# Learning corporate ethics and social responsibility: Developing an influential curriculum for undergraduate tourism and hospitality students

Jeou-Shyan Horng[a], Hsuan Hsu[b,*], Chang-Yen Tsai[c]

[a] Department of Food and Beverage Management, Jinwen University of Science and Technology, No. 1, Anzhong Rd., Xindian Dist, New Taipei City, 231, Taiwan
[b] Program of Learning Sciences, National Taiwan Normal University, No.162, Sec. 1, Heping E. Rd., Da'an Dist., Taipei City, 10610, Taiwan
[c] Department of Hospitality Management, Ming Dao University, 369 Wen-Hua Rd., Peetow, Changhua, 52345, Taiwan

## ARTICLE INFO

## ABSTRACT

Ethics and Corporate Social Responsibility (EnCSR) literacy have gradually become emphasized. This study designed an EnCSR curriculum that was specifically designed for undergraduate tourism and hospitality students. Furthermore, we examined EnCSR through qualitative and quantitative instruments. The students in the experimental group showed significant progress in moral, EnCSR examinations, and the transformations of EnCSR literacy can be discovered. Moreover, an EnCSR curriculum model was drawn up that can provide the contributions of instructional content and the students' learning progress that can help educators be well-prepared for the course and can predict students' progress.

## 1. Introduction

Ethics are very crucial in the tourism and hospitality industry, not only for profit but also for a sustainable business (Horng, Hsu, & Tsai, 2017a). The tourism and hospitality (T&H) industry has been booming around the world, especially in Taiwan, which has attracted more than ten million visitors since 2015 and become an important global tourist attraction (Tourism Bureau, 2017). According to the results of an industrial survey, the growth of tourism attracts investment in and the development and construction of T&H corporations—both domestic and international (Yang, 2018). Therefore, many people in younger generations have chosen to study disciplines relevant to T&H, regarding it as a vocation. However, in the past decade, some T&H practitioners have chosen unethical and irresponsible ways to continuously increase their income (Lin, 2016). News has spread information about this phenomenon through mass communication and the internet, which may affect T&H students' work values, their definitions of work and success and their ethical awareness. One study by Liu and Hsu (2017) found that Taiwanese high-school students in food and beverage field think that if they want to obtain higher or better feedback about their work, they have to have lower moral standards. This finding demonstrates an urgent need for an influential ethics course because today's students are tomorrow's industrial employees, and they may have a substantial influence on the industry and can lead it toward sustainability. Tribe (2002) indicated that we can develop the kind of the tourism and hospitality society we truly want and the process may begin in the educational area. Moreover, Sheldon, Fesenmaier, Woeber, Cooper, and Antonioli (2008) thought that students should be competitive, productive,

---

* Corresponding author.
  *E-mail addresses:* president@just.edu.tw (J.-S. Horng), hsuanhsu@ntnu.edu.tw, shawnhsu0910@gmail.com (H. Hsu), tyen1210@mdu.edu.tw (C.-Y. Tsai).

innovative, and ethical to respond to "significant societal and industry changes" and that a college education of ethics that can provide students with the right attitude, necessary cognition, judgmental skills and so on is essential for a potential practitioner (Setó-Pamies & Papaoikonomou, 2016). Therefore, educators should emphasize T&H students' ethical cognition through education.

In addition to ethics, Corporate Social Responsibility (CSR) has already been the social norm for each industry worldwide, especially in the hospitality industry (Horng, Hsu, & Tsai, 2018). Horng, Hsu, and Tsai (2017) mentioned that many practitioners implement ethics and CSR in an education-related way, such as consumer education or industry-academia collaboration, which demonstrates that education may play an important role in awareness and cognition of the ethical and social responsibly issues. Therefore, a higher education regarding business ethics and CSR that can provide students with the right attitude, necessary cognition, judgmental skills and so on is essential for a potential practitioner (Setó-Pamies & Papaoikonomou, 2016). Additionally, Yusuf, Samsura, and Yuwono (2018) indicated that ethics and responsibility are important elements of the tourism curriculum. Moreover, Prebežac, Schott, and Sheldon (2016) mentioned that the Tourism Education Futures Initiative (TEFI) has five core values: professionalism, stewardship, ethics, mutuality, and knowledge. In addition to ethics, the stewardship includes the concept of sustainability and CSR; thus, ethics and CSR are crucial elements of education in the tourism and hospitality field. Thus, it is urgent that education about business ethics and CSR be mandatory for undergraduate T&H students for the sake of industrial sustainability. Caton (2014) also mentioned that contemporary education has already paid much attention to technical learning; however, humanities courses that include ethics and social responsibility indicate that these are fundamental for a person's life as a human being. Therefore, the purpose of this study is to develop an EnCSR curriculum, examine the undergraduate T&H students' changes through an educational intervention and then construct an ethics and CSR curriculum model to support the educators while they teach the relevant course.

## 2. Literature review

### 2.1. Ethics and CSR education

Carroll (1991) CSR pyramid and Elkington (1999) triple bottom line are renowned CSR-related theories in the educational and research field. However, these well-known models were not originally developed based on the service industry, especially not the tourism and hospitality industry, which has its own characteristics (Horng et al., 2018). Horng et al. (2017a) developed a conceptual framework of ethics and corporate social responsibility specifically for the tourism industry. In this framework, ethics include intraorganizational, extra-organizational, interorganizational, and individual ethics, and the scope of CSR ranges from inside to outside forces and from CSR strategy to consequences, forming a circle of virtue. These practices and implementations integrate the traits and content of the tourism industry and the characteristics of the CSR pyramid and the triple bottom line. Therefore, this research adopted the framework of Horng et al. (2017a) to design the curriculum.

The ethical realm includes intraorganizational, extra-organizational, interorganizational, and individual ethics. In addition, Collins, Weber, and Zambrano (2014) mentioned that both individual and organizational ethics should be integrated into business ethics curriculums. An organization's strong ethics and CSR practice rely on employees' individual willingness and practices (Makower, 2011) and an organization's operation cannot be isolated from its environment. Therefore, the content of ethical education should include different levels of issues—from individual to national. Additionally, Smith and Cooper (2000) indicated that a successful curriculum development integrates elements from its regional, local, and institutional contexts that are consistent with the Horng et al. (2017a) framework. In Chinese society, the Confucianism that we learn since we are children spreads ethical values and concepts throughout the whole environment, which can foster speed and depth (Horng et al., 2017a; Romar, 2002; Yu, 2013). In Confucianism, Li, in which corporations follow regulations and norms in their operations, can help corporations build a self-regulation systems (Woods & Lamond, 2011). The examples are taught from the time we are children. Therefore, utilizing the content that is familiar to the students in this context is a more effective way for the information to be absorbed by the learners.

Moreover, Bishop (1992) mentioned twelve points of business ethics in undergraduate curriculums, including developing a broad sense of humanity and a generalizable, critical thought process; integrating philosophy and practice; reinforcing students' existing ethical value systems; designing conflicts of conscience into courses; being able to consider multiple viewpoints on ethical issues; setting ethical rules for the course; demonstrating the practical ethical issues that students may meet in the beginning of their careers; developing critical thinking, awareness, and analytical ability; understanding the difference between regulations and ethics; creating opportunities outside of the classroom for students' social learning; and conveying the importance of ethical leadership and management. These points help students to understand ethics deeply and integrate ethics into their lives and career practices, understand different ethical traditions and principles, equip themselves with the tools to address ethical issues, connect power and politics, and enhance their ethical behaviors (Prebežac et al., 2016). According to the discussion above, we can see that the content of ethical education should contain knowledge of morality, an understanding of ethics, critical thinking, the evaluation and analysis of ethical issues, organizational understanding, the ability to recognize ethical management in an organization, the breaking of one's original consciousness, the study of ethical issues in real workplaces, and the combination of philosophy and cultural context in order to give students a deeper, more comprehensive understanding of ethics. Moreover, instructors should prepare teaching materials that include contemporary issues, local corporate issues, Chinese philosophy, traditional educational notions and so on in order to encourage student involvement and absorption of the course material.

The next section includes the antecedents, strategy, and consequences of CSR (Horng et al., 2017a, 2018). This structure is consistent with the CSR educational suggestions of McKercher, Mackenzie, Prideaux, and Pang (2014), which indicated that the scope of social responsibility should include not only individual but also organizational and societal responsibility in contemporary society.

This is also supported by what Makower (2011) mentioned: an organization cannot practice ethics and implement CSR activities successfully if there is no employee willingness or employee practice of CSR. Furthermore, CSR curriculums should emphasize the learning process, which may include critical thinking, business evaluation, and an assessment of the relationship between organizations and their societies (Lozano, Arenas, & Sauquet, 2006). Moreover, CSR fit is a concept that considers whether an organization's CSR practices match the organization (Alhouti, Johnson, & Holloway, 2016). The evaluation should consider many facts that are consistent with conflicts of conscience. Setó-Pamies and Papaoikonomou (2016) indicated that CSR is a specific result in the form the ethical actions being adopted by an organization; thus, the priority should be to put ethics first.

In terms of the ethics and CSR educational literature, we find that both have similar teaching strategies, such as looking at all levels from the micro to the macro, critical thinking, and confronting the context in which the learner exists. Therefore, we planned an ethics and corporate social responsibility (EnCSR) curriculum that includes individual, organizational, and societal levels and discusses personal morality, ethics, responsibility, organizational ethics and social responsibility in the environment at both the micro and the macro level.

### 2.2. EnCSR evaluation technique

Because the scope of the EnCSR curriculum covers the individual to the environmental, the assessment should also contain these different levels. Wurthmann (2013) adopted the moral attentiveness and the perceptions of the role of ethics and social responsibility (PRESOR); the influence of ethical education was examined, and both of the concepts measured were found to be influenced by ethical education. Moral attentiveness can be defined as "the extent to which an individual chronically perceives and considers morality and moral elements in his or her experiences" (Reynolds, 2008, p. 1028). This can influence students to pay attention to moral concepts; they may be able to create their own morally attentive personality, reap the benefits of more moral behavior, push other individuals, consider things related to moral issues and reflect on those issues (Reynolds, 2008). More attentiveness is widely regarded as an initial step toward moral behavior (Craig & Oja, 2013). Thus, moral attentiveness can be categorized to evaluate students' individual learning gains.

Moreover, Singhapakdi, Vitell, Rallapalli, and Kraft (1996) created the PRESOR scale, which is a measure of an individual's perceptions of the role of ethics and social responsibility and has already been applied or suggested by many previous studies (Prebežac et al., 2016; Shafer, Fukukawa, & Lee, 2007; Wurthmann, 2013; Yin, Singhapakdi, & Du, 2016). Perception of ethics and social responsibility is a very crucial thing that can affect behavior–ethical or not and responsible or not. Yin et al. (2016) indicated that an individual's measure of PRESOR can drive one's social responsibility in the workplace and even bring philanthropic behavior to society. There is a rare CSR scale specific for students. Most of the previous CSR educational studies adopted the usual scale based on the Carroll (1991) CSR pyramid, which has four dimensions: economic, legal, ethical, and philanthropic, for educational evaluation, similar to Yılmazdogan, Secilmis, and Cicek (2015). However, most of these items emphasize what to do and to what extent organizations practice CSR, and this may not be enough for examining the outcome of students' learning outcomes. Horng, Hsu, and Tsai (2017b) integrated institutional profiles, PRESOR, ethical management, and CSR practices and modified and added items to focus on the tourism and hospitality industry and developed an undergraduate tourism and hospitality student ethics and corporate social responsibility literacy scale with good reliability and credibility that has nine dimensions, including outside ethical and CSR environments, inside ethical and CSR environments, ethical leadership and culture, CSR practice-economy, CSR practice-regulation, CSR practice-society, CSR practice-environment, CSR practice-inside and outside customers, and CSR practice-culture. This scale examines not only the perception but also the practice that is consistent with the requirements of the relevant study (Bishop, 1992) and have the concepts of PRESOR. Therefore, this study adopted an ethics and corporate social responsibility literacy scale for moral attentiveness and undergraduate tourism and hospitality students as an assessment tool to examine the students' changes after experiencing the EnCSR curriculum.

### 3. Methods

#### 3.1. Experimental design

For the research purpose, the authors developed a curriculum and an experiment for examining it. Smith and Cooper (2000) suggested that the development of a tourism and hospitality curriculum needs 4 features: mission, aims, and objectives; skills and knowledge; course development; and evaluation techniques. In the development of the study, the researchers recruited five experienced teachers to develop the curriculum, which combined the first 3 features. The goal of the EnCSR is to discover importance, raise students' awareness, integrate knowledge and skill into their lives, transform concepts, encourage them to practice ethics and CSR in their lives and bring them to the workplace in the future. The business ethics and CSR course should be arranged to help students recognize their individual morality, ethics, and responsibility for gradual improvement and raise their interest in how each ethical and social responsibility relates to them. Therefore, the design of the curriculum started with the individual morality, ethics, and responsibilities that are more relevant with students themselves. After that, switching to the angle of organization, the course started to discuss business ethics and CSR separately and deeply. Many real and practical cases were integrated into the curriculum to raise students' awareness and help them feel more real, especially utilizing the CSR reports that are usually posted on corporate websites and strongly suggested by a previous study (Prebežac et al., 2016). Therefore, the course includes an introduction of an individual's morality, ethics, and social responsibility; the T&H student's ethics and CSR introduction and ethical and CSR discussion regarding inside and outside an organization with relevant knowledge and practical implementation, case studies, issues and project

**Table 1**

EnCSR curriculum.

| Title | Hours | Content |
|---|---|---|
| Course introduction and pre-test | 2 | • An introduction to the EnCSR course<br>• Pre-test |
| Morality, ethics, and responsibility | 2 | • An introduction to personal morality, ethics, and responsibility |
| Business ethics- basics | 2 | • The content, importance, and development of ethics<br>• Corporate ethical values<br>• Ethical decisions<br>• Ethical management (e.g., ethical leadership, ethical culture) |
| Business ethics - operational ethics inside the organization | 2 | • Production ethics<br>• Marketing ethics<br>• Human resources ethics<br>• Research and development ethics<br>• Financial ethics<br>• Informational and technological ethics<br>• Gender equality issues |
| Business ethics - operational ethics outside the organization | 2 | • Consumer ethics<br>• Competition ethics<br>• Supplier ethics<br>• Community ethics<br>• Government ethics<br>• Global ethics<br>• Environmental ethics |
| CSR Basis | 2 | • The content of CSR<br>• The categories of CSR<br>• CSR response |
| CSR outside practice | 2 | • The CSR practice of stakeholders of outside organizations<br>• Philanthropic activity |
| CSR inside practice | 2 | • The CSR practice of stakeholders of inside organizations<br>• How to motivate employees to launch CSR activity spontaneously<br>• CSR fit |
| Analysis of tourism and hospitality companies' CSR reports | 2 | • Case studies |
| Final presentation - innovative project competition in the tourism and hospitality industry | 2 | • Presentation - an innovative ethics and CSR project I |
| Final presentation - innovative project competition in the tourism and hospitality industry | 2 | • Presentation - an innovative ethics and CSR project II |
| Post-test and focus group interviews | 2 | • Post-test<br>• Focus group interviews |

development. The content of the curriculum was designed by utilizing books, articles, lectures, and multimedia instruction in the form of videos, music, interactive computer programs, slides, photos, and online sources of Ethics rules and CSR implementations. For instance, we mentioned bottom-line legal regulations and higher standards of ethics for human beings to students to help them understand the difference between what is legal and what is ethical. Moreover, we discussed an individual's duty in interacting with others and individuals' responsibility to obey not only the law but also their morality, ethics, and social responsibilities. This may raise students' values to a higher level at which their duty is to consider the wellbeing of not only themselves but also of others (or even the world), and it may bring out their sense of social responsibility. In addition to the fundamental concept of the theme of EnCSR, the course gathered certain extended knowledge and relevant examples that can help students to understand the content more deeply and "feel closer" to ethics and social responsibility—for example, this included a discussion about how different operators implement different ethical codes (Fennell & Malloy, 1999); sharing a case about how travel agents' decisions impact their clients (Lovelock, 2008); ethical decision making (Cohen, Pant, & Sharp, 2001); ethical values, virtues of travel, rights and codes of practice, authenticity and the ethics of tourism, and sustainable tourism (Duffy & Smith, 2004); community issues (Jamal & Stronza, 2009); sustainable and responsible festivals and events (Getz, 2009); empathy, which is the prerequisite of altruistic emotions and which has a strong relationship to ethically and socially responsible practices (Tucker, 2016), and so on. Finally, Chinese philosophic concepts that have a deep influence on people living in this society and that strongly affect citizens' implementation of ethics and social responsibility was also included (Horng et al., 2017a). It appears that people's roots can be used to make them more aware and to connect students' memories with their own ethics and social responsibility for themselves and industrial corporations (The curriculum is shown in Table 1).

The teaching methods of ethics-related courses continue to rely on the traditional method, which uses lecturing and demonstrations that are one-way interactions (Hu, Horng, & Teng, 2016). However, Horng and Hu (2009) mentioned that various teaching methods can enhance hospitality undergraduate students' learning motivation and performance. Moreover, business ethics and CSR relate to an organization that is not so close to students, and they may feel that it is "not my business." It seems not so close to students on the organizational level. Students should recognize their individual morality, ethics, and responsibility first. Therefore, the design of the curriculum started with individual morality, ethics, and responsibility, which is much more relevant to students

themselves, and after that it switched to the angle of organization; the course started to discuss business ethics and CSR separately and deeply. The teaching method should consider integrating empathy into the courses to help students feel that these things are relevant to them and further to explore and develop the project about ethics and CSR according to their needs as consumers; thus, the researchers adopted Socratic dialogues, group discussions, competitions, mind-mapping, issues-centered teaching (the issues were mentioned before or during the experiment period), case studies, peer evaluation, conscious conflict teaching, critical thinking instruction strategies (i.e., brainstorming), and Chinese philosophy. Thus, the experimental curriculum gave participants the opportunity to integrate theories of ethics and CSR with practical critical thinking skills as well as engage in individual and group practice. Moreover, the course designed a final presentation that required students to design an innovative ethic and CSR project specific to the tourism and hospitality industry. This helps students to explore all of the operative components of ethics and CSR in the contemporary industry and try to understand the macro environment, the company's features, and what the stakeholders' needs are and then to develop an innovative project and compete with other classmates. Finally, reflective competency is really important for the ethical education as industrial practitioner (Tribe, 2002); thus, for inspiring reflection in the course, the researchers used the reflection form designed by Kember, McKay, Sinclair, and Wong (2008), who separated the reflection form into four categories, including non-reflection, understanding, reflection, and critical reflection. Through this reflection form, the researchers can help students not only note what they have learned and think deeply but also collect the qualitative data.

As we mentioned above, this study adopted experimental and qualitative research methods, which include a quasi-experimental design and focus group with students. Learning performance was assessed before and after the EnCSR curriculum was implemented both of the experimental groups and control groups. The target population of education intervention consisted of 135 senior students taking business ethics courses in tourism and hospitality departments in Taiwan. These students were categorized as the experiment group. A total of 112 students who took similar courses (not the EnCSR courses) were assigned to the control group. A pretest and posttest of a non-equivalent quasi-experimental design were conducted. The teachers who are members of the curriculum development taskforce had a rich teaching experience, relevant research experience and working experience and possessed extensive knowledge and expertise in EnCSR development and content. The EnCSR course was implemented for 2 h per week for 12 weeks.

The research team created an outline for the course and experience in a Taiwanese university. The researcher invited eight experts in sustainability, ethics and CSR to examine the validity of the curriculum together. After discussion and revision, an EnCSR curriculum was developed.

### 3.2. Measurements

Evaluations of students' EnCSR outputs were conducted before and after the experimental course to assess the students' transformation. The researchers adopted two measurements that were used in previous studies to examine the learning gain of relevant courses or were designed for understanding the effect of ethics and CSR education. Moral attentiveness has two sub-dimensions, reflective and perceptual, with 12 items, the Cronbach's α values from 0.76 to 0.82 (Reynolds, 2008; Wurthmann, 2013). The undergraduate tourism and hospitality students' ethics and corporate social responsibility literacy scale has nine dimensions and 46 items, and the Cronbach's α values from 0.71 to 0.93 (Horng et al., 2017b). A 7-point Likert scale ranging from 1 ("strongly disagree") to 7 ("strongly agree") was adopted for research participants to rate the study. Finally, demographic information was collected, including gender, age, educational status, and occupation. The data analytics were conducted through an independent sample *t*-test for the homogeneity of the two groups before the educational intervention, ANCOVA for ensuring the effectiveness of the educational intervention between the groups, and a paired sample *t*-test for measuring the significant changes within the groups.

Otherwise, the qualitative data were collected from two sources, the reflection form and the focus group. The questions on the reflection form included: "What were your ideas on this topic before today's class?" "What have you learned from today's class?" "What's your reflection regarding today's class?" and "What's your critical reflection from today's class?" On the other hand, the questions for the focus group included: "What do you think about this semester's class?" and "What things impressed you most and why?" The data analytics were based on transformation theory (Mezirow, 1991, 1994) and conducted through thematic analysis so that the authors were familiar with the qualitative data first. Moreover, the authors generated initial codes relates to the research purpose and individually arranged these codes into dimensions. Last, the authors compared the codes and dimensions between themselves and discussed the different ideas before the final theme was decided (Braun & Clarke, 2006). The results, which combine the quantitative and qualitative data, can be constructed into an EnCSR curriculum model for educators to help guide their teaching more clearly.

### 3.3. Participants

The experimental group included 40 (30%) males and 95 (70%) females; the average ages were between 19 and 21 years old; 50% of the group was studying in tourism, and 50% were studying hospitality. The control group included 40 (35%) males and 65% females; the average ages were between 19 and 21 years old; 50% of the group was studying tourism, and 50% were studying hospitality.

**Table 2**

The independent-sample *t*-test result of Pre-test between experimental group and control group.

| Dimension | Groups | N | Pre-test | | t |
|---|---|---|---|---|---|
| | | | Mean | SD | |
| PMA | E | 135 | 5.51 | 1.78 | −1.12 |
| | C | 112 | 5.67 | .88 | |
| RMA | E | 135 | 5.27 | .84 | −1.05 |
| | C | 112 | 5.14 | .89 | |
| OutEnv | E | 135 | 4.42 | 1.06 | 1.06 |
| | C | 112 | 4.58 | 1.19 | |
| InEnv | E | 135 | 4.32 | 1.34 | −1.10 |
| | C | 112 | 4.50 | 1.44 | |
| ELC | E | 135 | 5.14 | .95 | 1.47 |
| | C | 112 | 5.01 | .91 | |
| CSREco | E | 135 | 3.73 | 1.7 | 1.57 |
| | C | 112 | 3.95 | 1.43 | |
| CSRR | E | 135 | 5.66 | .81 | 2.19* |
| | C | 112 | 5.51 | .81 | |
| CSRS | E | 135 | 5.31 | .94 | 1.63 |
| | C | 112 | 5.12 | .93 | |
| CSREnv | E | 135 | 5.84 | .92 | 1.11 |
| | C | 112 | 5.56 | 1.04 | |
| CSRC | E | 135 | 5.24 | .94 | 2.52* |
| | C | 112 | 5.03 | 1.05 | |
| CSRCul | E | 135 | 5.57 | .96 | -.08 |
| | C | 112 | 5.43 | 1.01 | |

P.S.: E: experimental group; C: control group; PMA: perceptual moral attentiveness; RMA: reflective moral attentiveness; OutEnv: Outside ethical and CSR environment; InEnv: Inside ethical and CSR environment; ELC: Ethical leadership and culture; CSREco: CSR practice-economy; CSRR: CSR practice-regulation; CSRS: CSR practice-society; CSREnv: CSR practice-environment; CSRC: CSR practice-inside and outside customer; CSRCul: CSR practice-culture. $*p < 0.05$, $**p < 0.01$, $***p < 0.001$.

## 4. Results and discussion

### 4.1. Quantitative result

Before and after the educational intervention, the pre- and post-tests, which included moral attentiveness and students' ethics and corporate social responsibility literacy, were conducted to evaluate the outcome of the experiment. First, the researcher conducted an independent-sample *t*-test for homogeneity of variance (as the Table 2). Most of the variables were not significant except for the CSR practice regulation and CSR practice inside and outside customers. The regulation and inside and outside customers are in the CSR practice sections that show the CSR practice of organizations and government; thus, it may affect the individual's prior knowledge and experience. However, most of the variables showed no significant difference, and the homogeneity was acceptable; thus, the comparison between the two groups can be continued.

Next, the researchers examined the outcome of post-tests between the experimental and control groups, and pretests served as the covariate for ANCOVA analysis (as the Table 3). In addition to the perceptual moral attentiveness ($F = 0.412$, $p > 0.05$), reflective moral attentiveness ($F = 0.092$, $p > 0.05$), and inside the ethical and CSR environment ($F = 0.495$, $p > 0.05$), all the variables we examined reached significantly positive differences in post-tests between the experimental group and control group. Two of the insignificant variables belonged to moral awareness, which may affect more variables and change the results of the study (Reynolds, 2008). Finally, the inside ethical and CSR environment does not show a significant difference between the two groups. This could be because the two groups of students may not currently be in an organization; thus, they might fill out the examination through imagination or other courses on organization management, which may cause the insignificance.

Finally, the researchers conducted the paired-sample T-test to examine the changes before and after the experiment. According to the results, many variables, including perceptual moral attentiveness, reflective moral attentiveness, outside ethical and CSR environment, inside ethical and CSR environment, ethical leadership and culture, CSR practice economy, CSR practice regulation, CSR practice society, CSR practice environment, CSR practice inside and outside customers, and CSR practice culture, have significantly changed in the experimental group (except CSR practice regulation and CSR practice inside and outside customers, both of which relate to the CSR implementation that needs more understanding of practical operations or according to their involvement in the data search section). On the other hand, in addition to the outside ethical and CSR environment, the CSR practice environment and CSR practice inside and outside customers, may be influenced by negative news or advertisements launched during the study; most of the variables are not significant in the control group. Therefore, most cognition and awareness variables in the experimental group showed significant positive improvements; the educational intervention gave students' ethical and responsible change significantly. The result reflected the Wurthmann (2013) study that showed the positive effect on moral attentiveness and ethical and CSR perception caused by ethical education.

**Table 3**

The paired-sample *t*-test result of Pre- and post-test.

| Dimension | Groups | N | Pre-test | | Post-test | | t |
|-----------|--------|---|----------|---|-----------|---|---|
| | | | Mean | SD | Mean | SD | |
| PMA | E | 135 | 4.42 | 1.06 | 4.76 | 1.11 | −2.85** |
| | C | 112 | 4.58 | 1.16 | 4.71 | 1.09 | -.86 |
| RMA | E | 135 | 4.32 | 1.34 | 4.68 | 1.16 | −2.64** |
| | C | 112 | 4.51 | 1.44 | 4.59 | 1.22 | -.45 |
| OutEnv | E | 135 | 5.13 | .96 | 5.42 | .89 | −2.68** |
| | C | 112 | 5.00 | .91 | 4.79 | .92 | 1.77* |
| InEnv | E | 135 | 3.73 | 1.74 | 4.13 | 1.70 | −2.04* |
| | C | 112 | 3.97 | 1.42 | 4.15 | 1.27 | −1.01 |
| ELC | E | 135 | 5.66 | .81 | 5.89 | .65 | −2.56** |
| | C | 112 | 5.49 | .80 | 5.33 | .89 | 1.32 |
| CSREco | E | 135 | 5.31 | .94 | 5.59 | .85 | −3.21*** |
| | C | 112 | 5.11 | .93 | 5.15 | .95 | -.29 |
| CSRR | E | 135 | 5.84 | .92 | 5.80 | .91 | .37 |
| | C | 112 | 5.56 | 1.04 | 5.32 | 1.07 | 1.66 |
| CSRS | E | 135 | 5.24 | .94 | 5.56 | .99 | −2.68** |
| | C | 112 | 5.03 | 1.05 | 5.11 | .94 | -.53 |
| CSREnv | E | 135 | 5.57 | .96 | 5.80 | .92 | −2.13* |
| | C | 112 | 5.43 | 1.01 | 5.18 | 1.08 | 1.71* |
| CSRC | E | 135 | 5.81 | .89 | 5.83 | .79 | -.22 |
| | C | 112 | 5.52 | .95 | 5.18 | 1.08 | 2.36* |
| CSRCul | E | 135 | 5.33 | 1.14 | 5.68 | .91 | −2.76** |
| | C | 112 | 5.35 | 1.09 | 5.24 | .95 | .76 |

P.S.: E: experimental group; C: control group; PMA: perceptual moral attentiveness; RMA: reflective moral attentiveness; OutEnv: Outside ethical and CSR environment; InEnv: Inside ethical and CSR environment; ELC: Ethical leadership and culture; CSREco: CSR practice-economy; CSRR: CSR practice-regulation; CSRS: CSR practice-society; CSREnv: CSR practice-environment; CSRC: CSR practice-inside and outside customer; CSRCul: CSR practice-culture. *p < 0.05, **p < 0.01, ***p < 0.001.

### 4.2. Qualitative results

In the analysis of student focus group interviews and the reflection form, the results showed the experimental group students' transformation and feedback about the course. Several steps are included that raised awareness of something that the students had not noticed. The first thing that many students noticed was that some ethics and CSR related events that usually occur are relevant to issues in their lives (Collins et al., 2014).

*Before the final presentation, I didn't know the issues of food waste, how to improve it and how to reuse the food and make it attractive. These are things I had never noticed before. (Student 64)*

*From the course, I understand the social feedback from the corporations that I typically encounter. I used to pay less attention to those before. (Student 27)*

In the next steps, the students reflected on the course using some tools such as the reflection form or critical thinking training and then acquired different perspectives or opinions (Kember et al., 2008). Moreover, through the reflection, students learned the habit of thinking and reflecting on what they experience, what they may have already known, whether they have learned anything new and on what they need to reflect upon. The responses are as follows:

*I started to understand that there are many social responsibilities that are my duty and many moralities that I ignore. The frequent reflection form makes me reflect on what I thought before and what I think after the course … I think that this course can help me smoothly transition into the workplace (Student 12).*

*Before, I thought Taiwanese corporations seemed to have good social responsibilities and everyone did their duty for society. However, after the course, I found that compared to the practices in other countries, Taiwan's social responsibility is far from sufficient, not only in the environment but also humanity and culture. (Even I don't want to admit it, but XXX (a country) does much better than us in humanity and culture) (Student 54).*

*The reflection form each week makes me reflect on the content of the course today and helps me to clear my thinking. This can't be learned from other courses (Student 99).*

*Through the course, I found that it is not easy to judge moral and ethical things that are complicated and have many connections with other things … I learned analytical skills that can create a better future for society and the world (Student 141).*

Moreover, students found that they experienced changes such as some habits or perspectives that they may have learned from the mass media and used to believe. This is consistent to the study by Yılmazdogan et al. (2015), which indicated that students saw that

CSR can influence their intentions and behavior in future work.

*What I acquired most is critical thinking. When we saw the surface of a thing, it was so easy to realize; however, trying to think further, we will find the different aspects of it. It's not right and wrong but just everyone's different angles. Thus, I started to care about another classmate's opinion for a certain thing and consider what I think. That makes me change and think about a thing in a different way and tell myself that what I see may not be the only truth. Thus, I shouldn't judge that the thing is right or wrong (Student 12).*

*After a semester, I think I became smarter because I didn't need to think in my classes before; this course is totally different. I have to think all the time, and the teacher expects us to speak our minds, not just listen. That makes me, who can't speak in a class, dare to share my ideas. (Student 46)*

*Each class, the teacher shares different cases that integrated boring theories into interesting conversations to help us to absorb and learn … I hope I can use objective intelligence to see what I might encounter in the future, trying to use what I learned and stopping to judge a situation in a subjective way (Student 2).*

*After the course, I found some different ideas compared to what I thought before. What I should do first, the priority of the things, the altercations in the mind, and what we should think in the gray area between law and morality are the essential lessons from these courses. Moreover, I acquired innovative and new values and try to remove stereotypes (Student 85).*

Other feedback regarding different aspects was also mentioned by students. For example, students began to use some philosophic quotes that they may have understood since they were children in their feedback, as in the quotes below. The effect of the cultural elements and local philosophy are powerful. Because this concept is rooted in most of the people living here, mentioning these quotes and applying them to ethical and social responsibility issues can help students see the old knowledge in a new way. Therefore, the ethics and CSR curriculum cannot exist without local culture and philosophy.

*In life, we always learn much more from disappointment. That is, "failure is the mother of success" (Student 75).*

The experimental intervention adopted case studies and issues-centered teaching methods to which many students responded positively, as in the quotes below:

*Through the case and reflection form given by the teacher … I started to develop the habit of reflection. This is the most influential thing for me. I have a more specific life goal and meaning, and I started to see the specialness in myself and others and to improve my character. (Student 135)*

*I like the way that the teacher shared cases to help us think, discuss, and deliver our personal and group opinions. This helps us to discover what we ignore in daily life. (Student 132)*

*What I remember the most is the social issues discussed in the class, such as the issues … that are very interesting. We can see the humanity and ethics through the discussion (Student 11).*

The final presentation helps students to enter the real world and more deeply understand the topics of the courses. An example is below:

*I have seen the ethics and CSR reports of different corporations and compared them. I originally thought that a corporation only needed to earn profits, but after the class, I found that corporations need to receive social feedback and understand the stakeholders' needs and try to develop cultural and social CSR activities. That makes us feel like we are in the workplace and I am about to host an activity for a corporation to receive feedback from society (Student 32)*

## 5. Conclusions

This study created an influential curriculum regarding ethics and CSR for undergraduate T&H students to help them discover the importance of ethics and CSR, raise awareness, integrate the knowledge and skills into their lives, transform themselves, and start to practice ethics and CSR in their lives and then bring them to the workplace in the future. The scope of knowledge is based on the ethics and CSR framework for the tourism industry (Horng et al., 2017a) and includes different levels, including individual, organizational, and societal, to deliver the knowledge, skills, and attitudes. According to the results, we have already established a course that instigates student change in terms of ethical and socially responsible aspects. This is concluded from the quantitative and qualitative results, which reflect the conditions that the study and course aimed to achieve. The quantitative results show that moral attentiveness, which is the antecedent of moral judgment, PRESOR, etc., is significantly improved; moreover, most of the dimensions in the undergraduate tourism and hospitality students' ethics and corporate social responsibility literacy scale (including the external ethical and CSR environment, the internal ethical and CSR environment, ethical leadership and culture, CSR practices in the economy, CSR practices in society, CSR practices in the environment, and CSR practices in culture) were also positively enhanced.

Moreover, according to the feedback from the qualitative results, including the students' feedback from the reflection forms and focus group, the curriculum with various teaching methods brought about certain student changes and resulted in positive feedback and higher involvement, which is consistent with how the various teaching methods boosted the students' learning motivation and involvement in the Horng and Hu (2009) study. Therefore, combining the curriculum design and the feedback from students, the researchers drew an EnCSR curriculum model (Fig. 1) that demonstrates the content and effect of the EnCSR curriculum and can be
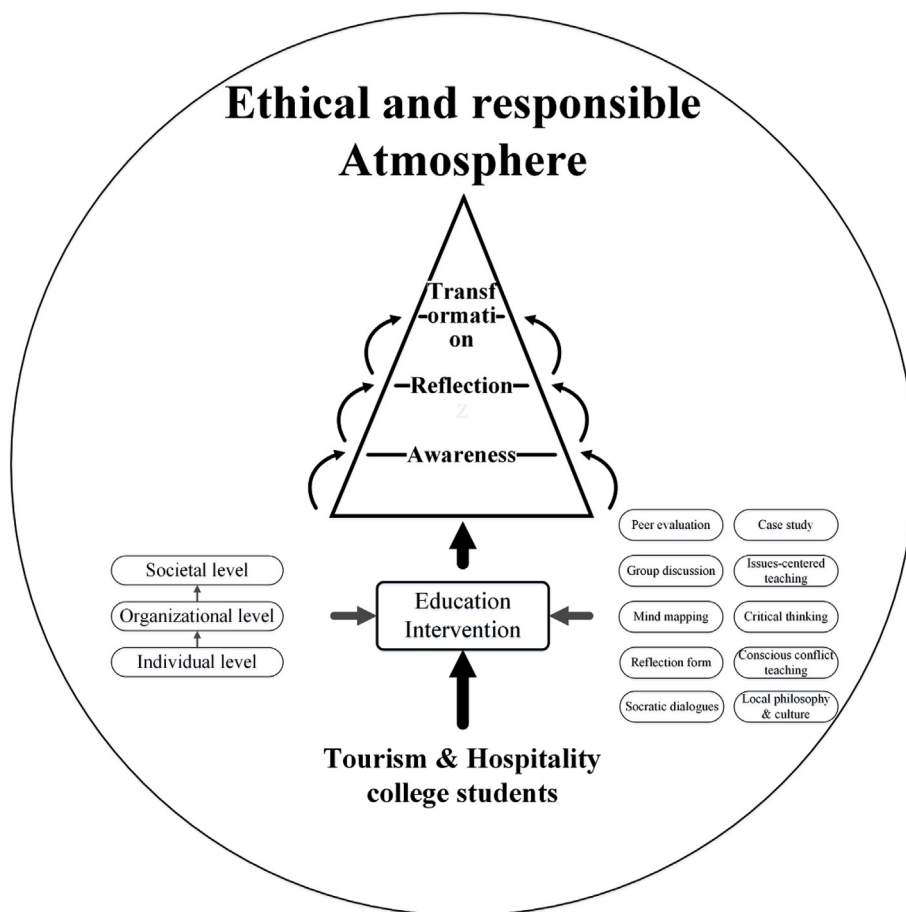
**Fig. 1.** Learning content and students' transformation of EnCSR Curriculum Model.

used as a reference model by relevant education programs in the future to develop influential courses.

In Fig. 1, we can see the students' resources at the bottom, and the next stage is the content of educational intervention that includes the knowledge, skills, and attitudes in the curriculum of the study at different levels and teaching methods and elements that should be integrated into the class to deliver an attractive and influential education. The triangle in the top section demonstrates the effect from the students, including raising awareness, developing reflective habits, and transforming themselves from bottom to top. Last but not least, it must be mentioned that the education should be conducted in an ethical and responsible atmosphere.

Future relevant courses can be suggested to integrate the curriculum and the model, such as the content of knowledge, skills, and attitudes, teaching methods, and measurements, into designing the course, but the cultural context, cases and issues should be considered to utilize local materials that are well-known for most of the people in the educational location for better learning outcome.

### 5.1. Future study and limitations

This study developed an EnCSR curriculum model for undergraduate T&H students, which has rarely been discussed by previous studies. However, there are still some limitations to the study. First, the data were collected in Taiwan, and the content of the curriculum contains local philosophical and cultural elements that may cause some cross-cultural generalization concerns. Moreover, different contexts have different connections to or influential power from local philosophy; thus, context should be seriously considered before integrating the content into the curriculum. Second, the teacher in the study was also one of the members of the research team, which may have caused the students to learn and improve more due to the teacher's knowledge about the content. However, it may also have led to some lack of objectivity. Finally, the study only adopted two measurements to examine the students' learning gains from the EnCSR curriculum. Further research is suggested to examine more important concepts about ethics and CSR issues as evolutionary instruments, such as work values, which are crucial elements in the tourism industry (Papavasileiou, Lyons, Shaw, & Georgiou, 2017); work values can be formed by positive concepts, such as altruism, which can enhances the idea that ethical ideology should be considered in the future.

## Acknowledgments

## Appendix A. Supplementary data

Supplementary data to this article can be found online at https://doi.org/10.1016/j.jhlste.2019.01.003.

## References

Alhouti, S., Johnson, C. M., & Holloway, B. B. (2016). Corporate social responsibility authenticity: Investigating its antecedents and outcomes. *Journal of Business Research, 69*(3), 1242–1249. https://doi.org/10.1016/j.jbusres.2015.09.007.

Bishop, T. R. (1992). Integrating business ethics into an undergraduate curriculum. *Journal of Business Ethics, 11*(4), 291–299.

Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology, 3*(2), 77–101. https://doi.org/10.1191/1478088706qp063oa.

Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons, 34*(4), 39–48. https://doi.org/10.1016/0007-6813(91)90005-G.

Caton, K. (2014). Underdisciplinarity: Where are the humanities in tourism education? *Journal of Hospitality, Leisure, Sports and Tourism Education, 15*, 24–33. https://doi.org/10.1016/j.jhlste.2014.03.003.

Cohen, J. R., Pant, L. W., & Sharp, D. J. (2001). An examination of differences in ethical decision-making between Canadian business students and accounting professionals. *Journal of Business Ethics, 30*(4), 319–336.

Collins, D., Weber, J., & Zambrano, R. (2014). Teaching business ethics online: Perspectives on course design, delivery, student engagement, and assessment. *Journal of Business Ethics, 125*(3), 513–529.

Craig, P. J., & Oja, S. N. (2013). Moral judgement changes among undergraduates in a capstone internship experience. *Journal of Moral Education, 42*(1), 43–70.

Duffy, R., & Smith, M. (2004). *The ethics of tourism development.* Routledge.

Elkington, J. (1999). *Cannibals with forks: The Triple Bottom Line of 21st Century Business.* Minnesota: US: Capstone Publishing Ltd.

Fennell, D. A., & Malloy, D. C. (1999). Measuring the ethical nature of tourism operators. *Annals of Tourism Research, 26*(4), 928–943.

Getz, D. (2009). Policy for sustainable and responsible festivals and events: institutionalization of a new paradigm. *Journal of Policy Research in Tourism, Leisure and Events, 1*(1), 61–78. https://doi.org/10.1080/19407960802703524.

Horng, J.-S., Hsu, H., & Tsai, C.-Y. (2017a). The conceptual framework for ethics and corporate social responsibility in Taiwanese tourism industry. *Asia Pacific Journal of Tourism Research, 22*(12), 1274–1294.

Horng, J.-S., Hsu, H., & Tsai, C.-Y. (2017b). Development of undergraduate tourism and hospitality students' ethics and corporate social responsibility literacy scale. *Paper presented at the 4th World Research Summit for Tourism and Hospitality: Innovation, Partnerships and Sharing, Orlando, Florida, USA*.

Horng, J.-S., Hsu, H., & Tsai, C.-Y. (2018). An assessment model of corporate social responsibility practice in the tourism industry. *Journal of Sustainable Tourism, 26*(7), 1085–1104. https://doi.org/10.1080/09669582.2017.1388384.

Horng, J.-S., & Hu, M.-L. (2009). The impact of creative culinary curriculum on creative culinary process and performance. *Journal of Hospitality, Leisure, Sports and Tourism Education, 8*(2), 34 (Pre-2012).

Hu, M. L., Horng, J. S., & Teng, C. C. (2016). Developing a model for an innovative culinary competency curriculum and examining its effects on students' performance. *Journal of Creative Behavior, 50*(3), 193–202.

Jamal, T., & Stronza, A. (2009). Collaboration theory and tourism practice in protected areas: stakeholders, structuring and sustainability. *Journal of Sustainable Tourism, 17*(2), 169–189. https://doi.org/10.1080/09669580802495741.

Kember, D., McKay, J., Sinclair, K., & Wong, F. K. Y. (2008). A four-category scheme for coding and assessing the level of reflection in written work. *Assessment & Evaluation in Higher Education, 33*(4), 369–379.

Lin, Y. C. (2016). The phenomenon of the tourism ethical education and educational practice. *Journal of Taiwan Education Review, 5*(6), 70–76.

Liu, Y.-a. A., & Hsu, H. (2017). A study on the relationship between work value and moral judgment among senior high school students majoring in food and beverage. *Journal of Taiwan Home Economics, 61*, 1–25.

Lovelock, B. (2008). Ethical travel decisions travel agents and human rights. *Annals of Tourism Research, 35*(2), 338–358. https://doi.org/10.1016/j.annals.2007.08.004.

Lozano, J., Arenas, D., & Sauquet, A. (2006). Educational programmes in corporate social responsibility. *Corporate Social Responsibility, 2*, 241–259.

Makower, J. (2011). *Beyond the bottom line: Putting social responsibility to work for your business and the world.* Simon and Schuster.

McKercher, B., Mackenzie, M., Prideaux, B., & Pang, S. (2014). Is the Hospitality and Tourism Curriculum Effective in Teaching Personal Social Responsibility? *Journal of Hospitality & Tourism Research, 38*(4), 431–462. https://doi.org/10.1177/1096348012451452.

Mezirow, J. (1991). *Transformative dimensions of adult learning.* ERIC.

Mezirow, J. (1994). Understanding transformation theory. *Adult Education Quarterly, 44*(4), 222–232.

Papavasileiou, E., Lyons, S., Shaw, G., & Georgiou, A. (2017). Work values in tourism: Past, present and future. *Annals of Tourism Research, 64*, 150–162.

Prebežac, D., Schott, C., & Sheldon, P. (2016). *The tourism education futures initiative: Activating change in tourism education.* Routledge.

Reynolds, S. J. (2008). Moral attentiveness: Who pays attention to the moral aspects of life? *Journal of Applied Psychology, 93*(5), 1027.

Romar, E. J. (2002). Virtue is good business: Confucianism as a practical business ethic. *Journal of Business Ethics, 38*(1/2), 119–131.

Setó-Pamies, D., & Papaoikonomou, E. (2016). A multi-level perspective for the integration of ethics, corporate social responsibility and sustainability (ECSRS) in management education. *Journal of Business Ethics, 136*(3), 523–538. https://doi.org/10.1007/s10551-014-2535-7.

Shafer, W. E., Fukukawa, K., & Lee, G. M. (2007). Values and the perceived importance of ethics and social responsibility: The US versus China. *Journal of Business Ethics, 70*(3), 265–284.

Sheldon, P., Fesenmaier, D., Woeber, K., Cooper, C., & Antonioli, M. (2008). Tourism education futures, 2010–2030: Building the capacity to lead. *Journal of Teaching in Travel & Tourism, 7*(3), 61–68.

Singhapakdi, A., Vitell, S. J., Rallapalli, K. C., & Kraft, K. L. (1996). The perceived role of ethics and social responsibility: A scale development. *Journal of Business Ethics, 15*(11), 1131–1140.

Smith, G., & Cooper, C. (2000). Competitive approaches to tourism and hospitality curriculum design. *Journal of Travel Research, 39*(1), 90–95.

Tourism Bureau, T. (2017). *Visitor statistics For DecembER, 2016.* Retrieved from Taipei City: http://admin.taiwan.net.tw/statistics/release_d_en.aspx?no=13&d=6848.

Tribe, J. (2002). The philosophic practitioner. *Annals of Tourism Research, 29*(2), 338–357.

Tucker, H. (2016). Empathy and tourism: Limits and possibilities. *Annals of Tourism Research, 57*, 31–43. https://doi.org/10.1016/j.annals.2015.12.001.

Woods, P. R., & Lamond, D. A. (2016). What would Confucius do?–Confucian ethics and self-regulation in management. *Journal of Business Ethics, 102*(4), 669–683.

Wurthmann, K. (2013). A social cognitive perspective on the relationships between ethics education, moral attentiveness, and PRESOR. *Journal of Business Ethics, 114*(1), 131–153. https://doi.org/10.1007/s10551-012-1330-6.

Yang, C. H. (2018). *Annual survey on Tourism industrial trends report*Taipei: Taiwan: Taiwan Institute of Economic Research.

Yin, J., Singhapakdi, A., & Du, Y. (2016). Causes and moderators of corporate social responsibility in China: The influence of personal values and institutional logics. *Asian Business & Management*. https://doi.org/10.1057/s41291-016-0001-3.

Yu, J. (2013). *The ethics of Confucius and Aristotle: Mirrors of virtue, Vol. 7.* Routledge.

Yusuf, M., Samsura, D. A. A., & Yuwono, P. S. H. (2018). Toward a framework for an undergraduate academic tourism curriculum in Indonesian Universities: Some perspectives from stakeholders. *Journal of Hospitality, Leisure, Sports and Tourism Education, 22*, 63–74. https://doi.org/10.1016/j.jhlste.2018.02.003.

Yılmazdogan, O. C., Secilmis, C., & Cicek, D. (2015). The Effect of Corporate Social Responsibility (CSR) Perception on Tourism Students' Intention to Work in Sector. *Procedia Economics and Finance, 23*, 1340–1346. https://doi.org/10.1016/S2212-5671(15)00321-4.