BUSN3017
Corporate Social Responsibility, Accountability & Reporting

Course Description
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.

Semester and Year 2, 2014.
Mode of Delivery On campus.
Prerequisites None
Incompatible Courses Not applicable
Course Convener Dr Colleen Hayes
Office Location: 2045, PAP Moran Building (26).
Phone: 02 612 59557
Email: Colleen.hayes@anu.edu.au
Consultation hours: Tuesday 11.00 am – 12.00 noon, 1.00 – 2.00 pm; Wednesday 2.00 – 3.00 pm.
Bio and research interests Dr Colleen Hayes is a lecturer with the Research School of Accounting & Business Information Systems. Her research interest include, auditing, corporate governance, accounting history and CSR
Tutors Xinning Xia. 3.29, Building 26C. Xinning.xiao@anu.edu.au. Phone: 02 612 57393. Consultation time: See Wattle website. Colleen Hayes. Contact & consultation details above.
Student Administrators HN 2037 Hanna Neumann Bldg 21 enquiries.abis@anu.edu.au
6125 0025 or 6125 7968 Office hours : Monday -Friday
9am – 5pm
COURSE OVERVIEW

Course learning outcome
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.

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.

Continuous Improvement
We use feedback from students, professional bodies and staff to make regular improvements to the course. In response to this feedback, the content of this course underwent considerable change in Semester 2 2013. The content will be refined further in the current Semester.

Requisites
There are no pre-requisites for this course. However, it is assumed that you are familiar with the Harvard referencing system, which is required in the preparation of the assignments. Second, it is expected, based on your prior studies, that you have the ability to research and analyse complex issues, formulate well reasoned and coherent arguments and reach well considered conclusions in relation to those issues.

Co-teaching
Students from BUSN3017 and BUSN7017 attend the same lecture in this course. However, there are differences with respect to the assessment items, specifically the assignments, and separate tutorials are held for the two student cohorts.

Student Feedback
All CBE courses are evaluated using Student Experience of Learning and Teaching (SELT) surveys, administered by Planning and Statistical Services at the ANU. These surveys are offered online, and students will be notified via email to their ANU address when surveys are available in each course. Feedback is used for course development so please take the time to respond thoughtfully. Course feedback is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching and to improve courses across the university. For more information on student surveys at ANU and reports on feedback provided on ANU courses, visit http://unistats.anu.edu.au/surveys/selt/students/ and http://unistats.anu.edu.au/surveys/selt/results/learning/

Course schedule See pages 3 and 4.
<table>
<thead>
<tr>
<th>Week beginning</th>
<th>Theme / Topic / Module</th>
<th>Readings* **</th>
<th>Required student preparation</th>
<th>Assessment Deadlines</th>
</tr>
</thead>
</table>
| 21 July       | Corporate systems and the concepts of corporations, corporate social responsibility and stakeholders | Carroll (1999)  
Cernat (2004)  
Clarkson (1998) | No tutorial | N/A |
| 28 July       | Market failure, externalities, social justice and the concepts of sustainability and natural capitalism | Cardinale (2012)  
Costanza (1997)  
Heal (2004)  
Lovins (2004)  
Starik (1995) | Tutorial Questions Set 1 | N/A |
| 4 August      | Forces for change: liberalisation, globalisation, technology and the markets for capital, products & labour | Delfgaauw (2000)  
Heal (2004)  
Rondinelli (2002)  
Valor (2005) | Tutorial Questions Set 2 | N/A |
| 11 August     | The business & environmental case for CSR                                             | UNEP GEO 5-for Business (2013)  
Orlitzky (2005)  
Porter & Kramer (2002)  
Porter & Kramer (2006) | Tutorial Questions Set 3 | N/A |
| 18 August     | CSR and greenwashing and its causes                                                    | Banerjee (2007)  
Cherry & Sneirson (2011)  
Laufer (2003)  
Shergold (2010) | Tutorial Questions Set 4 | N/A |
| 25 August     | CSR and the role of government                                                        | Grabosky (1994)  
Sinclair (1997) | Tutorial Questions Set 5 | Assignment 1 due |
<p>| 1 September   | No lecture or tutorial                                                                 | N/A                                                                          | N/A | N/A |</p>
<table>
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<tr>
<th>Week beginning</th>
<th>Theme / Topic / Module</th>
<th>Readings* **</th>
<th>Required student preparation</th>
<th>Assessment Deadlines</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Mid-semester break</strong></td>
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</tbody>
</table>
| 22 September   | CSR reporting                                                                        | GRI  G4 (2013)  
Jenkins & Yakovela (2006)  
Lertzman & Vrendenberg (2005)  
Willis (2003) | Tutorial Questions Set 6                                                      |                     |
| 29 September   | CSR reporting continued                                                               | Bertholet et al. (2003)  
Magness (2003)  
Others to be advised                                      | Tutorial Questions Set 7                                                      |                     |
| 6 October      | Theories of CSR behaviour and disclosure                                                | Mitchel et al. (1997)  
O'Donovan (2002)  
Suchman (1995)                              | Tutorial Questions Set 8                                                      | Assignment 2 due   |
| 13 October     | Theories of CSR behaviour and disclosure continued                                      | Aerts et al. (2006)  
Chen & Bouvain (2009)  
Clarkson et al. (2008)  
DiMaggio & Powell (1983) | Tutorial Questions Set 9                                                      |                     |
| 20 October     | CSR and environmental management systems (EMS)                                          | Deegan (2008)  
Epstein (2011)  
Melnyk et al. (2003)  
Rondinelli & Vestag (2000) | Tutorial Questions Set 10                                                      |                     |
| 27 October     | Course Review                                                                        |                                                                              | Tutorial Questions Set 11                                                      |                     |

* Additional readings may be prescribed during the Semester. ** The full referencing details for the readings appear on pages 9 to 11.
Course Assessment

Assessment Summary

<table>
<thead>
<tr>
<th>Item</th>
<th>Title</th>
<th>Value</th>
<th>Due Date</th>
<th>Linked Learning Outcomes (optional)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assignment 1</td>
<td>15%</td>
<td>Week 6</td>
<td>Full details of the learning outcomes will be identified in the assignment document.</td>
</tr>
<tr>
<td>2</td>
<td>Assignment 2</td>
<td>20%</td>
<td>Week 10</td>
<td>Full details of the learning outcomes will be identified in the assignment document.</td>
</tr>
<tr>
<td>3</td>
<td>Tutorial Preparation &amp; Participation</td>
<td>10%</td>
<td>Continuous</td>
<td>The learning outcomes are identified at the commencement of each of the 11 lectures/topics.</td>
</tr>
<tr>
<td>4</td>
<td>Final examination</td>
<td>55%</td>
<td>To be advised</td>
<td>The learning outcomes are identified at the commencement of each of the 11 lecture/topics.</td>
</tr>
</tbody>
</table>

Assignment Details

Requests for extensions and penalties for late assignments: Late submission of written work will not be accepted unless you have been previously granted an extension. Except in cases of incapacity, this must be sought from the course co-ordinator at least 48 hours before the due time. It is important that you take account of the due dates when planning and managing your study and other commitments (including employment) for the semester.

Assignment Submission

The requirements for Assignment 1, including the presentation requirements and the estimated return date will be released at the end of Week 2 of the Semester. The assignment will be individual-based i.e., not group-based.

Assignment 1 is to be submitted using the Turnitin site on the course Wattle site. Submitted assignments must include the Turnitin cover sheet provided on Wattle. Please keep a copy of the assignment for your records.

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 ANU Online.

The requirements for Assignment 2, including the presentation requirements and the estimated return date will be released at the end of Week 4 of the Semester. The assignment will be individual-based i.e., not group-based.

Assignment 2 must be submitted in the slot under the counter of the RSABIS Student Enquiries office (Room 2037, Level 2, Hanna Neumann Building). All assignments for RSABIS courses go in the same slot. Please keep a copy of the assignment for your records.
Presentation: All submissions must comply with the instructions provided for the relevant assignment. All written work must be typed and accord with established academic conventions regarding attribution and referencing. Plagiarism will be treated as Academic Misconduct in the same manner as examination cheating.

Extensions and Penalties
The standard policy in this course is not to grant extensions on assignment. Therefore, late assignments will attract the following penalties:

<table>
<thead>
<tr>
<th>Lateness</th>
<th>Penalty</th>
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</thead>
<tbody>
<tr>
<td>1 day</td>
<td>20% of awarded mark</td>
</tr>
<tr>
<td>2 days</td>
<td>30% of awarded mark</td>
</tr>
<tr>
<td>3 days</td>
<td>50% of awarded mark</td>
</tr>
<tr>
<td>4 days or more</td>
<td>No marks will be awarded.</td>
</tr>
</tbody>
</table>

Returning Assignments
Assignment 1 will be available on the Turnitin website of the Wattle site for the course, from the report (release of results) date.
Assignment 2 will be turned to students during their tutorial in the final week of the Semester.

Examination
Advice on the final examination will be given throughout the semester and reviewed in Week 13.

Course Delivery
Students are required to attend one 2 hour lecture and one 1 hour tutorial per week. Announcements made in lectures and on the Wattle site for this course are deemed to have been received by all students. You are expected to attend all lectures and tutorials.

Tutorial preparation and participation
The greatest benefit from lectures is obtained by reading the relevant material in advance of attending the lectures and participating in discussion during tutorials.

Students are required to prepare the relevant set of questions in advance of attending tutorials and come to tutorials prepared to discuss the issues involved, any difficulties encountered in responding to the set questions and areas in which they are in need of clarification.

It is expected that students will attend ALL lectures and tutorials scheduled for the course. As part of your assessment, a participation mark is included for critical in-class (tutorial) discussion. The participation mark is for PARTICIPATION and CONTRIBUTION TO THE DISCUSSION IN TUTORIALS, not for mere attendance. Of course, you cannot participate if you are not in attendance. If you attend all tutorials but do not contribute to the majority of tutorials, do not expect to pass this part of the assessment.
Scaling
Your final mark for the course will be based on the raw marks allocated for each assignment or examination. 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 or equal the scaled mark of that student), and may be either up or down.

Referencing Requirements
The Harvard referencing system is required in the preparation of the Assignments.

Reading Lists
There is no prescribed text for this course. The reading list for each topic is identified in the Course Schedule (pages 3 and 4). The full referencing details are provided on pages 9 to 11.

Tutorial Registration
Tutorial signup for this course will be done via the Wattle website. Detailed information about signup times will be provided on Wattle or during your first lecture. 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 ……” for the tutorial class you wish to enter.
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.

Communication
The preferred methods of communicating with students in this course are as follows: lectures, your ANU email account, and the Wattle Forum, including the email account facility within Wattle.

Email
If necessary, the lecturers and tutors for this course will contact students on their official ANU student email address. Information about your enrolment and fees from the Registrar and Student Services’ office will also be sent to this email address.

Announcements
Students are expected to check the Wattle site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door of the relevant room.

Course URLs
More information about this course may be found on:

- Programs and Courses (http://programsandcourses.anu.edu.au/2014/Catalogue)
• the College of Business and Economics website (http://cbe.anu.edu/courses) and

• Wattle (https://wattle.anu.edu.au), the University’s online learning environment. Log on to Wattle using your student number and your ISIS password.

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

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 **Student Academic Integrity** Policy before the commencement of their course.

Other key policies include:

- Student Assessment (Coursework)
- Student Surveys and Evaluations.
References for readings


