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BUSN3017

Corporate Social Responsibility, Accountability & Reporting

This course introduces students to the roles of corporations in society and their responsibility, accountability, and reporting issues in the context of sustainability and social justice. It examines issues in Corporate Social Responsibility (CSR), emphasising the responsibility and accountability for, and reporting of, the social and environmental effects of a corporation's economic actions on stakeholders. This extends the corporation's accountability beyond traditional financial disclosures to shareholders and is predicated on the assumption that corporations have social responsibilities that are much broader than generating shareholder wealth.

Course URL	http://programsandcourses.anu.edu.au/2017/course/BUSN3017
Mode of Delivery	On campus
Prerequisites	The completion of 72 units
Incompatible Courses	<i>As listed in Programs and Courses</i>
Co-taught Courses	Students enrolled in BUSN3017 will attend lectures with students enrolled in BUSN7017 . However, the two cohorts will attend separate tutorials and will be assessed separately.
Course Convenor	Dr Colleen Hayes
Phone	02 6125 9557
Email	colleen.hayes@anu.edu.au ;
Office location	Office 2049 PAP Moran Building 26B

Office hours for student consultation	See Wattle website
Research Interests	Corporate governance, corporate social responsibility, accounting and society, accounting history.
Lecturers	Dr Sarah Adams
Phone	02 6125 4857
Email	sarah.adams@anu.edu.au
Office location	See Wattle website
Office hours for student consultation	See Wattle website
Research Interests	Social accounting, accountability, social investment, corporate social responsibility.
	Dr Colleen Hayes (contact details, etcetera provided above)
Guest Lecturer	Belinda Kendall
Tutor(s)	The names, contact details and consultation times for the tutors will be available on Wattle
Student Administration	Room 2037 Hanna Neumann Building 21 enquiries.rsa@anu.edu.au 6125 0025 or 6125 7968 Office Hours: Monday-Friday 9-5 pm

SEMESTER 2

2017

COURSE OVERVIEW

Learning Outcomes

This course provides students with an appreciation of the broader issues of corporate performance and disclosure in the context of sustainability and social justice, and the opportunity to gain a sound understanding of:

1. the socio-economic context and roles of corporations;
2. the relevance of stakeholders in corporations and concepts of corporate responsibility, accountability and reporting;
3. developments and practices in corporate social responsibility, accountability and reporting;
4. regulatory and voluntary action in corporate social responsibility, accountability and reporting.

The specific learning outcomes identified at the commencement of the lecture material for each of the topics are an integral part of the course/above broad learning outcomes.

Assessment Summary

Assessment Task	Value	Due Date	Date for Return of Assessment	Learning Outcomes
1. Tutorial participation & contribution	15%	Week-to-week	Various, see assignment description below.	Outcomes 1 – 4 and within that set, those listed at the commencement of the lecture notes for each topic.
2. Reflective journal	15%	Week beginning 28 August	Week beginning 18 September.	Outcomes 1 – 4 and within that set, the learning outcomes identified as part of the assignment requirements.
3. Business Report	20%	Week beginning 9 October	Week beginning 23 October	Outcomes 1 – 3 and with that set, those identified as part of the assignment requirements.
4. Final examination	50%	To be determined by ANU	To be determined by the College (CBE).	Outcomes 1 – 4 and within that set, those listed at the commencement of the lecture notes for each topic.

Research-Led Teaching

With the exception of a small number of regulatory best-practice publications, the topics for this course are founded on research-based academic journal publications consisting of empirical, theoretical and review articles.

Feedback

Staff Feedback

Students will be given feedback in the **form of** written comments, verbal comments, **and marks for items of assessment, which will be** directed to the whole class, to groups and/or individuals depending on the circumstances.

Student Feedback

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.

For more information on student surveys at ANU and reports on the feedback provided on ANU courses, go to:

<http://unistats.anu.edu.au/surveys/selt/students/> and
<http://unistats.anu.edu.au/surveys/selt/results/learning/>

Policies

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and implement them. You can find the University's education policies and an explanatory glossary at: <http://policies.anu.edu.au/>

Students are expected to have read the [Academic Misconduct Rule](#) before the commencement of their course.

Other key policies include:

- Student Assessment (Coursework) Policy
- (https://policies.anu.edu.au/ppl/document/ANUP_004603)
- Student Assessment (Coursework) Procedure
- (https://policies.anu.edu.au/ppl/document/ANUP_004604)
- Student Surveys and Evaluations
- (https://policies.anu.edu.au/ppl/document/ANUP_004601)
- Copyright (<http://copyright.anu.edu.au/>)

Examination material or equipment

Details about the material or equipment that will be permitted in an examination room will be made available at the following Wattle web address in due course:
<https://wattlecourses.anu.edu.au/course/view.php?id=20804>

READING LISTS

The readings for this course are listed in the course schedule on the following two pages. The full reference details are listed on pages 11 to 13. An on-line link for each of the readings will be provided as part of the lecture material for each topic.

COURSE SCHEDULE

Week beginning	Topic	Readings*	Required student preparation	Assessment Deadlines
24 July	Corporations, shareholder primacy and stakeholder views of the firm, corporate social responsibility (CSR), corporate social responsiveness and corporate social performance (CSP), stakeholders, ethics.	Carroll (1991) Carroll (1999) Clarkson (1998) Dodd (1932) Friedman (1970) Lee (2008) Kolstad (2007) Schwartz & Carroll (2003)	No tutorial	
31 July	Market failure, externalities, sustainable development, natural capital, social capital, cultural capital, ethics.	Cardinale (2012) Costanza (1997) Crawley & Sinclair (2003) Lertzman & Vrendenberg (2005) Lovins (2004) Starik (1995)	Tutorial Questions Topic 1	
7 August	Aboriginal cultural learning	Crawley & Sinclair (2003) Lertzman & Vrendenberg (2005) Other: to be advised	Tutorial Questions Topic 2	
14 August	Forces for change: liberalisation, globalisation, technology, and the markets for capital, products & labour.	Delfgaauw (2000) Heal (2004) Rondinelli (2002) Scholtens (2014) Valor (2005)	Tutorial Questions Topic 3	
21 August	CSR as strategy: The business case for CSR.	UNEP GEO 5-for Business (2013) Eccles et al. (2014) Margolis et al. (2009) Porter & Kramer (2002) Porter & Kramer (2006)	Tutorial Questions Topic 4	
28 August	Reflective Journal			Reflective Journal
	Mid-semester break			

Week beginning	Topic	Readings*	Required student preparation	Assessment Deadlines
18 September	CSR and the role of government	Grabosky (1994) OECD Report (1995, updated) Sinclair (1997) Doane (2002)	Tutorial Questions Topic 5	
25 September	CSR Reporting: practices, approaches and frameworks	Global Reporting Initiative (2016) IIRC (2013) AccountAbility (2008)	Tutorial Questions Topic 6	
2 October	Theories of voluntary disclosure	Aerts et al. (2006) Chen & Bouvain (2009) Clarkson et al. (2008) DiMaggio & Powell (1983) Dhaliwal et al. (2011) Mitchell et al. (1997) O'Donovan (2002) Suchman (1995)	Tutorial Questions Topic 7	
9 October	Greenwashing and critical theory	Banerjee (2007) Cherry & Sneirson (2011) Ewing (2015) Laufer (2003)	Tutorial Questions Topic 8	Business Report
16 October	Measurement and management of environmental impact	Deegan (2008) Epstein (2011) Melnyk et al. (2003) Rondinelli & Vestag (2000)	Tutorial Questions Topic 9	
23 October	Accountability and new hybrid business forms	To be advised	Tutorial Questions Topic 10	

*Additional readings may be specified – refer to specific Topic Lecture Notes for final list.

ASSESSMENT REQUIREMENTS

The ANU is using *Turnitin* to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University's approach to managing Academic Integrity. For additional information regarding *Turnitin* please visit the [ANU Online](#) website.

Students may choose not to submit assessment items through *Turnitin*. In this instance you will be required to submit, along with the assessment item itself, copies of all reference material included in the assessment item.

As a further academic integrity control, students may be selected for a 15 minute individual oral examination of their written assessment submissions.

Any student identified, either during the current semester or in retrospect, as having used ghost writing services will be investigated under the University's Academic Misconduct Rule.

Assessment Tasks

Assessment Task 1: Tutorial Preparation and Participation

Tutorials provide the opportunity to consolidate and deepen your learning in the course. Students are expected to read all relevant materials prior to each class, and prepare answers to the set tutorial questions.

This assessment item is split into three equally-weighted parts, which are summarized in the following table and discussed in greater detail below:

Part	Who	Weight	When	Marks available
A: Media Issue	Individual or groups of two	5%	Allocated in first tutorial (Week 2)	One week after presentation
B: Leading tutorial discussion	Individual or groups of 2	5%	Allocated on an on-going basis, commencing Week 3.	Progressively
C: Overall participation	Individual	5%	Continuous	Progressively
Total		15%		

Part A: This part of the assessment involves a five to seven minute presentation on a social issue that has been reported in the media and involves or holds implications for the social responsibility of corporations. The issue must have appeared in the media in the time frame beginning January 2015. You may not use an issue that has been discussed in previous tutorials. The presentation will involve a brief introduction to the issue, identify the media source and date of the report, the corporation(s) involved and/or the implications that the issue holds for the social responsibility of corporations, and identify the theory (ies) or concept(s) from the course to which the issue applies. You are required to present either individually or form groups of two for this component of the assessment. Students who are not involved in the presentation, per se, are expected to contribute to the discussion surrounding the issue addressed each week.

Part B: This part of the assessment involves students leading the discussion on tutorial questions from week-to-week, beginning Week 3 (7 August). The questions will be assigned to students on an

on-going basis, either individually or in groups of two. Further information on this assessment item will be provided in tutorials in Week 2.

Part C: Here, you will be assessed on your overall PARTICIPATION in class discussion. Marks will be allocated for regular, meaningful spoken contribution to class discussions and debates. This is NOT an attendance mark. If you attend all the tutorials but do not participate in class discussions, do not expect to pass this part of the assessment.

Further information on this assessment will be provided in tutorials in Week 2.

Assessment Task 2: Reflective Journal

The details of this assignment, including the learning outcomes, presentation requirements and assessment criteria will be released in the first week of the Semester (beginning 24 July). The assignment will be individual-based, not grouped-based.

Assessment Task 3: Business Report

The details of the assignment, including the learning outcomes, presentation requirements and assessment criteria will be released in the week beginning 14 August. The assignment will be individual-based, not grouped-based.

Assessment Task 4: Final Examination

The final exam will be held in the ANU examination period and will cover learning outcomes from the whole course.

Assignment submission

Online Submission: Unless an exemption has been approved by the Associate Dean (Education) submission of assignments (Tasks 2 and 3) must be through *Turnitin* via the course Wattle site. You will be required to electronically sign a declaration as part of the submission of your assignment. Please keep a copy of the assignment for your records.

Extensions and penalties

Extensions and late submission of assessment pieces are covered by the [Student Assessment \(Coursework\) Policy and Procedure](#).

The Course Convenor may grant extensions for assessment pieces that are not examinations or take-home examinations. If you apply for an extension it must be in writing and submitted to the Course Convenor on or before the due date for the assignment. If you have documented and appropriate medical evidence that demonstrates you were not able to request an extension on or before the due date, you may be able to request it after the due date.

Submission of assessment tasks without an extension after the due date will not be accepted for assessment. If an assessment task is not submitted by the due date, a mark of 0 will be awarded.

Returning assignments

Feedback on assignments will be provided via the *Turnitin* system and the Wattle grade system.

RESUBMISSION OF ASSIGNMENTS

The resubmission of assignments is not permitted in this course

REFERENCING REQUIREMENTS

The Harvard referencing system is required for the assignment. Please refer to the following style guide for further information: <http://library.unimelb.edu.au/cite>

EXAMINATIONS

The final examination will be held during the University's examination period. Information on the form and content of the final examination will be provided closer to the date.

Scaling

Your final mark for the course will be based on the raw marks allocated for each of your assessment items. However, your final mark may not be the same number as produced by that formula, as marks may be scaled. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed the scaled mark of that student), and may be either up or down.

Privacy Notice

The ANU has made a number of third party, online, databases available for students to use. Use of each online database is conditional on student end users first agreeing to the database licensor's terms of service and/or privacy policy. Students should read these carefully.

In some cases student end users will be required to register an account with the database licensor and submit personal information, including their: first name; last name; ANU email address; and other information.

In cases where student end users are asked to submit 'content' to a database, such as an assignment or short answers, the database licensor may only use the student's 'content' in accordance with the terms of service – including any (copyright) licence the student grants to the database licensor.

Any personal information or content a student submits may be stored by the licensor, potentially offshore, and will be used to process the database service in accordance with the licensors terms of service and/or privacy policy.

If any student chooses not to agree to the database licensor's terms of service or privacy policy, the student will not be able to access and use the database. In these circumstances students should contact their lecturer to enquire about alternative arrangements that are available.

TUTORIAL / SEMINAR REGISTRATION

Tutorial signup for this course will be done via the Wattle website. Detailed information about signup times will be provided on Wattle. When tutorials are available for enrolment, follow these steps:

1. Log on to [Wattle](#), and go to the course site.

2. Click on the link “Tutorial signup here”
3. On the right of the screen, click on the tab “Become Member of
4. Confirm your choice

If you need to change your enrolment, you will be able to do so by clicking on the tab “Leave group...” and then re-enrol in another group. You will not be able to enrol in groups that have reached their maximum number. Please note that enrolment in ISIS must be finalised for you to have access to Wattle.

SUPPORT FOR STUDENTS

The University offers a number of support services for students. Information on these is available online from <http://students.anu.edu.au/studentlife/>

References for readings

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