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BUSINESS SCHOOL, DEPT OF MANAGEMENT   **2024-25**

MN4227 – CORPORATE SOCIAL RESPONSIBILITY, ACCOUNTABILITY AND REPORTING

MODULE TYPE/SEMESTER: Honours/Option (20 Credits)/Semester 1

PRE-REQUISITE(S):   MN1002, MN2002 or SD2002

MODULE CO-ORDINATOR: Professor John Ferguson   jf60@st-andrews.ac.uk

MODULE LECTURER(S):   Professor John Ferguson   jf60@st-andrews.ac.uk

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 tutorials, reading, debate and discussion of the literature. In the tutorial 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 tutorial 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 tutorial sessions will encourage you to develop analytical skills and to identify relationships between your studies and prior learning.
The module will consist of a weekly 2 hour lecture (x 10 weeks) along with a 1 hour tutorial (x 6 weeks).

LEARNING OUTCOMES:

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

- Critically analyse key arguments related to the meaning of, need for, 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 social and environmental reporting and practice.

The transferable skills to be developed in this module 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
- Stakeholder theory
- CSR in a global context
- Criticism of CSR

ASSESSMENT:

- 3000 word essay (topic TBC) 50%
- 3000 word report (topic TBC) 50%

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)
- Rasche, Morsing and Moon (2017) *Corporate social responsibility: strategy, communication, governance* (Cambridge: Cambridge University Press).
- Wettstein (2022) *Business and Human Rights: Ethical, Legal and Managerial Perspectives* (Cambridge: Cambridge University Press).

Organisation of courses may be subject to change without notice.