

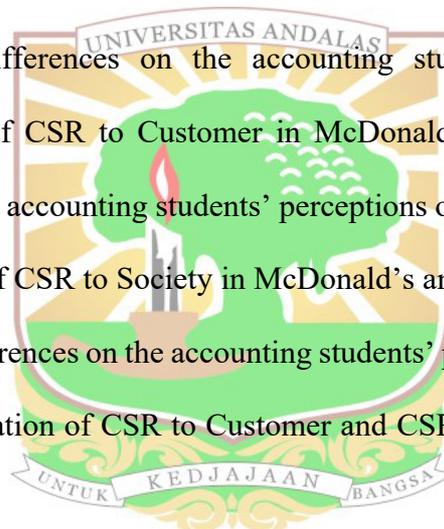
## CHAPTER V

### CONCLUSION AND RECOMMENDATION

#### 5.1 Conclusion

Author conduct this study to identify the differences between the accounting students' perceptions, the accounting students' perceptions gender, and the accounting students' perceptions academic years in the implementation of CSR in fast-food restaurants. Based on the hypotheses analyzed using SPSS and Microsoft Excel programs, it concludes that:

1. There are no differences on the accounting students' perceptions in the implementation of CSR to Customer in McDonald's and KFC, but there are differences on the accounting students' perceptions of accounting students in the implementation of CSR to Society in McDonald's and KFC.
2. There are no differences on the accounting students' perceptions based on gender in the implementation of CSR to Customer and CSR to Society in McDonald's and KFC.
3. There are differences on the accounting students' perceptions based on academic years in the implementation of CSR to Customer and CSR to Society in McDonald's and KFC.



#### 5.2 Implication

1. For researchers, this research can provide new insight into researchers' knowledge about how students perceived CSR in fast-food restaurants,

especially in Asia. This research is also used as a requirement to obtain a degree in economics.

2. For firms/organizations, this research is expected to be used as a material consideration for the organization to apply CSR agenda for their long-term goals. It can help to improve the organizations' image in the eyes of stakeholders (consumers, society, suppliers, and staffs) and enhance their financial performance.
3. For educators, this study is expected to be used as a reference for consideration and input in implementing *Corporate Social Responsibility* in curricula, which later on will help in shaping the ethical and morally mindset in the students as students are the future leaders.

### 5.3 Limitation

This study has several limitations. Based on the conclusion, these limitations are:

1. Questionnaires distributed by google form, so the researcher cannot help the respondents directly if there are questions that respondents do not understand.
2. The number of questionnaires that the researcher able to be processed was only 100 respondents. So, they do not represent the whole accounting students in Penang.
3. Only gender and academic years variables tested in this study.
4. Research carried out is still limited to students in Penang Island only.

### 5.4 Recommendation

As this study has some limitations, the researcher would like to suggest further researchers who want to continue research:

1. For further research, it will be better if the distribution of the questionnaire is through a direct survey such as interview and assisting respondents in filling out the questionnaire so that the result obtained is more accurate and precise.
2. For further research, it would be great to increase the number of respondents so that the results can be generalized and can show more opinions on how variables could affect CSR in fast-food industries.
3. For further research, it will be better if more variable used to test to see the relationship towards CSR, such as work experience, spirituality, race or nationality.
4. For further research, it would be better if a lot region or a lot scope of the population is used instead only in Penang Island.

