

UNIVERSITY OF ECONOMICS – VARNA
FACULTY OF ECONOMICS
DEPARTMENT „INDUSTRIAL BUSINESS”

ACCEPTED BY

Rector:

(Prof. Dr. Plamen Iliev)

SYLLABUS

SUBJECT: “CORPORATE SOCIAL RESPONSIBILITY”;

DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE

YEAR OF STUDY: 3; SEMESTER: 6;

TOTAL STUDENT WORKLOAD: 150 h.; incl. curricular: 60 h.

CREDITS: 5

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

| <i>TYPE OF STUDY HOURSE</i> | WORKLOAD, h. | TEACHING HOURS PER WEEK, h |
|-----------------------------|---------------------|-----------------------------------|
| CURRICULAR: | | |
| incl. | | |
| • LECTURES | 30 | 2 |
| • SEMINARS (lab. exercises) | 30 | 2 |
| EXTRACURRICULAR | 90 | - |

Prepared by:

1.
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2.
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I. ANNOTATION

The aim of the course “Corporate social responsibility” (CSR) is to discuss the ethical dilemmas and practical issues that arise in the corporate governance process. CSR refers to the way a corporation achieves a balance among its economic, social, and environmental responsibilities in its operations so as to address shareholder and other stakeholder expectations. The course is focused on Stakeholder Management which is considered to be the most appropriate practical tool for CSR. Stakeholder management is an approach that increases the likelihood that decision makers will integrate ethical wisdom with management wisdom in all that they do. During the course students discuss and analyse the stakes and interests of the different corporate stakeholder groups and work on business cases that focus on (1) identifying the various groups or individuals who have stakes in the firm or its actions, decisions, and practices, and (2) incorporating those stakeholders’ concerns into the firm’s strategic plans and daily operations. After having visited the course the students are able to understand the different aspects of CSR with the aim to make it practical in different strategic and operational environments.

II. THEMATIC CONTENT

| No. | TITLE OF UNITS AND SUBTOPICS | NUMBER OF HOURS | | |
|---|---|-----------------|----------|----|
| | | L | S | LS |
| 1. Introduction | | 2 | 2 | |
| 1.1. | The Business / Society Relationship | | | |
| 1.2. | The Role of Business within the Social System | | | |
| 1.3. | The Social Contract | | | |
| 2. Business Ethics and Management | | 4 | 4 | |
| 2.1. | Business Ethics Fundamentals | | | |
| 2.2. | Personal and Organizational Ethics | | | |
| 2.3. | Ethical Issues in the Global Arena | | | |
| 3. The Corporate Social Responsibility Concept | | 3 | 3 | |
| 3.1. | Historical Perspective on CSR | | | |
| 3.2. | Definitions and Viewpoints on CSR | | | |
| 3.3. | Social Performance and Financial Performance Relationship | | | |
| 3.4. | Socially Responsible or Ethical Investing | | | |
| 4. The Stakeholder Approach to CSR | | 6 | 6 | |
| 4.1. | Origins of the Stakeholder Concept | | | |
| 4.2. | Typology of Stakeholders | | | |
| 4.3. | Strategic, Multifiduciary, and Synthesis Approaches | | | |
| 4.4. | Three Values of the Stakeholder Model | | | |
| 5. Stakeholder Management | | 6 | 6 | |
| 5.1. | Defining the Firm’s Stakeholders | | | |
| 5.2. | Defining the Stakeholders’ Stakes | | | |
| 5.3. | Opportunities and Challenges of the Stakeholders | | | |
| 5.4. | Firm’s Responsibilities to the Stakeholders | | | |
| 5.5. | Stakeholder Management Strategies | | | |
| 6. Stakeholder Issues | | 6 | 6 | |
| 6.1. | Business, Government, and Regulation | | | |
| 6.2. | Consumer Stakeholders: Information Issues and Responses | | | |
| 6.3. | Consumer Stakeholders: Product and Service Issues | | | |

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|---------------------------------------|--|-----------|-----------|--|
| 6.4. | Employee Stakeholders and Workplace Issues | | | |
| 6.5. | Employee Stakeholders: Privacy, Safety, and Health | | | |
| 6.6. | The Natural Environment as Stakeholder | | | |
| 6.7. | Community Stakeholders | | | |
| 7. Institutionalization of CSR | | 3 | 3 | |
| 7.1. | The United Nations Global Compact | | | |
| 7.2. | The Global Reporting Initiative | | | |
| 7.3. | ISO 26000 Social Responsibility | | | |
| Total | | 30 | 30 | |

III. FORMS OF CONTROL:

| No. by row | TYPE AND FORM OF CONTROL | No/week | Extracurricular hours |
|--|---------------------------------|----------|-----------------------|
| 1. | Midterm control | | |
| 1.1. | Project (on a predefined theme) | 1 | 20 |
| 1.2. | Case studies | 4 | 40 |
| Total mid-term control: | | 5 | 60 |
| 2. | Final term control | | |
| 2.1. | Test (mixed questions) | 1 | 30 |
| Total final term control: | | 1 | 30 |
| Total for all types of control: | | 6 | 90 |

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. Carroll, B.A. and A.K. Buchholtz, *Business and Society: Ethics and Stakeholder Management*, 9th Edition, South-Western Cengage Learning, 2015

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Crane, A., Matten, D., and Spence, L. (eds.) *Corporate social responsibility: readings and cases in a global context*. Routledge, 2008.
2. Dankova, P., Petrov, P. (2016) Students' adaptation during educational mobility: Socio-cultural challenges, Knowledge for Market Use 2016: Our Interconnected and Divided World, Olomouc, 2016, pp. 352-358
3. Dankova, P., Valeva, M., Strukelj, T. (2015) A Comparative Analysis of International CSR-Standards as Enterprise Policy / Governance Innovation Guidelines. / Systems Research and Behavioral Science. Special Issue: Corporate Social Responsibility. Volume 32, Issue 2, pp. 152–159, March/April 2015
4. Dankova, P., Valeva, M. (2013) Understanding International CSR-Standards: A Comparative Analysis / Social Responsibilities and Current Challenges. Institute for the Development of Social Responsibility (IRDO). Reviewed conference paper for 8th IRDO International Conference. Maribor, Slovenia, March 2013
5. Dankova, P. (2012) The human factor in corporate social responsibility. Gea-Print Publishing House
6. Dankova, P. (2011) Role of the Specialized Committees in the Management of Public Corporations. // Economic Thought. Bulgarian Academy of Sciences, Sofia. Iss. 2, pp. 95-108.

7. **Dankova, P.** (2008) *Korporatives Eigentum und Probleme der korporativen Struktur. //Konflikt, Macht und Gewalt aus ökonomischer Perspektive.* Marburg, 2008. pp. 224-246.
8. **Dankova, P.** (2006) *Contemporary Corporate Governance – Shifting of the Accents.* // *Economic Annals.* No 169, April - June 2006, pp. 43-61.
9. **Elkington, J.** *Cannibals with Forks: The Triple Bottom Line of 21st Century Business.* Capstone: Oxford., 1997.
10. **Freeman, R. E., S. R. Velamuri, and B. Moriarty,** *Company Stakeholder Responsibility: A New Approach to CSR,* Business Roundtable, Institute for Corporate Ethics Bridge Paper, 2006
11. **Gaudier, M.** *Firms of the Future: Economic Efficiency and Social Performance,* Bibliographical Series No. 19. International Institute of Labour Studies: Geneva, 1999.
12. **Habisch, A., Jonker, J. and Schmidpeter, R. (eds.)** *Corporate social responsibility across Europe.* Springer, 2005.
13. **Henderson, D.** *Misguided Virtue: False Notions of Corporate Social Responsibility.* New Zealand Business Roundtable: Wellington, 2001.
14. **Holme, R. and Watts, P.** *Corporate Social Responsibility: Making Good Business Sense.* World Business Council for Sustainable Development: Geneva, 2000.
15. **McIntosh, M. (ed.)** *Visions of Ethical Business.* Three volumes. Financial Times Prentice Hall Publishing: London. 1998, 1999, 2000.