

Department of Business Administration

EHFE002, Corporate Social Responsibility,  
7.5 credits  
*Corporate Social Responsibility,*  
*7,5 HP*  
*Third Cycle/Forskarutbildningsnivå*

### General information

The course EHFE002 is a course in Business Administration at the third cycle level.

*Language of instruction:* English

*Main field of studies:* Business Administration

### Learning outcomes

A passing grade on the course will be awarded to students who:

#### **Knowledge and understanding**

- Show a thorough understanding of the key elements in corporate social responsibility
- Show a thorough understanding of the theories and research methodologies related to corporate social responsibility

#### **Applying knowledge and understanding**

- Show an ability to perform an independent analysis and theorization of a research problem related to corporate social responsibility

## Communication

- Show an ability to communicate both orally and in writing on issues and problems with regard to corporate social responsibility.

## Course content

The precise content of the course will be influenced by the participants' interests and preferences, but in essence the course will cover topics as:

- the concept of CSR
- shareholder theory vs stakeholder theory in the debate around CSR
- CSR and legitimacy theory
- classifications of CSR
- research methods used in CSR research
- International, national and corporate initiatives in the area of CSR: Recognition, measurement and disclosure

## Course design

The course consists of five days of seminar sessions on different themes. The readings for the seminars will primarily be journal articles and participants will be encouraged to supplement these with their own selected texts. The course closes with the examination of individual written assignments (seminar session 6). The exact schedule will be decided on in participation with course participants. Guest lecturers will be invited to the seminars to present relevant CSR research. During the course, participants will be asked to present their own PhD projects. They will have an opportunity to receive feedback on their project from faculty and other course participants.

## Assessment

Assessment is based on active participation in the seminar sessions and an end-of-course written individual assignment of reflecting character. To pass the PhD course, the participant must actively take part in the scheduled activities (80 % attendance) and have all assignments approved.

## Credits

Grades are Pass or Fail.

*Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.*

## Entry requirements

PhD students accepted to the PhD programme in Business Administration or an adjacent subject are eligible for the course.

## Course literature

See separate literature list.

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**Compendium of journal articles (including the following)**

- Andrews, K. R.: 1973, 'Can the Best Corporations Be Made Moral?', *Harvard Business Review* (May–June), 57–64.
- Ashforth, B. E. and Gibbs, B. W.: 1989, 'The double-edge of organizational legitimation', *Organization Science*, 1(2), 177–94.
- Carroll, A. B.: 1979, 'A Three-Dimensional Conceptual Model of Corporate Performance', *Academy of Management Review* 4(4), 497–505.
- Carroll, A. B.: 1991, 'The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders', *Business Horizons* (July/August), 39–48.
- Chauvey, J-N., Giordano-Spring S., Cho, C. and Patten, D.: 2015, 'The Normativity and Legitimacy of CSR Disclosure: Evidence from France', *Journal of Business Ethics*, 130(4), 789–803.
- Cordeiro, J. and Tewari, M.: 2015, 'Firm Characteristics, Industry Context, and Investor Reactions to Environmental CSR: A Stakeholder Theory Approach', *Journal of Business Ethics*, 130(4), 833–49.
- Deegan, C.: 2002, 'Introduction – The legitimising effect of social and environmental disclosures – A theoretical foundation', *Accounting, Auditing & Accountability Journal*, 15 (3), 282–311.
- Dowling, J. and Pfeffer, J.: 1975, 'Organizational legitimacy: Social values and organizational behavior', *The Pacific Sociological Review*, 18(1), 122–36.
- Epstein, E. M.: 1987, 'The Corporate Social Policy Process: Beyond Business Ethics, Corporate Social Responsibility and Corporate Social Responsiveness', *California Management Review*, 29(3), 99–114.
- Fan, Y.: 2005, 'Ethical branding and corporate reputation', *Corporate Communication: An International Journal*, 10(4), 341–50.
- Frankental, P.: 2001, 'Corporate social responsibility – A pr invention?', *Corporate Communications: An International Journal*, 6(1), 18–23.
- Frederick, W. C.: 1994, 'From CSR1 to CSR2: The maturing of business and society though', *Business & Society*, 33(2), 150–64.
- Freeman, R. E.: 1984, *Strategic management – A stakeholder approach*, (Marshfield, MA: Pitman Publishing).

- Friedman, M.: 1970, 'The social responsibility of business is to increase its profits', *New York Times Magazine*, September 13, pp. 33, 122–26.
- Harding, R.: 2005, 'Debunking the social myth', *Business Strategy Review: Special Report: Corporate Social Responsibility*, 16(2), 71–73.
- Ihlen, Ø.: 2008, 'Mapping the environment for corporate social responsibility: Stakeholders, publics and the public sphere', *Corporate Communication: An International Journal*, 13(2), 135–46.
- Janssen, C. and Vanhamme, J.: 2015, 'Theoretical Lenses for Understanding the CSR-Consumer Paradox', *Journal of Business Ethics*, 130(4), 775–87.
- Jensen, M. C.: 2001, 'Value maximisation, stakeholder theory, and the corporate objective function', *European Financial Management*, 7(3), 297–317.
- Levitt, T.: 1958, 'The Dangers with Social Responsibility', *Harvard Business Review*, 36(5), 41–50.
- Loughran, T., McDonald, B. and Yun, H.: 2009, 'A wolf in sheep's clothing: The use of ethics-related terms in 10-K reports', *Journal of Business Ethics*, 89, 39–49.
- Maignan, I., Ferrell, O. C., and Ferrell, L.: 2005, 'A stakeholder model for implementing social responsibility in marketing', *European Journal of Marketing*, 39(9/10), 956–977.
- Maon, F. and Lindgreen, A.: 2015, 'Reclaiming the Child Left Behind: The Case for Corporate Cultural Responsibility', *Journal of Business Ethics*, 130(4), 755–66.
- Margolis, J. D. and Walsh J. P.: 2003, 'Misery loves companies: Rethinking social initiatives by business', *Administrative Science Quarterly*, 48(2), 268–305.
- McGuire, J. B., Sundgren, A. and Schneeweis, T.: 1988, Corporate social responsibility and firm financial performance, *Academy of Management Journal*, 31(4), 854–872.
- Mitchell, R. K., Agle, B. R. and Wood, D. J.: 1997, 'Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts', *Academy of Management Review*, 22(4), 853–886.
- Morsing, M. and Schultz, M.: 2006, 'Corporate social responsibility communication: Stakeholder information, response and involvement strategies', *Business Ethics: A European Review*, 15(4), 323–338.
- O'Donovan, G.: 2002, 'Environmental disclosures in the annual report – Extending the applicability and predictive power of legitimacy theory', *Accounting, Auditing & Accountability Journal*, 15(3), 344–371.
- Prior, D., Surroca, J. and Tribó, J. A.: 2008, 'Are socially responsible managers really ethical? Exploring the relationships between earnings management and corporate social responsibility', *Corporate Governance: An International Review*, 16(3), 160–177.
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van Beurden, P. and Gössling, T.: 2008, 'The worth of values – A literature review on the relation between corporate social and financial performance', *Journal of Business Ethics*, 82, 407–427.

Vitell, S.: 2015, 'A Case for Consumer Social Responsibility (CnSR): Including a Selected Review of Consumer Ethics/Social Responsibility Research', *Journal of Business Ethics*, 130(40), 767–74.

Waring, P. and Edwards, T.: 2008, 'Socially responsible investment: Explaining its uneven development and human resource management consequences', *Corporate Governance: An International Review*, 16(3), 135–145.

#### Reference books

Brytting, T.: 2005, *Företagsetik (Business Ethics)*, (Liber, Sweden).

Carroll, A. B.: 1993, *Business and Society; Ethics and Stakeholder Management* (2<sup>nd</sup> ed.) (Cincinnati: South-Western College Publishing).

Donaldson, T.: 1982, *Corporations and Morality*, (Englewood Cliffs, N.J.: Prentice Hall)

Gray, K. R., Frieder, L. A. and Clark, G. W.: 2005, *Corporate scandals – The many faces of greed*, (St. Paul, MN: Paragon House).

Kennedy, A. A.: 2000, *The end of shareholder value – Corporations at the crossroad*, Cambridge, (MA: Perseus Publishing).

#### Other reference sources

European Commission.: 2001, *Promoting a European framework for corporate social responsibility*, (European Commission, Luxembourg).

KPMG.: 2013, *KPMG international survey of corporate responsibility reporting 2005*, (KPMG Global Sustainability Services, Amsterdam).

Global Sustainable Investment Alliance, 2014: *Global Sustainable Investment Review 2014*, (GSIA, Washington, D.C).

Global Reporting Initiative (GRI): <https://www.globalreporting.org>

UN Global Compact : <https://www.unglobalcompact.org>

FTSE4Good Indexes Sector Classification :

<http://www.csrquest.net/default.aspx?articleID=13150&heading>