

COURSE DESCRIPTION CARD

NOTE: If the course includes lectures and classes, the Course Description Card applies to both types of instruction.

1. Course title:
Corporate Social Responsibility

2. Course code:
Number of ECTS credits:3
Course completion mode: Z
Course commenced / Year 2022/23

3. Major: Finance and Accounting for Business

4. Department of major coordinator: Department of Corporate Finance and Insurance

5. Name of course instructor:
Lecture dr hab. Anna Doś
Classes dr hab. Anna Doś
Lab classes -
Examiner dr hab. Anna Doś

6. Department of course instructor: Department of Corporate Finance and Insurance

7. Number of contact hours with students:

| Type of instruction | Full-time study | Part-time study |
|--------------------------|-----------------|-----------------|
| lectures | 15 | 9 |
| classes | 15 | 6 |
| foreign language classes | | |
| lab classes | | |
| seminars | | |
| e-learning | | |
| other | | |
| Total hours | 30 | 15 |
| examination (hours) | | |

8. Course timeframe - no. of semesters: 1

Course commencement / Year 2

Course commencement / Semester 3

9. Level of tertiary education: Master

10. Course status
 Compulsory for the major
 Compulsory for the specialization
 Elective

11. Course prerequisites
Compulsory:-
Recommended:-

12. Course objectives:

1. Presentation of the concept of corporate social responsibility (CSR) and its accompanying concepts.
2. Presentation of trends contributing to the dissemination and development of CSR practices - diagnosis of the evolution of the institutional environment of enterprises and isomorphic processes within global and internationalised economy.
3. Acquiring skills in the area of determining the relationship between the involvement of enterprises in CSR and the enterprise value drivers: obtaining data, building dependency models, mapping the relationships between strategic goals in the area of CSR and finance, building measures of the degree of achievement of goals.
4. Acquiring skills in the field of reporting corporate environmental and social performance.
5. Acquiring competences in the field of system thinking, team work, as well as acquiring, organizing and analysing financial and non-financial data.

13. Teaching and learning methods:**A. Direct student-instructor contact:**

| No. | Teaching methods | Description | Number of hours | |
|-------|---|--|-----------------|-----------------|
| | | | Full-time study | Part-time study |
| 1. | Active exercises with the use of case studies | Analysis of the forms and motives of companies' involvement in CSR, analysis of the approaches to reporting non-financial data | 10 | 3 |
| 2. | Working on a project | Team work: preparation of a map of goals in the areas of environment, society and finance, preparation of trackable measures of the corporate achievements in the area of environment, society and finance | 10 | 3 |
| 3. | Lecture using case studies | Active lecture using case studies | 10 | 9 |
| Total | | | AS:30 | AN:15 |

B. Self-study:

| No. | Learning methods | Description | Number of hours | |
|-------|---|---|-----------------|-----------------|
| | | | Full-time study | Part-time study |
| 1. | Group work on the case study | Preparation of a balanced scorecard (short version) including social and environmental outcomes | 15 | 20 |
| 2. | Literature analysis | Preparation for exercises and a final test | 15 | 20 |
| 3. | Analysis of notes and outlines from classes | Preparation for lectures and exercises | 15 | 20 |
| Total | | | BS:45 | BN:60 |

Total AS+BS = 75

Examination (E) =

Total AS+BS+E= 75

Total AN+BN = 75

Examination (E) =

Total AN+BN+E = 75

14. Key words:

institutions, corporate social responsibility, non-financial reporting, sustainable development, balanced scorecard

15. Course content:

1. Evolution of the CSR concept and concepts enriching it, among others stakeholder theory, sustainable enterprise and corporate citizenship; tensions between the CSR concept and the concept of shareholder primacy, the strategic dimension of CSR, CSR models.

2. The corporate legitimacy in a complex institutional environment; public regulations and policies in the field of CSR, environmental and social sectoral and international standards, codes of good practice, CSR standards.
3. Practicing CSR by contemporary enterprises: areas, initiatives, maturity.
4. Use of a balanced scorecard to build a coherent strategic approach to link financial goals with objectives in the area of social and environmental impacts.
5. Standards of reporting non-financial data, regulation and practice of reporting non-financial data, principles of reporting shared value, communication of relationships between goals in the areas of the environment and society with the business model and strategic goals, reporting sustainability risks, greenwashing.

16. Course learning outcomes as related to the learning outcomes of the major and methods for assessing student attainment

| Intended learning outcomes of the major / Symbols | Intended learning outcomes of the course | Methods for assessing student learning outcomes | Documentation |
|---|--|---|---------------------------------------|
| <u>Knowledge</u> | | | |
| FAB2_W02# | The student knows and understands the impact of social expectations regarding the corporate social and environmental performance on corporate finances and corporate reporting | Written test | Test sheet |
| FAB2_W03# | The student knows and understands the challenges of sustainable development and their importance for the current and strategic decisions of companies, including financial and investment decisions | Written test | Test sheet |
| FAB2_W04# | The student knows and understands the ethical, social and environmental conditions of running a business as well as their importance for generating satisfactory financial performance | A team research project on building a balanced scorecard covering financial, environmental and social goals | Electronic file with research project |
| <u>Skills</u> | | | |
| FAB2_U03# | The student can communicate problems related to the impact of the enterprise on society and the environment | Written test | Test sheet |
| FAB2_U04# | The student demonstrates the language skills on the B2 level of the Common European Framework of Reference of Languages (CEFR), knows terminology related to corporate social responsibility | Written test | Test sheet |
| <u>Social competences</u> | | | |
| FAB2_K03# | The student is ready to comply with social obligations by involving in corporate social responsibility using strategic and systemic thinking | A team research project on building a balanced scorecard covering financial, environmental and social goals | Electronic file with group project |
| FAB2_K04# | The student is prepared to play the professional roles in finance and accounting responsibly, taking into account society expectations regarding corporate social and environmental performance, particularly complying with and developing the rules of professional ethics | A team research project on building a balanced scorecard covering financial, environmental and social goals | Electronic file with group project |

17. Method for determining the final course grade:

| No. | Methods for awarding credits and course completion requirements | Description | Percentage of the final course grade* |
|-----|---|---|---------------------------------------|
| 1. | Written test | Closed questions test (lecture) | 60% |
| 2. | Group research project | A team research project on building a balanced scorecard covering financial, environmental and social goals (classes) | 40% |

* If students are required to obtain both a class grade and an exam grade, the class grade constitutes at least 30% of the final course grade.

18. Reading list**Mandatory readings:**

1. O'Riordan, L., Zmuda, P., Heinemann S. (red.): New Perspectives on Corporate Social Responsibility. Locating the Missing Link. Wyd. Springer Gabler, 2015.
2. Crane A., Matten D., Spence L.: Corporate Social Responsibility. Reading and Cases in a Global Context. Wyd. Routledge, 2007.
3. Anna Doś: Conditions and strategies of creating company value on the basis of corporate social responsibility: Synthetic presentation (w:) e-Finanse: Financial Internet Quarterly, 7(3), s. 27-38. 2011.
4. Anna Doś: Multi-criteria decision methods for CSR management-literature review. 2017.
5. Anna Doś: The Effect of Foreign Equity Ownership on Corporate Social Responsibility: Empirical Evidence from Poland. 2017.

Suggested readings:

19. Language of instruction:
English

20. Course instructors' recommendations: