### SESSION PLANS

**COURSE:** ABE Level 6 Business Ethics and Sustainability

**ELEMENT:** Element 2 – Corporate Social Responsibility and sustainability principles

## **LEARNING OUTCOME 2**

**Analyse the core principles of Corporate Social Responsibility**

2.1 Analyse the core principles of the economic model, the philanthropic model, and the stakeholder models of Corporate Social Responsibility.

**NUMBER OF SESSIONS:** One - approximately six hours in total, plus self-study

**SESSION TOPICS:** Session 1: Core principles of Corporate Social Responsibility and contributions of key models

Note to tutors: these are the recommended session outlines for learning outcome 2 of the ABE Level 6 Business Ethics and Sustainability. You should follow the plan, using the resources (referenced as ‘slides’) and activities provided. It is important to enhance all sessions with local examples and case studies, involving the learners ACTIVELY wherever possible.

### SESSION 1: Core principles of CSR and contributions of key models

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| **Approx.**  **Duration** | **Topic** | **Tutor Activity** | **Slides** | **Learner Activity** | **Formative assessment** |
| 4-6 hours | Introduction to session and learning outcomes | Use filename: **6UBES Presentation E2**  Introduction to the learning outcomes, assessment criteria and session | 1-4 |  |  |
|  | Defining CSR | Refer to ethical business practices which consider environmental, economic and social impacts, and take steps to address these impacts beyond minimum legal requirements. It is closely associated to concepts of corporate citizenship, sustainable development and responsible business practices | 5 | Listen, make notes and ask questions as necessary |  |
|  | Core principles of CSR: key areas of concern | Explain that CSR addresses issues of business ethics in relation to corporations, rather than individuals. It addresses a range of approaches which organisations can take to meet shareholder/organisational needs alongside those needs of employees, suppliers, the environment the organisation operates within, and the communities influenced by the organisation. | 6 | Listen, make notes and ask questions as necessary |  |
|  | Core principles of CSR: Carroll’s model | Explain that economic and legal responsibilities are required by all businesses, ethical responsibilities are expected (rather than required) and philanthropic responsibilities are desirable (rather than expected or required). Highlight conflicts of responsibilities, as shown in case study. | 7 | Students read case study and identify conflicts in responsibilities through cost saving in outsourcing, but resulting in lost jobs. Complete table individually and share ideas with class | **6UBES E2 LO2 Activity 1 – CSR Principles – The Ethics of Outsourcing** |
|  | Shareholder theory – economic model/shareholder and philanthropic model | Based on economic theory that businesses are responsible to shareholders to make profit and create value. Philanthropic projects should not divert funds, and only be used if they create value. Governments should be responsible for such community projects, and only they are best placed to know what is in society’s best interests. | 8-9 | Listen, make notes and ask questions as necessary |  |
|  | Stakeholder theory | Based on socio-economic theory that businesses should not only consider shareholders, but all those affected by activities.  - elicit from students who stakeholders include, before showing slide 12  - highlights challenges in deciding which stakeholder interest to prioritise, and how it may differ according to cultural context and organisational structures | 10-12 | Students individually list reasons why organisations are primarily responsible towards shareholders or stakeholders. Share ideas with class then vote. | **6UBES E2 LO2 Activity 2 – Stakeholder versus shareholder** |
|  | Stakeholder - Mendelow | Mendelow’s model of stakeholder practice - mapping stakeholder interest in the organisation, alongside their level of power. Organisations can then prioritise which stakeholders are more important than others. For example, regulatory bodies are likely to hold high levels of interest and high levels of power, compared to casual, unskilled employees with low levels of both interest and power. | 13 | Listen, make notes and ask questions as necessary |  |
|  | CSR codes of practice/policies | Introduce here as part of organisations expressing CSR values, and to guide employee actions.  Explain that codes/policies will be returned to in chapter 4 on sustainability. CSR codes on ethics issues include honesty, integrity, respect for privacy, governance, compliance, financial management, anti-discrimination. | 14 | Listen, make notes and ask questions as necessary |  |
|  | Journal: Stakeholders versus shareholders |  |  | Students individually answer questions. Challenges to business ethics (can potentially be given as homework). Responses can be shared as a class this session, or in the next session. | **6UBES E2 LO2 Activity 3 – CSR Principles – Stakeholder versus Shareholder** |
|  | Review of session and learning outcomes | Ask students questions based on discussions that have occurred in class in order to clarify individual and group learning |  |  | Complete assessment criterion 2.1 |