



APPLIES TO ACADEMIC YEAR 2014/2015

MBA 2379 Corporate Social Responsibility

Programme

Master of Business Administration - China

Responsible for the course

Caroline D Ditlev-Simonsen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

5

Language of instruction

English

Introduction

The interest for and scope of Corporate Social Responsibility (CSR) have increased tremendously the past 20 years and it is now widely recognized that companies should take a broader responsibility than short-term profit. From an investment point of view, 11% of funds managed professionally in USA have Social Responsible Investment (SRI) criterias, and, in Europe, there has been more than 100% increase in SRI management.

From being an unknown, or, for many, a non-existent term, the term CSR is now a key word in the business world as well as in media and among governments. The risk of not having CSR issues under control is well illustrated through the many CSR related scandals (for example the milk melamine in infant formula in China, child labor at Nike suppliers and the BP disaster in the Gulf of Mexico).

The purpose of CSR engagement however, is not only to reduce risk. Addressed appropriately, CSR can be an opportunity to improve day to day business, develop a competitive advantage and improve reputation and brand. Still, most corporations are struggling with how to approach, implement, report and evaluate CSR and this again is closely related to cultural differences. CSR (including ethics and sustainability) is therefore required in the MBA curriculum among the majority of the Financial Times Top 50 Global Business Schools.

This course will address how to approach CSR issues in day to day business – and align these considerations with overall business strategy. Environmental issues, human rights, ethics, sustainability, corruption, employees' rights, philanthropy, donations, voluntary work, supplier relations, community involvement, relevant laws and regulations, reputation and branding issues, Social Responsible Investment (SRI), media interaction, cultural attitudes and climate challenge are some of the issues which will be addressed.

Learning outcome

Acquired knowledge:

- Knowledge about the CSR concept from different perspectives
- Knowledge about how to develop CSR as part of business strategy – improve decision making, manage risk and measure performance
- Knowledge about relevant laws and regulations, nationally and internationally
- Practical experience in how to approach, implement, report, communicate and evaluate CSR, ethical dilemmas and NGO interaction
- Knowledge about different approaches to Social Responsible Investment (SRI)
- Knowledge about the climate challenge and alternative solutions

Acquired skills on how:

- To develop and implement a good CSR program
- To report and communicate CSR
- To evaluate and interpret different value based attitudes - including cultural ethical aspects.
- To reduce CSR based branding risk and improve reputation
- To deal with media on CSR issues

Reflection:

- Develop understanding of own ethical and moral attitude and values
- Understand and interpret other stakeholders' attitudes
- Being able to understand different cultural codes of conduct and how to deal with these

Prerequisites

Open for all registered MBA students, no course prerequisite

Compulsory reading

Collection of articles:

Caroline D. Ditlev-Simonsen. A compendium with readings related to the different sessions will be handed out prior to class in addition to other course materials. Approximately 300 pages.

Recommended reading

Course outline

This course is a four day module, and the following is a day-by-day schedule (subject to change):

Day 1.

- What is CSR? An introduction
- Why and how to engage in CSR – different theoretical approaches
- CSR tools – an overview, application and effect (UN Global Compact, GRI, OECD Guidelines, ISO etc) – including cases
- How to develop a CSR program and report – how corporations are addressing the issue - cases
- Effects of CSR - environmental, social and economic
- Key concepts of business moral & ethics in practice, cultural differences, including dilemma training

Day 2. Guest lecture - from a Lawyer's perspective

- Chinese vs. Western CSR related laws
- Labour laws in China
- Anti-corruption in China
- Legal regulations and Chinese environment

Day 3.

- Literature review
- CSR in practice: Guest lecture by leading company rep.
- How to interact successfully with (critical) non-governmental organizations (NGO)
- Climate facts, challenges and response

Day 4.

- CSR with Chinese characteristics, cases
- Alternative principles for Social Responsible Investment (SRI), Role play
- How to deal with media – principles and training
- How to approach CSR in own business / your workplace
- Sum up
- Multiple choice exam

Computer-based tools

None

Learning process and workload

Teaching will be based on lecture by course responsible, readings, multimedia, case preparation and presentation by students. On *its learning* two weeks prior to course start each student will be assigned a multinational corporation which he/she will follow on key CSR issues addressed in the course. The purpose being to investigate and compare how companies deal with CSR in practice.

Examination

Process evaluation:

The students are evaluated on three different parameters:

20% multiple choice exam

40% written assignment

40% in class participation and contribution (case and article related presentations)

Examination code(s)

MBA 23791 - Process evaluation; accounts for 100% to pass the program MBA 2379; 5 credits.

The course is part of a full MBA and all evaluations must be passed in order to obtain a certificate for the degree.

Examination support materials

Re-sit examination

At the next ordinary exam.

Additional information

Re-takes are only possible at the next time a course will be held. When course evaluation consists of class participation or

process elements, the whole course must be re-evaluated when a student wants to retake an exam. Retake examinations entail an extra examination fee.