning sustainability” (ZHAW, 2024).

Teaching methods of the course: The teaching methods used in this CAS are lectures, case studies, group work, e-learning, and a practical thesis (ZHAW, 2024).

4.4.4 Overview of CSR Courses

With the method described in section 4.4.1, a total of 65 CSR courses were identified. Among them, 49 courses are part of master programs, 16 courses are part of bachelor programs. The complete list of higher education institutions offering these CSR courses, along with course types and names, is presented in Figure 4-10. This list is not exhaustive; rather, it includes all courses identified through desk research. Some institutions may offer additional courses related to CSR education that were either not available in online course catalogs or lacked a clear description of their content and were therefore not included.

Additionally, courses held after January 2025 are not considered, as this list serves as the basis for interviews with teaching staff, divided by several institutions are only listed once and are attributed to one single institution. The courses in Figure 4-10, highlighted in grey, are presented in the following section.

4.4.5 Presentation of Selected CSR Courses

a) Selection criteria

Four courses from the identified dataset in Figure 4-10 are presented. These courses were selected to showcase their broad connections to different CSR dimensions and the various course types. They illustrate the diverse approaches to CSR education in Swiss higher business education.

Higher education insitution	Type of course offering	Name of course
Universität Bern	Bachelor course	Corporate Social Responsibility Case Study
Universität Bern	Bachelor course	Sustainability in Organizations
Université de Genève	Bachelor course	Responsible Management
Université de Genève	Bachelor course	Business and Human rights
Université de Genève	Bachelor course	Statistical Literacy and Data Skills for the SDGs
Université de Lausanne	Bachelor course	Sustainability
Universität Luzern	Bachelor course	Unternehmensethik
Universität Luzern	Bachelor course	Unternehmensrisiken und -verantwortung
Universität St. Gallen	Bachelor course	Introduction to Sustanability management
Universität St. Gallen	Bachelor course	Systemic Perspectives & solutions
Universität St. Gallen	Bachelor course	Social Sustainability, Innovation and Entrepreneurship
Universität Zürich	Bachelor course	Vorlesung Unternehmerische Nachhaltigkeit
Berner Fachhochschule	Bachelor course	CSR Management
HES-SO Haute école spécialisée de Suisse occidentale	Bachelor course	Fondements développement durable & responsabilité sociétale
Kalaidos Fachhochschule	Bachelor course	Organizational behaviour and Leadership Practices
Scuola universitaria professionale della Svizzera italiana	Bachelor course	Corporate Social Responsibility Reporting
Universität Basel	Master course	Introduction to Corporate Responsibility
Universität Basel	Master course	Impact Measurement
Universität Basel	Master course	Sustainable Finance
Universität Bern	Master course	Business Ethics
Universität Bern	Master course	ESG Investing and Sustainable Finance
Ecole polytechnique fédérale de Lausanne	Master course	ESG accounting and reporting
Eidgenössische Technische Hochschule Zürich	Master course	Corporate Sustainability
Stiftung Universitäre Fernstudien Schweiz	Master course	Growth and Sustainability
Université de Fribourg	Master course	Corporate Social Responsibility and Social Impact
Université de Fribourg	Master course	Business and Human rights
Université de Fribourg	Master course	Ethical Leadership and Organizational Culture
Université de Genève	Master course	Business and Human rights
Université de Genève	Master course	Sustainable Accounting and Reporting
Université de Genève	Master course	Sustainable Finance
Université de Genève	Master course	Sustainable Behavioral Science
Université de Genève	Master course	Business ethics and Human rights
Université de Genève	Master course	Organizational Responsibility
Graduate Institute Geneva	Master course	Sustainability: Interdisciplinary Perspectives, Controversies, and Governance
Graduate Institute Geneva	Master course	Climate Finance and Impact Investing
Université de Lausanne	Master course	Introduction au management et à l'éthique des affaires
Université de Lausanne	Master course	Sustainability Strategy Project
Université de Lausanne	Master course	Business et société - Durabilité des entreprises
Université de Lausanne	Master course	Durabilité de l'entreprise : perspectives environnementales
Université de Lausanne	Master course	Reporting et durabilité - Corporate Sustainability Reporting
Université de Lausanne	Master course	Systems thinking
Université de Lausanne	Master course	Introduction to ethics and critical thinking
Université de Lausanne	Master course	ESG accounting and reporting
Université de Lausanne	Master course	Corporate Social Responsibility (USI)
Université de Lausanne	Master course	Corporate Sustainability Reporting
Université de Neuchâtel	Master course	ESG Disclosure
Università della Svizzera italiana	Master course	ESG I: Corporate Governance
Università della Svizzera italiana	Master course	Sustainable Finance and Ethics
Università della Svizzera italiana	Master course	Sustainable Management
Università della Svizzera italiana	Master course	Business ethics
Università della Svizzera italiana	Master course	ESG II: Climate Finance and Impact Investing
Università della Svizzera italiana	Master course	Corporate Social Responsibility
Universität Zürich	Master course	Corporate Governance and Corporate Social Responsibility
Universität Zürich	Master course	Introduction to Sustainable Investment Strategies
Universität Zürich	Master course	Sustainable Investing
Berner Fachhochschule	Master course	Introduction to Circular Economy and Scientific Literature
Berner Fachhochschule	Master course	Circular Business Models
Berner Fachhochschule	Master course	Circular Supply Chains
Berner Fachhochschule	Master course	Circular use of Materials
Berner Fachhochschule	Master course	Reporting
Berner Fachhochschule	Master course	Corporate Social Responsibility
Fachhochschule Graubünden	Master course	Transformative Sustainability Leadership
Fachhochschule Graubünden	Master course	Sustainability Communication
Fachhochschule Graubünden	Master course	Sustainable Business Strategies
Fachhochschule Graubünden	Master course	Circular Business Models

Figure 4-10: Higher institutions providing the CSR courses, the type of courses, and the course names
(own elaboration)

b) Business and Human rights at the Université de Genève

Description of the course: This elective course is available to students enrolled in different bachelor's programs in economics and management at the Université de Genève. This course is conducted in English.

Content of the course: The course provides an in-depth exploration of how businesses engage with human rights challenges and responsibilities. It introduces the United Nations Guiding Principles on Business and Human Rights. These principles establish global standards for businesses and governments in ensuring corporate respect for human rights. In this course, students analyze how corporations integrate human rights considerations into their business strategies and operations. The course examines industry-specific examples of how companies establish and enforce human rights standards, implement remedial actions for violations, and communicate their commitments to consumers and investors. Through case studies, students will gain insight into practical challenges and solutions in corporate human rights management.

Objectives of the course:

- “The objective of this course is to equip students with skills to identify, analyze and resolve corporate human rights challenges.
- The course capacitates students to be problem solvers, even on the toughest human rights challenges.
- It develops students' leadership potential on human rights issues by discussing case studies and frameworks for effectively addressing business and human rights problems in different industries” (Université de Genève, n.d.).

Teaching Methods of the course: This course uses case studies as a teaching method. Additionally, students participate in a group project, which constitutes 80% of the final grade. They are also required to submit a project abstract, which accounts for 20% of the grade (Université de Genève, n.d..

c) Introduction to Corporate Responsibility at the Universität Basel

Description of the course: This is an elective course that can be taken in different master's programs in economics, management, and communication at the Universität Basel. This course is conducted in English.

Content of the course: This course is a general introduction to several topics related to Corporate responsibility. Based on the course description, it includes topics such as the evolution of corporate responsibility from a voluntary commitment to an integral part of corporate strategy with significant business implications. The learners explore the theoretical foundations of CSR, corporate sustainability, and corporate citizenship, alongside an introduction to practical implementation. Furthermore, it provides insights into how companies communicate and demonstrate their corporate responsibility efforts, emphasizing their importance in competitive bidding, financial performance, and public perception.

Objectives of the course:

- "Students understand the basic theoretical approaches to corporate responsibility, including the evolution of CSR, corporate sustainability, and corporate citizenship.
- Students can identify how corporate responsibility is embedded in strategic and organizational decision-making.
- Students develop the ability to design and critically evaluate corporate responsibility initiatives.
- Through case studies, students explore various CSR implementation areas, such as supply chain management, human resources, team-building, and corporate philanthropy" (Universität Basel, 2024).

Teaching Methods of the Course: Case studies are mentioned as part of the learning approach (Universität Basel, 2024).

d) Corporate Social Responsibility at the Universita della Svizzera Italiana

Description of the course: This is an elective course that can be taken in different master's programs in economics, management, and communication. This course is conducted in English.

Content of the course: This course explores several dimensions of CSR. The description mentions the social, sustainability, ethical, and stakeholder dimensions. The course highlights the evolving role of corporations in society. A key focus of the course is corporate communication in CSR, the latest trends in CSR standardization and reporting, strategies for CSR implementation in supply chains, and the role of consumers in holding corporations accountable. The course critically examines the risks of corporate hypocrisy, including greenwashing, machine-washing, and wokewashing, and delves into the philosophical foundations of CSR. After gaining this foundation, the course expands its focus to the intersection of CSR and technology, introducing the emerging concept of Corporate Digital Responsibility and its implications for business ethics in the digital age.

Objectives of the course:

- "Understanding the complex interplay between business and society
- Understanding the background of sustainable development and corporate responsibility by major scandals
- State of the art in CSR management (KPIs, reporting, supply chain, strategy)
- Different theoretical stances of CSR theory
- Best practices of CSR
- Pitfalls of CSR: Greenwashing, Machine washing, Wokewashing

CSR in the digital age (XBRL, corporate digital responsibility)" (Università della Svizzera italiana, 2024).

Teaching methods of the course: The teaching methods used in this course are lectures and case studies (Università della Svizzera italiana, 2024).

e) Circular Supply Chains at the Berner Fachhochschule

Description of the course: This course provided by the Berner Fachhochschule is a compulsory course of the Master of Science in Circular Innovation and Sustainability program. The course is conducted in English.

Content of the course: The course examines the characteristics, structures, and stakeholders of supply chains. It addresses the complexities and challenges businesses face in supply chain management, highlighting how current global supply chains remain predominantly linear. Students explore strategies for designing and managing circular supply chains through the lens of circular economy principles. The course delves into environmental impact assessments, focusing on emissions accounting under the Greenhouse Gas Protocol. Additionally, it examines data and information management for circular supply chains and discusses how digital technologies can help bridge the gap between traditional supply chain operations and circular business models.

Objectives of the course:

- Apply the basic supply chain concepts and assess possibilities and limitations to design, govern, and manage supply chains along material and information flows.
- Assess and design supply chains in accordance with circular economy principles;
- differentiate between Scope 1, Scope 2 and Scope 3 emissions and set Scope 3 organizational boundaries
- calculate GHG emissions and set Scope 3 reduction targets;
- formulate the data and information-related needs for circular supply chain" (Berner Fachhochschule, 2023b).

Teaching methods of the course: Students engage with course content through a flipped classroom method, which is a teaching method in which activities traditionally conducted in the classroom (e.g., the presentation of content) become home activities, and activities typically constituting homework are done in the classroom. Furthermore, this course uses case studies, guest speakers, and individual and group exercises as teaching methods (Berner Fachhochschule, 2023b).

4.5 Conclusions

The definitions elaborated in this chapter, the different types of educational institutions identified and grouped in Figure 4-2, the types of CSR education detected within the institutions, and the actual offer of CSR courses and continuing education programs in Swiss higher business education represented in Figure 4-10 and Figure 4- 7, form the basis for the analysis in subsequent chapters:

- This chapter establishes the definition of higher business education. The definition of higher business education used in the subsequent chapters is: Education or training for general knowledge or skills useful in business at a college or university level, where subjects are studied at an advanced level. This broad definition allows for the inclusion of disciplines such as business administration, management and entrepreneurship. However, it excludes economic studies.
- Furthermore, the Swiss education system is particularly unique due to its “dual System”, divided into Professional and University education. The scope of this doctoral thesis is confined to University education, focusing exclusively on business education. In Switzerland, this includes all 15 universities and all 10 universities of applied sciences. They can be grouped into five categories: Public Universities offering all education types, Private/foundation Universities of Applied Science offering all education types, Public Universities of Applies Sciences offering all education types, Private Universities of Applied sciences offering all education types, and Private Universities offering only masters and continuing education.

- The Swiss higher business education institutions offer various types of CSR education. CSR course formats can be divided into several categories: Full Master programs and individual bachelor-level and master-level courses. Additionally, continuing education programs can be divided into CAS (minimum 10 ECTS), DAS (minimum 30 ECTS), and MAS (minimum 60 ECTS) (EDK, 2024a).
- A total of 82 CSR courses and continuing education programs were identified. These courses will form the basis for the interviews conducted and analyzed in the subsequent chapters.

5 Literature Review on CSR Teaching in Higher Business Education

5.1 Overview

Based on a literature analysis on CSR Teaching in higher business education, seven dimensions of CSR teaching in higher business education are identified and described. These dimensions and their respective possibilities form the foundation for the exploratory study.

The literature analysis is conducted in a multi-step process. First, a morphological box of potentially relevant dimensions of CSR teaching in higher business education is created. Based on these dimensions and associated keywords, relevant literature is searched and analyzed. This literature analysis showed supplementary dimensions which were integrated in the morphological box. The morphological box is presented in section 5.2.

As previously stated in Chapters 1 and 4, CSR education is regarded as an umbrella term. Following this, in the subsequent chapters, the term CSR education refers to all teaching activities related to CSR, ESG, sustainability, CS, BHR, and business ethics within educational contexts. This understanding aligns with the CSR definitions and related concepts outlined in Chapter 2.

This chapter is divided into ten sections. Section 5.2 provides an overview of the morphology of CSR teaching, including the seven identified dimensions and their possibilities. Section 5.3 presents the first dimension, the various stakeholders involved in CSR teaching. Section 5.4 introduces the second dimension, the target groups, while section 5.5 outlines the different types of programs and courses, as third dimension. Section 5.6 discusses the teaching language, as fourth dimension. Section 5.7 focuses on the fifth dimension, teaching content. Section 5.8 examines the sixth dimension, the teaching methods. Section 5.9 explores the last dimension, the CSR target competencies. Section 5.10 offers a deep dive into CSR target competencies in Alternative Credentials (AC) . Finally, section 5.11 presents the conclusions of this chapter.

5.2 Morphology of CSR Teaching

Based on the literature analysis, the author identified seven important dimensions of CSR teaching in higher business education. Each of these dimensions is divided into various possibilities, as shown in Figure 5-1. Each of these dimensions will be explained in the subsequent chapters.

Dimensions in CSR teaching	**Possibilities in CSR teaching**					
1. Stakeholders	Society	Employers	Accreditors and Initiatives	Higher education institutions	Learners	Teaching staff
2. Target groups	Students			Professionals		
3. Types of program	Bachelor program	Master program	CAS	DAS	MAS, MBA,EMBA	MC
4. Teaching Language	English	German		French	Italian	
5. Teaching content	Economic	Social	Stakeholders	Enviromental/ Sustainability	Ethical	Voluntary/Legal
6. Teaching method	Case method	Action and experimental learning	Service learning (SL)	Problem-based learning (PBL)	Other methods	
7. Target competencies	Cognition-oriented	Functional-oriented		Social-oriented	Meta-oriented	

Figure 5-1: Seven Dimensions of CSR teaching identified in the literature (own elaboration)

5.3 Stakeholders [3]

To understand CSR teaching, it is essential to identify key stakeholders in higher business education and their intentions. The author has categorized the CSR stakeholders appearing in the literature into six groups: the civil society, the employers, the accreditors and initiatives, the higher education institutions, the learners, and the teaching staff. They are illustrated in the first dimension of Figure 5-1.

[3] This section has been accepted for publication as a book chapter and has been slightly adapted to fit this thesis: Zosso, M., & Miandar, T. (accepted, to be published in summer 2026). Navigating the Challenges of Educators Teaching Responsible Management. In R. Hales (Ed.), An Impact Pedagogy for Responsible Leadership and Management Education: The Impactful 5 Approach. Routledge. (see appendix C)

5.3.1 The Society

The civil society is a stakeholder outside the education system. Civil society can be broadly divided into organized and non-organized actors. Organized civil society actors, can be associations, non-governmental organizations, and non-profit organizations. They may issue position papers, public statements or reports that highlight social, environmental, or ethical concerns relevant to corporate behavior and business education. Through such activities, they exert pressure on higher education institutions to integrate CSR-related themes into their curriculum. In contrast, non-organized civil society, including individual citizens and informal networks, may exert influence through social media discourse or grassroot movement (Zysset, S., personal communication, 12 October 2024; WWF Schweiz & econcept AG, 2024).

5.3.2 The Employers

Given that only a small proportion of graduates eventually become self-employed, employers emerge as an important stakeholder (Gatti et al., 2019, p. 668). Employers include large corporations, industry bodies, major public services, small-to-medium enterprises, and non-profit organizations. These stakeholders have an influence on the CSR landscape in higher business education by expressing their interest in CSR management experts and in CSR competencies among their employees (García Vaquero et al., 2021; Hesselbarth & Schaltegger, 2014). The European Union Corporate Sustainability Reporting Directive has reinforced this demand, which requires companies to report on social and environmental impacts (Fornasari & Traversi, 2024). Although Switzerland is not a member of the European Union, its reporting obligations are largely aligned with those of the EU (Darbellay, 2024). Moreover, employers exert an influence on students, as learners tend to align their educational choices with current labor market needs.

5.3.3 The Accreditors and Initiatives

The accreditation bodies and initiatives, evaluate, encourage and support the inclusion of CSR into higher education.

Accreditations may be awarded by regional bodies, such as the European Quality Improvement System, and the Association to Advance Collegiate Schools of Business. Moreover, there are global initiatives such as PRME, that guide higher education institutions in the integration of sustainable development values. Launched in 2007 and organized by the United Nations, the PRME initiative is recognized as the first large-scale global initiative for change in business education. As of 2025, fifteen Swiss higher education institutions have become signatories to PRME (UN PRME, n.d.-b). These signatory institutions voluntarily adhere to the seven principles outlined by the UN PRME (n.d.-c):

- “Purpose: We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.
- Values: We place organizational responsibility and accountability to society and the planet at the core of what we do.
- Teach: We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.
- Research: We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.
- Partner: We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.
- Practice: We adopt responsible and accountable management principles in our own governance and operations.
- Share: We share our successes and failures with each other to enable our collective learning and best live our common values and purpose" UN PRME (n.d.-c).

5.3.4 The Higher Education Institutions

Higher education institutions have increasingly gained recognition for their pivotal role in educating responsible leaders and managers (Schimperna et al., 2022, p. 7). As the

education providers, Higher education institutions establish the overall CSR strategy, setting guidelines while also providing support to the teaching staff. Due to the control over resources, their participation is necessary to implement CSR in all layers, such as strategy, faculty level, and department level, of higher education institutions (Beddewela et al., 2017, p. 7).

It seems that Higher education institutions have different strategies for the integration of CSR teaching. At the level of study program structure, scholars have distinguished between two approaches: “integration” and “insertion”. Integration refers to the comprehensive inclusion of CSR within management education, in other words, which is implemented holistically across the curriculum. In contrast, insertion is more superficial, with sustainability added as a standalone course (Figueiró & Raufflet, 2015, p. 23).

5.3.5 The Learners

Learners, whether students or professionals, are key stakeholders in the CSR teaching landscape. They are directly engaged in acquiring CSR knowledge. Until recently, learners have largely been excluded from curriculum design. However, scholars argue that students should be more actively involved in curriculum shaping due to potential for increased learning (Jagersma & Parsons, 2011). Especially since students are asking for CSR-related content in higher education. When it comes to the demand for CSR in higher education, several studies show that students largely agree with general statements about the importance of ethics in business and business education.

In 2016, PRME and the international student initiative Oikos conducted an online survey with 1’800 business students from seven industrialized, emerging, and developing countries. The survey revealed that 68% of students believed that all business students should study CSR topics (Haski-Leventhal, 2016). In Switzerland, two surveys have been conducted on students' perspectives regarding sustainable development. The first study, conducted in 2018 by the Union of Swiss Student Associations, the Swiss Association of Student Organisations for Sustainability, and the WWF, surveyed 310

students. The findings reveal that over 80% of the respondents expressed a strong interest in sustainable development as a topic in higher education (Zysset & WWF Schweiz, 2018, p. 7). At the same time, less than 40% felt their lecturers or professors were highly competent or committed to teaching the subject of sustainable development (Zysset & WWF Schweiz, 2018, p. 8).

The second study, conducted by the Federal Office for the Environment (FOEN) in 2021, reinforces these findings. This study surveyed 485 Swiss students and revealed that 48% of master's students and 68% of bachelor's students wanted an expansion of sustainable development content in their courses (FOEN, 2021, p. 25). Regarding competencies, 66% of students expressed a strong desire to acquire sustainability-related knowledge and skills, even if they were not directly relevant to their specific discipline (FOEN, 2021, p. 215). Regarding teaching methods, the survey revealed that only 23% of students felt they were taught using alternative approaches like case studies or collaborative projects with companies (FOEN, 2021).

A growing number of student movements advocating for more sustainability and CSR topics in higher education can be observed. One notable example is the Swiss Sustainability Week, during which 300 students from over 20 universities organized events across 12 cities, engaging thousands of students, university staff, and the public on topics of ecological, social, and economic sustainability. Additionally, student associations such as "Rethinking Economics" and student-led course proposals reflect this push for a change in Swiss Economics and Management departments (WWF Schweiz & econcept AG, 2024, p. 20, 37).

Finally, the business world the students will ultimately enter is increasingly demanding CSR competencies. In several industries, sustainability efforts are a critical part of a company's strategy, and CSR initiatives and reporting have become mandatory in various countries (Beddewela et al., 2017, p. 7; Hesselbarth & Schaltegger, 2014). An example is the introduction of the CSRD by the European Commission. This directive imposes stricter requirements on the social and environmental information that companies must disclose (Odobaša & Marošević, 2023). Consequently, there is a

rising demand for experts in CSR, ESG, and sustainability management in the job market.

5.3.6 The Teaching Staff

“For educational institutions, these stakeholders [i.e., the teaching staff] are extremely strategic, since they are the bridge between the school and the student, being able to assume the role of a spokesperson for the mission and the values of the Institution in which they operate” (de Paula Arruda Filho & Beuter, 2020, p. 1).

Higher education institutions set the overarching strategy, academic departments design the overall study programs, accreditation bodies offer recommendations, and students postulate their demands. Nevertheless, the teaching staff keeps autonomy in interpreting these programs, instructions, and demands. They make the decisions about content, teaching methods, and target competencies (Fukukawa et al., 2013, p. 92). The EU GreenComp framework also highlights the critical role of local teaching staff, emphasizing that the final responsibility for implementing sustainable development competencies lies with them (Bianchi et al., 2022, p. 12). Also, Matten and Moon (2004, p. 331) note that key drivers of CSR education are the teachings staff's willingness and ability to deliver high-quality teaching.

Similarly, Kreikebaum & Kreikebaum (2010, p. 75) argue that the motivation of teaching staff is a crucial success factor when it comes to teaching methods and Leal Filho et al. (2021, p. 102f.) emphasize that teaching courses related to CSR requires educators to go beyond merely delivering content; they must act as active facilitators, engaging in dialogue with students and the wider community. This role demands a strong commitment to interdisciplinary thinking and the ability to appreciate diverse perspectives. There is limited research on the professional development of teaching staff, especially concerning training experiences that enhance their CSR teaching ability. At the same time, there is limited knowledge on what guides and influences teachers, and how they stay updated on emerging CSR topics, or how they decide to integrate content, competencies, and teaching methods into their courses. Existing studies suggest

that this knowledge is often acquired informally and through practical experience (Hesselbarth & Schaltegger, 2014, p. 32; Leal Filho et al., 2021, p. 111; Schimperna et al., 2022, p. 8).

Previous studies have examined the challenges faced by teaching staff in higher education institutions in different contexts. For example, Chang and Wang (2021) analyzed such challenges in the context of Massive Open Online Course, while Parry and Metzger (2023) explored RME teaching staff in pre-higher education settings. Other research has addressed the general faculty perspective in higher business education (e.g.,Burchell et al., 2014; de Paula Arruda Filho & Beuter, 2020; Ndubuka & Rey-Marmonier, 2019; Painter-Morland et al., 2016).

Some studies delve into the concrete difficulties encountered in the process of teaching CSR topics, as noted by Beddewela et al. (2017, pp. 13ff.). This study has identified several recurring issues in UK Business schools, for example lack of support from the institution or a lack of student engagement in CSR modules and a lack of teaching staff expertise and confidence to teach CSR subjects. The identified lack of knowledge and confidence of the teaching staff, aligns with previous findings, which indicate that professors feel unqualified to teach topics such as CSR and ethics and have had limited training in these areas themselves (Dean & Beggs, 2006, p. 4; Muff et al., 2013).

Lastly, Abdelgaffar's (2021) literature review on RME points out, "the majority of authors focused on the purpose and strategies of implementing RME, and negligible attention was paid to intended outcomes and challenges" (Abdelgaffar, 2021, p. 619). There remains a need to further investigate and categorize the challenges, particularly from the perspective of teaching staff, along with the development of targeted strategies to address them.

5.4 Target Groups

Based on Chapter 4, which explores the Swiss higher education system, two target groups have been identified that higher education institutions in Switzerland cater to:

students and professionals. The first group, students, primarily includes individuals enrolled in Bachelor's and Master's degree programs, pursuing their initial higher education qualifications. The second group, professionals, consists of individuals who already possess work experience and engage in continuing education. Collectively, these two groups are referred to as learners within the context of this study.

5.5 Types of Program

Based on Chapter 4, which examines the Swiss higher education system, different types of CSR programs are identified. The morphological box in 5-1 offers an overview of the eight options CSR can be taught. CSR can be taught in a full Bachelor's or full Master's program. Additionally, Swiss continuing education programs, such as CAS (minimum 10 ECTS), DAS (minimum 30 ECTS), and MAS (minimum 60 ECTS), are also included as possibilities. Similarly, some higher business education institutions offer Master of Business Administration (MBA) and Executive Master of Business Administration (EMBA), which can be compared to a MAS but specifically in the context of business education (SDBB, 2024). Finally, Micro-credentials are another type of CSR course offering. According to the SBFI (2024), micro-credentials are defined as "certifications for completing short learning units". Consequently, this category includes courses worth less than 10 ECTS credits.

5.6 Teaching Language

Based on Chapter 4, the language of instruction in the Swiss CSR higher business landscape includes four possibilities, as shown in the morphological box in 5-1. These include courses conducted in English and three Swiss national languages: German, French, and Italian.

5.7 Teaching Content

Based on the literature review on the definitions and dimensions of CSR in the section 2.2.1. The CSR teaching content dimension can be categorized into six possibilities:

Economic, Social, Stakeholder, Environmental/Sustainability, Ethical, and Voluntary/Legal (Sarkar & Searcy, 2016).

- Firstly, the Economic teaching content covers what is most commonly called the CSR business case, which refers to the measurable payback of CSR or the strategic reasons why companies engage in CSR activities.
- Secondly, Social teaching content might include discussions about businesses' broader societal obligations beyond their economic responsibilities. This could involve addressing social challenges and biases and exploring how businesses and individuals can contribute to solutions. Additionally, social innovations could be a discussed topic in this teaching content.
- Thirdly, Stakeholder teaching content could include discussions on the people or groups of people to whom a business has obligations. For example, identifying the stakeholders in supply chains.
- Fourthly, Sustainability/Environmental content could cover topics such as sustainable development at a macro level, corporate sustainability level, and individual sustainable behavior and consumption among students.
- Fifthly, Ethical teaching content includes moral considerations in business practices. It might involve analyzing ethical dilemmas faced by businesses and ways to address them. This section could also explore how to promote fairness and diversity within companies.
- Lastly, Voluntary/Legal teaching content could include discussions on the voluntary aspects of CSR and accountability. It could also address human rights issues in businesses and their supply chains.

These possibilities/dimensions are explained in detail in the section 2.2.1.

5.8 Teaching Method

A teaching method is defined as a systematic way through which the teaching staff conducts and organizes instruction to facilitate learning (Barth et al., 2007).

Teaching method	Explanation	Sources
Case method	Students are presented with a "case" describing a problematic situation (real or fictional). They are tasked with finding a solution or making a decision. This method encourages active participation and discussion among students to analyze and propose solutions. The questions focus on a few decisions and specific business decisions rather than systemic understanding (Figueiró & Raufflet, 2015, p. 28).	(Mesny, 2013)
Action and experiential learning	Action Learning is a method of experiential learning ("Learning by Doing"). In Action Learning, a team works on a real project (e.g., helping a company develop a CSR strategy). This method allows students to apply theories to real-world situations, fostering practical understanding and developing theories about effective practices (Figueiró & Raufflet, 2015, p. 28).	(Gatti et al., 2019)
Service learning	Service Learning combines academic teaching with civil society involvement (e.g., voluntary work). It is an interactive learning method that links community service with concepts taught in the classroom. It also includes structured time for reflection (Figueiró & Raufflet, 2015, p. 28).	(Filges et al., 2022; Kreikebaum & Kreikebaum, 2010)
Problem-based learning	Students are given a real-world problem to solve through independent research and collaborative discussions with peers. Problem-based learning promotes critical and systems thinking and problem-solving skills, encouraging students to explore solutions without relying on direct guidance from instructors (Figueiró & Raufflet, 2015, p. 28).	(Jørgensen et al., 2012)
Others	Games, discussions, simulations, guest speakers, videos, and field trips.	(Figueiró & Raufflet, 2015; Gatti et al., 2019).

Figure 5-2: CSR teaching methods
(Own elaboration)

To acquire the relevant CSR target competencies, which will be explained in the subsequent section, the teaching staff needs to employ specific CSR teaching methods. Leal Filho et al. (2021, p. 102) explain that teaching courses related to CSR require teachers to move beyond simply delivering content. They must become active facilitators, engaging in dialogue with students and the broader community. This role requires

certain teaching skills, including a stronger focus on interdisciplinary thinking and the capacity to appreciate diverse viewpoints.

These CSR teaching methods are discussed in the literature (e.g., Figueiró & Raufflet, 2015; Gatti et al., 2019; Schimperna et al., 2022). Figueiró and Raufflet (2015) review the literature on sustainability in management education. They classify various CSR teaching methods, noting that all share a common goal: shifting from a content-centered curriculum to a more student-centered approach. This aims to develop skills such as problem solving and critical thinking (Figueiró & Raufflet, 2015, p. 28). They identify four main teaching methods in the literature: the case method, action and experiential learning, service learning, and problem-based learning. These methods are illustrated in Figure 5-2. Other CSR teaching methods found in the literature include: games, discussions, simulations, guest speakers, videos, flipped classroom, and field trips (Figueiró & Raufflet, 2015; Gatti et al., 2019).

Furthermore, as social and sustainability issues are inherently interdisciplinary and transdisciplinary, the ideal scenario would involve delivering the course through a transdisciplinary approach (Figueiró & Raufflet, 2015, p. 27ff.). As defined by WWF Schweiz (2024, p. 3): “Interdisciplinary approaches in higher education institutions involve the collaboration and integration of knowledge, methods and perspectives from different academic disciplines. This means overcoming traditional disciplinary boundaries to address complex problems that require insights from different fields.” Transdisciplinary approaches go even further and are defined as “[…] transcending disciplinary boundaries altogether […] the focus extends beyond academic disciplines to involve active engagement with non-academic stakeholders, including communities, industry, policymakers and many more.”

Schimperna et al. (2022, p. 8) point out that “[…] there is still the need to identify new methods, techniques, and tools for teaching CSR and to disseminate it more widely.” Similarly, Hesselbarth and Schaltegger (2014) note that there is still a lack of empirical evidence on effective methods for educating sustainability change agents. They highlight the need for innovative approaches in CSR education. And even for the

teaching methods already identified, Figueiró and Raufflet (2015, p. 28) call for a comprehensive discussion and critical assessment of their advantages, limitations, and shortcomings. Finally, PRME, under their third principle “teach”, advocates for the integration of responsible management concepts and practices into the curriculum and pedagogy (e.g. new teaching methods).

5.9 Target Competencies

5.9.1 General Target Competencies [4]

Current pedagogical literature is shifting away from traditional, often purely technical, knowledge transfer toward teaching competencies (Schmidpeter & Kolb, 2018, p. 13). Traditional education focuses on inputs, such as content and subjects, while competency-based education shifts the focus to outcomes. In other words, competency-based teaching begins by asking what should be learned rather than what should be taught (Hesselbarth & Schaltegger, 2014, p. 26).

With a transition in education from merely transferring knowledge to developing competencies (Schmidpeter & Kolb, 2018; Barth et al., 2007), research on competencies for sustainable development has gained increasing importance (Osagie et al., 2016). Several frameworks for competencies have been proposed, relying on different data such as literature reviews, expert insights or which are conceptual studies (e.g. Barth et al., 2007; Brundiers et al., 2021; De Haan, 2010; Rieckmann, 2012; Wiek et al., 2011), including the European Commission’s GreenComp framework (Bianchi et al., 2022), which is based on the work of Bianchi (2020).

Sustainability competencies equip individuals to internalize sustainability principles, enabling them to initiate or advocate for actions that impact people, the planet, and prosperity (Bianchi et al., 2022). What kind of competencies sustainability education

[4] This section is published in the study: Betz, V., & Zosso, M. (2025). Responsible CSR and ESG management competencies: Higher education alternative credentials in the DACH region. *Swiss Journal of Business*, *79*(2), 125–146. doi.org/10.5771/2944-3741-2025-2 , and has been slightly adapted to fit this doctoral thesis (see appendix B)

should foster has become a core topic in sustainability education research, and there is a growing consensus among researchers and experts on the importance of certain essential skills or abilities (Hesselbarth & Schaltegger, 2014, p. 27).

Figure 5-3 shows that multiple frameworks have been proposed to outline sustainability competencies. Each framework emphasizes different aspects of the overarching goal: to equip individuals to participate in socio-political processes and support society's progress toward sustainability. Although these frameworks are similar in certain ways, no consensus exists on the best approach to select (Leal Filho et al., 2021; Rieckmann, 2012; Wiek et al., 2011).

Authors	Sustainability Competencies
Barth et al. (2007)	1. Seek interconnections, independence and partnerships 2. Understanding cross-cultural cooperation for more flexible views 3. Participation and capacity
Wiek et al. (2011)	1. Systems Thinking 2. Anticipatory Competency 3. Normative Competency 4. Strategic Competency 5. Interpersonal Competency
Rieckmann (2012)	1. Anticipatory thinking 2. Interdisciplinary work 3. Systemic thinking and handling of complexity 4. Cooperation in (heterogeneous) groups 5. Participation; planning and realizing innovative projects 6. Empathy and change of perspective 7. Tolerance for ambiguity and frustration 8. Critical thinking; acting fairly and ecologically 9. Communication and media use 10. Evaluation
Brundiers et al. (2021)	A combination of integrated problem-solving, interpersonal, implementation, strategic-thinking, value-thinking, future-thinking, and systems-thinking competencies
(Bianchi et al., 2022) (GreenComp)	1. Embodying Sustainability Values 2. Embracing Complexity in Sustainability 3. Envisioning Sustainable Futures 4. Acting for Sustainability

Figure 5-3: Frameworks proposed on sustainability competencies
(adapted from Leal Filho et al., 2021, p. 103).

The above-mentioned frameworks primarily focus on a generic approach to competencies, meaning that these competencies are not specific to a particular professional environment (see section 5.9.2).

5.9.2 Individual CSR Target Competencies [5]

The broadly discussed concept of individual competency consists of three dominant approaches: behavioral, generic, and comprehensive (Le Deist & Winterton, 2005).

The behavioral approach defines competencies as a set of simplified observable behaviors or tasks that have to be performed. The behavioral approach is associated with behaviorism, which is part of an approach in psychology that focuses on observable behavior rather than what is happening in the mind (Osagie et al., 2016).

In response to criticism that the behavioral approach is too narrowly focused on specific tasks and lacks consideration of broader personal attributes, the generic approach to the concept of competency was put forward (Mulder, 2014). The generic approach emphasizes underlying personal characteristics, such as knowledge, skills, attitudes, and personal traits, that distinguish successful performers from less successful ones and are applicable across various contexts.

However, this approach has been criticized for being too general, lacking context-specificity, and thus being difficult to apply effectively in professional practice (Osagie et al., 2016). The most recent perspective is the comprehensive approach (Mulder et al., 2009). This approach moves away from the fragmented focus on specific tasks of the behavioral approach and the broad scope of the generic approach. Instead, it views competencies as an interrelated combination of knowledge, skills, and attitudes, all embedded within the specific context of professional practice (Mulder, 2014; Le Deist & Winterton, 2005). The author adopted the understanding of the comprehensive approach in this doctoral thesis, which means that a competency is seen as an interrelated combination of knowledge, skills, and attitudes, all embedded within the specific context of professional practice.

[5] This section is published in the study: Betz, V., & Zosso, M. (2025). Responsible CSR and ESG management competencies: Higher education alternative credentials in the DACH region. Swiss Journal of Business, 79(2), 125–146. doi.org/10.5771/2944-3741-2025-2 , and has been slightly adapted to fit this doctoral thesis (see appendix B)

Individual CSR competencies are part of the broader CSR competencies (see section 5.9.1), however, with a specific focus on the competencies needed by CSR professionals (Osagie et al., 2016, 2019). ESG competencies are also incorporated into the framework, as mandatory CSR reporting, often operationalized through ESG metrics, has become increasingly important, as outlined in chapter 3. The inclusion of ESG therefore, contributes to a more comprehensive understanding of CSR (Chiu & Fong, 2023; Lichtenthaler, 2023).

The four different CSR competency domains are summarized in Figure 5-4 and subsequently explained.

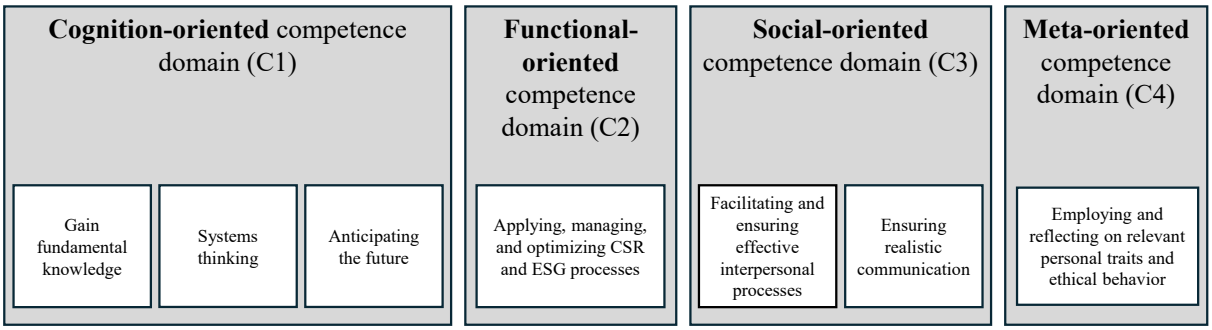


Figure 5-4: CSR and ESG competencies Framework
(adapted from Lichtenthaler, 2023 and Osagie et al., 2016)

“Cognition-oriented domain: Understanding the fundamentals, systems thinking, and anticipating future developments. This domain focuses on the conceptual aspects of competencies, such as knowledge and understanding. It involves, first, the fundamental knowledge of CSR/ESG drivers, standards, and regulations (Lichtenthaler, 2023; Osagie et al., 2016). It further includes systems thinking, which is the ability to identify and understand relevant socio-ecological systems and reflect on their interdependence (Osagie et al., 2016). Furthermore, systems thinking can also be related to the competency of recognizing business relevance, which means the ability to understand that sustainability must be integrated into all parts of a company rather than treated as a peripheral concern (Lichtenthaler, 2023). Finally, it includes the ability to anticipate potential future local and global CSR and ESG-related challenges and standards (Lichtenthaler, 2023; Osagie et al., 2016, 2019).

Functional-oriented domain: Applying, managing, and optimizing CSR and ESG processes. This domain focuses on the operational aspects of competencies. CSR professionals must be capable of managing CSR projects and programs, which includes demonstrating leadership in CSR (e.g., acting as a CSR pioneer). Furthermore, it includes making a business case for CSR (Osagie et al., 2016), or, in other words, leveraging sustainability for positive business outcomes (Lichtenthaler, 2023). Additionally, it involves the ability to oversee the implementation of CSR strategies, translate them into concrete actions, and utilize available resources more efficiently (Lichtenthaler, 2023).

Social-oriented domain: Facilitating and ensuring effective interpersonal processes and communication (internal and external). The Social-oriented domain focuses on competencies related to interacting with others. These include social, communication, and networking abilities to engage all ecosystem players (Lichtenthaler, 2023). A CSR professional in this domain must be able to raise awareness of CSR initiatives, coach and support others, and promote realistic and transparent internal and external communication regarding CSR and ESG efforts (Lichtenthaler, 2023; Osagie et al., 2016, 2019).

Meta-oriented domain: Employing and reflecting on relevant personal traits and ethical behavior. This domain includes personal conceptual attributes and values. Firstly, it holds the ability to use CSR-supportive personal characteristics, such as balancing profit and CSR interests (Lichtenthaler, 2023; Osagie et al., 2016, 2019). And secondly, to recognize and self-evaluate our ideas, habits, and assumptions and be able to adapt them to internal and external change (Osagie et al., 2016, 2019). This domain also includes the ability to ensure continuous learning and develop resilience for execution (Lichtenthaler, 2023)" (Betz & Zosso, 2025, p. 132f.).

While these competencies can be conceptually divided, they are most effective when activated together (Osagie et al., 2016, 2019).

5.10 Deep Dive into CSR Target Competencies in Alternative Credentials [6]

The framework used in the subsequently presented study is the CSR competencies framework presented in section 5.9.2. These competencies are analysed in AC in the DACH region [7].

AC can be defined as short courses to train executives, professionals, and students outside of regular academic pathways. The attributes of AC are that they are shorter than a formal higher education program and can be micro-credentials, academic certificates, or continuing education programs. They link academic education and practical work, and add to existing education programs (de Rosa et al., 2024; Kato et al., 2020).

As CSR individual competencies, along with AC, continue to gain popularity both globally and in the DACH region, it is essential to understand their current status and relationship. Furthermore, there is a research gap in empirically examining how cultural factors influence the integration of CSR and ESG competencies in HEI AC and given that the DACH region shares a relatively uniform higher education system, it provides an opportunity to detect cultural influences aside from other institutional factors. This leads to the following exploratory research questions of the study presented:

1. What is the current state of CSR and ESG individual competencies in Alternative credentials within Higher education institutions in the DACH region
2. How does culture influence the way CSR and ESG are implemented in Alternative credentials within Higher education institutions in the DACH region?

The researchers collected secondary data on CSR and ESG courses at higher education institutions from university websites. This method, used by prior researchers like Wymer & Rundle-Thiele (2017), provides insight into responsibility and sustainability in curricula without the potential biases and non-responses that can occur in other methods. By gathering course information from university websites, the researchers

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[7] DACH region = D:Germany, A:Austria and CH:Switzerland

were able to answer their research questions, following the five-step methodology adapted from Mach & Ebersberger (2024):

1. “The first step is to select the HEI and gather all course information on the online course catalogs of the selected HEI. This selection includes the 100 largest German HEI based on enrollment numbers (CHE, 2023), all 44 HEI in Austria (Bundesministerium Bildung,Wissenschaft und Forschung, 2024), and all 35 accredited HEI in Switzerland (Swissuniversities, 2024), which offer business education. The authors search for the names of the HEI in combination with the two keywords "Corporate Social Responsibility/CSR" or "Environmental Social Governance/ESG" and the three keywords "Zertifikat/Certificate," "Micro-Credential" or "Weiterbildung/Continuing Education" are performed to identify the AC courses on CSR and ESG. Within the selection criteria, the authors exclude courses that are less than 1 ECTS, which equals 25 to 30 hours of workload, in line with the EU approach to measure (European Commission, 2020), and not more than 59 ECTS, as 60 ECTS can equal a full master's degree. Furthermore, the authors exclude courses that enforce university enrollment as a student to gain the AC, since traditional seminars or modules would have expanded the study. The remaining data include university, country, course title, definition, ECTS, and target group” (Betz & Zosso, 2025, 133).
2. “The second step is the initial coding based on the first impression (Mach & Ebersberger, 2024). Therefore, each of the two authors codes the competencies of the identified credentials independently in the qualitative software tool MAXQDA (Mach & Ebersberger, 2024). The framework in Figure 2 was used as a first coding scheme with the codes C1=cognition-oriented, C2 = functional-oriented, C3 = social-oriented, and C4 = meta-oriented, since the goal is to reveal the contribution of the different competencies within the credentials” (Betz & Zosso, 2025, 133).
3. “The third step includes a deeper analysis of the codes based on keywords according to the theory. After the individual coding, the authors discuss the distribution of unmatched codes based on the inter-coder-reliability, which measures the reliability of the coding (Nili et al., 2020). The inter-coder-reliability in pre-harmonization discussion includes values of 60 % for German coding, 82 % for Austrian coding, and 87 % for Swiss coding, meaning that German coding among the authors differed

the most. During that process the authors develop a list of keywords" (Betz & Zosso, 2025, 133f.).

4. "The fourth step is to review the codes and harmonize them to create a common understanding of the competencies and to further work with the data. Based on Nili et al. (2020), the authors discuss code discrepancies to find a consensus within the harmonization process. The authors critically review each unmatched code and discuss which keywords in a code overrule others to develop a comprehensive data set. Since the competencies reach increasingly deeper skills, the "highest" overruling competency is C4, followed by C3 and C2. By going through that process, the authors further define sharp differentiation between the four codes and develop higher-order keywords. Furthermore, competencies divided if two strong keywords appeared or were eliminated if the keywords were not strong enough" (Betz & Zosso, 2025, 134).
5. "The fifth step is reporting the outcomes and grouping the extracted competencies into four competency domains: C1, C2, C3, and C4 Results" (Betz & Zosso, 2025, 134).

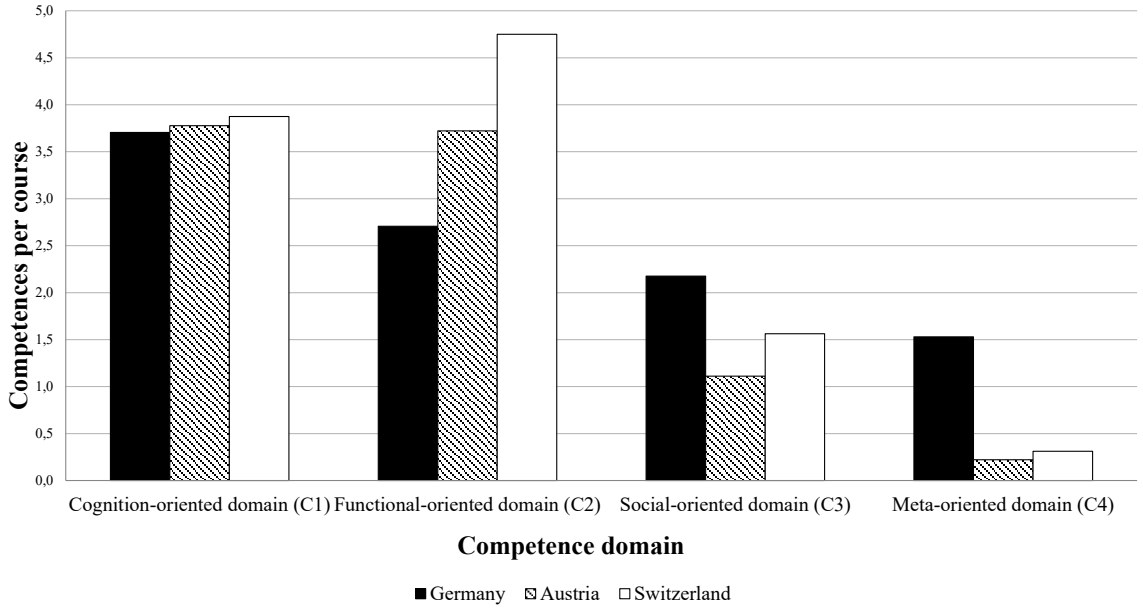

Figure 5-5: Number of competencies per AC course for each DACH country (Betz & Zosso, 2025, p. 136)

Figure 5-5 presents the study's results. Specifically, it presents the average number of competencies per AC course for each DACH country.

“All the countries in the DACH region put more emphasis on cognition and on the functional competency domain. For the cognition-oriented domain (C1), HEI in the three countries display relatively similar numbers of competencies with Germany at 3,7 competencies, Austria at 3,8 competencies, and Switzerland at 3,9 competencies. However, there is a divergence in the functional-oriented domain (C2). Germany’s CSR and ESG AC courses allocate less emphasis, with 2,7 competencies, compared to Austria at 3,7 and Switzerland at 4,8. Within the sample, the focus is on the cognition and function-oriented competencies, which aligns with previous research, revealing that obtaining cognition-oriented competencies is prevalent (Osagie et al., 2016). By offering these cognition-oriented competencies, HEI can show that they are a trustworthy partner that includes scientific basic understanding and helps students and professionals to gain a solid foundation” (Betz & Zosso; 2025, 135).

“The function-oriented domain is more practice-oriented, and since all companies must include CSR and ESG in their sustainability reporting, this domain is crucial for the business world. The social-oriented domain (C3) shows moderate differences among the countries. German AC programs include 2,2 competencies on average per course, whereas Austria and Switzerland place slightly less emphasis, with 1,1 and 1,6. A notable difference is the stronger emphasis German educators place in their AC courses on the meta-oriented domain (C4), with 1,5 competencies per course, compared to only 0,2 in Austria and 0,3 in Switzerland. Overall, the social and meta-oriented domains are less present than the previous two domains in all three countries” (Betz & Zosso; 2025, 135f.). These results are summarized in Figure 5-5.

“There might be limited time for self-reflection or ethical behavior education within the course structure of AC if the focus is on cognition- and function-oriented domains, even though these competencies play an important role in embracing the complexity and envisioning a sustainable future (Bianchi, 2020). From these results, it can be deduced that not every educator includes and facilitates all the necessary CSR competencies

in their AC (Abdelgaffar, 2021; Beddewela et al., 2017; Podolny, 2009)" (Betz & Zosso; 2025, 136).

"Analyzing the cultural aspect, all three DACH regions are similar with minor differences in worldwide comparison. Within Germany, with a gradual decrease in proportion from the cognition- to the meta-oriented domain, the meta-oriented competencies are more often taught than in Austria and Switzerland. With an average of 1,5 included competencies per course, Germany features 7.5 times more meta-oriented CSR competencies than Austria and 5 times more than Switzerland within the sample. From a cultural perspective, this aligns with Germany's high score in long-term orientation in Hofstede's dimensions, underlining the relevance of meta-oriented competencies. Traits like self-reflection and ethical behavior are thus valued as essential tools for considering long-term impact. Furthermore, Germany holds the most direct approach to negative feedback and confrontation, based on Meyer (2022), which leads to a more open confrontation regarding the needed change" (Betz & Zosso; 2025, 136f.).

"Within Austrian AC, the cognition- and function-oriented domains are essential, with a notable drop to the other social- and meta-oriented domains, which are nearly unavailable. Based on Trompenaars` dimensions, Austria is the most likely country to balance individualistic and group orientation within the DACH region. The need to have the same basic understanding and "how to" know-how on all levels within a company can be reflected by this contribution. Among the different domains, only Switzerland focuses predominantly on the function-oriented domain. Swiss culture is associated with Hofstede's high levels of indulgence and Trompenaars orientation towards internal control, meaning the drive to increase the quality of life with a hands-on mentality" (Betz & Zosso; 2025, 136f.).

5.11 Conclusions [8]

Chapter 5 reviewed the scientific literature on CSR teaching in higher business education and identified seven key dimensions: the stakeholders, the target groups, the types of program and course, the course language, the teaching content, teaching methods, and the target competences. When scanning the literature, several research gaps in the literature on CSR teaching in higher business education are identified: first, a lack of knowledge of CSR teaching methods. The literature indicates the need to categorize CSR teaching methods, such as the case method, action and experiential learning, service learning, and problem-based learning. Additionally, there is a need to develop new techniques and tools for teaching CSR (Figueiró & Raufflet, 2015; Hesselbarth & Schaltegger, 2014; Schimperna et al., 2022).

Second, a lack of knowledge about the role of the CSR teaching staff is identified. There is limited research on how the teaching staff stays updated on emerging CSR topics and how they decide to implement content, competencies, and teaching methods into their courses (Leal Filho et al., 2021). Furthermore, Abdelgaffar's (2021) literature review indicates that there remains a need to investigate the challenges, particularly from the perspective of teaching staff.

In terms of practical issues, a lack of knowledge and skills to teach CSR topics among the teaching staff has been pointed out by studies (e.g. Beddewela et al., 2017; Dean & Beggs, 2006; Muff et al., 2013) (see section 5.3.5). WWF Schweiz & econcept AG (2024, p. 7) highlight that one of the greatest needs for support in better integrating sustainability is the promotion of interdisciplinary and transdisciplinary skills among lecturers in Swiss higher business education.

Guided by these research gaps, practical insights, and the seven identified dimensions, the research questions for the exploratory study are formulated in chapter 6.

[8] This section is published in the study: Betz, V., & Zosso, M. (2025). Responsible CSR and ESG management competencies: Higher education alternative credentials in the DACH region. Swiss Journal of Business, 79(2), 125–146. doi.org/10.5771/2944-3741-2025-2 , and has been slightly adapted to fit this doctoral thesis (see appendix B)

The study “Responsible CSR and ESG Management Competencies: Higher Education Alternative Credentials in the DACH-Region” reveals that, despite the growing importance of CSR competencies in business, notable differences emerge when analyzing AC competency data from German, Austrian, and Swiss higher education institutions. A key finding is that Germany emphasizes the meta-competency domain within its AC more strongly than Switzerland and Austria. This may be influenced by cultural factors, as Germany scores highest on long-term orientation and favours direct feedback and disagreement. Consequently, self-reflection and ethical behavior are more prominent in German ACs, aligning with a cultural tendency to consider future impacts and promote open discussions on ethics and change. Nonetheless, all three countries mainly focus on cognition- oriented competency domains.

Nevertheless, integrating social and meta-competencies into AC within Higher education institutions remains challenging, despite literature stressing the need to include all competency domains. This gap may reflect operational or institutional barriers in CSR and AC education. Time constraints may hinder the inclusion of meta-competencies, which depend on reflection on other skills and support their development (Le Deist & Winterton, 2005). It could also suggest that educators lack the necessary support and training to effectively embed CSR and ESG competencies into their AC programs.

Part III Exploratory Study on CSR Teaching in Higher Business Education

6 Preparation of the Exploratory Study

6.1 Overview

This chapter outlines the preparation of the exploratory study. It explains the rationale behind the chosen methodological framework of the study.

This chapter is divided into eight sections. Section 6.2 defines the research questions. Section 6.3 explains the determination of the research design. Section 6.4 explains how the data collection method was determined. Section 6.5 presents the determination of the data preparation process. Then, Section 6.6 discusses the determination of the data analysis approach, and 6.7 covers the determination of the coding approach. In section 6.8, the quality checks are determined, and lastly, 6.9 provides the conclusion.

6.2 Definition of the Research Questions

Chapter 5 has identified several research gaps related to the understanding of practices and challenges in CSR teaching in higher business education in Switzerland. Based on the research gaps (see section 5.11), two research questions are formulated:

- **RQ1:** How do the CSR teaching staff and course coordinators in Swiss higher business education approach CSR teaching in terms of target groups, types of program, teaching content, teaching methods, and target competencies? What are the reasons behind their choices?
- **RQ2:** How do the CSR teaching staff and CSR course coordinators in Swiss business education perceive the challenges associated with teaching CSR?

The first research question stems primarily from the lack of knowledge regarding CSR teaching methods and the need to develop new techniques and tools for teaching CSR (Figueiró & Raufflet, 2015; Hesselbarth & Schaltegger, 2014; Schimperna et al., 2022).

Since teaching content, teaching methods, and the target competencies are all interrelated (Friesen & Osguthorpe, 2017), they are all analyzed. Furthermore, the reasons behind the pedagogical choices are investigated in order to identify patterns.

The second research question arises from the fact that the challenges related to CSR teaching remain insufficiently explored (Abdelgaffar, 2021). Moreover, Betz & Zosso (2025) note that there may be challenges preventing teaching staff from integrating all CSR competency domains into their courses. To address this gap, the study seeks to identify the specific challenges faced by teaching staff. Based on these findings, the author aims to derive recommendations tailored to these challenges.

The focus is restricted to Swiss higher business education. Other countries are not included because different institutional systems would be difficult to reconcile. Moreover, including multiple national contexts would make it difficult to distinguish which challenges arise from the institutional system and which stem from the CSR field.

To the author's knowledge, aside from the WWF surveys on the subject of sustainability in Swiss economics and management education (Stalder & WWF Switzerland, 2020; WWF Schweiz & econcept AG, 2024, 2025), no study has yet investigated CSR teaching and the associated challenges in Swiss higher business education. The WWF reports findings provide a valuable starting point, confirming that there is still a need for support and development (Stalder & WWF Switzerland, 2020; WWF Schweiz & econcept AG, 2024). One key finding of the 2024 WWF study (p.7) is: "The greatest need for support to better integrate sustainability is seen in the areas of financial resources, the exchange of best practices, and the promotion of interdisciplinary and transdisciplinary skills among lecturers." The outcomes of the WWF survey, therefore, support the focus on the CSR teaching staff and course coordinators in this study.

6.3 Determination of the Research Design

Figure 6-1 illustrates the various research design decisions that must be taken to conduct this study. It can be divided into three sections: the research purpose, the research process, and the qualitative research type.

The purposes of research can be divided into exploratory, descriptive, and causal. The purpose of this study is exploratory. Exploratory research is particularly suited for examining underexplored topics, providing foundational insights into emerging fields. As discussed in chapter 5, research on CSR education, especially within the Swiss context, remains in its early stages (Abdelgaffar, 2021; WWF Schweiz & econcept AG, 2024). Therefore, adopting an exploratory approach aligns with the scholarly recommendations (Sheppard, 2024, p. 80).

Basis of classification	**Type of research**	
Research purpose	Exploratory	Is used to analyze a problem situation, to evaluate alternatives and to discover new ideas
	Descriptive	Is used to describe and measure phenomena as they exist
	Casual	Is used to establish cause-and-effect relationships between variables
Research process	Qualitative	Collection of qualitative data via open-ended and conversational discussions using interpretative methods
	Quantitative	Collection of quantitative data via mediums such as surveys, polls, and questionnaires to analyze the results statistically
Qualitative research type	Phenomenology	An approach that aims to understand the basic structure of a lived experience by exploring perceptions.
	Case Study	An approach that focuses on the study of a single person or entity using an extensive variety of data.
	Ethnography	A non-intervention descriptive research design that is usually participatory and extends over a period of time in a natural setting.
	Narrative	Focuses on personal stories and lived experiences, analyzing how individuals construct meaning through storytelling and autobiographical accounts.
	Mixed Methods	Integrates or weaves together components of qualitative and quantitative designs and analyses.

Shaded boxes = chosen research purpose, process and type for this doctoral thesis

Figure 6-1: Classification of the research
(own elaboration, information based on Braun & Clarke, 2013 and Newton Suter, 2012)

The research process can be divided into qualitative and quantitative. A qualitative process was chosen for this study. A qualitative approach allows for a richer exploration of experiences and perspectives, uncovering nuances that a structured survey might overlook (Braun & Clarke, 2013, p. 15). In the context of CSR education, the WWF study collected data through surveys, offering a broad overview of the Swiss landscape (WWF Schweiz & econcept AG, 2024). However, it did not capture the lived experiences or individual perspectives of the actors involved. This study, therefore, follows a qualitative design to capture these perspectives and align with recommendations in the literature, which suggest that “what” and “how” questions are best explored qualitatively (Maylor, 2005, p. 250; Newton Suter, 2012, p. 41).

Furthermore, according to Newton Suter (2012, pp. 39ff.), the most important qualitative research types include phenomenology, case study, ethnography, narrative, and mixed methods. These types are also illustrated and explained in Figure 6-1. The chosen qualitative research type is phenomenological, which is particularly suited to understanding the lived experiences of individuals. As Newton Suter (2012, p. 41) explains, phenomenology seeks to explore the essence and the meaning of experiences. In this study, the objective is to understand how participants perceive and make sense of their teaching and institutional activities, and to identify commonalities, rather than to analyze isolated cases as would be typical in a case study approach. Instead, the aim is to identify recurring themes across participants' explanations. The unit of analysis is the experience of CSR teaching staff and course coordinators.

Moreover, phenomenological research is particularly appropriate for examining affective and emotional experiences (Merriam & Tisdell, 2016, p. 28), such as the challenges encountered in CSR teaching. This chosen research type is consistent with previous studies, such as Chang and Wang (2021), who explored the teaching experiences of instructors in Massive Open Online Courses, and Brubaker (2016), who examined the challenges faced by beginning teachers in primary schools. Similarly, this study aims to synthesize the reflections of CSR educators in Swiss higher business education.

6.4 Determination of the Data Collection Method

The virtue of qualitative research is that there are many ways to collect data. Examples of qualitative data are (Yin, 2009, p. 101ff.).

- Documents: These can range from e-mails to newspaper articles. They enable the scholars to complement or confirm evidence from other sources.
- Archival records: Can range from historical documents to official reports and files. They can serve as valuable sources of information, offering context and background for research.
- Direct observations: Researchers can observe events, behaviors, and interactions in their natural settings, such as meetings in a company or classes in a school.
- Participant observation: This method involves the researcher actively engaging in the setting they are studying, allowing for a deeper understanding of social dynamics and practices, such as assuming the role of a staff member in a company.
- Physical artifacts: Objects, tools, or works of art can provide meaningful insights into a group’s practices, behaviors, and historical context.
- Interviews: This is a key method in qualitative research, as interviewing individuals or groups provides in-depth insights into participants' perspectives, experiences, and motivations.

Focusing on interviews, they can be categorized based on their structure, communication medium, size, and the category of the interviewees. Alvesson (2023, pp. 3ff.) delineates these categories as follows:

- In terms of structure, interviews can be classified as structured, semi-structured, or unstructured. Structured interviews follow a strict format, with predetermined questions and a clear plan, while unstructured interviews are more open-ended, allowing the interviewee to explore themes with minimal direction. Semi-structured interviews fall between these extremes, providing a framework while allowing flexibility for follow-up questions and deeper exploration of relevant topics.

- The communication medium can be categorized as interviews being conducted face-to-face, telephonically, or online. While face-to-face interviews are generally considered the richest form of qualitative data collection, online and telephone interviews offer practical advantages regarding accessibility and cost.
- Another category is the size of the interview setting. Interviews can be conducted with a single interviewee, a pair, or a group. Group interviews range from informal brainstorming sessions to highly structured formats, such as focus groups.
- The category of interviewees is another consideration to take. Certain groups (e.g., children, elderly individuals or minorities) may require a specific interview method and special consideration in the language use.

In this study, data collection will be conducted through interviews. This aligns with the literature that points out that phenomenological research designs are most commonly paired with interviews, as this data collection method is the most effective to provide a valuable means of understanding an experience and perceptions (Merriam & Tisdell, 2016, p. 27). As mentioned by Braun and Clarke (2013, p. 81), interviews are most suited and generate the richest data when the researcher explores perceptions and understandings of things the interviewees have a personal stake in, which is the case with the teaching staff in this study.

More specifically, this study employs semi-structured interviews, as they provide a balance between structure and flexibility (Alvesson, 2023, p. 3). Semi-structured interviews are appropriate for phenomenological research as they allow access to the participant's perspective and understanding of the world and the research topic, which may not be possible through structured interviews (Merriam & Tisdell, 2016, p. 109). Furthermore, enough knowledge about the topic is gathered in the literature reviews in chapter 2, chapter 3 and chapter 5 in order to formulate relevant questions to be asked; therefore, the unstructured interview is not necessary (Merriam & Tisdell, 2016, p. 111).

The semi-structured interviews will be conducted via Microsoft Teams in this study. While some researchers still argue that online interviews may result in lower data quality compared to in-person interactions, online interviews have become increasingly common due to technological advancements and the growing acceptance of virtual communication (Alvesson, 2023, p. 7). Today, it is rather seen as a different type of interview with particular strengths and weaknesses. The advantages are the greater convenience for participants, allowing them to remain in a familiar environment, which may encourage more open discussions (Braun & Clarke, 2013, p. 97 ff.). The author is convinced that for higher education teaching staff, which is accustomed to online meetings, virtual interviews are a well-suited communication medium.

This study's interview size consists of single interviewees. Since a single instructor typically conducts CSR teaching in higher education, it was deemed appropriate to capture experiences at the individual level.

In terms of language, the author avoided overly specialized terminology related to CSR education, such as the specialized wording for CSR competencies and teaching methods, which may be difficult for non-education specialists to interpret. Additionally, visual aids were provided when necessary to enhance understanding and facilitate communication. Otherwise, no specific methodology was used to adapt to the category of interviewees.

6.5 Determination of the Data Preparation Process

Numerous software programs are available to facilitate the preparation of qualitative data, particularly for transcription, coding, organization, and efficient information retrieval. Among the most widely utilized tools are NVivo, ATLAS.ti, Ethno-graph, HyperRESEARCH, QDA Miner, Qualrus, Xsight, and MAXQDA. These programs support various qualitative data formats, including text, images, audio, and video, enabling researchers to streamline the transcription process while offering diverse functionalities for annotating, categorizing, classifying, and generating custom reports. While tran-

scription and data sorting can be conducted manually, qualitative data analysis software significantly enhances efficiency and expands analytical possibilities (Newton Suter, 2012, p. 63).

In line with previous research that involved interviews with teaching staff (e.g., Chang & Wang, 2021), this study uses the transcription tool provided by MAXQDA to transcribe the interviews recorded via Microsoft Teams. The reason for this choice is that MAXQDA offers capabilities for mixed-methods research, providing flexibility for integrating supplementary quantitative data sources should future research requirements necessitate this integration (Rädiker & Kuckartz, 2019, p. 183). Furthermore, the transcription rules by Kuckartz et al. (2008, p. 27f.) are followed and explained in more detail in section 7.5.

6.6 Determination of the Data Analysis Approach

There are several ways to analyse qualitative data collected through semi-structured interviews, such as (Braun & Clarke, 2013, p. 174ff.; Swain, 2018, p. 3):

- Interpretative phenomenological analysis: Focuses on exploring how individuals make sense of their lived experiences.
- Grounded theory: Concentrates on building theory directly from the data, emphasizing the understanding of social processes.
- Pattern-based discourse analysis: This analysis is concerned with patterns in language usage connected to the social construction of reality.
- Thematic analysis: A method used to identify themes and patterns of meaning across a dataset, particularly about a specific research question. This study employs thematic analysis as a data analysis method. Extensive literature exists on this type of analysis (e.g., Braun & Clarke, 2006). The rationale behind the choice of this data analysis method is that thematic analysis aligns well with phenomenological research, as it can emphasize perceptions, feelings, and personal experiences, particularly through experiential thematic analysis (Braun & Clarke, 2006, p.

175; Chang & Wang, 2021, p. 6). Moreover, it is flexible in terms of research questions and produces results that are accessible to a broader audience, making it particularly suitable for generating practical recommendations (Braun & Clarke, 2013, p. 180).“Coding involves identifying themes across interview data by reading and rereading (and re-reading again) interview transcripts, until the researcher has a clear idea about what sorts of themes come up across the interviews.” (Sheppard, 2024, p. 281). Thematic analysis coding can be done through deductive, inductive, and hybrid coding (Swain, 2018, p. 5), as shown and explained in Figure 6-3.

6.7 Determination of the Quality Checks

The nomenclature surrounding the concepts of validity (whether the results represent what they are supposed to measure) and reliability (whether the results of the study can be reproduced) is not always consistent with the wording in qualitative research (Merriam & Tisdell, 2016; Newton Suter, 2012, p. 238ff.). The wording for the trustworthiness of qualitative data usually includes credibility (comparable to internal validity), consistency (comparable to reliability), and transferability (comparable to external validity). These elements are explained in Figure 6-2 and all of them are checked within this study.

Elements for data trustworthiness	Explanations
Internal Validity or Credibility	A criterion that refers to the confidence in the truth of the findings. In other words: “Do the findings match the reality?” Can be achieved through triangulation (e.g., use multiple sources of data and multiple researchers), respondents' validation, and adequate engagement with data (e.g., data collection until saturation). As well as with critical self-reflection by the researcher.
Reliability or Consistency	A criterion that supports the claim that similar findings would be obtained if the study were repeated. In other words: “If the study is replicated, will it yield the same results?” Can be achieved through triangulation (e.g., use multiple sources of data and multiple researchers), peer examination and through a detailed description of the study's setting, participants, and methodology

External validity or transferability	Addresses the extent to which the findings can be applied to other contexts or groups. In other words: “How generalizable are the results?” Can be achieved through a detailed description of the study's setting, participants, and methodology, as well as purposely seeking variation in sample selection.

Figure 6-2: Elements of trustworthiness of qualitative data
(Own elaboration, information from Newton Suter, 2012, p. 35ff. and Merriam & Tisdell, 2016, p. 242ff.).

6.8 Determination of the Coding Approach

For this study, a hybrid coding approach is selected, combining structured and flexible coding procedures to suit the nature of the research topic. Some theoretical frameworks exist on CSR content, competencies, and teaching methods in a general context; however, for more specific questions such as the challenges of the teaching staff, no basis was found in the literature. This justifies adopting a hybrid coding approach.

Type of coding	Research goals	Characteristic	Explanation
Deductive coding	Test or apply an existing framework.	Top-down approach	The researcher starts with predefined codes or categories, often derived from theory, prior research, or a conceptual framework.
Inductive coding	Explore the data without prior assumptions	Bottom-up approach	The researcher develops codes and themes *from the data itself*, without pre-established categories.
Hybrid coding	Some guiding theory exists, but new insights are also expected	A combination of deductive and inductive approaches	The researcher begins with some predefined codes but remains open to emerging themes not covered by the initial framework

Shaded box = chosen type of coding
Figure 6-3: Three types of coding in thematic analysis
(own elaboration, information from Swain, 2018, p. 5f.).

In the literature, several guides have been put forward on how to use a hybrid approach (e.g., Fereday & Muir-Cochrane, 2006; Swain, 2018). This study employs an adapted

version of the process proposed by Swain (2018). The adaptation aligns with using MAXQDA analysis software rather than traditional spreadsheet-based methods.

6.9 Conclusions

This chapter outlines the preparation of the exploratory study and sets, therefore, the foundation for the subsequent chapters. It defines the research as exploratory in purpose, qualitative in process, and phenomenological in type.

The following two research questions are defined in this chapter:

RQ1: How do the CSR teaching staff and course coordinators in Swiss higher business education approach CSR teaching in terms of target groups, types of program, teaching content, teaching methods, and target competencies? What are the reasons behind their choices?

RQ2: How do the CSR teaching staff and CSR course coordinators in Swiss business education perceive the challenges associated with teaching CSR?

7 Execution of the Exploratory Study

7.1 Overview

This chapter outlines the execution of the exploratory study.

This chapter is divided into five sections. Section 7.2 explains the development of the Interview Guides. Section 7.3 describes the data collection method, while section 7.4 discusses the sample. Section 7.5 covers data preparation. Finally, section 7.6 presents the conclusions.

7.2 Elaboration of the Interview Guides

As suggested by Döring and Bortz (2016, p. 372), the interview guide was developed based on the research questions (see section 6.2) and pre-tested with a professor teaching CSR in higher education. This “pilot” interview revealed that showing prepared figures during the interview felt unnecessary for the participant. Based on this feedback, the interview guide was revised and restructured accordingly. Similar to the approach taken by previous studies on CSR competences (e.g. Osagie et al., 2016), the framework/figures were only introduced when participants required structure for their answers.

Two distinct guides were developed: one emphasizing the teaching (e.g., course content, teaching methods, and competences) and the other one with a stronger emphasis on the institution (see interview guides in appendix A).

The first interview guide with a teaching focus followed these eight key sections:

1) Introduction: In accordance with Lichtman (2014, p. 29), the interviewer introduced the study, explained its purpose, assured participants of confidentiality, and verbal consent for recording was obtained.
2) Background, current position: Participants shared details about their professional backgrounds, as well as their current teaching. They explained in which programs, and for which audiences they taught which course.
3) Teaching content: Participants discussed the content of their CSR course. They reflected on the influences that led to their selection.
4) Teaching methods: Participants discussed the teaching methods they use to teach CSR. They reflected on the effectiveness of these methods and the extent of institutional support.
5) Target competences: Interviewees described the competences they aim to develop through their teaching, their rationale for selecting them, and whether these align with institutional priorities.

6) Challenges: Participants discussed the main challenges in teaching CSR, their need for institutional support or training, and their views on the future of CSR education in Swiss higher education.
7) Final remarks: Interviewees were invited to share a wish for the future of CSR in Swiss higher business education and any other final thoughts.
8) Next steps: Participants were informed about the next steps, including the option to receive the transcripts and a summary of the study's findings.

The second interview guideline with a stronger institutional focus followed nine key sections:

1) Introduction: In accordance with Lichtman (2014, p. 29), the interviewer introduced the study, explained its purpose, assured participants of confidentiality, and verbal consent for recording was obtained.
2) Background and current position: Interviewees described their professional backgrounds and current responsibilities. They explained their coordination and teaching tasks.
3) General landscape and key actors: Participants reflected on the institutional landscape of higher business education in Switzerland, identifying key actors involved in advancing CSR integration. They were also asked to explain the process for introducing new courses, particularly those focused on CSR, within their institution.
4) Institutional and personal challenges: This section explored both institutional-level and personal challenges related to integrating CSR in higher business education.
5) Institutional support and teaching resources: Participants shared their experiences with institutional support structures, including training opportunities, availability of teaching resources. Furthermore, potential barriers were addressed.
6) Target competences: Interviewees assessed the extent to which their institution promotes CSR-related competences.

7) Teaching methods: Interviewees discussed their familiarity with and access to alternative teaching methods and whether interdisciplinary approaches were part of the curriculum.
8) Final remarks: Interviewees were invited to share a wish for the future of CSR in Swiss higher business education and any other final thoughts.
9) Next steps: Participants were informed about the next steps, including the option to receive the transcripts and a summary of the study's findings.

7.3 Data Collection

Participants were selected based on the list of CSR-related courses identified in Swiss higher business education (see sections 4.4.2 and 4.4.3). A total of 82 CSR-related courses and continuing education programs were screened, and the contact persons for the courses were extracted. The contact persons were invited to participate in the study via email. The email included information about the purpose of the study, the connection of the study to the course the potential interviewees were teaching, and the author's contact details for further inquiries. In cases where contact information was missing, the respective institutions were approached to obtain further details. Otherwise, a reminder e-mail was sent after several weeks. Upon receiving a positive response, interviewees were sent an Outlook meeting invitation along with a Microsoft Teams link.

The author conducted all semi-structured interviews via Microsoft Teams between December 2024 and March 2025. Each interview was scheduled for 60 minutes; however, one participant, upon request, opted for two separate 30-minute sessions. The interview concluded when the point of saturation was reached. After the interview was completed, to enhance the confirmability of the data, the participants were asked to review their transcripts, and it was possible to comment and add statements.

7.4 Sample Description

The sampling method for this study is purposive, which differs from the generalisability sought in quantitative research. The aim of purposive sampling is to collect data from participants that can generate insights and a deep understanding of the topic of interest (Braun & Clarke, 2013, p. 56) rather than representing a certain population. Within the umbrella of purposive sampling, this study employed two specific sampling strategies. First, convenience sampling was used, selecting participants based on accessibility to the researcher. Second, stratified sampling was employed, a method that ensures diversity within a group based on specific criteria (Braun & Clarke, 2013, p. 5). There is no universally accepted rule for determining the ideal sample size in qualitative research; however, the interviews were concluded once data saturation was achieved, and studies in the same field tend to include around 14 to 15 interview participants (e.g., Beddewela et al., 2017, p. 12; Chang & Wang, 2021, p. 4).

Figure 7-1 presents the interview sample of Swiss professors/lecturers and course coordinators, organized chronologically by interview date. The study started with a pilot interview, followed by 14 interviews, each lasting approximately 45 minutes. English was the predominant language of the interviews, followed by German and Swiss German. All participants teach courses on CSR. Some of the participants hold dual roles, combining teaching responsibilities with curriculum or course management duties (course coordinators). In line with the stratification sampling strategy, the diversity of institutional types and course types, previously identified in Chapter 4, is aimed to be achieved (see section 4.3.2, 4.4.2 and section 4.4.4). Figure 7-2 shows a morphological classification of the distribution of the latter dimensions and the role of the interview participants. The final sample consisted of eight participants affiliated with universities and six with universities of applied sciences. The interviews also covered a variety of course types, including 10 participants teaching in a master’s course, six in a bachelor's course, and three in a CAS. Several participants are teaching in two different types of courses. The percentages are close to the distribution of institutions and courses included in the study (see section 4.3.2, 4.4.2 and section 4.4.4).

MAXQDA Info	Information about the institution and the course				Interviewee information		Interview information		
Code*	Type of institution	Type of course	Target group	Language of the course	Role	CSR teaching experience	Date of the interview	Interview in minutes	Language of the interview
#1	University	Master	Students	English	Teaching role	Less than 5 years	07.11.2024	55 min	English
#2	University of applied sicences	Bachelor	Students	English	Teaching role	Less than 5 years	12.11.2024	49 min	English
#4	University	Bachelor	Students	French	Teaching role	More than 5 years	08.01.2025	53 min	English
#5	University	Master	Students	English	Teaching role	Less than 5 years	09.01.2025	40 min	English
#6	University	Master + CAS	Students and Professionals	English	Teaching role	More than 5 years	09.01.2025	45 min	English
#8	University of applied sicences	Bachelor + Master	Students	English	Teaching role	Less than 5 years	14.01.2025	54 min	English
#10	University of applied sicences	CAS	Professionals	English	Teaching role, Course coordinator	More than 5 years	14.01.2025	21 min	Swiss German
						More than 5 years	20.01.2025	31 min	
#9	University of applied sicences	Master +CAS	Professionals	German	Teaching role, Course coordinator	More than 5 years	16.01.2025	43 min	English
#11	University of applied sicences	Bachelor + Master	Students	English	Teaching role, Course coordinator	More than 5 years	16.01.2025	50 min	German
#7	University	Master	Students	English	Teaching role, Course coordinator	More than 5 years	21.01.2025	40 min	English
#12	University	Bachelor	Students	German	Teaching role	Less than 5 years	10.02.2025	46 min	German
#13	University	Master	Students	English	Teaching role	More than 5 years	13.02.2025	23 min	English
#14	University of applied sicences	Bachelor + Master	Students	French	Teaching role, Course coordinator	More than 5 years	11.03.2025	47 min	English
#15	University	Master	Students	English	Teaching role	More than 5 years	10.03.2025	35 min	English

*Code according to the order of interview acceptance

Figure 7-1: Sample information
(own elaboration)

In terms of professional roles, nine participants served solely as teachers. The term “teaching role” includes full professors, associate professors, assistant professors, and lecturers. On the other hand, five participants held combined roles involving both teaching and administrative responsibilities, such as coordinating CSR courses or programs within the institution.

Teaching experience is divided into less than five years and more than five years of CSR teaching experience. Five participants reported fewer than 5 years of CSR teaching experience, and 9 reported more than 5 years.

Dimensions	Possibilities		
Type of insitution	University public 8 (57%)	University of Applied Sciences, public 6 (43%)	
Type of course	Master 10 (71%)	Bachelor 6 (43%)	CAS 3 (21%)
Role	Teaching role 9 (64%)	Teaching and course coordination role 5 (36%)	
Teaching experience	Less than 5 years 5 (36%)	More than 5 years 9 (64%)	

Figure 7-2: Morphological box of the attributes of the interview participants [9] (own elaboration)

7.5 Data Preparation

As discussed in section 6.5 the data is transcribed using the MAXQDA data preparation and analysis tool. The transcription rules by Kuckartz et al. (2008, p.27f.) are slightly adapted to fit the study. Each rule is outlined below:

1) A change of speaker is indicated by a blank line between speakers to improve readability.
2) Paragraphs spoken by the interviewer are introduced with “S1”, while those spoken by interviewees are marked with “S2”.
3) The transcription is verbatim, meaning it is neither phonetically transcribed nor summarized. It includes all the spoken words, including filler words and pauses. The languages spoken by the authors are proposed as interview languages, and they were transcribed into their original languages. As suggested by Kuckartz et al. (2008), only dialects are translated. In this study, one participant wished to be interviewed in Swiss German. This transcript was translated into standard German.

[9] Percentages exceed 100% because participants teaching multiple course types are counted in each relevant category.

4) Language and punctuation are slightly adjusted to align with standard written English and German. However, word order, definite and indefinite articles, and grammatical errors are retained as spoken.
5) Noticeable, longer pauses are marked with ellipses in parentheses (...).
6) Furthermore, as suggested by (Braun & Clarke, 2013, p. 169), the interview transcripts were anonymized by removing the name of the person. To maintain complete anonymity, the names of the institutions and the name of the courses are also removed. All the removed information is replaced with a pseudonym. In this study, the author used NAME X, INSTITUTION X, and COURSE X as pseudonyms.

7.6 Conclusions

This chapter describes the execution of the exploratory study and provides the foundation for the following chapters.

Based on two interview guides, one specifically for the teaching staff and the other for the course coordinators, 14 Interviews were carried out. Each Interview lasted approximately 45 minutes. The final sample included interview participants from eight universities and six universities of applied sciences, representing a broad range of institutional and course types. The dataset comprises ten master's courses, six bachelor's courses, and three CAS courses, with some participants teaching across multiple course types. Professional roles varied as well: nine participants held teaching roles, and five held combined roles as lecturers/professors and course coordinators. Furthermore, five participants reported less than five years of CSR teaching experience, and nine reported more than five years of CSR teaching experience. The language of instruction in the courses was predominantly English, and most interviews were conducted in English.

8 Results of the Exploratory Study

8.1 Overview

This chapter presents the analyses and the outcome of the exploratory study.

It is divided into six main sections. Section 8.2 describes the process of data analysis. Section 8.3 presents the quality checks conducted. Section 8.4 shows the results related to the first research question (RQ1), which investigates the target group, the types of program, the teaching content, the teaching method and the target competencies. Section 8.5 provides the outcomes of the second research question (RQ2), which focuses on the challenges encountered by the teaching staff and course coordinators in teaching CSR. Section 8.6 presents the most mentioned wishes of the interviewees for the future. Finally, 8.7 draws conclusions.

8.2 Coding

The hybrid coding approach starts with developing a priori codes. Following the suggestion of Swain (2018), the a priori codes can be derived from existing literature. In this study, the a priori and the a priori subcodes are based on the literature review in chapter 5. More specifically, on the dimensions of CSR teaching in higher business education (see section 5.2). The a posteriori codes and sub-codes are derived from the data itself and defined during the analysis. The codes are illustrated in Figure 8-1. The a priori codes are shaded in white, and the a posteriori codes are shaded in grey.

The second step of coding is the familiarization with the data (Braun & Clarke, 2013, p. 202; Swain, 2018, p. 9). Since the author is simultaneously the interviewer and the data analyst, this step can be referred to as refamiliarization. While listening and reading the audio and transcripts several times, Initial patterns were noted and captured with the memo function on MAXQDA.

The third step includes the a priori coding and the creation of a posteriori codes as the analysis progresses. With further analysis of the transcripts, the number of a posteriori codes increased.

Lastly, a second coder independently applies the established codebook to 25% of the transcripts, to identify unclarities and solve them through discussion (see section 8.3).

A priori/A posteriori codes	**A priori/ A posteriori sub-codes**											
Target groups	Professionals						Students					
Type of program	Bachelor program		Master program		CAS		DAS		MAS, MBA,EMBA		MC	
Language	English		German				French			Italian		
Teaching content	Economic	Social		Stakeholders		Enviromental/ Sustainability		Ethical			Voluntary/Legal	
Teaching methods	Case method		Action and experimental learning		Service learning (SL)			Problem-based learning (PBL)			Traditional lecturing	Other methods
Target competencies	Cognition-oriented			Functional-oriented				Social-oriented			Meta-oriented	
Reasons behind the selection of teaching content, target competencies, and teaching methods	Own research			Students' demand/feedback		Colleagues		Industry experience			Follow trainings/seminars/degrees	
Challenges	Institutional-related			Student-related				Content-related			Competencies-related	Teaching method-related

White boxes = A priori codes, Grey boxes= A posteriori codes

Figure 8-1: A priori and a posteriori codes

(own elaboration)

8.3 Quality Checks

Three elements, such as credibility, consistency, and transferability, are important as quality checks for the trustworthiness of qualitative data (see section 6.7). Figure 8-2 provides an overview of how these elements are addressed in the doctoral thesis, indicating the corresponding chapter number.

One measure to uphold high standards of qualitative data analysis in this doctoral thesis is triangulation, which was achieved by involving a second researcher to code the

interview transcripts. This second coder is a Ph.D. candidate in social impact management education, with enough expertise in the topic and in qualitative analysis to contribute to the coding process and was not involved in the interviewing of the participants (Nili et al., 2020, p. 6). Following studies in education sciences, the second coder coded independently 25% of the transcripts (Cheung & Tai, 2023, p. 1168).

The segment comparison level, in which the system checks if each segment coded by the two coders matches, is chosen as a method. A total, 183 segments were checked. The tolerance level was set at the default value of 90%, which represents the overlapping area of two codings. The intercoder agreement conducted using MAXQDA was initially at 68.8% (MAXQDA, n.d.). [10] It is important to clarify this step is not to validate the coding but rather to identify discrepancies, refine the coding book and ensure a shared understanding.

The researchers engaged in a code harmonization process to develop a common understanding of the identified codes, as suggested by Nili et al. (2020). Both researchers jointly reviewed all mismatched segments to discuss differences in interpretation. Through this process, several codes were redefined or reorganized. Especially the CSR competencies codes, with the meta-oriented and social-oriented sub-codes were not clearly distinguished. It was decided that social codes were always in relation to others, linked to leadership, whereas meta-oriented codes focused solely on oneself across different situations, linked to self-reflection. Furthermore, the “reasons” codes and the “challenge” codes were rearranged to create distinct categories. For example, the code “experience” was separated into “own research” and “industry experience”. The shared understanding of the codes was then applied to the entire dataset.

[10] A/N, A is the number of codes on which both coders are in agreement, N is the total number of codes (Nili et al., 2020, p. 8)

Elements for data trustwor-thiness	Explanations	Elements reaching for data trustworthiness in this doctoral thesis
Credibil-ity or In-ternal Va-lidity	A criterion that re-fers to the confi-dence in the truth of the findings. In other words: “Do the findings match the reality?”	Second coder and code harmonization (chapter 8) Participants' agreement on transcripts (chapter 7) Interviews continued until they reached saturation (chapter 7) Description of consistency with other research findings (chapter 8) Researchers critically reflect on their influence on the research (chapter 10)
Con-sistency or Relia-bility	A criterion that supports the claim that similar find-ings would be ob-tained if the study were repeated. In other words: “If the study is repli-cated, will it yield the same re-sults?”	Second coder and code harmonization (chapter 8) Detailed documentation on the research setting (chapter 3, 4, 5) Detailed documentation about the research participants (chapter 4, 7) Detailed documentation about the research methodology (chapter 4, 6) Reviewing the results of the study with different stakeholders in two focus groups (chapter 9)
Transfer-ability or External validity	Addresses the ex-tent to which the findings can be applied to other contexts or groups. In other words: “How gen-eralizable are the results?”	Detailed documentation on the research setting (chapter 3, 4, 5) Detailed documentation about the research participants (chapter 7) Detailed documentation about the research methodology (chapter 4, 6) Purposely seeking variation in sample selection by diversifying the institution types and course types. (chapter 6, chapter 7)

Figure 8-2: Elements of trustworthiness in this doctoral thesis
(Adapted from Newton Suter, 2012, p. 35ff.).

Overall, the quality of the data has been maintained at a high standard across various measures of the three elements: credibility, consistency, and transferability.

8.4 Results on Target Groups, Types of Program, Teaching Content, Teaching Methods and Target Competencies

This section answers the first research question: How do the CSR teaching staff and course coordinators in Swiss higher business education approach CSR teaching in terms of target groups, types of program, teaching content, teaching methods, and target competencies? What are the reasons behind their choices? The findings will be explained in the subsequent sections.

8.4.1 Target Groups

In terms of the target groups, the main finding is that several participants mentioned that mixing students from different faculties or mixing professionals with diverse backgrounds makes the courses more interactive and the discussions more interdisciplinary, which fits well with the very nature of CSR (Beddewela et al., 2017).

interviewee #6 explains: "And I even love it more when the students come from different faculties . . . I had a student from philosophy last year, and he came with questions that the other students didn't have. (…) Not because he was better, but because he came with another perspective. It would be the same if the business students would go into the philosophy faculty. They would come with questions that philosophers perhaps have never thought about."

8.4.2 Types of Program

The type of program is defined by the higher education institution, influenced by broader market/industry and research trends.

Interviewee #13, a course coordinator, explained: *"And then, of course, we always adapt our curriculum to the students' needs and to trends in research and society. If you want to be up to date with your curriculum, you have to adapt your courses. You cannot teach the same thing forever and forever."*

Course coordinators reported that the type of program then further defines the target competencies and the target group of CSR courses. Nevertheless, many participants reported encountering administrative hurdles when establishing new CSR courses, particularly interdisciplinary ones that involve multiple faculties or departments.

8.4.3 Teaching Content

The course content is analysed and categorized into six CSR dimensions: Economic, Social, Stakeholder, Environmental/Sustainability, Ethical and Voluntary/Legal. The CSR dimensions are explained in detail in the section 2.2.1 and section 5.7.

The first finding when coding the content is that the courses are quite diverse, reflecting the varied keywords used to find them (see section 4.4.1). However, based on the explanations of the interviewees and the online course descriptions, the course content can be grouped into the six CSR dimensions. The dimensions represent the main content that is taught in the course. If two courses were taught by the same interviewee, the dimensions that appeared in both courses are listed.

Three patterns emerge from the analysis of the dimensions as course content: Firstly, the Economic dimension is present in all courses. Since these courses are all located in business departments, schools, colleges or faculties, they all discuss the role of businesses in the economic and social system, including products or services, resources, profitability, shareholders, and strategy.

Secondly, the social dimension is also a key topic in many courses. Courses discuss, for example, primary social challenges and social biases, and how businesses and individuals can address them. Also, social innovations are a discussed topic. Thirdly, nine lecturers, professors and course coordinators also have a key focus on sustainability and environmental content, including topics such as sustainable development milestones on a macro level or discussions about corporate sustainability, as sustainable product management. Furthermore, a topic mentioned is the discussion of sustainable behaviour and consumption of the students themselves.

The other dimensions, Voluntary/Legal, Stakeholder, and Ethical, are elements of five CSR courses analyzed. Figure 8-3 illustrates the main CSR course content.

MAXQDA Information	CSR Dimension
Code	CSR course content: Economic, Social, Stakeholder, Environmental/Sustainability, Ethical, Voluntary/Legal
#1	Sustainability/Environmental, Stakeholders, Economic
#2	Voluntary/Legal, Social, Economic
#4	Sustainability/Environmental, Economic, Social
#5	Social; Sustainability/Environmental, Economic
#6	Ethics, Social; Economics
#8	Sustainability, Environmental/Economic, Social
#10	Economic, Voluntary/Legal, Social
#9	Economic, Sustainability/Environmental, Stakeholders
#11	Social, Sustainability/Environmental, Economic
#7	Economic, Social, Sustainability/Environmental
#12	Stakeholders, Economic, Voluntary/Legal
#13	Voluntary/Legal, Stakeholders, Economic
#14	Sustainability/Environmental, Social, Economic
#15	Sustainability/Environmental, Social, Economic

*The order is based on the first dimension talked about in the interview/description

Figure 8-3: CSR course content
(own elaboration, based on the interviews)

8.4.4 Teaching Methods

The CSR teaching methods are grouped into four categories of CSR teaching methods: case method, action- and experiential learning, problem-based learning, and service learning. The teaching methods are explained in detail in section 5.8.

The findings reveal that participants provided a diverse range of responses when discussing the teaching methods in their courses. The responses are summarized in Figure 8-4 Ordered by frequency from most to least mentioned theme. The case method was mentioned the most among the predefined CSR teaching methods.

Beyond the predefined themes, the most frequently mentioned teaching method is traditional lecturing. Participants indicate that, despite the availability of other methods, lecturing remains in use. Some professors and lecturers perceive it as specifically important at the undergraduate level to ensure students acquire relevant fundamental knowledge on the topic. Additionally, frontal lectures are also used to initiate the sessions. One lecturer also mentioned feeling more comfortable with this teaching style.

Interviewee #14 explains: "*I have to say the first year is (…) knowledge acquisition and there is a lot of frontal.*"

Interviewee #13 mentions: "*[One part is] always classic lecture like you would know it. So, I'm really standing there having slides, and then we go through the slides.*"

Interviewee #2 shares: "*I still feel more comfortable with frontal teaching, to be honest. Yeah, (…) it's the easiest.*"

Following the traditional lecturing method, the case method emerged as another teaching approach among the interviewees. Case studies referenced in the interviews encompassed both fictional and real-world scenarios. Figure 8-4 presents two examples of professors and lecturers utilizing real-world cases in their teaching. Subsequently, action- and experiential learning approaches were discussed, with teaching staff working with hands-on projects or collaborating with companies in which students actively participate in projects. This was followed by references to problem-based learning, where participants discussed situations in which students solve real-world problems without or with only minimal support from the teaching staff. Lastly, none of the interviewees reported using the service-learning method in their courses. It is not always possible to clearly delineate the differences between the teaching methods, and some of the quotes were categorized into two categories of teaching methods.

A priori codes	A priori sub-codes	Quotes
CSR competence domains [11]	**Case method**	Interviewee #6: "*They have a group project where they will have to (...) analyse a leader and find information about this leader's personality, character, worldview, and see how it impacted the organization's culture, priorities, and positioning*" Interviewee #12: "*Trafigura is the first case where the Federal Administrative Court convicted a company and even the CEO. Although it's not a final ruling, it is certainly a warning shot for companies . . .It's also about seeing how difficult it is to do business in such countries . . ..*" (translated from German). Interviewee #8: "*Oftentimes, I have already connected with the company they're working for. And for example, I ask them to draw the supply chain of their company*."
	Action and experiential learning	Interviewee #8: *"And now it's exciting because the students are really working with real data . . .. And they put themselves in some kind of role play where they are playing the role of a consultant, with and then they develop an action plan, and they have to deal with the human factor as well."* *Interviewee #8: "Students have to select a company. Oftentimes, they select a company in which one of the members works. So they have good access. And they have to establish a sustainability strategy for that company."*
	Problem-based learning (PBL)	Interviewee #8: *". . . when the students take this course, they work on a specific problem. They have three modules. One is business, one is product and processes, and one is transdisciplinary . . . they have coaches from the different departments, helping them."* Interviewee #7: *"What I try to do is to teach the students how to make decisions. For example, one of my introductions to corporate responsibility is the case of Nespresso, when they lost their patent and subsequently, all their competitors entered the market. Not all of them used aluminium, but rather plastics. And now, Nespresso takes back and recycles the capsules from its clients. But the clients don't only use Nespresso exclusively, and suddenly, in the recycling line, Nespresso also had plastic. And then I asked the students: So what do you do if you are a manager of Nespresso and you are responsible for that?"*
	Service learning (SL)	No interviewee mentioned the method of service learning.

Figure 8-4: Teaching methods with examples by the interviewees
(own elaboration, based on the interviews)

Many other teaching methods were mentioned, including guest lectures, role-plays, reflection exercises, simulations, and games. This finding aligns with the literature review, which identifies additional CSR teaching methods.

[11] Based on the CSR teaching methods explained in chapter 5

Another finding beyond the predefined themes is that the Interdisciplinary and transdisciplinary approaches are perceived as very useful by the teaching staff. Furthermore, having students from diverse backgrounds and fields in the class is perceived as more interesting and engaging.

A lecturer explains: "I*f you were to look at my readings list, you will find that there's something for everyone, regardless of what discipline they are coming from" (Interviewee #5).*

Another lecturer mentions: *"When you don't cross examine issues, you don't see the issues. So I think that interdisciplinary teaching is very important, bringing in perspectives from other faculties. And I even love it more when the students come from different faculties" (Interviewee #6).*

8.4.5 Target Competencies

The CSR target competencies are categorized into cognition-oriented, functional-oriented, social-oriented, and meta-oriented domains. They are explained in detail in the section 5.9.2.

The findings show a series of specific examples of CSR target competency development by the interviewees. The overview is provided in Figure 8-5. These examples demonstrate how individual CSR competencies are addressed and targeted in higher business education in Switzerland.

A priori codes	A priori sub codes	Quotes
CSR competence	Cognition-oriented	Interviewee #5: "*So, without talking about the role of the corporations or governments or anything, but just in general, what are the pressing social and environmental issues of this time?"* Interviewee #4 talking about systems thinking: *"A case study, where they can apply the theory and then, for example, in systems thinking . . . identifying feedback loops, identifying relationships, identifying archetypes and so on."*

do-mains [12]	Functional-oriented	Interviewee #9: *"So I am mainly focused on how to implement it in an organization, how to develop a strategy, a sustainability strategy to implement it coherently, and also to, yeah, help the transformation towards more sustainability."* Interviewee #8: "W*hat we do in this course is that we select at the beginning of the semester, we select a number of startups that have a focus on sustainability and that have a need. Then they receive assistance from students for specific projects, such as business modelling and financial modelling. There are usually four students per project per startup, and then they spend the semester working with this company . . . they basically solve their issues. This is very nice, for students because they really learn how to work on a real project."*
	Social-oriented	Interviewee #6: *"I have a role play where I put them in a situation, with an ethical issue, and see how you can enter into somebody else's position."*
	Meta-oriented	Interviewee #6: *"And one of the assignments I then give is, and this is a graded assessment. I asked them to now make a case study of identifying biases and potential solutions. And the object of the case study is themselves."*

Figure 8-5: Competencies domains with examples used by the interviewees (own elaboration, based on the interviews)

Another finding beyond the predefined themes is that lecturers, professors, and course coordinators in CSR education do not highlight a prominent focus on competence-oriented teaching within their courses. During interviews, some teaching staff and coordinators indicated a limited familiarity with CSR competencies or expressed uncertainty about how to incorporate them into their teaching. However, CSR competencies are still mentioned in formal course descriptions and institutional guidelines.

As a lecturer explains: "*I'm becoming more and more familiarized with the, like possibilities in terms of . . . competence development . . .. There's also like, civic society engagement and change agent, this kind of very, yeah, very broad, concepts that I'm getting familiar [with], but I do not know how to implement any of these things."* (Interviewee #1).

[12] Based on the CSR and ESG competencies Framework explained in chapter 5, (adapted from Lichtenthaler, 2023 and Osagie et al., 2016)

Another professor and course coordinator mentions: “*I mean, you start sometimes with it, but at some point, you have your . . . content and, and, and more focused on what you think is, is, yeah, necessary content rather than developing competencies. Of course, yeah, let's say, from a program management side, you try to integrate that to a certain extent, a bit more, I would say, than in a specific module”.* (Interviewee #9).

From the course coordinators' perspective, this perception is also mentioned. It is noted that it is challenging to hire new teaching staff which possess extensive knowledge in topics as well as pedagogy: As one course coordinator points out*: “Also because I have the feeling that even with new hires, there are still very few people who truly bring this broader understanding or this specific focus with them."* (Interviewee #11, translated from German).

These findings of limited familiarity with CSR target competencies and the topic in general align with previous studies, which indicate that professors feel unqualified to teach topics such as CSR and ethics and have had limited training in these areas themselves (Dean & Beggs, 2006, p. 4).

8.4.6 Reasons behind the Choices

When analyzing what guided the teaching staff in choosing content, target competencies, and teaching methods, the codes were not predefined; they emerged from the data and were grouped into the following a posteriori codes: Own research, Colleagues, Industry experience, and Follow trainings/seminars/degrees.

The findings show that participants offered a diverse range of responses when asked about the reasons behind their selection of teaching content, target competencies, and teaching methods for CSR courses. These responses are summarized in Figure 8-6 ordered by the main themes mentioned in the interviews.

A posteriori codes	Quotes
Own research	Interviewee #1: *"So the course at the university was born out of my PhD thesis."* Interviewee #13: *"I'm doing this as part of my research. I'm quite expert."*
Students' demand/feed-back	Interviewee #6: "*The type of discussions we have with students, the type of questions they ask, the type of comments they make at the end of the evaluation.*"
Colleagues	Interviewee #2: *"It was actually created by my predecessor."* Interviewee #8: ". . . *for the content, I basically took over what was, provided already and I continued it in the same way. And that's also for the same reason that it's been done in a specific way before by a colleague. I'm joining the team . . . so I'm not going to change the method. I would say I don't have that much influence on the teaching methods."*
Industry experience	Interviewee #12: "It is solely industry experience.*"* (translated from German) Interviewee #8: "*I'm also involved in a startup or in an NGO. I'm on the foundation board. So I have like the understanding of what's going on in practice. And for me, that's really easy to transfer this to the students."*
Follow trainings/semi-nars/and degrees	Interviewee #2: *"So I'm, I'm involved in different initiatives in order to keep myself updated. So follow the seminars, for example, of the UN Global Compact. Switzerland and Liechtenstein."* Interviewee #6: "*Also, I did a course on leadership as a part of an executive program where I got a lot of good resources."*

Figure 8-6: Examples of the interviewees concerning the reasons
(own elaboration, based on the interviews)

In summary, the primary reason is that the teaching staff has conducted research on the topics they currently teach. Second, students' demands and feedback informed the course content, teaching methods, and competencies. Third, they were able to adopt course content, teaching methods, and competencies from colleagues or from the course's predecessors. Both categories, teaching staff working in Universities and Universities of applied sciences, mentioned these influences.

Additionally, what also emerged strongly in the discussion is that the teaching staff and course coordinators invest time in CSR courses based on their personal convictions, which is illustrated by the following quotes:

Interviewee #8 mentions why he has the motivation to teach: *"You can also move people and have an impact and, yeah, help to move companies to a better place. So, so it has also intrinsic value to me."*

Interviewee #4 explains: *"So I think that, young people that then will be, you know, in our companies, hospitals, public agencies will need tools to, we need the right tools to address the challenges that that are coming and to also to, find ways to transition, hopefully to, to a more a more sustainable society and economy. And that's why I'm doing all the efforts that I'm doing . . . in these courses."*

8.4.7 Summary of the Results

Figure 8-7 summarizes the main results of the study.

Target groups Mixing students from different faculties/with different backgrounds seems to make the course more interactive and interdisciplinary
Types of programs The market/research trends have an influence on the CSR programs The type of program defines the target groups and the target competencies of the CSR courses
Teaching content Focus lies mostly on Economic, Social, and Environmental/Sustainability dimensions
Teaching methods Diverse methods are used, with the case method most prominent Traditional lecturing is still prominent Innovative teaching methods are used in master courses
Target competencies Teaching staff are often unfamiliar with CSR competencies or uncertain about how to integrate and assess competencies in their teaching

Figure 8-7: Main findings to the first research question
(own elaboration)

8.5 Results on Challenges [13] [14]

To answer the second research question: How do the CSR teaching staff and CSR course coordinators in Swiss business education perceive the challenges associated with teaching CSR?, the perceived challenges faced by the teaching staff are divided into five categories: student-related challenges, content-related challenges, teaching method-related challenges, competencies-related challenges, and institutional-related challenges. The most prominent challenges identified in each area are explained in the following sections. Lastly, the challenges are summarized and the wish for the future of the participants is explained.

8.5.1 Student-Related Challenges

Regarding students, the teaching staff perceives that, for CSR topics, collaboration and interest are even more crucial than in other courses, and their absence poses a significant challenge. This finding aligns with previous research, such as that of Beddewela et al. (2017).

Interviewee #1 explains: *"Then, of course, also the students, they need to have an interest, especially when it comes to dedicated or specific education in this area".*

Interviewee #9, when talking about the important stakeholders in the field: *"And for the specific programs, especially or also in general, it also needs interested students, who are passionate about the topic and open or at least open to it, to debate it critically."*

Some members of the teaching staff perceive that the lack of collaboration and student interest may stem from scepticism about the topic, particularly given that other courses

[13] This section has been accepted for publication as a book chapter and has been slightly adapted to fit this thesis: Zosso, M., & Miandar, T. (in press). Navigating the Challenges of Educators Teaching Responsible Management. In R. Hales (Ed.), An Impact Pedagogy for Responsible Leadership and Management Education: The Impactful 5 Approach. Routledge. (see appendix C)

[14] The citations in this chapter have been grammatically corrected or slightly shortened for readability. Their original meaning has been fully preserved.

in the program rarely address social or environmental aspects of management and that CSR courses are integrated only as add-ons to the curricula.

Interviewee#1 mentions feeling a bit of scepticism from students regarding her course: *“So I'm not sure if it's because people are a bit overloaded with this topic, but I sometimes have found a bit of scepticism (…). But just like, oh yeah, same old, same old sustainable development goals. What new thing are you going to tell me.”*

Interviewee #6 explains the challenge faced with the students in the course: “*When I criticize the management model, some students think that I'm just throwing the entire free market economy away. And no, I'm just asking questions that were not asked in other classes. That doesn't mean that the all the good elements that were discussed in other classes disappear. My class is one, among others, and this is important for me to let them know.”*

8.5.2 Content-Related Challenges

The primary content-related challenge is the rapid evolution of subjects in the CSR field.

Interviewee #14 states: “*It's a topic that is evolving quite rapidly.”*

Interviewee #5 mentions: “*. . . there are some issues that are more prominent in a particular year. The next year it tends to change.”*

Interviewee #13 explains: “*The slides I used last year, I already have to change because now . . . there is this International Sustainability Standards Board that brought out new standards (…). So, you are constantly adapting.”*

Another perceived challenge related to the content is that the field is not only rapidly evolving but also fragmented and ideologically charged, making it difficult to make sense of the topics and provide high-quality teaching content.

Interviewee #1 shares: "*. . . it's hard to make sense of the field of knowledge as a whole, just because, like, there's different dimensions of knowledge creation and there's so many topics within it.*"

Interviewee #8 explains: "*. . . one of the major challenges is that sustainability as a topic, has been very (…) ideologically loaded, you know, so it's not only science, it's also politics . . . and interpretation and so on.*"

8.5.3 Competencies-Related Challenges

As mentioned in section 8.4.5, a key finding on competencies is that some lecturers and professors do not emphasize competence-oriented teaching. Interviews revealed that the teaching staff often lack familiarity with CSR competencies or feel unsure how to implement and assess them, due to limited knowledge and, at times, a lack of incentives and motivation. Nevertheless, from a program management side and in the course description, the competency focus is more prevalent.

Interviewee #1 shares: *"I'm becoming more and more familiar with the possibilities in terms of (...) competence development (…) in sustainability. There's also like, civic society engagement and change agent, this kind of . . . very broad concepts that I'm getting familiar [with], but I do not know how to implement any of these things."*

Interviewee #9 mentions: *"I mean, you start sometimes with [competency focus], but at some point, you have your (…) content and . . . [you put] more focused on what you think is, is, yeah, necessary content rather than developing competencies. Of course, yeah, let's say, from a program management side, you try to integrate that to a certain extent, a bit more, I would say, than in a specific module".*

8.5.4 Teaching Methods-Related Challenges

The teaching staff perceives that integrating CSR teaching methods, such as role plays, reflection exercises, case studies, action-experimental learning, and service learning, is notably time-consuming and not well-suited for large classes:

Interviewee #1 mentions:" *But if I want to integrate methods, I have to be proactive about it. . .. And yeah, this is something that sometimes one does not have the time for it.*"

Interviewee #13 explains: "*Part of the grade is from the case study, the report, and then they also have to present their case study (…). But you can do this in a course . . . [with] about 20, 25 participants . . . you cannot do this in a Bachelor first semester with 150 students"*

Especially for self-reflection exercises or the sharing of personal experiences, the teaching staff mentions that they need enough time to establish a trusting environment:

Interviewee #6 shares the experience of a continuing education course: *"It needs some teaching time to go into . . . [self-reflection exercises]. I teach half a day or one day, and it's a little short to build the confidence to have them really think about Who am I? . . . I always tell them I do not grade the type of weaknesses that you have. What I grade is, can you relate a weakness to the theory we've seen and to the tools that can mitigate it?"*

These time constraints likely contribute to the continued dominance of frontal teaching methods, particularly in introductory bachelor-level courses, as reflected in section 8.4.4.

8.5.5 Institutional-Related Challenges

The most prevalent institutional challenge perceived by the teaching staff is the lack of incentives from their institutions to invest time in teaching. Good teaching does not feel

valued, nor does it help with climbing the career ladder. Therefore, it is primarily the individual motivation of the teaching staff that drives the time investment in CSR teaching. Furthermore, CSR is often perceived to be treated by the institution as a peripheral module rather than being embedded into core business education, and therefore, students receive mixed messaging.

Interviewee #5 mentions "*[I] have (…) zero incentives to teach. It's just that I like teaching and so I do it. So, I often spend much more time, you know.*

Interviewee #7 explains *"The primary focus on professors at the university level is still on research."*

The feeling that there are no incentives to invest time in teaching is exacerbated by the fact that the hiring process places no emphasis on good teaching records.

Interviewee #4, when responding to mentions: *"Maybe that the hiring practices in universities and higher education institutions change and we have positions that prioritize teaching."*

Lastly, an institutional challenge mentioned is that CSR is often treated as a peripheral course rather than embedded in core business education.

8.5.6 Summary of the Results

To summarize the challenges, a table with the challenge categories and the main challenges described by the interview participants is displayed in Figure 8-8. Furthermore, the challenges are explained, and their links are established.

Challenge category	Challenge
Students	1: Scepticism* and lack of collaboration
Content	2a: Rapid evolution of the field* 2b: Ideologically charged field*
Competency	3: A lack of familiarity and time to integrate and assess CSR-related competencies*
Teaching Methods	4: Lack of time and incentives to integrate CSR teaching methods*
Institutional	5a: Lack of incentives to invest in teaching 5b: CSR courses only an add-on in the business curricula*

≥ 5 years CSR teaching experience
< 5 years CSR teaching experience
* Challenge specifically related to the CSR field

Figure 8-8: Summary of challenges
(own elaboration, based on the interviews)

1 (Students): Scepticism and absence of collaboration: Some students may be sceptical of CSR's relevance or view it as conflicting with other courses. This makes the collaboration in the classroom and integration of new CSR teaching methods and competencies even more challenging for the CSR teaching staff**.**

2a (Content): Rapid evolution of the field: CSR is a dynamic, interdisciplinary, and fast-evolving field. This makes it challenging for the teaching staff to keep their materials up to date**.**

2b (Content): Ideologically charged field: CSR inherently addresses values, politics, and ethics, which may give rise to ideological tensions.

3 (Competencies): The teaching staff does not have enough familiarity with CSR competencies and does not have the time to learn and keep up with CSR competencies and their assessment.

4 (Teaching methods): The teaching staff do not have enough time and incentives to keep updating, innovating, and learning new CSR teaching methods.

5a (Institutional): Lack of incentives for teaching: Higher business institutions often prioritize research output and academic publishing over teaching. This leads to minimal institutional reward systems for the teaching staff who want to develop CSR content or innovate in pedagogical approaches.

5b (Institutional): CSR courses are only an add-on in the business curricula: CSR is often treated as a peripheral course rather than being holistically embedded into business education.

The main challenges reported by participants vary depending on their level of experience, as indicated in Figure 8-8. Those with five years or more of CSR teaching experience often cite the lack of incentives as a barrier to investing time in teaching. By contrast, participants with fewer than five years of experience face difficulties related to the CSR field itself. For instance, they perceive the subject as complex, rapidly changing, and ideologically charged. Furthermore, they perceived instances of student scepticism towards the topic or limited classroom engagement. No differences were observed based on the type of institution or program.

It is also important to note that not all identified challenges are specific to the CSR field. Some stem from the dynamics of higher education institutions more generally and may affect other fields as well. Examples include the lack of incentives to invest time in teaching and limited student collaboration. Challenges that are specific to the CSR field

are marked with an asterisk (*) in Figure 8-8. Nevertheless, the more general challenges must also be considered in the recommendations, as they are interrelated.

8.6 Wishes for the Future

At the end of each interview, a wish for the future for CSR in higher business education was asked. The most present topic was that CSR should be considered an integral part of the institution's core business education. It should not be viewed as supplementary or separate courses but rather integrated into all business courses.

Interviewee #5 puts it quite simply: *“I think my first wish would be to try that. Universities will try and incorporate these kinds of topics into all courses.”*

Interviewee #15 highlights: “But ideally in the future all management education should be about responsible management and sustainability. So, talking about responsible management shouldn't even be highlighted. It should just be that management and responsibility are an integral part of the curriculum. At this point, it's not like that. And both, in practice and in management education, responsibility and sustainability are considered, as . . . things that you do in addition.”

8.7 Conclusions

The findings suggest that diverse target groups, including students from various faculties and professionals with varied backgrounds, enhance the interactivity and interdisciplinarity of CSR courses.

The type of program is shaped by evolving trends in research and the market. Further, do the types of programs shape the target group and target competencies. At the same time, administrative hurdles hinder the implementation of new CSR courses.

The teaching content is systematically categorized into six CSR dimensions: Economic, Social, Stakeholder, Environmental/Sustainability, Ethical, and Voluntary/Legal. The findings indicate that while the course content is diverse, the most prominent dimensions are Economic, Social, and Environmental/Sustainability.

The teaching methods can be grouped into six categories: case method, action- and experiential learning, problem-based learning, service learning, traditional lecturing, and other methods. The data show a wide variety of methods, with the case method being most prominent in the interview data. It is often combined with guest speakers. Traditional lecturing still plays an important role. It is commonly used to introduce sessions, and in some cases, educators rely on it because they feel more comfortable with this approach. Innovative teaching methods are more common in master-level courses, where smaller class sizes make them easier to implement.

The target competencies are categorized into cognition-oriented, functional-oriented, social-oriented, and meta-oriented domains. The findings show that many interviewees reported limited familiarity with the concept of CSR competencies and expressed uncertainty about how to effectively implement them in their courses, despite such competencies being mentioned in institutional guidelines and course descriptions.

The concrete examples in this chapter, illustrating how professors, lecturers, and course coordinators manage CSR teaching in Swiss higher business education, can serve as a reference for educators seeking to develop or enhance CSR teaching methods in higher education institutions.

Five main categories of perceived challenges are identified: student-related, content-related, competencies-related, teaching method-related, and institutional-related. Student-related challenges centre on scepticism and limited collaboration, which reduce engagement in CSR courses. Content-related challenges include the rapid evolution of the CSR field, which makes it difficult to keep materials up to date, and the perception of the field as ideologically charged. Regarding competencies, many educators report limited familiarity with CSR-related competencies and too little time to integrate

and assess them. Teaching-method-related challenges reflect the lack of time and incentives needed to adopt interactive CSR teaching approaches and to assess the competencies they aim to develop. Institutional challenges include few incentives to invest in teaching and the fact that CSR courses often remain only add-ons in business curricula. Lastly, the participants main wish for the future of CSR in higher business education is that CSR should be considered an integral part of the institution's core business education.

Part IV: Recommendations

9 Recommendations for CSR Teaching in Higher Business Education

9.1 Overview

This final chapter formulates practice-oriented recommendations based on the insights of the thesis.

These recommendations draw on four main sources:

- Two literature reviews: one analysing CSR scientific literature (see chapter 3), and the other examining CSR teaching in higher business education (see chapter 5). These reviews provided the basis for the empirical studies.
- Two empirical studies: one investigating target competencies in Alternative Credenials (see chapter 5.10 and appendix B), and another exploring how CSR teaching staff and program coordinators in Swiss higher business education design, implement, and perceive CSR teaching practices as well as related challenges (see chapters 6, 7, and 8).

Before formulating the recommendations, the main results of the thesis were discussed with experts in the field of CSR teaching in two online focus groups. Since the last objective of this doctoral dissertation is to derive useful recommendations for higher business education institutions and the teaching staff, the involvement of CSR experts is important.

The focus groups consisted of two parts: the author presented the main findings of the thesis, followed by a discussion. The first focus group, held on October 23, 2025, included four experts: a director of an environmental education centre of a Swiss Non-Profit Organisation, a lecturer and speaker in business ethics, a sustainability network coordinator, and a director of a centre for business and human rights. The second

focus group, held on October 31, 2025, brought together a PRME member and sustainability lecturer, a professor of sustainable supply chain management, and the lead responsible for sustainability in academia at a Swiss university.

The focus groups were valuable for deriving recommendations because they allowed participants to react to and build on one another's ideas. These interactions highlighted previous findings and brought up topics or questions that the researcher had not previously considered (Sheppard, 2024, p. 247). The results of the focus groups are briefly explained below.

- The participants confirmed the previously identified institutional challenges, including the lack of incentives to invest in CSR teaching, pressure to publish, and the perception that CSR is only an add-on in business curricula.
- They emphasized that drivers from outside of business education institutions are important for advancing CSR teaching. For example, participants noted that closer collaboration with industry partners would be beneficial for implementing programs, identifying relevant competencies, and shaping more reality-oriented course content and teaching methods.
- They highlighted that innovative, interdisciplinary, and transdisciplinary approaches are essential for advancing CSR teaching. Discussions also took place on platforms where the teaching staff can access teaching materials.
- Finally, the discussions addressed the need to distinguish what is unique to business schools from what is shared with other academic fields.

This chapter is structured into three sections. Section 9.2 summarized the recommendations on an institutional level and section 9.3 on the teaching staff level. Section 9.4 presents a heuristic process for developing a CSR teaching concept for a higher education institution. This process allows to fullfill the first recommendation.

9.2 Recommendations on the Institutional Level [15]

The challenges on an institutional level identified in the exploratory study of this thesis: A lack of incentives to invest in teaching and the fact that CSR courses are only add-ons within business curricula (see section 8.5.6), can be addressed through practical recommendations at the institutional level. Figure 9-1 presents an overview of the proposed recommendations and the targeted challenges they address.

Recommendation Category	Recommendations	Targeted Challenge
Higher Education institution Level	1. Developing a Concept for CSR Teaching	5b: CSR courses only an add-on in the business curricula
	2. Introducing Incentives for Good CSR Teaching	5a: Lack of incentives to invest in teaching
	3. Strengthening Interdisciplinary and Transdisciplinary Teaching	5a: Lack of incentives to invest in teaching 3: A lack of familiarity and time to integrate and assess CSR-related competencies
	4. Providing Access to CSR Teaching Material, Faculty Exchange and Training	5a: Lack of incentives to invest in teaching
	5. Hiring CSR Teaching Experts	5a: Lack of incentives to invest in teaching 3: A lack of familiarity and time to integrate and assess CSR-related competencies*

Figure 9-1: Summary of the Recommendations of the institutional level (own elaboration)

9.2.1 Recommendation 1: Developing a Concept for CSR Teaching

Institutions should develop a coherent CSR teaching concept (Beddewela et al., 2017, p. 7). Rather than addressing isolated challenges independently, all subsequent recommendations should be embedded within an integrated teaching concept. Such a holistic approach ensures internal consistency and avoids fragmented or symbolic

[15] This section has been accepted for publication as a book chapter and has been slightly adapted to fit this thesis: Zosso, M., & Miandar, T. (in press). Navigating the Challenges of Educators Teaching Responsible Management. In R. Hales (Ed.), An Impact Pedagogy for Responsible Leadership and Management Education: The Impactful 5 Approach. Routledge. (see appendix C)

CSR courses. To support this alignment, institutions may draw on the proposed heuristic process outlined in section 9.4.

9.2.2 Recommendation 2: Introducing Incentives for Good Teaching

The findings of the exploratory study and the focus groups indicate that a differently designed hiring process could help address the challenge that CSR is embedded in curricula only as an add-on and the lack of incentives to invest time in CSR teaching and to integrate CSR-related competencies and teaching methods into courses. Institutions should revise hiring criteria to place greater emphasis on CSR knowledge, pedagogical skills, expertise in CSR-related competencies, and industry experience. This shift would increase the number of staff with the competencies to integrate the topic, competencies, and teaching methods, even in non-CSR courses. The analysis of CSR literature (see chapter 3.6) highlights key trends, such as the CSR business case, micro-level research, environmental/sustainability, mandatory reporting, and diversity, and common CSR pitfalls. By hiring staff familiar with these topics and pitfalls, institutions can ensure that teaching remains relevant and strengthen incentives for staff to invest time in developing CSR knowledge, teaching methods, and competencies.

As discussed in section 8.4.6, the exploratory study revealed that teaching staff predominantly base their CSR courses on their own research. To address the lack of incentive and limited time available for teaching, aligning research with teaching emerges as a promising solution. As an institution, encouraging faculty to pursue research in CSR (see topics in chapter 3.6) could be one part of the recommendation. However, the alignment would also need to address the fact that research is sometimes perceived as disconnected from real-world practice or as not readily transferable into teaching materials. One way to respond to this challenge would be to ensure, as an institution, that each research project yields a concrete teaching contribution, such as a teaching note, case study, or classroom activity (discussed at the GBSN annual BHR meeting on 21.11.25).

9.2.3 Recommendation 3: Strengthening Interdisciplinary and Transdisciplinary Teaching

The findings of the exploratory study and the focus groups indicate that CSR teaching would benefit significantly from stronger interdisciplinary and transdisciplinary approaches. As Interviewee #11 explained, teaching at business schools ideally involves collaboration among lecturers with different academic backgrounds, allowing diverse perspectives to be integrated into the classroom.

A realistic measure at the institutional level is the introduction of interdisciplinary seminars co-taught by two or three lecturers from different disciplines, such as philosophy, political science, economics, and management. Additional perspectives could include law, geology, psychology, agriculture, or informatics. Interviewees highlighted that complex topics, such as globalization and outsourcing are particularly suited to such formats, as they raise economic, political, ethical, and social questions simultaneously (based on Interviewee #11, Interviewee #6, Interviewee #14). Institutions should therefore actively facilitate interdisciplinary collaboration by providing opportunities for exchange between teaching staff from different faculties. One option is the development of interdisciplinary micro-credentials that allow learners to take courses across faculties, since interviewees explained that interdisciplinarity is further enriched when learners bring different perspectives in the classroom (see section 8.4.1).

Given that CSR is inherently transdisciplinary, teaching approaches should also extend beyond academia to include stakeholders outside of the higher education institution (Figueiró & Raufflet, 2015, p. 27ff.; WWF Schweiz, 2024, p. 3). The focus groups discussed the importance of aligning CSR teaching with practice and the expectations of all stakeholders (see section 9.1). The society, accreditations and initiatives, employers, and the learners themselves should be integrated into program development discussions.

9.2.4 Recommendation 4: Providing Access to CSR Teaching Material, Faculty Exchange and Training

Given the limited time and incentives available for CSR teaching (see section 8.5), easy access to high-quality CSR teaching materials is essential. At the institutional level, this can be achieved by establishing or further developing centralized teaching platforms that enable faculty to readily access CSR-related resources. Institutions should also actively promote and encourage the use of existing platforms, such as The Case Centre (n.d.), the HSG Sustainability in Academia Platform (n.d.), Toolkit of the Geneva Center for BHR (2025) and the PRME (n.d.-d) i5 Playbook.

However, access to materials alone is insufficient. The findings indicate that many lecturers lack the pedagogical competencies required to teach CSR effectively (see section 8.5.6). Institutions should therefore offer targeted professional development opportunities for both course coordinators and teaching staff. Regular training sessions, learning circles, peer-learning formats, and structured spaces for exchange, within and across departments. Faculty development programs should focus on teaching knowledge of integrating and assessing CSR competencies and critical reflexivity skills, which are essential for navigating the ideological tensions inherent in CSR education (Rieckmann, 2012; Wiek et al., 2011).

As Interviewee #8 reflected: “Being part of an institute with several colleagues focusing on sustainability creates a very supportive environment for sharing experiences and knowledge across the field. In my previous institution, I was often the only one working on sustainability, so collaboration and peer learning were limited. Here, everyone understands concepts like carbon accounting, and you learn a lot from each other.“ This citation highlights the importance of formal and informal exchange spaces, which are crucial for building knowledge, confidence, and pedagogical expertise in CSR.

9.2.5 Recommendation 5: Hiring CSR Teaching Experts

On the one hand, a promising approach discussed in an interview (Interviewee #4) and in the focus groups is to hire experts with proven experience in teaching CSR-related

skills. These experts would be responsible for one core, required course, ensuring that all students gain a clear and systematic understanding of CSR-related skills. Although time constraints still exist, this approach would address the lack of incentives and time for teaching, as well as the challenge of teaching staff who are unfamiliar with CSR skills or lack the know-how to teach and assess them effectively (see section 8.5.6). However, this solution would not target the challenge that CSR is often seen as an "add-on" to the curriculum and CSR would stay limited to a single course rather than being integrated across all courses.

9.3 Recommendations on the Teaching Staff Level [16]

Several challenges can also be addressed by the teaching staff (see section 8.5.6). The recommendations and their targeted challenges are presented in Figure 9-2 and are further explained in the following sections.

Recommendation Category	Recommendations	Targeted Challenge
Teaching Staff level	6. Making CSR Learning Meaningful	1: Scepticism* and lack of collaboration
	7. Collaboration with Teaching Staff and Industry Experts	2a: Rapid evolution of the field* 2b: Ideologically charged field* 3: A lack of familiarity and time to integrate and assess CSR-related competencies*
	8. Taking Advantage of Faculty Trainings and Exchanges	2b: Ideologically charged field* 3: A lack of familiarity and time to integrate and assess CSR-related competencies*
	9. Reaching the Target CSR Competencies through Diverse Teaching Methods	3: A lack of familiarity and time to integrate and assess CSR-related competencies*
	10. Employing Digital Tools and Alternative Assessment Formats	4: Lack of time and incentives to integrate CSR teaching methods*

Figure 9-2: Summary of the recommendations of the teaching staff-level (own elaboration)

[16]This section has been accepted for publication as a book chapter and has been slightly adapted to fit this thesis: Zosso, M., & Miandar, T. (in press). Navigating the Challenges of Educators Teaching Responsible Management. In R. Hales (Ed.), An Impact Pedagogy for Responsible Leadership and Management Education: The Impactful 5 Approach. Routledge. (see appendix C)

9.3.1 Recommendation 6: Making CSR Learning Meaningful

As identified in the exploratory study, the student-related challenge concerns scepticism towards CSR and a lack of involvement (see section 8.5.6). In line with the PRME Impactful Five pedagogy (UN PRME., n.d.-d), the principle of making learning meaningful offers a promising strategy to address this challenge. Teaching staff can help overcome student scepticism by explicitly linking course content to the students personal experiences and lived realities, thereby fostering a more engaging and empowering learning environment. This requires framing CSR topics in ways that resonate with students' personal and professional identities (Parry & Metzger, 2023).

Meaningfulness calls for more inclusive, participatory pedagogical approaches. Encouraging co-creation of learning content, student-led projects, and peer-to-peer exchange can shift students from passive recipients of knowledge to active contributors to the learning process (Figueiró & Raufflet, 2015). Such approaches not only enhance engagement but also foster critical thinking and social skills central to CSR education (Radclyffe-Thomas et al., 2025). One illustrative example of a participatory exercise, described by Interviewee #6, involved asking learners to develop a case study in which they themselves were the object of analysis, focusing on identifying personal biases and potential solutions.

9.3.2 Recommendation 7: Collaboration with Teaching Staff and Industry Experts

Regarding the content-related challenge of the rapid evolution and complexity of CSR content (see section 8.5.6), incorporating interdisciplinary or transdisciplinary teaching approaches may be a solution (Dyllick, 2015). In line with the institutional recommendation, while being supported by the institution (see section 9.2.3), the teaching staff should take the opportunity to collaborate with other departments and faculties, as well as with industry experts and the broader community. These collaborations can effectively address existing gaps in specialized content knowledge. Additionally, this strategy may alleviate the burden on teaching staff to possess advanced interdisciplinary thinking skills and the ability to consider diverse perspectives (Leal Filho et al., 2021).

Teaching staff could also take advantage of collaborative platforms and collaboratively maintained teaching resources to reduce the burden of constantly updating content individually (Beddewela et al., 2017).

9.3.3 Recommendation 8: Taking Advantage of Faculty Trainings and Exchanges

The findings indicate a lack of familiarity and limited time among the teaching staff to integrate and assess CSR-related competencies (see section 8.5.6). At the teaching staff level, this challenge can be addressed by leveraging faculty development programs that specifically focus on teaching and assessing CSR competencies (e.g., Rieckmann, 2012; Wiek et al., 2011; Osagie et al., 2016).

Regarding the challenge of the ideologically charged field of CSR (see section 8.5.6), educators may learn how to navigate ideological tensions in CSR-related teaching, as recommended by Radclyffe-Thomas et al. (2025). These skills can be developed in structured spaces, such as workshops or faculty learning circles, as well as in informal discussions.

9.3.4 Recommendation 9: Reaching the Target CSR Competencies through Diverse Teaching Methods

Varying teaching methods is essential for achieving different CSR competencies. Cognition-oriented competencies may be fostered through approaches such as case studies, game-based learning and simulations. Function-oriented competencies may be developed through problem-based learning, action and experiential learning, service learning, and learning in living labs. These methods often involve collaboration with external partners, such as companies or civil society organizations, and engage students with real-world challenges. Social-oriented competencies may also be developed through action and experiential learning, service learning, and project-based learning. For meta-competencies, the teaching staff may incorporate structured self-reflection exercises, role-play-based learning, and use the Inner Development Goals (Inner Development Goals, n.d.; Lozano et al., 2022; WWF Schweiz, 2024).

9.3.5 Recommendation 10: Employing Digital Tools and Alternative Assessment Formats

The lack of time and institutional incentives to integrate CSR-specific teaching methods (see section 8.5.6), can be addressed at the level of teaching staff by using digital tools and blended learning environment (Brundiers et al., 2021). Large class sizes and time constraints do not necessarily exclude innovative teaching methods if educators use methods such as digital storytelling, simulations, or micro-reflection techniques.

Concrete examples are EN-ROADS climate interactive (n.d.), Climate Fresk (n.d.), and flipped classroom approach, in which content delivery is shifted outside the classroom (e.g. video lectures), allowing in-class time to be used for applied exercises and coaching. Digital quizzes (e.g. Kahoot, Mentimeter, Class time) were also mentioned by the interviewees as formats for maintaining interactivity in large classes despite time constraints and large classes.

As outlined in the impactful five framework, integrating alternative assessment formats, including ungrading and self-assessment strategies, may be particularly beneficial (UN PRME., n.d.-d). Such approaches may be both time-efficient and effective in fostering meta-competencies relevant to CSR education, such as self-reflection (Betz & Zosso, 2025; Osagie et al., 2016).

9.4 Heuristic Process for Developing a CSR Teaching Concept

The proposed heuristic process allows higher business education institutions to elaborate systematically a CSR teaching concept and thus fulfill recommendation 1.

9.4.1 Purpose and Overview

A decision-making procedure can be described as a set of rules for obtaining and processing information that can be applied to resolve a specific type of decision problem. These rules should include all the sub-tasks involved in solving the decision problem (Grünig & Kühn, 2025, p. 27).

Strategic problems such as developing a CSR teaching concept are typically ill-structured and characterized by incomplete information and multiple interdependencies. As a result, they cannot be solved by applying an analytical method to provide the optimal solution. The solution is typically developed by using heuristic procedures. They are step-by-step procedures that do not produce an optimal solution but instead support the development of a satisfactory one (Feigenbaum Feldman, 1963, p. 6). They function as simplifying cognitive rules that help to find a solution to complex problems (Grünig & Kühn, 2025 p. 27ff.).

Heuristic processes are based on heuristic principles. Such principles include factorization, which decomposes a complex strategic problem into manageable subproblems that can be tackled sequentially or in parallel. Another principle is bounded rationality. It underpins the pursuit of a satisfactory solution rather than an optimal one (Grünig & Kühn, 2025, p. 53f.; March & Simon, 1958; Simon, 1966). These principles will be applied in the following heuristic process for developing a CSR teaching concept, presented in Figure 9-3.

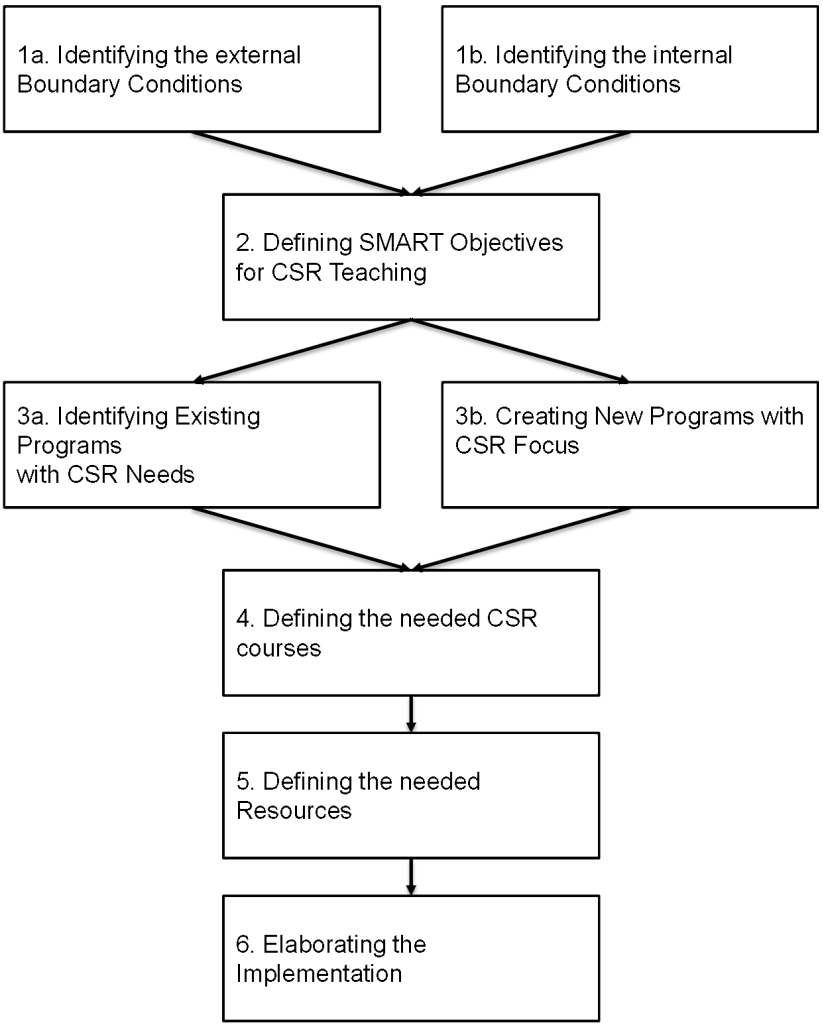

Figure 9-3: Heuristic Process for developing a CSR teaching concept (own elaboration)

9.4.2 Identifying the External Boundary Conditions

As identified in the section 5.3, external boundary conditions refer to stakeholders outside the higher education institution that shape the demand and expectations of CSR teaching.

- Civil society actors, both organized and non-organized, exert pressure on higher education institutions by issuing position papers, public statements or reports that highlight social, environmental, or ethical concerns relevant to corporate behavior and business education.

- Employers constitute a particularly influential stakeholder group, as they increasingly demand graduates with CSR competencies. A trend reinforced by regulatory developments.
- Accreditation bodies and international initiatives further structure the external environment by setting standards and evaluation criteria and providing guidance.
- Learners themselves are an important stakeholder group, expressing demand for CSR-related content, competencies, and teaching methods.

Higher education institutions must take these external stakeholders into account to ensure alignment between CSR teaching, societal expectations, and evolving professional requirements.

9.4.3 Identifying the Internal Boundary Conditions

Internal boundary conditions concern the resources, structures, and actors within the higher education institution that enable or constrain the integration of CSR teaching. Higher education institutions control resources that directly affect the feasibility of CSR implementation, including the teaching staff. As explained in the section 5.3.6, the teaching staff represent a central internal boundary condition as they influence the feasibility of course implementation and the usage of certain teaching methods and competences. However, financial resources are partly influenced by external boundary conditions, as funding is provided by the State or the Canton (see section 4.3.1).

9.4.4 Defining SMART Objectives for CSR Teaching

Because CSR teaching integration is a complex process, objectives must be formulated to provide clear orientation and enable the evaluation of implementation. SMART objectives fulfill this function by being specific, measurable, achievable, relevant, and time-bound (Doran, 1981). These objectives serve as reference points for the program design, resource allocation, and roadmap implementation.

In the context of higher education institutions, SMART objectives may consider external and internal boundary conditions, such as learner demand, labor market needs, and accreditation standards, while remaining aligned with available internal resources. Examples of SMART objectives for integrating CSR into higher education institutions may include: “By the end of the next semester, at least 80% of enrolled students should report satisfaction with the availability of CSR-related courses and programs in the evaluations.” or “By the next accreditation review, the institution should provide verifiable evidence of the use of CSR teaching methods in its courses.”

9.4.5 Identifying Existing Programs with CSR Needs

This step corresponds to an internal analysis of the existing educational “portfolio”. The objective is to systematically assess current programs (BA, MA, CAS, DAS, MAS) and determine which already address CSR-related content and which require new CSR integration. From a resource perspective, prioritizing the adaptation of existing programs represents a cost-efficient approach, as it builds on established structures. The outcome of this step is a list of programs that require CSR integration.

9.4.6 Ev. Creating New Programs with a CSR Focus

This step extends the analysis beyond the existing educational “portfolio” and focuses on developing new programs with a CSR focus. The creation of new programs allows higher education institutions to respond to market developments and the growing societal expectations. The outcome is a decision on whether and where to develop new CSR-focused programs in higher business institutions. From a practical perspective, a new CAS or DAS might be an option, but creating a major in an MA program could also be considered.

9.4.7 Defining the Needed CSR Courses

In this step, the required CSR courses are defined for both existing and newly developed programs. A matrix may be used to allocate courses to programs and to determine the required depth of integration. Figure 9-3 shows an example matrix of higher business education programs, organized by level and examples of CSR courses. Not all programs require identical CSR content. Introductory CSR courses may be integrated as mandatory courses across several programs, while specialized courses are integrated on an optional basis. The example matrix distinguishes between mandatory courses (m) and optional courses (o). The example courses in the matrix are derived from the literature review presented in Chapter 2 and Chapter 3. The example courses and their main addressed competency domain (see section 5.9) are explained subsequently:

- Introduction to CSR: This course provides a foundational understanding of CSR and establishes a shared foundation for all business students. As identified in Chapter 2, this course covers CSR definitions and dimensions, related concepts, underlying theories, the history of CSR, current CSR regulations, inconsistencies in definitions, and an introduction to greenwashing and bluewashing. It primarily addresses cognition-oriented competencies by developing fundamental knowledge of CSR.
- CSR Business Case and CSR Strategy: This course focuses on the relationship between CSR initiatives and firm performance and equips students to strategically integrate CSR into management. It primarily develops functional oriented competencies by enabling learners to design, justify, and manage CSR strategies.
- Environmental/Sustainability and Greenwashing: This course addresses the growing importance of the environmental/sustainability dimension within CSR and examines the risks and issues of misleading practices. It primarily targets cognition- and meta-oriented competencies by fostering systems thinking, future-oriented thinking, and critical reflection of the personal impact.
- CSR Reporting: This course addresses regulatory developments and growing demands for CSR and ESG reporting. It goes into how to report on social and environmental aspects of a company and discusses due diligence and potential liability

of companies. It primarily develops function-oriented competencies by enabling learners to apply reporting standards.

- Academic Context: This course examines challenges in CSR research, particularly inconsistencies in definitions and measurement. It primarily addresses cognition-oriented and meta-oriented competencies by strengthening systems thinking and critical reflection on CSR in academia.
- Micro-level CSR and Diversity: This course focuses on how CSR practices influence employee and stakeholder behavior and discusses the role of diversity. Furthermore, it may discuss possibilities for stakeholder engagement. It primarily develops socially oriented competencies by enhancing the learner's ability to engage with stakeholders and manage diversity within a company.

The outcome of this step is a structured matrix as shown in the example in Figure 9-4.

Program	Intro to CSR	CSR Business Case/ CSR Strategy	Environmental/ Sustainability & Greenwashing	CSR Reporting	Academic Context	Micro level CSR & Diversity
BA Management	m	o	o	o	o	o
MA Finance	m	o	o	m	m	o
MA Accounting/Controlling	m	o	o	m	m	o
MA Marketing	m	o	m	o	m	o
MA Entrepreneurship/Innovation	m	o	m	o	m	m
MA Strategy	m	m	o	m	m	o
MA HR Management	m	o	o	o	m	m
CAS/DAS/MAS Finance	m	o	o	m	o	o
CAS/DAS/MAS Accounting/Controlling	m	o	o	m	o	o
CAS/DAS/MAS Marketing	m	o	m	o	o	m
CAS/DAS/MAS Entrepreneurship/Innovation	m	o	m	o	o	o
CAS/DAS/MAS Strategy	m	m	o	m	o	o
CAS/DAS/MAS HR Management	m	o	o	o	o	m
CAS/DAS/MAS CSR	m	m	m	m	m	m

□ = course
m = mandatory
o = optional

Figure 9-4: Example Matrix of Programs and CSR courses
(own elaboration)

9.4.8 Defining the Needed Resources

This step determines the resources required to implement the planned programs and courses. Financial resources, teaching capacity, and existing expertise are assessed. Resource gaps are identified and addressed through reallocation, training, or supplementary resources.

9.4.9 Elaborating the Implementation

In this step, a roadmap defines sequencing, timelines, and milestones for the program and course rollout. Responsibilities are assigned to specific people. Clear accountability ensures coordination and efficient execution.

10 Final Remarks

10.1 Overview

This chapter presents the final remarks of this doctoral thesis.

It is divided into three main sections. Section 10.2 reviews the thesis objectives. Section 10.3 presents the limitations of this thesis, and section 10.4 outlines areas for further research.

10.2 Review of the Thesis Objectives

This thesis addresses four research objectives, structured into four parts of the monograph and supported by two empirical studies.

Part I: CSR. The first part addresses the objective of providing an overview of CSR. It introduces the concept and presents a systematic review of the CSR literature. The review identifies thematic and methodological clusters within the field and synthesizes them into six groups representing the most recent and most-cited contributions. The

relevance of this part lies in its clarification of what CSR currently encompasses. Furthermore, it provides a structured set of CSR topics that are particularly relevant for integration into higher business education, thereby establishing the foundation for curriculum development.

Part II: CSR Teaching in Higher Business Education. The second part pursues the objective of gaining an overview of CSR teaching in higher business education. It first outlines the Swiss higher business education landscape and then presents a systematic search of CSR-related courses and programs in 15 Swiss universities and 10 universities of applied sciences. A complementary literature review on CSR education identifies seven key dimensions of CSR teaching. These dimensions serve as a basis for the exploratory study in Part III and for a study examining CSR target competencies in Alternative Credentials across the DACH region. The empirical study identifies 68 Alternative Credentials within 179 higher education institutions in Germany, Austria, and Switzerland and analyzes their competency domains. A particularly relevant finding is that integrating social and meta-competencies into Alternative Credentials across the DACH remains challenging, indicating a specific area for further development.

Part III: Exploratory Study on CSR Teaching in Higher Business Education. The third part addresses the objective of understanding how CSR teaching is implemented in practice and which challenges are present in Swiss higher business education. It presents a phenomenological study based on semi-structured interviews with Swiss CSR teaching staff and course coordinators who hold institutional roles related to CSR. Participants were identified through the systematic search conducted in Part II. The analysis explores the content taught, the teaching methods used, the competencies targeted, and the underlying rationale for these choices. It also examines perceived challenges. The thematic analysis reveals recurring patterns in CSR content, teaching methods, and target competencies, and identifies five categories of challenges related to students, course content, competencies, teaching methods, and institutional conditions. This part is particularly relevant because it provides insight into the practical realities of CSR teaching and highlights structural and pedagogical tensions that influence implementation.

Part IV: Recommendations. The fourth part focuses on developing recommendations for CSR teaching in higher business education. To support this objective, two focus groups with eight CSR experts were conducted to discuss and refine practical guidance for integrating CSR into curricula and for addressing the challenges identified in Part III. The final section synthesizes the insights from all parts of this thesis into concrete recommendations for higher education institutions and for the teaching staff. Its contribution lies in translating empirical findings into actionable guidance.

10.3 Limitations

10.3.1 General limitations

"[…] an individual research study, by necessity, fails to examine the totality of complex human phenomena" (Wymer & Rundle-Thiele, 2017, p. 31).

Guided by this citation, the author recognizes that research on teaching CSR is complex and involves multiple stakeholders. This study focuses specifically on higher Education institutions and their teaching staff, acknowledging the importance of other stakeholders but not examining them in detail. The thesis also centers on the Swiss higher education context. Including additional country contexts would be beneficial, as higher education institutions systems may vary across different countries. However, the recommendations offered could be relevant to other national settings. Notably, the guidance at the teaching-staff level is applicable across diverse classroom environments.

Furthermore, the programs, courses, and perceptions examined capture a single point in time and may change as institutional priorities, policies, and societal expectations evolve.

Throughout the thesis, a naming issue of CSR is detected. In both practice and research, new trends and terms emerge that convey similar underlying ideas. As a result, scholars and practitioners may pursue the same goals while using different

terminology. The author aimed to be as inclusive as possible, but ultimately focused on CSR and the related terms. Consequently, other terms may have received less attention or were excluded in certain parts of the thesis.

10.3.2 Limitations of the Scientific Literature Review of CSR

The limitations of chapter 3 mainly stem from the literature search method used.

Specifically, relying on a single database (Web of Science) and the chosen inclusion/exclusion criteria may have excluded relevant studies. Limiting inclusion to studies that explicitly feature “Corporate Social Responsibility” or its abbreviation “CSR” in the title could be too restrictive. Only 79 studies met the selection criteria, representing a small fraction of the existing literature.

The literature analysis included only studies published in high-ranking, peer-reviewed academic journals, thereby excluding insights from other sources. This choice may have left out certain research streams and methodologies. Nevertheless, the review aimed to offer a synthesis of the latest and most influential CSR research.

Although the methodology proposed by Vom Brocke et al. (2009) offers a rigorous process, it is recommended that future literature reviews adopt the Preferred Reporting Items for Systematic Reviews and Meta-Analyses to enhance rigor and transparency (Moher et al., 2009). It is also important to highlight that there is some subjectivity involved in naming the thematic clusters and categorizing studies based on methodological criteria, especially when multiple topics are addressed and several methodologies are employed.

10.3.3 Limitations of the Exploratory Study

The limitations of the exploratory study primarily stem from methodological choices.

Although there is no universally standardized rule for determining the optimal sample size in qualitative research, the interviews are based on a relatively small sample size compared to other studies. Despite this, data saturation was reached. The subsequent focus group (see section 9.1) added further insights to the interview data and enhanced consistency (see section 8.3). Thus, the overall data was sufficient to address the research questions of this study.

The chosen communication method in the exploratory study is online interviews. This medium is sometimes regarded as less effective for exploring complex phenomena. This limitation was, however, alleviated because all participants were academics used to virtual communication. Additionally, it provided participants with the option to remain in their familiar environment and offered increased flexibility.

Particularly in phenomenological research, it remains debatable how much researchers can truly set aside their own biases. There is a risk of interpretive influence and confirmation bias (Merriam & Tisdell, 2016, p. 27). In particular, the author's personal work in higher education institutions may have influenced some of the a posteriori codes used in the transcript analysis. In this study, the use of a second coder enabled triangulation.

Further limitations in coding must be acknowledged. The second coder coded 25% of the data. Coding the entire dataset would have enhanced the assessment. Ideally, a third independent coder would have further improved the assessment of the data. Regarding intercoder agreement, it is important to note that the intercoder percentage was not the primary focus of the analysis. Since the purpose of this step was not to validate the coding but rather to identify discrepancies, refine the coding book and ensure a shared understanding. The emphasis was placed on the code harmonization process rather than on achieving a high initial value.

10.4 Future research

This thesis focused on standalone CSR courses embedded within programs and offered recommendations for further integrating and improving them. Additionally, interviews were conducted with the teaching staff of these standalone CSR courses. Future research should examine the challenges faced by the overall teaching staff in integrating CSR content and explore how to incorporate CSR holistically across all business courses, such as accounting, marketing, and human resources.

An aspect, acknowledged but not examined in depth in this thesis, concerns the perspectives of stakeholders other than teaching staff and higher education institutions. Students in particular need further investigation. Furthermore, employers represent an important avenue for future research, particularly regarding their collaboration with higher education institutions and how curricula can be better aligned with labor market needs.

Research is needed to clarify why teaching staff have limited awareness of CSR competencies, particularly meta-competencies, which seem particularly challenging to integrate into classroom practice (Betz & Zosso, 2025). Studies across different contexts and course levels should explore this challenge, as their findings could inform higher education institutions in designing effective training for teaching staff. Future research should also examine the role of micro-credentials in supporting the implementation of CSR programs across various higher education systems.

Appendix A: Interview Guides

Interview Guide (Teaching Focus)

Semi-Structured Interview

Milena Zosso – University of Fribourg

Name of Interviewee: .....

Place, Date, and Time of Interview: .....

1) Introduction

Greetings and thanks

Clarification/confirmation of time requirements (approx. 60 min)

Clarification/confirmation of consent to record the interview

Assurance of confidentiality

Introduction of the interviewer

Short introduction of the study and its purpose:

The aim is to explore what is currently taught in terms of content, teaching methods, and competences in CSR, CS, ESG, and BHR education in Swiss higher business schools, and what influences, supports, or challenges educators face.

Outline of the interview process

Clarification of any potential questions

2) Background and Current Teaching Position

Could you please describe your professional background and your current teaching position?

What kind of courses are you teaching (e.g., type of course, program level, course format, target group, and language)?

3) Teaching Content

Can you briefly explain what topics are covered in your course?

Which dimensions of CSR, CS, ESG, and BHR do you prioritize, and why?

(For example, the economic, environmental, social, and ethical dimensions of corporate responsibility as represented in common CSR frameworks.)

What do you cover within the mentioned dimensions?

Why did you specifically include or exclude certain topics? What influenced your choices? Can you elaborate?

4) Teaching Methods

What teaching methods do you use to teach CSR, CS, ESG, and BHR? Can you provide examples?

Which methods work best for you, and why?

In your opinion, how do these methods help develop specific competences students will need in their future professional lives?

Have you heard of or applied any of these teaching methods for sustainable development? If yes, which ones and how do you use them?

5) Target Competences

Is there a specific focus on competences within your institution's curriculum? If yes, which ones?

Do you focus on any particular competences within your course? Which ones?

How did you identify these competences (intuitively or based on literature)? If based on literature, which sources?

How do you integrate these competences into your course curriculum?

Do you assess whether students have acquired the intended competences? If yes, how?

To support the discussion, the following CSR and ESG competences framework (adapted from Osagie et al., 2016, and Lichtenthaler, 2023) can be shown to participants:

Cognition-Oriented, Knowledge and understanding, Understanding sustainability issues, CSR principles, and stakeholder perspectives

Function-Oriented Application and action, Applying CSR concepts to real-world business challenges

Social-Oriented, Communication and collaboration, Engaging with stakeholders, teamwork, intercultural sensitivity

Meta-Oriented, Self-reflection and ethical reasoning, Reflecting on one's own values, ethical awareness, long-term thinking

Do you include some of these competences in your course? If yes, which ones and why?

The literature suggests a strong focus on cognition-oriented competences (knowledge and understanding) and less on meta-oriented competences (self-reflection, ethical behavior). Is this also true for your course? Can you elaborate?

6) Challenges

What are the main challenges you face when teaching CSR, CS, ESG, and BHR?

How do you address these challenges?

Do you feel competent and supported to teach this course?

What additional support or training would you need from your institution?

Do you know if your institution offers specific trainings for sustainability-related courses?

What do you think are the future directions for CSR, CS, ESG, and BHR education in Swiss higher business schools?

What is the biggest challenge in integrating such courses into business education curricula?

Are there any concerns or criticisms regarding the CSR, CS, ESG, and BHR concepts that you would like to share?

7) Final Remarks

What is your wish for the future of CSR, CS, ESG, and BHR teaching in Swiss higher business education?

Are there any additional thoughts you would like to share?

8) Next Step

Thank you for this valuable discussion and for sharing your insights.

The recorded data will be transcribed and anonymized. You will have the opportunity to review your transcript.

A summary of the findings will be provided once the study is completed.

Do you have any final questions or comments?

Interview Guide (Institutional Focus)

Semi-Structured Interview

Milena Zosso – University of Fribourg

Name of Interviewee: .....

Place, Date, and Time of Interview: .....

1) Introduction

Greeting and thanks

Clarification/confirmation of time requirements (approx. 60 min)

Clarification/confirmation of consent to record the interview

Assurance of confidentiality

Introduction of the interviewer

Short introduction of the study and its purpose:

The aim is to explore the institutional landscape of CSR integration in Swiss higher business education, including key actors, support structures, challenges, and competences.

Outline of the interview process

Clarification of any potential questions

2) Background and Current Position

Could you briefly describe your professional background and your current position?

What types of courses or programs are you involved in within your institution?

3) General Landscape and Key Actors

Which actors are important for integrating and advancing CSR in higher business education, and why?

Are there other actors you consider important?

Do you think the key actors differ between universities and other higher business education institutions in Switzerland?

Could you briefly explain the process for introducing a new course (especially a CSR course) at your institution?

4) Institutional and Personal Challenges

What challenges does your institution face when integrating CSR across curricula and levels?

From your perspective, what personal challenges do you face in your role?

What financial challenges are associated with offering CSR-focused courses?

Do you think these challenges are similar across all Swiss institutions?

5) Institutional Support and Teaching Resources

Does your institution offer training or support for professors and lecturers in CSR?

Have you personally received such training?

Does your institution provide access to teaching resources, such as simulations or case studies, for CSR courses?

What processes are in place to ensure course quality?

How does your institution address these challenges?

6) Target Competences

Does your institution emphasize competences in its curriculum (e.g., CSR/ESG competences)? If yes, which ones, and how are they integrated?

How are these competences addressed in your courses?

CSR and ESG Competences Framework (adapted from Osagie et al., 2016, and Lichtenthaler, 2023):

Cognition-Oriented Knowledge and understanding, Understanding sustainability issues, CSR principles, and stakeholder perspectives

Function-Oriented Application and action, Applying CSR concepts to real-world business challenges

Social-Oriented, Communication and collaboration, Engaging with stakeholders, teamwork, intercultural sensitivity

Meta-Oriented, Self-reflection and ethical reasoning, Reflecting on one's own values, ethical awareness, long-term thinking

The literature suggests a strong focus on cognition-oriented competences, while meta-oriented skills (self-reflection, ethical behavior) are less frequently taught. Do you think this is true at your institution? Can you explain further?

7) Teaching Methods

Have you heard of or used alternative teaching methods, such as problem-based learning, service learning, or case-based learning?

What is needed for lecturers and professors to integrate these methods effectively?

Are interdisciplinary approaches incorporated into your curricula?

How are these methods applied in your courses?

8) Final Remarks

What changes would you like to see regarding CSR in higher business education at your institution?

What is your wish for the future of CSR in Swiss higher business education?

Are there any additional thoughts you would like to share?

9) Next Steps

Thank you for this valuable discussion and for sharing your insights.

The recorded data will be transcribed and anonymized. You will have the opportunity to review your transcript

A summary of the findings will be provided once the study is completed.

Do you have any final questions or comments?

Appendix B: Betz, V., & Zosso, M. (2025). Responsible CSR and ESG Management Competencies: Higher Education Alternative Credentials in the DACH-Region. *Swiss Journal of Business, 79*(2), 125–146.

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Responsible CSR and ESG Management Competencies: Higher Education Alternative Credentials in the DACH-Region

Vera Betz and Milena Zosso

Summary: Many learners acquire relevant sustainability knowledge, such as Corporate Social Responsibility (CSR) and Environmental Social Governance (ESG) practices, by using alternative credentials (AC), short courses, for lifelong up- and reskilling. This qualitative research study investigates the current state and cultural influence of imparting CSR and ESG individual competencies with AC in higher education institutions (HEI). The authors identify 68 AC within 179 HEI in the DACH region of Germany, Austria, and Switzerland and analyze their competency domains exploratively with MAXQDA. The results reveal that the most implemented competency is the cognition-oriented domain, focusing on understanding fundamentals. Furthermore, German HEI offer noticeably more reflective course elements within the meta-oriented domain, potentially influenced by cultural differences, such as a more direct approach to feedback and disagreements.

Keywords: Sustainability, CSR, ESG, Individual competencies, Upskilling courses, Alternative credentials, Higher education

Verantwortungsvolle CSR- und ESG Managementkompetenzen: Alternative Zertifizierungen von Hochschulen in der DACH-Region

Zusammenfassung: Lernende erwerben relevante Nachhaltigkeitskenntnisse, wie Corporate Social Responsibility (CSR) und Environmental, Social, Governance (ESG) Praktiken, indem sie alternative Zertifizierungen (AC), kurze Kurse, zur lebenslangen Weiterbildung nutzen. Diese qualitative Forschung untersucht den aktuellen Stand und den kulturellen Einfluss der Vermittlung von individuellen CSR- und ESG-Kompetenzen mit AC in Hochschuleinrichtungen (HEI). Die Autoren identifizieren 68 AC innerhalb 179 HEI in der DACH-Region (Deutschland, Österreich und Schweiz) und analysieren Kompetenzbereiche explorativ mit MAXQDA. Die Ergebnisse zeigen, dass die am häufigsten implementierte Kompetenz der kognitionsorientierte Bereich ist, das Grundlagenverständnis. Darüber hinaus bieten deutsche HEI deutlich mehr Reflexionen im metaorientierten Bereich an, was potenziell auf kulturelle Unterschiede wie einen direkteren Feedback- und Meinungsverschiedenheiten-Ansatz zurückzuführen ist.

Stichwörter: Nachhaltigkeit, CSR, ESG, Individuelle Kompetenzen, Weiterbildungskurse, Alternative Zertifizierungen, Hochschulbildung

Legend

AC	Alternative Credential
CSR	Corporate Social Responsibility
DACH	D=Deutschland (Germany), A=Austria (Österreich), CH=Confoederatio Helvetica (Switzerland/Schweiz)
ESG	Environmental Social Governance
HEI	Higher Education Institutions
MOOCs	Massive Open Online Courses

1. Introduction

Is our business world educated and prepared to create a responsible and sustainable future? Higher education institutions (HEI) have been criticized for not preparing managers optimally to engage in responsible decision-making but promoting questionable theories of profit maximization that encourage short-term thinking and a lack of social awareness. As a result, graduates may have contributed to impractical and unsustainable business practices, which can lead to political and corporate scandals and contribute to humanitarian crisis (Amann, 2011; Ghoshal, 2005).

Recognizing these issues, there is a growing consensus that companies should prioritize not only shareholder profits but also environmental and social responsibilities, by reducing carbon emissions and supporting social welfare. Many organizations address these responsibilities through CSR departments and programs (Osagie et al., 2019). CSR is broadly defined as the voluntary integration of social and environmental concerns into business operations (Dahlsrud, 2008; European Commission, 2001). Besides, ESG criteria provide quantifiable metrics to assess CSR performance, making CSR and ESG complementary towards each other (Kaźmierczak, 2022). Recent research emphasizes the importance of Corporate Social Responsibility (CSR) and Environmental, Social, and Governance (ESG) knowledge that professionals and students need to acquire to effectively implement CSR and ESG practices in their business and corporate settings (Marti et al., 2024). At the same time, there is a growing interest in CSR and ESG management by experts from consultancies, financial service providers, nonprofits, public institutions, and multinational companies (García Vaquero et al., 2021; Hesselbarth & Schaltegger, 2014).

Looking at the culturally similar DACH countries (DACH: D=Deutschland (Germany), A=Austria (Österreich), CH=Confoederatio Helvetica (Switzerland/Schweiz), several developments show the importance of upskilling the workforce to keep up with the developments in CSR and ESG. Surveys among employers and employees in the DACH region reveal that companies fear increasing bureaucracy due to governmentally required ESG measures and reporting, and experience difficulties in meeting their sustainability skills demand while employees feel less prepared to change their skill set (PwC Deutschland, 2023; PwC Switzerland, 2023; Wirtschaftskammer Österreich, 2023). In several industries, sustainability efforts are a critical part of a company's strategy, and the efforts in ESG and CSR have become mandatory in the DACH countries, such as the Corporate Sustainability Reporting Directive (CSRD) introduced by the European Commission (Pugnetti, 2024; European Commission, 2024; Abel & Markarian, 2024). Even though Switzerland is not part of the EU, the reporting obligations are aligned with the EU CSRD framework (Darbellay, 2024).

Connected to upskilling, a trend can be noticed that new formats of knowledge acquisition and lifelong learning opportunities have become increasingly important in reaching sustainability goals and standards. Alternative credentials (AC), as a short course format, offer opportunities for students and professionals to acquire new skills and develop their competencies across management and other disciplines, which can help them seek additional recognition on the labor market (Brown et al., 2021; Young et al., 2019). These courses started in the 1990s, for example with IT certifications developed by technology companies as a form of AC, and can link individual economic prosperity and labor market signals (Bean et al., 2023). Moreover, Massive Open Online Courses (MOOCs) on open platforms are AC that offer a broader range of course topics, e.g., teaching intercultural competency and further career development skills (Langseth et al., 2023; Rai et al., 2023). Another form of AC is micro-credentials, which are short-term stackable courses with the same goal of increasing employability and are gaining popularity worldwide (Bideau & Kearns, 2022). Since employers mention that these types of credentials could potentially benefit recruitment, training, lifelong learning, and retention (Brown et al., 2021), HEI started building this type of AC.

Another trend within HEI in the DACH region is a noticeable shift from merely transferring knowledge to teaching competencies (Schmidpeter & Kolb, 2018; Barth et al., 2007). This shift is also evident in the context of CSR education, where the discussion on responsibility has shifted from an organizational to an individual level (Carroll & Laasch, 2019; Wesselink, 2015). Numerous frameworks for individual sustainability and CSR competencies have been proposed (e.g., Barth et al., 2007; Brundiers et al., 2021; De Haan, 2010; Rieckmann, 2012; Wiek et al., 2011), and these competencies are increasingly being integrated into HEI courses (Stalder, 2020). However, this transition in HEI also presents challenges, such as a lack of the necessary skills to teach CSR and ESG-related courses due to a misalignment between faculty skills and institutional strategies (Abdelgaffar, 2021; Beddewela et al., 2017; Podolny, 2009). It remains unclear how individual CSR and ESG competencies are integrated in HEI AC within the DACH region, and this study seeks to address this gap. Therefore, the authors start with a literature review including the concept of individual competency, alternative credentials and the culture within the DACH region. Next, the authors build a CSR and ESG competencies framework and explain the methodology. Lastly, the paper ends with the results, discussion, and conclusion.

2. Literature review

2.1 The Concept of Individual Competency

The broadly discussed concept of individual competency in business research consists of three dominant perspectives: behavioral, generic, and comprehensive (Delamare Le Deist & Winterton, 2005). The behavioral approach defines competencies as a set of simplified observable behaviors or tasks that have to be performed (Neumann, 1979). The behavioral approach is associated with behaviorism, which is part of an approach in psychology that focuses on observable behavior rather than what is happening in the mind (Mulder, 2014; Osagie et al., 2016). In response to criticism that the behavioral approach is too narrowly focused on specific tasks and lacks consideration of broader personal attributes, the generic approach to the concept of competency was put forward (Eraut, 1994; Osagie et al., 2016). The generic approach emphasizes underlying personal characteristics, such as knowledge,

skills, attitudes, and personal traits, that distinguish successful performers from less successful ones and are applicable across various contexts. However, this approach has been criticized for being too general, lacking context-specificity, and thus being difficult to apply effectively in professional practice (Osagie et al., 2016). The most recent perspective is the comprehensive approach (Mulder et al., 2009). This approach moves away from the fragmented focus on specific tasks of the behavioral approach and the broad scope of the generic approach. Instead, it views competencies as an interrelated combination of knowledge, skills, and attitudes, all embedded within the specific context of professional practice (Mulder, 2014; Delamare Le Deist & Winterton, 2005). The authors adopted the understanding of the comprehensive approach in this study.

The individual perspective on competency is relevant in the context of CSR and ESG, where the discussions on responsibility have shifted from an organizational to an individual level (Carroll & Laasch, 2019). Traditionally, literature has focused on institutional and organizational factors driving CSR and ESG performance (Aguinis & Glavas, 2012; Veldhuizen et al., 2013). However, individual change agents are now recognized as key players in response to CSR and ESG challenges, enhancing business flexibility and adaptability. The attributes of change agents are embedded in individual competencies that can be acquired in HEI (Wesselink, 2015) and are increasingly discussed in the educational literature (Wiek, 2011).

With the shift toward individual responsibility and a transition in education from merely transferring knowledge to developing competencies (Schmidpeter & Kolb, 2018; Barth et al., 2007), research on competencies for sustainable development has gained increasing importance (Osagie et al., 2016). Plenty of competency frameworks have been put forward (e.g., Barth et al., 2007; Brundiers et al., 2021; De Haan, 2010; Rieckmann, 2012; Wiek et al., 2011), including the European Commission's GreenComp framework (Bianchi, 2020), which is based on Wiek's (2011) competencies. Each framework emphasizes different aspects of the overarching goal: to equip individuals to participate in socio-political processes and support society's progress toward sustainability (De Haan, 2010; Figueiró & Raufflet, 2015). Individual CSR and ESG competencies are part of these broader sustainability competencies, however, with a more specific focus on the individual competencies needed by CSR/ESG professionals. Several authors have empirically examined these competencies (Osagie et al., 2016, 2019; Wesselink et al., 2015; Lichtenthaler, 2023), providing insights into their relevance and application in professional practice. Furthermore, studies have analyzed competencies within full programs and in bachelor and master courses, for instance in Swiss HEI (Stalder, 2020; WWF Schweiz & econcept, 2024).

2.2 Alternative Credentials

While the CSR and ESG competencies are defined theoretically, there is a gap in the literature regarding whether HEI are implementing these competencies outside of their traditional bachelor and master programs. The upcoming trend of up- and reskilling through AC, which are short courses, is becoming increasingly significant to training executives, professionals, and students outside of regular academic pathways (Bideau et al., 2022; Ward et al., 2023). These courses are shorter than a formal higher education program and can be micro-credentials, academic certificates, or continuing education programs. They link academic education and practical work and add to existing education programs (De Rosa et al., 2024; Kato et al., 2020; Yieng & Haron, 2023). The need for

alternative credentials to foster lifelong learning is urgent to help learners demonstrate their competencies by equipping them with tailored knowledge and competencies, such as critical thinking, to unlock discipline synergies (De Rosa et al., 2024; Kato et al., 2020).

To use the potential of AC, common standards regarding quality, comparability and transparency are necessary and currently discussed worldwide, e.g., by the Malaysian Qualifications Agency (2020) or the New Zealand Qualifications Authority (2023). International and national frameworks define key recommendations, e.g., the ISO 17024, which provides internationally accepted standards to certify individuals (European Commission: European Education and Culture Executive Agency, 2024). Within Europe, several countries established pilot projects, e.g. the Netherlands based on European Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESGs) with transparent standards and registration on their Edubadges platform (European Commission: European Education and Culture Executive Agency et al., 2024). The European approach with the European Union Micro-Credential Agenda aims to provide definitions and guidelines to promote innovative educational programs within EU countries and Switzerland (De Rose et al., 2024).

These upcoming credentials can play an essential role for HEI and employers. One benefit can be an active collaboration to ensure crucial content is taught and used as a recruitment method for potential employees who show employability. Another benefit can be offering quality learning content for existing employees to close skill gaps and improve retention by committing to their professional development (Bell et al., 2022; Brown et al., 2021). It is necessary to focus on accurate content, methods, and competencies to foster desired learning outcomes. Overall, HEI, employers, and learners must adapt to evolving changes to remain relevant.

2.3 Culture within the DACH-Region

Previous studies have highlighted the role of cultural factors in shaping CSR performance (Ringov & Zollo, 2007; Thanetsunthorn, 2015) and how Hofstede's cultural dimensions influence CSR implementation (Tehrani et al., 2021). In the field of education, scholars have primarily studied the effect of cultural factors on students' perceptions of CSR (Thetsane et al., 2024), or applied Hofstede's framework to analyze cultural differences in other areas of HEI, such as entrepreneurship education, and explored how cultural variations shape online management education (Thetsane et al., 2024; Wan Lee et al., 2012). In general, the offered AC must meet the learners' needs while addressing cultural and societal demands (European Commission and Culture Executive Agency, 2024).

Cultural researchers, like Hofstede (1983), Meyer (2022), and Trompenaars (1996), analyzed countries based on different dimensions and developed tools to reveal how social norms in these cultures can be compared to each other. Within the six Hofstede dimensions of power distance, individualism, motivation towards achievement and success, uncertainty avoidance, long-term orientation, and indulgence, the DACH countries differ most regarding long-term orientation and indulgence. The eight dimensions of Meyer's culture map include high context communication, indirect negative feedback, hierarchical leading, top-down deciding, relationship-based trusting, confrontation avoidance, flexible time scheduling, and holistic persuading. Among these, the biggest differences between Germany, Austria, and Switzerland seem to be regarding indirect negative feedback and confrontation avoidance. Trompenaars model includes the eight dimensions univer-

salism/particularism, individualism/communitarianism, specific/diffuse, neutral/affective, achievement/ascription, past/present/future, sequential/synchronic, and internal/external. Within the DACH countries, the biggest differences become apparent between individualism/communitarianism and internal/external. As represented in Figure 1, these three models applied to the context of the DACH region reveal that Germany showcases more long-term orientation (Hofstede), more direct negative feedback, and more confrontational disagreeing (Meyer). Furthermore, Austria is associated with the most balanced orientation between individualistic versus group orientation (Trompenaars), while Switzerland has the highest indulgence (Hofstede) and has a greater orientation towards taking control (Trompenaars).

Cultural Dimensions	Rather low	Rather high	Explanations
Hofstede (2024)			
Long-term orientation			Germany is associated with the highest long-term orientation (e.g., focusing on long-term rewards)
Indulgence			Switzerland is associated with the highest indulgence (e.g., emphasis on quality of life and recreational activities)
Meyer (2024)			
Indirect negative feedback			Germany is associated with the most direct negative feedback (e.g., feedback tends to be unambiguous)
Confrontation avoidance			Germany is associated with being the most confrontational (e.g., direct approach to disagreement)
Trompenaars (2024)			
Individualism/communitarianism			Austria is associated with the most balanced orientation between individualistic versus group orientation (e.g., balance the individual interest with the interest of the community)
Internal/external			Switzerland is associated with the greatest orientation towards taking control (e.g., perceive that they can control their lives and their environment)

Germany Austria Switzerland

Figure 1: Cultural dimensions relevant to the DACH region (based on digital tools of Hofstede, 2024, Meyer, 2024, and Trompenaars, 2024)

Related to the previous literature, there is a research gap in empirically analyzing how culture may impact the integration of CSR and ESG competencies in HEI. Furthermore, limited research exists on the role of HEI in implementing AC for lifelong learning (Lang, 2023). This highlights the relevance of further exploring CSR and ESG competencies

within AC. The potential impact of country-specific cultural factors on AC in HEI holds well in the DACH region, as these countries have comparable education systems. Through the Bologna degree model, the accreditation processes and regulatory frameworks have been standardized (European Education and Culture Executive Agency and Eurydice, 2024). The training structures in Germany, Austria, and Switzerland are characterized by a similar division between vocational education, training and higher education (Graf, 2016). In terms of CSR and ESG, the countries share similar understanding of responsibility and regulatory frameworks, such as the CSRD (Pugnetti, 2024; European Commission, 2024; Abel & Markarian, 2024). Additionally, the DACH region's countries share similar labor market conditions and face intense competition for skilled labor (PwC Deutschland, 2023; PwC Switzerland, 2023; Wirtschaftskammer Österreich, 2023) which is linked to the lifelong learning intention of AC education as individuals should constantly update their knowledge. Given these similarities, it provides an opportunity to compare the HEI through cultural influences based on previously defined cultural factors (Hofstede, 2024; Meyer, 2024; and Trompenaars, 2024).

Firstly, the authors combine the topics of AC in HEI with CSR and ESG individual competencies in the DACH region. As CSR and ESG individual competencies, along with AC, continue to gain popularity both globally and in the DACH region, it is essential to understand their current status and relationship. This leads to the following exploratory research question:

1. What is the current state of CSR and ESG individual competencies in AC within HEI in the DACH region?

Secondly, due to the research gap in empirically examining how cultural factors influence the integration of CSR and ESG competencies in HEI AC and given that the DACH region shares a relatively uniform HEI system, it provides an opportunity to detect cultural influences aside from other institutional factors. This leads to the following exploratory research question:

2. How does culture influence the way CSR and ESG are implemented in AC within HEI in the DACH region?

3. Framework of CSR and ESG Competencies

To answer the research questions of this study, the authors integrate the individual CSR competencies defined by Osagie et al. (2016) and the Sustainability Management Maturity Model for ESG developed by Lichtenthaler (2023) into one combined framework illustrated in Figure 2. These sources were chosen for their strong practical orientation. The integration of CSR and ESG competencies is important for two reasons. CSR is a dynamic concept that evolves over time. Historically, different aspects of CSR have gained relevance. Between 1983 and 2002, the ethical dimension was more emphasized. From 2003 onwards, sustainability and environmental dimensions became increasingly significant (Sarkar & Searcy, 2016). With reporting becoming increasingly relevant, often facilitated through ESG metrics (Kaźmierczak, 2022), this component must be incorporated into the broader understanding of CSR. In HEI, CSR and ESG are often addressed within the same courses, highlighting the need for a framework that allows for the analysis of both concepts in combination (Chiu & Fong, 2023).

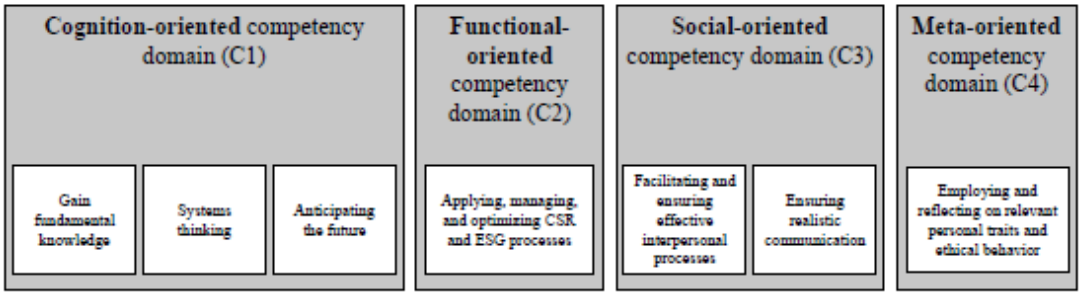

Figure 2: CSR and ESG competencies framework (based on Lichtenthaler, 2023 and Osagie et al., 2016).

Cognition-oriented competency domain (C1): Gain fundamental knowledge, systems thinking, and anticipating future developments. This domain focuses on the conceptual aspects of competencies, such as knowledge and understanding. It involves the fundamental knowledge of CSR/ESG drivers, standards, and regulations (Lichtenthaler, 2023; Osagie et al., 2016). It also includes the ability to identify socio-ecological systems and understand reality as part of broader interconnected contexts rather than merely analyzing individual components in isolation (Osagie et al., 2016 & Bianchi, 2020). Furthermore, systems thinking can also be related to the competency of recognizing business relevance, which means the ability to understand that sustainability must be integrated into all parts of a company rather than treated as a peripheral concern (Lichtenthaler, 2023). Finally, it includes the ability to anticipate future local and global CSR and ESG-related challenges and standards (Lichtenthaler, 2023; Osagie et al., 2016, 2019).

Functional-oriented competency domain (C2): Applying, managing, and optimizing CSR and ESG processes. This domain's focus lies on the operational aspects of competencies. CSR professionals must be capable of managing CSR projects and programs, which includes demonstrating leadership in CSR (e.g., acting as a CSR pioneer). Furthermore, it includes leveraging sustainability for positive business outcomes (Lichtenthaler, 2023) and making a business case for CSR (Osagie et al., 2016). Additionally, it involves the ability to oversee the implementation of CSR strategies, translate them into concrete actions, and utilize available resources more efficiently (Lichtenthaler, 2023).

Social-oriented competency domain (C3): Facilitating and ensuring effective interpersonal processes and communication (internal and external). The Social-oriented domain focuses on competencies related to individual operational effectiveness in interacting with others. These include social, communication, and networking abilities (e.g., to engage with all ecosystem players). A CSR and ESG professional must be able to raise awareness of CSR and ESG initiatives, coach and support others, and promote realistic and transparent internal and external communication regarding CSR and ESG efforts (Berchtold, 2024; Lichtenthaler, 2023; Osagie et al., 2016, 2019).

Meta-oriented competency domain (C4): Employing and reflecting on relevant personal traits and ethical behavior. This domain includes personal conceptual attributes and values. Firstly, it entails the ability to use CSR and ESG-supportive personal characteristics, such as balancing profit and CSR and ESG interests (Lichtenthaler, 2023; Osagie et al., 2016, 2019). And secondly, to recognize and self-evaluate our ideas, habits, and assumptions and to be able to adapt them to internal and external change (Osagie et al., 2016,

2019). This domain also includes ensuring continuous learning and developing resilience for execution (Lichtenthaler, 2023).

In line with the previously presented comprehensive approach, a competency is seen as the interrelation of knowledge, skills, and attitudes, and the integration of these factors within a context (Mulder, 2014). These competency domains can be conceptually divided, however, are most effective when activated together (Osagie et al., 2016, 2019) and may be applied in the context of a professional CSR and ESG manager. The meta-competency domain differs from the first three domains, since it is an overarching competency and has the role of reflecting on other competencies and facilitating their acquisition (Delamare Le Deist & Winterton, 2005).

4. Methodology

The chosen qualitative methodology begins with collecting secondary data about CSR and ESG courses at HEI from university websites. Prior researchers like Wymer and Rundle-Thiele (2017) gained insights on responsibility and sustainability in curricula with this observation method, which avoids potential social desirability biases and nonresponses (Boote & Mathews, 1999). Based on the availability of course information on university websites (Wymer & Rundle-Thiele, 2017), comprehensive data to answer the research questions is gathered in this exploratory analysis. Adapted from Mach and Ebersberger (2024), the authors perform a five-step methodology to identify HEI and courses, structure them with codes, and report the outcomes.

The first step is to select the HEI and gather all course information on the online course catalogs of the selected HEI. This selection includes the 100 largest German HEI based on enrollment numbers (CHE, 2023), all 44 HEI in Austria (Bundesministerium Bildung, Wissenschaft und Forschung, 2024), and all 35 accredited HEI in Switzerland (Swissuniversities, 2024), which offer business education, see also Appendix 1. The authors search for the names of the HEI in combination with the two keywords "Corporate Social Responsibility/CSR" or "Environmental Social Governance/ESG" and the three keywords "Zertifikat/Certificate," "Micro-Credential" or "Weiterbildung/Continuing Education" are performed to identify the AC courses on CSR and ESG. Within the selection criteria, the authors exclude courses that are less than 1 ECTS, which equals 25 to 30 hours of workload, in line with the EU approach to measure (European Commission, 2020), and not more than 59 ECTS, as 60 ECTS can equal a full master's degree. Furthermore, the authors exclude courses that enforce university enrollment as a student to gain the AC, since traditional seminars or modules would have expanded the study. The remaining data include university, country, course title, definition, ECTS, and target group.

The second step is the initial coding based on the first impression (Mach & Ebersberger, 2024). Therefore, each of the two authors codes the competencies of the identified credentials independently in the qualitative software tool MAXQDA (Mach & Ebersberger, 2024). The framework in Figure 2 was used as a first coding scheme with the codes C1= cognition-oriented, C2 = functional-oriented, C3 = social-oriented, and C4 = meta-oriented, since the goal is to reveal the contribution of the different competencies within the credentials.

The third step includes a deeper analysis of the codes based on keywords according to the theory. After the individual coding, the authors discuss the distribution of unmatched codes based on the inter-coder-reliability, which measures the reliability of the coding (Nili

et al., 2020). The inter-coder-reliability in pre-harmonization discussion includes values of 60 % for German coding, 82 % for Austrian coding, and 87 % for Swiss coding, meaning that German coding among the authors differed the most. During that process the authors develop a list of keywords which are presented in Appendix 2 and further discussed in the next step and the results section.

The fourth step is to review the codes and harmonize them to create a common understanding of the competencies and to further work with the data. Based on Nili et al. (2020), the authors discuss code discrepancies to find a consensus within the harmonization process. The authors critically review each unmatched code and discuss which keywords in a code overrule others to develop a comprehensive data set. Since the competencies reach increasingly deeper skills, the "highest" overruling competency is C4, followed by C3 and C2. By going through that process, the authors further define sharp differentiation between the four codes and develop higher-order keywords. Furthermore, competencies divided if two strong keywords appeared or were eliminated if the keywords were not strong enough.

The fifth step is reporting the outcomes and grouping the extracted competencies into four competency domains: C1, C2, C3, and C4.

5. Results

The main objectives of this research study are, first, to understand the current state of implementing CSR and ESG competencies in AC within HEI in the DACH region, and second, to analyze how culture influences curricula. The following section presents the results based on an analysis of the CSR and ESG AC across the three DACH countries by elaborating on the sample and content. Regarding the sample, the authors reviewed 179 higher education institutions in the DACH region during desk research to explore CSR and ESG competencies in AC. Within this screening, the authors discovered 68 courses from 23 universities and 27 universities of applied sciences, see Appendix 1.

	Germany (total all courses)	Germany (average per course)	Austria (total all courses)	Austria (average per course)	Switzerland (total all courses)	Switzerland (average per course)	Total of competencies DACH-Region
Cognition-oriented domain (C1)	126	3.7	68	3.8	62	3.9	256
Functional-oriented domain (C2)	92	2.7	67	3.7	76	4.8	235
Social-oriented domain (C3)	74	2.2	20	1.1	25	1.6	119
Meta-oriented domain (C4)	52	1.5	4	0.2	5	0.3	61

Table 1: Total and per course numbers of extracted CSR and ESG competencies in AC, divided into Germany, Austria, and Switzerland (own elaboration)

Table 1 presents the number of identified competencies grouped by competency domains. The results indicate that educators focus mostly on the cognition-oriented domain (C1), comprising 256 competencies. After that, the functional-oriented domain (C2) follows closely, with 235 identified competencies in all AC courses. The social-oriented domain (C3) appeared in 119 competencies taught in AC courses. Finally, the meta-oriented domain (C4) has the lowest representation, with only 61 competencies in total. Additionally, Table 1 displays the ratio of competencies per course for each country, accounting for the higher number of identified AC courses on CSR and ESG in Germany (34 courses) compared to Austria (18 courses) and Switzerland (16 courses) (see Table 1).

Regarding the content, the authors discover which keywords HEI in the DACH region use for the four competency domains C1, C2, C3, and C4, see also Appendix 2. Keywords within the cognition-oriented (C1) competency domain are learn, understand, become familiar, identify, and anticipate. An example within this category is "Expansion of existing knowledge to include advanced concepts and practices in sustainability and ESG" (Fachhochschule Joanneum (Austria_Coding, pos. 152). The functional-oriented domain (C2) is associated with keywords such as: applying, optimizing, implementation, operational, developing, and evaluating. One example in this domain is "how to implement ESG standards into the investment process" (Universität St. Gallen, Switzerland_Coding, pos. 34). The social-oriented domain (C3) includes representative keywords such as: agents of change, leadership, problem-solving, communication, and facilitation. The following example includes a communication keyword: "how you can systematically and compactly present positive effects with regard to sustainable development for stakeholders" (Leuphana Universität Lüneburg, Germany_Coding, p. 18). Finally, the meta-oriented domain (C4) was related to keywords such as: discuss, reflection, ethics, self-examination and resilience. This domain is created based on examples such as "Our CSR training will guide you through developing your own Code of Ethics" (Freie Universität Berlin, Germany_Coding, p. 13).

Figure 3 illustrates the average number of competencies per AC course for each DACH country. All the countries in the DACH region put more emphasis on cognition and on the functional competency domain. For the cognition-oriented domain (C1), HEI in the three countries display relatively similar numbers of competencies with Germany at 3,7 competencies, Austria at 3,8 competencies, and Switzerland at 3,9 competencies. However, there is a divergence in the functional-oriented domain (C2). Germany's CSR and ESG AC courses allocate less emphasis, with 2,7 competencies, compared to Austria at 3,7 and Switzerland at 4,8. Within the sample, the focus is on the cognition and function-oriented competencies, which aligns with previous research, revealing that obtaining cognition-oriented competencies is prevalent (Osagie et al., 2016). By offering these cognition-oriented competencies, HEI can show that they are a trustworthy partner that includes scientific basic understanding and helps students and professionals to gain a solid foundation. The function-oriented domain is more practice-oriented, and since all companies must include CSR and ESG in their sustainability reporting, this domain is crucial for the business world (Abel & Markarian, 2024).

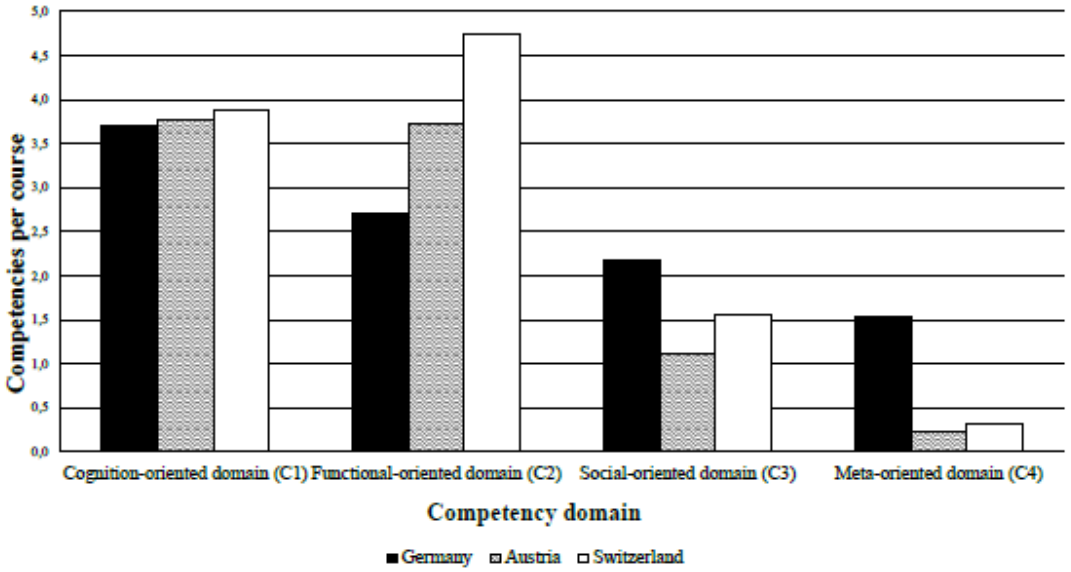

Figure 3: Relative numbers of extracted CSR and ESG competencies in AC, divided into Germany, Austria, and Switzerland (own elaboration)

The social-oriented domain (C3) shows moderate differences among the countries. German AC programs include 2,2 competencies on average per course, whereas Austria and Switzerland place slightly less emphasis, with 1,1 and 1,6. A notable difference is the stronger emphasis German educators place in their AC courses on the meta-oriented domain (C4), with 1,5 competencies per course, compared to only 0,2 in Austria and 0,3 in Switzerland. Overall, the social and meta-oriented domains are less present than the previous two domains in all three countries. Once a basic understanding of cognition-oriented and functional-oriented is established, social-oriented competencies connected to change management and leadership are essential to drive new processes. These social-oriented competencies, like implementing the change of CSRD in companies, are underrepresented in AC. Lastly, the meta-oriented domain is the least taught competency. There might be limited time for self-reflection or ethical behavior education within the course structure of AC if the focus is on cognition- and function-oriented domains, even though these competencies play an important role in embracing the complexity and envisioning a sustainable future (Bianchi, 2020). From these results, it can be deduced that not every educator includes and facilitates all the necessary CSR competencies in their AC (Abdelgaffar, 2021; Beddewela et al., 2017; Podolny, 2009).

Analyzing the cultural aspect, all three DACH regions are similar with minor differences in worldwide comparison. Within Germany, with a gradual decrease in proportion from the cognition- to the meta-oriented domain, the meta-oriented competencies are more often taught than in Austria and Switzerland. With an average of 1,5 included competencies per course, Germany features 7.5 times more meta-oriented CSR competencies than Austria and 5 times more than Switzerland within the sample. From a cultural perspective, this aligns with Germany's high score in long-term orientation in Hofstede's dimensions, underlining the relevance of meta-oriented competencies. Traits like self-reflection and eth-

ical behavior are thus valued as essential tools for considering long-term impact. Furthermore, Germany holds the most direct approach to negative feedback and confrontation, based on Meyer (2022), which leads to a more open confrontation regarding needed change.

Within Austrian AC, the cognition- and function-oriented domains are essential, with a notable drop to the other social- and meta-oriented domains, which are nearly unavailable. Based on Trompenaars` dimensions, Austria is the most likely country to balance individualistic and group orientation within the DACH region. The need to have the same basic understanding and "how to" know-how on all levels within a company can be reflected by this contribution.

Among the different domains, only Switzerland focuses predominantly on the function-oriented domain. Swiss culture is associated with Hofstede's high levels of indulgence and Trompenaars orientation towards internal control, meaning the drive to increase the quality of life with a hands-on mentality.

6. Discussion and Conclusion

As CSR and ESG competencies become increasingly important in the business world, HEI have integrated them into AC to support the development of these competencies among students and professionals. Despite the shared CSR and ESG objectives, differences become apparent by collecting and coding AC competency data from German, Austrian, and Swiss HEI and matching them with cultural dimensions.

One of the key findings of this study regarding the current state of CSR and ESG competencies is that Germany places a stronger emphasis on the meta-competency domain within its AC compared to Switzerland and Austria. Cultural differences may influence this discrepancy, as Germany exhibits the highest long-term orientation score and tends to adopt a more direct approach to feedback and disagreement (Hofstede, 1983; Meyer, 2022). As a result, competencies such as self-reflection and ethical behavior are more prominently emphasized in CSR and ESG AC in German HEI. This would align with a cultural inclination toward considering individual future impacts and fostering open discussions on necessary changes and ethics. However, there are also similarities among the results of the countries as all three focus on implementing the cognition- and functional-oriented competencies. Based on Trompenaars (1996), Germany, Switzerland, and Austria lean more towards internal control in international comparison, which leads to a focus on planning and knowing all the information to act accordingly.

In conclusion, this study contributes to the literature on CSR education and AC education in the following ways. Firstly, it introduces a novel CSR and ESG competencies framework that enhances the understanding of CSR competencies by integrating ESG into CSR, as discussed, reflecting the growing prominence of CSR reporting. Secondly, it sheds light on the current distribution of CSR and ESG competencies, highlighting that not all competencies are systematically embedded within the AC in the DACH region. Particularly, the integration of social and meta-competencies into AC within HEIs still appears to be challenging, although literature emphasizes the importance of incorporating all competency domains. Thirdly, the lack of certain competency domains might point to operational or institutional issues in CSR and AC education within higher education institutions. In the context of AC, time constraints may limit the inclusion of meta-competencies, which require reflection on other competencies and support their acquisition

(Delamare Le Deist & Winterton, 2005). It might also indicate that the educators in HEIs lacks the necessary support structures and training to implement and facilitate the required CSR and ESG competencies in their AC.

One limitation of this study is that some AC could possibly not be identified due to restricted external websites. Additionally, it is difficult to generalize Europe-wide by focusing on three culturally similar countries. Within Switzerland, the study does not account for regional linguistic and cultural differences. Furthermore, course catalogs may list certain competencies, but there is no guarantee of actual inclusion or emphasis in classroom instruction. Based on the results, future research could further analyze the distribution of CSR and ESG competency domains within each AC in the DACH region. Moreover, an in-depth investigation into the reasons behind the less frequent inclusion of certain competencies, beyond cultural differences, would be valuable. For instance, investigating the challenges faced by the CSR and ESG educators, as well as the competency development of faculty and educators in HEI, would be necessary. Additionally, future research paths include further examination of the AC functions within the system of implementing these new education innovations into different HEI systems by focusing on relevant sustainability topics such as CSR and ESG. Hence, measuring the long-term impact of these CSR and ESG AC and the impact of the pedagogical way the competencies are taught are potential future research paths.

Overall, this study is a unique contribution to the current CSR and ESG competencies teaching landscape in combination with the upcoming concept of AC, which has become increasingly important for students and professionals to prove their employability regarding sustainability competencies. By focusing on the DACH region with a similar education system, this study benefits decision-makers in HEI as practical guidance in developing and refining their CSR and ESG AC offerings. The HEI can benefit from each other's concepts, such as the German effort for the meta-oriented domain or the Swiss dedication on function-oriented competencies, and, therefore, can develop and expand their AC portfolio. Moreover, this study lays the groundwork for enhancing faculty training in HEI in the DACH region, an area currently lacking a strong research foundation. By equipping educators in HEI with effective teaching strategies to develop all competency domains, including cognition, function, social, and meta-competencies, this study contributes to preparing learners for the evolving demands of CSR and ESG practice.

Appendix

Appendix 1: Descriptives – number of courses (own elaboration)

	Germany (D)	Austria (A)	Switzerland (CH)	overall
Number of checked HEIs	100, based on CHE (2023)	44, based on Bundesministerium Bildung Wissenschaft und Forschung (2024)	35, based on Swissuniversities (2024)	179
Number of courses	34	18	16	68
Number of universities	15	5	3	23
Number of universities of applied sciences	11	9	7	27

	Germany (D)	Austria (A)	Switzerland (CH)	overall
Number of universities per location: D=West, A=West, Ch=French region	7 (Hochschule RheinMain, Hochschule Bonn-Rhein-Sieg, RWTH Aachen, Universität Münster, Johann Wolfgang Goethe-Universität Frankfurt am Main, Hochschule Fresenius, FOM Hochschule für Oekonomie & Management)	3 (Fachhochschule Kufstein Tirol Bildungs GmbH, MCI Management Center Innsbruck, Fachhochschule Kärnten)	3 (Université de Genève, HES-SO Haute école spécialisée de Suisse occidentale, International Institute for Management Development)	
Number of universities per location: D=North, A=Central, Ch=German region	6 (Universität Hamburg, Hamburger Fern-Hochschule, Europäische Fernhochschule Hamburg, Carl von Ossietzky Universität Oldenburg, Leuphana Universität Lüneburg, Ostfalia Hochschule für angewandte Wissenschaften)	1 (Johannes Kepler Universität Linz)	6 (Universität Zürich, Universität St. Gallen, Zürcher Hochschule für Angewandte Wissenschaften, Hochschule Luzern, Fachhochschule Nordwestschweiz, Berner Fachhochschule)	
Number of universities per location: D=East, A=East	5 (Friedrich-Schiller-Universität Jena, Universität Rostock, Freie Universität Berlin, Technische Universität Chemnitz, IU Internationale Hochschule)	6 (Fachhochschule des bfi Wien GmbH, Wirtschaftsuniversität Wien, Fachhochschule Wiener Neustadt GmbH, Fachhochschule Burgenland GmbH, Universität für Weiterbildung Krems, FHW Fachhochschul-Studiengänge der Wiener Wirtschaft GmbH)		
Number of universities per location: D=South, A=South, Ch=Italian region	8 (Universität Augsburg, Hochschule München, Technische Hochschule Nürnberg Georg Simon Ohm, Universität Passau, Technische Hochschule Deggendorf, Technische Universität München, Friedrich-Alexander-Universität Erlangen-Nürnberg, Universität Bayreuth)	4 (Fachhochschule Joanneum GmbH, Technische Universität Graz, Montanuniversität Leoben, CAMPUS 02 Fachhochschule der Wirtschaft GmbH)	1 (Scuola universitaria professionale della Svizzera italiana)	

Appendix 2: Coding Keywords and Harmonization (own elaboration)

Keywords C4 (overruling C3, C2, C1)	Keywords C3 (overruling C2, C1)	Keywords C2 (overruling C1)	Keywords C1
reflection	leadership	realize	(become) familiar
ethics	promoting participants	implement	encounter
dealing with issues as a person	cultural components	create	look at
philosophical questions	tailor-made	evaluate	acquire
high self-standard	employee-oriented	compare	insights

Keywords C4 (overruling C3, C2, C1)	Keywords C3 (overruling C2, C1)	Keywords C2 (overruling C1)	Keywords C1
work-life-balance concept	(further development of sustainability) reporting	design	overview
assessment	management tools	develop	frame
evaluation	managing	determine	core competencies
resilient	leader of tomorrow	operational	learn
discuss	communication	define criteria	understanding
	lead	control	
	key functions	assess	
	stakeholder		
	agents of change		
	problem-solving and moderation techniques		

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Appendix C: Zosso, M., & Miandar, T. (accepted, to be published in summer 2026). Navigating the Challenges of Educators Teaching Responsible Management. In R. Hales (Ed.), *An Impact Pedagogy for Responsible Leadership and Management Education: The Impactful 5 Approach.* Routledge.

Navigating the Challenges of Educators Teaching Responsible Management

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Abstract

Although higher education institutions and academic faculties develop overarching RME strategies and design study programs, individual teaching staff maintain considerable autonomy in targeting specific topics, competencies, and teaching methods in their courses. This autonomy places the ultimate responsibility for implementing RME on the shoulders of individual educators. However, the teaching staff in this field face a range of challenges that remain insufficiently addressed. This chapter contributes to the RME literature through an exploratory study involving semi-structured interviews with 14 educators teaching RME courses (e.g. Corporate Responsibility, Sustainable Business, and Business and Human Rights) in higher education institutions in Switzerland. The data was analyzed using thematic analysis in MAXQDA. The authors revealed five main categories of challenges: (1) content-related challenges, (2) teaching methods-related challenges, (3) competency-related challenges, (4) student-related challenges, and (5) institutional-related challenges. Using PRME's Impactful Five (i5) approach, the authors suggest solutions for each challenge category. By identifying and addressing these challenges, the findings aim to inform targeted support for the teaching staff in higher education institutions. Ultimately, this chapter seeks to advance the practice and effectiveness of RME.

Introduction

Higher education institutions play a central role in shaping future managers and leaders (Tomasella et al., 2022). However, as global challenges related to sustainability and ethical business practices become increasingly urgent, traditional management education faces calls to

evolve. Scholars have highlighted that conventional curricula sometimes overlook the ethical and sustainability dimensions of business, limiting students' exposure to critical concepts like Corporate Social Responsibility (CSR) and responsible management (Matten & Moon, 2004; Jaganjac et al., 2024). At the same time, there is growing recognition that higher education institutions can act as catalysts for change, supporting students in developing values and behaviors aligned with more sustainable and responsible business practices (Schimperna et al., 2022).

In this context, RME has emerged as an important educational paradigm. The authors define RME as encompassing all teaching, research, and institutional activities focused on ethics, sustainability, and responsible corporate practices. This aligns with definitions provided by the United Nations Principles for Responsible Management Education (PRME, 2007), which promotes the integration of values such as sustainability, ethics, and social responsibility into all aspects of management education (Rasche & Gilbert, 2015). Despite its importance, RME is still characterized by conceptual fragmentation, with diverse terms such as Education for Sustainable Development, CSR, Business Ethics, and Sustainability often used interchangeably (Parry & Metzger, 2023). Even in 2004 there were over 40 different terms in use across European business school program titles alone (Matten & Moon, 2004), with this number likely to have increased with the growing focus on sustainability-related programs since then.

Global initiatives such as the United Nations supported Principles for Responsible Management Education (PRME) seek to address this fragmentation by offering a shared platform for integrating universal sustainability values into management education (De Paula Arruda Filho & Beuter, 2020). Supporting this effort, various competency frameworks including the European Commission's GreenComp (Bianchi, 2020) emphasize the need to equip students with skills to engage with sustainability challenges, from systems thinking to strategic and collaborative competencies (Rieckmann, 2012; Wiek et al., 2011).

As higher education institutions work to integrate RME more systematically, they are encountering new challenges. The existing literature has begun to explore this subject (Dyllick, 2015); however, most studies predominantly focus on strategies for implementing RME, with limited attention to the specific challenges encountered (Abdelgaffar, 2021). Of the studies that identify challenges, faced by teaching staff in higher education (e.g., Beddewela et al., 2017; Dean & Beggs, 2006; Leal Filho et al., 2021; Muff et al., 2013; Parry & Metzger, 2023), the following

are identified; the insufficient institutional support and low student engagement in RME courses (Beddewela et al., 2017), or a lack of teaching staff expertise and confidence to teach RME subjects, often compounded by limited training in these areas (Dean & Beggs, 2006; Muff et al., 2013; Radclyffe-Thomas et al., 2025). Furthermore, teaching RME topics frequently involves navigating conceptual ambiguities, re-evaluating pedagogical strategies, and addressing institutional constraints (Leal Filho et al., 2021).

This chapter aims to identify and categorize the various challenges Swiss higher business education teaching staff face. Furthermore, this chapter addresses the need for guidance by applying the Impactful Five (i5) approach to analyze the challenges educators face in teaching RME and to propose actionable solutions. As highlighted by Radclyffe-Thomas et al. (2025), the i5 framework offers a structured approach to reimagining RME, supporting both innovative pedagogies and the evolving professional identity of educators committed to sustainability and responsibility goals.

By identifying and addressing key challenges, this chapter aims to support educators and institutions in strengthening the integration of responsible management into business education, contributing to the preparation of future leaders who can drive sustainable and ethical change.

Stakeholders

To analyze the challenges faced by RME teaching staff, it is essential to identify the key stakeholders within the RME landscape. The authors categorized RME stakeholders into four groups: the accreditors and initiatives, the higher education institutions, the students, and the teaching staff. They are placed into the pedagogical triangle as illustrated in Figure 1, and RME competencies and teaching methods are shown within a circle encompassing all these relationships (Friesen & Osguthorpe, 2017).

<Figure 1 here>) Figure 1 : Stakeholders in the Landscape of RME

(adapted from Friesen & Osguthorpe, 2017; Oliver, 2019) .

Stakeholders outside the higher education system include accreditation bodies and initiatives. They evaluate, encourage and support the inclusion of RME. Accreditations may be awarded by regional bodies, such as the European Quality Improvement System (EQUIS) and the Association to Advance Collegiate Schools of Business (AACSB). Moreover, global initiatives such

as PRME guide higher education institutions in integrating sustainable development values (Paula Arruda Filho & Przybylowicz Beuter, 2020).

The students are key stakeholders because they are directly involved in acquiring RME knowledge. In 2016, PRME and the international student initiative Oikos conducted an online survey with 1800 business students from seven industrialized, emerging, and developing countries. The survey revealed that 68% of students believed that all business students should study CSR topics (Haski-Leventhal, 2016). There is a general demand from students to gain knowledge in RME, which may also be related to the fact that the business environment students will eventually enter is increasingly demanding of responsible management skills. CSR initiatives and reporting have become mandatory in many countries, partly due to the European Commission's introduction of the CSRD in January 2023. Consequently, the demand for CSR, ESG, and sustainability management experts increases (Odobaša & Marošević, 2023).

Higher education institutions have increasingly gained recognition for their pivotal role in educating responsible leaders and managers (Schimperna et al., 2022). Higher education institutions establish the overall RME strategy, set guidelines, while also providing support to the teaching staff. Due to the control over resources, their participation is necessary to implement RME in all layers of higher education institutions (Beddewela et al., 2017).

While higher education institutions set the overarching strategy, academic departments design the overall study programs, and accreditations and initiatives offer guidance for RME, the teaching staff maintains autonomy in interpreting these instructions and adapting them to local conditions (Beddewela et al., 2017). The educators create the general pedagogical environment and make decisions about content, teaching methods, and target competencies (Fukukawa et al., 2013; Bianchi, 2020). The teaching staff has been identified as one of the key drivers of RME, as their motivation and ability to deliver high-quality teaching is a crucial success factor when it comes to RME teaching methods ((Kreikebaum & Kreikebaum, 2010; Matten & Moon, 2004). Furthermore, Leal Filho et al. (2021) emphasize that teaching courses related to RME requires educators to go beyond merely delivering content; they must act as active facilitators, engaging in dialogue with students and the wider community. This role demands a strong commitment to interdisciplinary thinking and the ability to appreciate diverse perspectives.

“For educational institutions, these stakeholders [i.e., the teaching staff] are extremely strategic, since they are the bridge between the school and the student, being able to assume the role of a spokesperson for the mission and the values of the Institution in which they operate” (De Paula Arruda Filho & Beuter, 2020, p. 1).

The context of Swiss higher education

This study focuses explicitly on Swiss higher education institutions offering business education. Swiss higher education is subdivided into three distinct types: Universities (including federal institutes of technology), Universities of Applied Sciences, and Universities of Teacher Education.

- Universities primarily focus on fundamental research and theoretical education. Switzerland has 12 public universities that collectively offer numerous bachelors, masters, and PhD degrees in business education.
- Universities of applied sciences emphasize practical, applied education designed to foster professional readiness. These institutions integrate applied research and development directly into their curricula, providing students with valuable industry exposure. Switzerland has 10 Universities of Applied Sciences offering various degrees in management and business education.
- Lastly, Universities of teacher education are dedicated exclusively to the training of future educators and do not provide pure management or business education and are therefore excluded from the study (EDK, 2025; swissuniversities, 2025).

Additionally, the Swiss education system supports continuing education and training, offering a diverse range of programs that encourage lifelong learning. Within university-based continuing education, programs such as Certificates of Advanced Studies (CAS), Diplomas of Advanced Studies (DAS), and Masters of Advanced Studies (MAS) cater primarily to professionals aiming to refresh and enhance their skills and knowledge (SDBB, 2024).

Regarding teaching staff qualifications, Swiss higher education does not prescribe formal pedagogical training requirements for teaching. Nevertheless, many institutions provide training opportunities for their staff, including in areas related to sustainability and RME (e.g., through

teaching support centers). However, participation in such training remains voluntary rather than mandatory.

Methodology

Following Chang and Wang (2021), the chosen qualitative research type is phenomenological, which is particularly suited to understanding individuals' lived experiences. Phenomenology seeks to explore the essence and the meaning of experiences (Newton Suter, 2012). In this study, the lived experiences analyzed are the teaching experiences by the Swiss RME teaching staff.

The following methodological steps were undertaken. Firstly, desk research was conducted to identify the faculties/departments that offer business education at all 12 Swiss Universities and the 10 Universities of Applied Sciences. Secondly, in the respective business faculties/departments, programs and course catalogues were scanned using the following keywords: CSR, Corporate Social Responsibility, ESG, Environmental Social Governance, Sustainab*, Responsib*, Human right*, Ethic*. This process identified a total of 82 relevant Bachelor, Masters, CAS; DAS and MAS courses in eight Universities and six Universities of applied sciences. Thirdly, course contact details were searched, and the professors or lecturers were reached via email and invited for an interview.

Fourthly, a pilot interview and 14 additional semi-structured interviews were conducted via Microsoft Teams, each lasting approximately 45 minutes as shown in Table 1. All participants are teaching RME-related courses at Swiss higher education institutions. Several participants fulfil dual roles as educators and as course or program coordinators. Eight of the participants are affiliated with a university, while six are affiliated with a university of applied sciences. The courses taught by the participants range from bachelors and masters levels to CAS. Furthermore, nine participants have more than five years of teaching experience in RME.

The interview guide includes topics such as teaching background, current teaching position, course content, teaching methods, target competencies, challenges faced, and a wish for the future within the context of RME teaching. However, most participants primarily focused on the challenges they encountered, despite discussing other topic areas. As a result, the discussion centered mainly on the challenges.

<Table 1 here>)

Table 1: Interview participants

Lastly, the interviews were transcribed and coded using thematic analysis in MAXQDA. The coding strategy is inductive, following the process of Swain (2018). A second researcher coded the interview transcripts. This second coder is a Ph.D. candidate in social impact management education with sufficient expertise in the topic and qualitative analysis to contribute to the coding process and was not involved in the interviewing of the participants. The second coder coded independently 25% of the transcripts. The coding results were individually compared to identify any codes that did not match between the coders in the sample. The shared understanding of the code was then applied to the entire dataset.

Results

The coding of the interviews reveals that the challenges perceived by the teaching staff can be divided into five categories: content-related challenges, teaching method-related challenges, competency-related challenges, student-related challenges, and institutional-related challenges. The most prominent challenges identified in each category are subsequently explained. The ordering of the categories does not imply a hierarchy of importance.

Content-Related Challenges

The primary content-related challenge is the rapid evolution of subjects in the RME field.

Interviewee #14 states: “It's a topic that is evolving quite rapidly.”

Interviewee #5 mentions: “. . . there are some issues that are more prominent in a particular year. The next year it tends to change.”

Interviewee #13 explains: “The slides I used last year, I already have to change because now . . . there is this International Sustainability Standards Board that brought out new standards (…). So you are constantly adapting.”

Another perceived challenge related to the content is that the field is not only rapidly evolving but also fragmented and ideologically charged, making it difficult to make sense of the topics and provide high-quality teaching content.

Interviewee #1 shares: “. . . it's hard to make sense of the field of knowledge as a whole, just because, like, there's different dimensions of knowledge creation and there's so many topics within it.”

Interviewee #8 explains: “. . . one of the major challenges is that sustainability as a topic, has been very (…) ideologically loaded, you know, so it's not only science, it's also politics . . . and interpretation and so on.”

Teaching Methods-Related Challenges

The teaching staff perceives that integrating RME teaching methods like role plays, reflection exercises, case studies, action and experimental learning, and service learning (Figueiró & Raufflet, 2015) as challenging, especially since it is time-consuming and not well-suited for large classes.

Interviewee #1 mentions: “But if I want to integrate methods, I have to be proactive about it. . .. And yeah, this is something that sometimes one does not have the time for it.”

Interviewee #13 explains: “. . . you can do this in a course . . . [with] about 20, 25 participants . . . you cannot do this in a Bachelor first semester with 150 students”

Especially for self-reflection exercises or the sharing of personal experiences, the teaching staff notes that they require sufficient time to establish a trusting environment.

Interviewee #6 shares the experience of a continuing education course: “I teach half a day or one day, and it's a little short to build the confidence to have them really think about: . . . who am I?”

Competency-Related Challenges

This category stems from the discussions on the competencies students should acquire in RME courses. The interviews revealed that the teaching staff feel unsure about how to implement and assess RME competencies, as defined in the literature. This might stem from limited knowledge on the fostering of competencies and, at times, a lack of incentives

Interviewee #1 shares: “I'm becoming more and more familiar with the, like possibilities in terms of (...) competence development . . .I'm getting familiar [with it], but I do not know how to implement any of these things.”

Interviewee #9 mentions: “I mean, you start sometimes with it [competency focus], but at some point, you have your (…) content and . . . [you put] more focus on what you think is, is, yeah, necessary content rather than developing competencies. Of course, yeah, let's say, from a program management side, you try to integrate that to a certain extent . . ..”

Student-Related challenges

With regard to students, the teaching staff perceive that for RME topics, collaboration and interest are even more crucial than in other courses and their absence presents a significant challenge.

Interviewee #1 explains: “Then, of course, also the students, they need to have an interest, especially when it comes to dedicated or specific education in this area.”

Interviewee #9 explains: “And for the specific programs . . . it also needs interested students who are passionate about the topic and open, or at least open to critically debate it.”

Some members of teaching staff perceive that students' lack of collaboration and interest may stem from scepticism about the topic, particularly given that other courses in the program rarely address social or environmental aspects of business.

Interviewee #1 mentions: “So I'm not sure if it's because people are a bit overloaded with this topic, but I sometimes have found a bit of scepticism (…).”

Interviewee #6 explains: “I'm not here to judge or condemn some elements. I'm not here to come against what they learn in other classes. When I criticize the management model, some students think that I'm just throwing the entire free market economy away. And no, I'm just asking questions that were not asked in other classes. That doesn't mean that the all the good elements that were discussed in other classes disappear. My class is one among others, and this is important for me to let them know.”

Institutional-Related Challenges

The most prevalent institutional challenge perceived by the teaching staff is the lack of incentives from their institutions to invest time in teaching. Good teaching does not feel valued, nor does it help with climbing the career ladder. Therefore, it is primarily the individual motivation of the teaching staff that drives the time investment in RME teaching. Furthermore, RME is often perceived to be treated by the institution as a peripheral module rather than being embedded into core business education, and therefore, students receive mixed messaging.

Interviewee #5 mentions "[I] have (…) zero incentives to teach. It's just that I like teaching and so I do it. So, I often spend much more time, you know.

Interviewee #7 explains "The primary focus on professors at the university level is still on research."

The feeling that there are no incentives to invest time in teaching is exacerbated by the fact that the hiring process places no emphasis on good teaching records.

Interviewee #4, when responding to mention a wish for the future: "Maybe that the hiring practices in universities and higher education institutions change and we have positions that prioritize teaching."

Lastly, when asked about a wish for the future of RME, the most common response was that RME should be considered an integral part of core business education by the institution. It should not be viewed as supplementary or separate courses but rather integrated into all business courses.

Interviewee #15 highlights: "But ideally in the future all management education should be about responsible management and sustainability etc. So, talking about responsible management shouldn't even be highlighted. It should just be that management and responsibility are an integral part of the curriculum. At this point, it's not like that. And both, in practice and in management education, responsibility and sustainability are considered, as . . . things that you do in addition."

Summary of identified challenges

The identified challenges are placed within the Stakeholder Landscape of RME, and their interrelation is illustrated in Figure 2.

<Figure 2 here>)

Figure 2 : Identified challenges

1a (Institutional): Lack of incentives for teaching: Universities often prioritize research output and academic publishing over teaching. This leads to minimal institutional reward systems for the teaching staff who want to develop RME content or innovate in pedagogical approaches.

2a (Content): Rapid evolution of the field: RME is a dynamic, interdisciplinary, and fast-evolving field. This makes it challenging for educators to keep their materials and teaching methods up to date.

3a (Competencies): Lack of time and incentives to integrate RME teaching methods and assess RME competencies: 1a, the lack of incentives and 2a, the rapid evolution of the field, result in the teaching staff not having enough time and motivation to keep updating content, innovating, learning new RME teaching methods, and RME competencies.

1b (Institutional): RME Courses only add-on in the business curricula: RME is often treated as a peripheral module rather than being embedded into core business education.

2b (Content): Ideologically charged field: RME inherently deals with values, politics, and ethics, which may lead to ideological tensions.

3b (Students): Scepticism and absence of collaboration: As a result of 1b, courses are only added as add-ons, and 2b, the ideologically charged field, some students may be skeptical of RME's relevance or view it as conflicting with other courses. This makes the collaboration in the classroom and integration of new RME teaching methods and competencies even more challenging for the RME teaching staff.

Distinguishing factors

The main challenges reported by participants vary depending on their level of experience. Those with over five years of teaching in RME often cite the lack of incentives as a barrier to investing time in teaching. Conversely, participants with less than five years of experience face difficulties related to student engagement and perceive the subject as complex, rapidly changing, but

also fragmented and ideologically controversial, which complicates delivering high-quality content. No differences were observed based on the type of institution or course type.

Recommendations

Drawing inspiration from PRME's i5 framework and the work of Radclyffe-Thomas et al. (2025) the challenges identified in this study suggest the need for a more integrated and systemic approach to advancing RME. The recommendations for each challenge group are subsequently explained.

Regarding the rapid evolution and complexity of RME content, incorporating interdisciplinary or transdisciplinary teaching approaches (Dyllick, 2015), such as collaboration with other departments and faculties, such as law, geology, psychology, agriculture, and informatics, or collaboration with industry experts and the broader community, could effectively address the existing gaps in specialized content knowledge. Additionally, this strategy may alleviate the burden on teaching staff to possess advanced interdisciplinary thinking skills and the ability to consider diverse perspectives (Leal Filho et al., 2021). Teaching staff would also benefit from institutional support in curating adaptive repositories of high-quality, collaboratively maintained teaching resources (Beddewela et al., 2017). This can help mitigate the burden of constantly updating content individually. Concurrently, educators should develop critical reflexivity skills to navigate ideological tensions in sustainability-related teaching, as recommended by Radclyffe-Thomas et al. (2025). Spaces for reflective dialogue on the ethical and political dimensions of sustainability education, potentially through workshops or faculty learning circles, can equip staff to manage these complexities more confidently (Barth et al., 2007).

Teaching method-related challenges can be addressed by promoting scalable, interactive approaches, including digital tools and blended learning environments (Brundiers et al., 2021). Large class sizes do not necessarily prevent innovative methods if educators are trained in using modular, digital storytelling, simulations, or micro-reflection techniques that can foster interaction even within such constraints (Wiek et al., 2011). Professional development activities should not remain generic but be tailored to individual needs, encouraging experimentation with new methods and supporting educator confidence, aligning with i5's emphasis on individualized and innovative learning environments (Radclyffe-Thomas et al., 2025). Furthermore, as outlined in the i5 framework, integrating alternative assessment methods and "ungrading"

strategies may also be beneficial. Self-assessment techniques can be time-efficient and effective in developing meta-competencies pertinent to RME (Betz & Zosso, 2025; Osagie et al., 2016).

The identified challenges in competency-based teaching reveal a structural need for capacity building. Faculty development programs should focus on teaching and assessing key sustainability competencies such as systems thinking, normative competence, and anticipatory competence (Rieckmann, 2012; Wiek et al., 2011). Integrating competency mapping exercises into course design, alongside hands-on training in competency assessment techniques, could systematically embed these skills into existing curricula (Bianchi, 2020).

Student-related challenges require fostering more inclusive and participatory pedagogies. In line with the i5 dimension of meaningfulness, educators can help overcome scepticism by relating course content to students' personal experiences, thereby cultivating a more engaging and empowering educational environment. This involves framing RME content in ways that connect to students' personal and professional identities (Parry & Metzger, 2023). Encouraging co-creation of learning content, student-led projects, and peer-to-peer exchanges can transform students into active contributors (Figueiró & Raufflet, 2015). Building a participatory learning environment also supports the development of critical thinking and collaboration skills, as emphasized by i5 (Radclyffe-Thomas et al., 2025).

Finally, addressing institutional barriers requires embedding teaching quality and pedagogical innovation within formal structures (Rasche & Gilbert, 2015). This involves moving beyond the traditional research-centered culture to recognize teaching contributions in promotion and hiring processes. Institutional support can also be enhanced through the creation of communities of practice, where educators can share experiences and co-develop solutions, helping to counteract the isolation and individualization of effort that many staff currently experience (Figueiró & Raufflet, 2015). Framing RME as central to the institution's sustainability strategy can strengthen its perceived strategic relevance (Osagie et al., 2016).

To further align with the PRME i5 framework, we recommend embedding pedagogical practices that explicitly support meaningfulness, joy and wellbeing, active engagement, social interaction, and iteration. Educators can design learning experiences that are practice-informed and emotionally engaging, such as collaborative projects with sustainability practitioners, immersive simulations, or community-based learning. These experiences help students connect

course content with real-world challenges, fostering a sense of purpose and relevance (meaningfulness), while also encouraging joy in learning through creativity, curiosity, and ownership. Structured opportunities for peer collaboration and dialogue (social interaction) such as design thinking workshops or learning circles can enhance interpersonal learning and support wellbeing. Additionally, embedding reflective and iterative elements in assignments allows students to continuously improve their understanding and responses to complex sustainability issues. By intentionally integrating these i5 dimensions, RME programs can become more inclusive, impactful, and capable of developing the competencies needed for responsible leadership in uncertain and polycrisis-prone contexts.

Conclusion

This chapter highlights the challenges faced by Swiss RME teaching staff and proposes recommendations based on PRME's i5 framework and the work of Radclyffe-Thomas et al. (2025).

<Table 2 here>)

Table 2: Identified challenges and proposed recommendations

The findings indicate that the RME lecturers encounter numerous challenges, including content-related, teaching methods-related, competency-related, student-related, and institutional-related challenges, which impede the progress of RME. This is consistent with previous research on the difficulties associated with teaching topics related to RME (Beddewela et al., 2017; Muff et al., 2013).

The challenges can be addressed through the recommendations provided in this chapter. However, their successful adoption is contingent upon the presence of highly motivated and innovative RME teaching staff who are willing and able to engage with emerging pedagogical approaches. The interviews revealed that RME-related courses are primarily maintained through the personal initiative and dedication of individual change agents. Notably, many interviewees reported that their RME knowledge is primarily self-taught, having been developed through personal interest, independent research, and peer exchanges. Furthermore, none of the recommendations can be effectively implemented without sufficient support from higher education

institutions in which the teaching staff operates. This is highlighted by the overarching institutional challenge: the lack of incentives to dedicate time to teaching activities in higher education, and the "publish or perish" culture within academia (Graber & Wälde, 2008).

The findings and recommendations of this chapter offer a valuable starting point for comparative analyses in other countries and different higher education settings. Importantly, the insights gained can inspire the development of targeted RME training programs for the teaching staff and meaningful institutional reforms. By directly addressing the challenges encountered by the teaching staff, one of the major stakeholders in the RME landscape, more effective strategies and enhancements in RME can be achieved.

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