



# **Syllabus Corporate Social Responsibility**

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**March - July 2024**

**VIII Ciclo**

**Cesar Sáenz Acosta**

## I. General Features of the course

<b>Course name:</b>	Corporate Social Responsibility		
<b>Pre-requisite:</b>	Filosofía y ética	<b>ID:</b>	01182
<b>Precedent:</b>	None	<b>Semester:</b>	2024-1
<b>Credits:</b>	3	<b>Term:</b>	VIII
<b>Weekly hours:</b>	3 Hours	<b>Course Modality:</b>	Remote - Synchronous
<b>Career</b>	Administración y Finanzas Administración y Marketing	<b>Course coordinator:</b>	Carmen Velazco <a href="mailto:cvelazco@esan.edu.pe">cvelazco@esan.edu.pe</a>

## II. Course Outline

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The CSR class is practical and theoretical in nature. It will allow students to analyze businesses, taking into account ethics as a key element in the decision-making process. It focuses on creating value to all stakeholders, the environment and companies at the same time.

This course examines new CSR trends. It combines a descriptive and a practical approach to the implementation of sustainable practices in Peruvian and international companies. The course will include the discussion of business cases, as well as the creation of CSR strategies, metrics, and tracking. In this class, we also review the development of CSR governance initiatives, and evaluate their limits and potential benefits.

## III. Course Objectives

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Create awareness of the CSR theoretical framework, its ethical foundation and importance to improve the general welfare.

Provide students with comprehensive knowledge of stakeholders' expectations and sustainability challenges companies face.

Demonstrate students that CSR is viable, when integrated into a global business strategy.

## IV. Learning Outcomes

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After completing this course, students will be able to:

- Understand CSR theoretical framework and its ethical foundation.
- Evaluate moral development among SMEs and international corporations.
- Identify and build stakeholders mapping and engagement strategy.
- Identify and manage social, environmental, and economic risks through business activities.

- Build CSR plans integrated into business strategy and adapted to the local culture and environment.
- Know CSR implementation processes in SMEs and large corporations.
- Know the main instruments, initiatives and tools used to measure CSR.
- Understand the value of ethical and emphatic behavior in business decisions.

## **V. Methodology**

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The classes will rely heavily on student discussion and critical evaluation of the readings and cases. It includes also the application of the concepts through a team project in which students evaluate social, environmental and economic impacts of a Peruvian company.

Several textbooks as well as readings consisting of a collection of authors and various topics are used throughout the course. It encourages students to work during the term with a critical and innovative spirit while developing their analytical skills and self-learning capacity.

Each week, there is at least one required reading that all students must read prior to class.

## **VI. Evaluation**

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Student evaluation is permanent and comprehensive. The final grade for the course is obtained by averaging the Permanent Evaluation Average (50%), the midterm exam (20%) and the final exam (30%).

The Permanent Evaluation Average consists of two reading quizzes (20%), two progress tests (30%), seven classroom assignments to be completed in groups (20%), and a research assignment to be completed in groups (30%).

The midterm and final exams are taken according to the exam schedule and must be completed individually.

PERMANENT EVALUATION AVERAGE (PEA)		
Type of evaluation	Description	Percentage %
Reading Quizzes	2 quizzes (None eliminated)	20%
Progress Tests	2 progress tests (None eliminated)	30%
Group classroom assignments	Classroom assignment	20%
Final research assignment	Presentation 50% Final written project 50%	30%

$$FA = 0.20 \times ME + 0.50 \times PEA + 0.30 \times FE$$

**Where:**

- FA = Final Average
- ME = Midterm Exam
- PEA = Permanent Evaluation Average
- FE = Final Exam

## Contents and Learning Activities

WEEK	CONTENT	ACTIVITY/ EVALUATION
<p><b>UNIT 1: FUNDAMENTAL CONCEPTS OF CORPORATE SOCIAL RESPONSIBILITY.</b></p> <p>Learning goals:</p> <ul style="list-style-type: none"> <li>• Understand CSR theoretical framework and its ethical foundation.</li> <li>• Evaluate moral development among SMEs and international corporations.</li> </ul>		
<p><b>1°</b> From 21 to 27 March</p>	<p>Course presentation, Team assignments, Course project, and grading</p> <p><b>Concepts of Social Responsibility</b></p> <ol style="list-style-type: none"> <li>1.1 The social responsibility of organizations: Historical background.</li> <li>1.2 Characteristics of social responsibility</li> <li>1.3 Principles of Social Responsibility</li> <li>1.4 Definition of Social Responsibility.</li> </ol> <p><b>Required reading:</b> ISO 26000 Guidance of Social Responsibility.</p> <p>Kloppers, H. &amp; Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C &amp; Roshima, S. (Eds.) <i>Sustainability and Social Responsibility of Accountability Reporting systems</i> (pp. 229-243). Springer.</p>	<p>Classroom activity 1:</p> <p>Starbucks Case</p> <p><a href="https://www.starbucksathome.com/gb/story/coffee-sustainability">https://www.starbucksathome.com/gb/story/coffee-sustainability</a></p> <p><a href="https://www.reuters.com/business/retail-consumer/starbucks-sales-miss-estimates-shares-drop-despite-rosier-forecast-2021-04-27/">https://www.reuters.com/business/retail-consumer/starbucks-sales-miss-estimates-shares-drop-despite-rosier-forecast-2021-04-27/</a></p> <p><a href="https://stories.starbucks.com/stories/2021/starbucks-global-environmental-and-social-impact-report-2020/">https://stories.starbucks.com/stories/2021/starbucks-global-environmental-and-social-impact-report-2020/</a></p>
<p><b>2°</b> From 01 to 06 April</p>	<p><b>Ethical Foundation</b></p> <ol style="list-style-type: none"> <li>2.1 Ethical behavior</li> <li>2.2 Code of Conduct</li> <li>2.3 Corporate moral development</li> </ol> <p><b>Required reading:</b> ISO 26000 Guidance of Social Responsibility.</p> <p>Reidenbach and Robin (1991). A conceptual model of corporate moral development. <i>Journal of Business Ethics</i> (10), 273—284</p> <p>Velga, A. (2020) Business Ethics and Corporate Social Responsibility. EKA University of Applied Science, p. 63-85</p>	<p>Classroom activity 2:</p> <p>Identifying corporate moral development in a Peruvian Company</p>

WEEK	CONTENT	ACTIVITY/ EVALUATION
<p><b>UNIT 2: STAKEHOLDERS MANAGEMENT AND ENGAGEMENT</b></p> <p>Learning goals:</p> <ul style="list-style-type: none"> <li>Identify and build stakeholders mapping and engagement strategy.</li> <li>Identify and manage social, environmental, and economic risks through business activities.</li> </ul>		
<p><b>3°</b> From 08 to 13 April</p>	<p><b>Stakeholder mapping and assessment</b></p> <p>3.1 Identification of stakeholders. 3.2 Stakeholder model. 3.3 The Stakeholder Salience Theory</p> <p><b>Required reading:</b> ISO 26000 Guidance of Social Responsibility</p> <p>BSR (2011) Stakeholder Engagement Strategy. <a href="http://www.bsr.org/reports/BSR_Stakeholder_Engagement_Series.pdf">http://www.bsr.org/reports/BSR_Stakeholder_Engagement_Series.pdf</a></p>	<p><b>Reading quiz 1</b></p> <p><b>CONTENT</b></p> <p>1.- Reidenbanch and Robin (1991).</p> <p>2.-BSR (2011) Stakeholder Engagement Strategy.Classroom activity 3:</p> <p>Identifying the stakeholders in an organization</p>
<p><b>4°</b> From 15 to 20 April</p>	<p><b>Good Corporate Governance.</b></p> <p>4.1 Organizational governance and social responsibility 4.2 Decision-making processes and structures 4.3 Related actions and expectations.</p> <p><b>Required reading:</b> ISO 26000 Guidance of Social Responsibility</p> <p>OECD (2009) Practical Guide to Corporate Governance: Experiences from the Latin American Companies Circle. International Finance Corporation, p. 61-118. <a href="https://www.oecd.org/daf/ca/corporategovernanceprinciples/43653645.pdf">https://www.oecd.org/daf/ca/corporategovernanceprinciples/43653645.pdf</a></p>	
<p><b>5°</b> From 22 to 27 April</p>	<p><b>Internal social responsibility: ISR</b></p> <p>5.1 Employment and employment relationships 5.2 Conditions of work and social protection 5.3 Social dialogue 5.4 Health and safety at work 5.5 Human development and training in the workplace. 5.6 Policies in favor to hire disability persons. Law 29973- 2012.</p> <p><b>Required reading:</b> (1) ISO 26000 Guidance of Social Responsibility</p>	<p><b>Progress test 1</b></p> <p>ISO 26000. Organizational governance (Pags 21 to 23) consumer issues (51 to 59), and Labour Practice (33 to 39)Classroom activity 4:</p> <p>HR best practices</p> <p><a href="https://empxtrack.com/blog/top-10-hr-best-practices/">https://empxtrack.com/blog/top-10-hr-best-practices/</a></p> <p><a href="https://empxtrack.com/blog/top-10-hr-best-practices/">https://empxtrack.com/blog/top-10-hr-best-practices/</a></p>

<p><b>6°</b> From April 29 to May 04</p>	<p><b>Social responsibility toward customers</b></p> <ul style="list-style-type: none"><li>6.1 Fair marketing</li><li>6.2 Protecting consumers' health and safety</li><li>6.3 Sustainable consumption.</li><li>6.4 Consumer service, support, and complaint and dispute resolution.</li><li>6.5 Consumer data protection and privacy.</li></ul>	
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<b>WEEK</b>	<b>CONTENT</b>	<b>ACTIVITY/ EVALUATION</b>
	6.6 Access to essential services. 6.7 Education and awareness.  <b>Required reading:</b> ISO 26000 Guidance of Social Responsibility	
<b>7°</b> From 06 to 11 May	<b>Social responsibility toward the environment</b>  7.1 Prevention of pollution 7.2 Sustainable resource use 7.3 Climate change mitigation and adaptation 7.4 Protection of the environment, biodiversity and restoration of natural habitats  <b>Required reading:</b> ISO 26000 Guidance of Social Responsibility	Classroom activity 5 Identifying environmental issues in a Peruvian Company
<b>8°</b> From 13 to 18 May	<b>MIDTERM EXAMS (Review required readings)</b>	
<b>9°</b> Del 20 al 25 de mayo	<b>Fair operating practices</b>  8.1 Anti-corruption 8.2 Responsible political involvement 8.3 Fair competition 8.4 Promoting social responsibility in the value chain 8.5 Respect for property rights  <b>Required reading:</b> ISO 26000 Guidance of Social Responsibility	Classroom activity 6  Identifying fair operating practices in a Peruvian Company
<b>10°</b> From May 27 to June 01	<b>Community involvement and development</b>  9.1 Community involvement. 9.2 Education and culture 9.3 Employment creation and skills. 9.4 Technology development and access. 9.5 Wealth and income creation. 9.6 Health. 9.7 Social investment.  <b>Required reading:</b> ISO 26000 Guidance of Social Responsibility	Classroom activity 7  Analyse community involvement in a Peruvian Company
<b>UNIT 3: CSR MANAGEMENT: IMPLEMENTING AND COMMUNICATING</b>  Learning goals: <ul style="list-style-type: none"> <li>• Build CSR plans integrated into business strategy and adapted to the local culture and environment.</li> <li>• Know CSR implementation processes in SMEs and large corporations.</li> <li>• Know the main instruments, initiatives and tools used to measures CSR.</li> <li>• Understand the value of ethical and emphatic behavior in business decisions.</li> </ul>		



<b>WEEK</b>	<b>CONTENT</b>	<b>ACTIVITY/ EVALUATION</b>
<p align="center"><b>11°</b> From May 27 to June 01</p>	<p><b>Strategy and Society</b></p> <p>9.1 Identify points of intersection between a company and society. 9.2 Select social issues to address. 9.3 Mount a small number of initiatives that generate large and distinctive benefits for the company and society.</p> <p>Porter and Kramer (2006). Strategy and Society. The link between competitive advantage and corporate social responsibility. Harvard Business Review.</p>	<p align="center"><b>Reading quiz 2:</b>  <b>CONTENT</b></p> <p align="center">Porter and Kramer (2006).</p>
<p align="center"><b>12°</b> From 10 to 15 June</p>	<p><b>Creating Shared Value.</b></p> <p>10.1 Reconceiving products and markets. 10.2 Redefining productivity in the value chain. 10.3 Enabling local clusters development. 10.4 CSR and innovation.</p> <p>Porter and Kramer (2011). Creating Shared Value. Harvard Business Review.</p>	<p>Classroom activity 8: Nestlé. <a href="https://www.sie.gov.hk/s_haredvalue/2017forum/nestlehk.html">https://www.sie.gov.hk/s_haredvalue/2017forum/nestlehk.html</a></p> <p>IBM <a href="https://www.sie.gov.hk/s_haredvalue/2017forum/ibm.html">https://www.sie.gov.hk/s_haredvalue/2017forum/ibm.html</a></p> <p align="center">Review of case presentation progress</p>
<p align="center"><b>13°</b> From 17 to 22 June</p>	<p>MEASURING SR: National and international indicators – II</p> <p>10.1 ETHOS – Perú 2021 indicators. 10.2 Global Compact 10.3 Sustainability Development Goals</p> <p><b>Required reading:</b> ISO 26000 Guidance of Social Responsibility</p>	<p align="center"><b>Progress test N° 2</b></p>
<p align="center"><b>14°</b> From 24 to 28 June</p>	<p><b>Case presentation</b> CSR in Perú</p>	<p align="center">Presentations</p>
<p align="center"><b>15°</b> From 01 to 06 July</p>	<p><b>Case presentation</b> CSR in Perú</p>	<p align="center">Presentations</p>
<p align="center"><b>16°</b> From 08 to 13 July</p>	<p align="center"><b>FINAL EXAMS</b> (Review required readings)</p>	

## VII. Bibliography

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- ISO 26000. Guidance of Social Responsibility.
- BSR (2011) Stakeholder Engagement Strategy. [http://www.bsr.org/reports/BSR\\_Stakeholder\\_Engagement\\_Series.pdf](http://www.bsr.org/reports/BSR_Stakeholder_Engagement_Series.pdf)
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## VIII. Professors

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