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.

Mode of Delivery | On campus
Prerequisites | The completion of 72 units
Incompatible Courses | N/A
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 3.16 CBE Building 26C
| **Office hours for student consultation** | See Wattle website |
| **Research Interests** | Corporate governance, corporate social responsibility, accounting and society, accounting history. |
| **Guest Lecturers** | Belinda Kendall, Thuy Do and Shaun Lehmann |
| **Tutor(s)** | The names, contact details and consultation times for the tutors will be available on Wattle |
| **Student Administration** | Room 3.18 CBE Building 26C  
[enquiries.rsa@anu.edu.au](mailto:enquiries.rsa@anu.edu.au)  
6125 0025 or 6125 7968  
Office Hours: Monday-Friday 9-5 pm |

**SEMESTER 2**

2018
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.

The course also requires students to adopt a reflective approach to understanding the learning outcomes. On successful completion of the course, students should therefore be able to:

- Read actively and in a critical fashion.
- Apply analytical and reflective thought to course content.
- Communicate their analyses and reflections on learning clearly and concisely in writing.

Assessment Summary

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Value</th>
<th>Due Date</th>
<th>Date for Return of Assessment</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tutorial participation &amp; contribution</td>
<td>10%</td>
<td>Week-to-week</td>
<td>End of semester</td>
<td>1 - 4</td>
</tr>
<tr>
<td>2. Reflective essay 1 Initial draft Final draft</td>
<td>5%</td>
<td>13 August 31 August</td>
<td>20 August 14 September</td>
<td>1 – 2</td>
</tr>
<tr>
<td>3. Reflective essay 2</td>
<td>20%</td>
<td>8 October</td>
<td>End of week beginning 22 October</td>
<td>1 – 3</td>
</tr>
<tr>
<td>4. In-class test</td>
<td>5%</td>
<td>Week beginning 8 October</td>
<td>End of week beginning 22 October</td>
<td>1 – 4</td>
</tr>
<tr>
<td>5. Final examination</td>
<td>50%</td>
<td>To be determined by ANU</td>
<td>To be determined by the College (CBE).</td>
<td>1 - 4</td>
</tr>
</tbody>
</table>
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
- Student Assessment (Coursework) Procedure
- Student Surveys and Evaluations
- 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 10 to 12. An on-line link for each of the readings will be provided as part of the lecture material for each topic.
<table>
<thead>
<tr>
<th>Week beginning</th>
<th>Topic</th>
<th>Readings*</th>
<th>Required student preparation</th>
<th>Assessment Deadlines</th>
</tr>
</thead>
</table>
Carroll (1999)  
Clarkson (1995)  
Friedman (1970)  
Jensen (2002)  
Joyner and Payne (2002)  
Kolstad (2007)  
Higgins (2011) | No tutorial | Lecture 1: Preliminary ideas on CSR |
Crawley & Sinclair (2003)  
DesJardins (1998)  
Lertzman & Vrevenberg (2005)  
Lovins (2004)  
Starik (1995) | Tutorial Questions Topic 1 | |
| 6 August       | Forces for change: liberalisation, globalisation, technology, and the markets for capital*, products & labour. | Delfgauw  
Heal (2004)  
Michelon & Rodrigue (2015)  
Rondinelli (2002)  
Other: to be advised. | Tutorial Questions Topic 2  
Workshop: reflective learning | |
Scholtens (2014)  
Other: to be advised. | Tutorial Questions Topic 3 | Draft of reflective essay 1. |
| 20 August      | CSR and economic responsibility/core business, ethics. | Shergold (2009)  
Green (2009)  
Other: to be advised. | Tutorial Questions Topic 4 | |
| 27 August      | Aboriginal cultural learning | Crawley & Sinclair (2003)  
Lertzman & Vrevenberg (2005)  
Other: to be advised. | Tutorial Questions Topic 5 | Final submission of reflective essay 1. |
<p>|                |                                                                      |                                                                          |                              | Mid-semester break                    |</p>
<table>
<thead>
<tr>
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</tr>
</thead>
</table>

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

Here, you will be assessed on your overall PARTICIPATION in class discussions. 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 the first week of tutorials, Week 2.

Assessment Task 2: Reflective Essay 1

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

Assessment Task 3: Reflective Essay 2

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

Assessment Task 4: In-class test

The in-class written test will test your understanding of the course work to date by asking you to identify concepts, theories and ideas covered in Topics 1 to 8. Details of the style of the test will be given closer to the assessment date, but will typically involve short-answer questions.
Assessment Task 5: 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 in 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 ……” 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.

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


