

## 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 2023/24

**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, prof. UE  
Classes dr hab. Anna Doś, prof. UE  
Lab classes -  
**Examiner** dr hab. Anna Doś, prof. UE

**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		
<b>Total hours</b>	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:**