MN4227 – Corporate Social Responsibility, Accountability & Reporting

Module Type/Semester: Honours/Option (20 Credits)/Semester 1

Pre-requisite(s): MN1002, MN2002 or SD2002

Module Co-ordinator: Dr Lucy Wishart

Contact Details: la24@st-andrews.ac.uk
01334 46(1974)

Module Contributor: Professor John Ferguson

Contact Details: jf60@st-andrews.ac.uk
01334 46(2860)

AIM:
The module provides an introduction to, and analysis of, corporate social responsibility (CSR), the meaning, tensions and conflicts that social responsibility entails and the role that accountability can play in the discharge of responsibility. The course will examine a range of theories related to CSR practice and explore contemporary practice in the field. The module will examine the practical and political constraints on the development of CSR and explore different ways in which the discharge of accountability might be achieved.

At its heart, this module is intended to engage students in a substantive and well-informed debate around the questions of corporate ethics, responsibility and accountability. Any serious study of business and management should include a careful examination of the moral basis of the position of business in society, the demands that society wishes to place upon business and the very real practical limitations on business discretion.

Method of Teaching & Learning:
This class is designed to encourage a student-centred approach to learning. The main learning processes are student participation through attending lectures and seminars, reading, debate and discussion of the literature. In the seminar sessions, the lecturer’s role will normally be to initiate and maintain the discussion and to involve all students in the debates. In addition, seminar sessions may include short student presentations on specific topics.

Each week students are expected to read key articles in the area of CSR prior to each seminar class. However, this class is not about learning from text - but about critically engaging with
the ideas. It is concerned with your evaluation of the theoretical and practical aspects of CSR; such evaluation may well be an outright rejection of some or all of the issues associated with class topics. Discussions within lectures and seminar sessions will encourage you to develop analytical skills and to identify relationships between your studies and prior learning.

**LEARNING OUTCOMES:**

By the end of the module, students should be able to:

- Critically analyse key arguments related to the meaning, need and desirability of CSR.
- Identify and compare key arguments about the purpose of a corporation and the interests that it should serve.
- Describe and evaluate approaches to social and environmental reporting practice, theory and regulation.
- Demonstrate an awareness and understanding of current developments related to business and human rights.

The transferable skills acquired and/or developed in this module will include:

- Critical engagement and reflection with theories of CSR.
- Independent thinking and evaluation.
- Effective written and verbal communication.
- Independent and group learning.

**INDICATIVE TOPIC OUTLINE:**

- Corporate Governance and CSR
- Reporting and assurance
- Human Rights
- Supply chain management
- Stakeholder theory
- CSR in a global context
- Criticism of CSR

**ASSESSMENT:**

- 2000 word essay (topic TBC) 50%
- 1200 word group reflective assignment 10%
- 2500 word report (topic TBC) 40%

**CORE READING LIST:**

There are a number of books that cover the material in this module. The following are texts that inform the content of the course and which you are encouraged to read carefully. Details of further readings, particularly from the journals, will be provided at the start of the course and made available through the library and Moodle.
Important, Useful and Relevant Texts

- Crane, Matten and Spence (eds) (2014), *Corporate social responsibility: readings and cases in a global context* (London: Routledge)
- Crane and Matten (eds) (2008), *Corporate social responsibility* (London: Sage)
- Crane, Matten, McWilliams, Moon, and Siegel (2008), *The Oxford Handbook of Corporate Social Responsibility* (Oxford: OUP)

A Few Websites that May be Worth Visiting

http://www.st-andrews.ac.uk/~csearweb/
http://www.globalreporting.org/
https://business-humanrights.org