

Course Outline

JOHN MOLSON MBA PROGRAM

ACCO 695S/ 4 A

Winter 2009

Corporate Social Reporting, Responsibility
and Accountability

Tuesday 14:45-17:30
GM 403-02

Instructor: **Charles H. Cho, PhD, CPA**
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COURSE OBJECTIVES

Prerequisite: MBA 607

Objectives: This course provides an introduction to and analysis of corporate social reporting, responsibility, the meaning and issues that social responsibility entails in a democracy. The course will examine the theory and practice of social and environmental reporting, and look at the practical and political constraints on the development of substantive social and environmental reporting. It will also explore different ways in which the discharge of social accountability might be achieved and assess some of the current developments and applications of that reporting. The objectives of the course are:

- to articulate a view of the business-society relationship;
- to introduce notions of social reporting, responsibility and accountability and how these might apply to organisations;
- to develop a sophisticated understanding of the importance of the notion of social responsibility;
- to gain a relatively detailed understanding of current social and environmental reporting practices by organisations;
- to appreciate the conflicts that must inevitably obtain between stakeholders in management's pursuit of conventional goals;
- to understand the role of accountability in seeking to expose and resolve such conflicts.

Outcomes: At the conclusion of this course, it is expected that students will be able to:

- debate the pros and cons of the need for organisations to adopt social reporting, responsibility, and sustainability
- debate the pros and cons of the desirability for organisations to adopt social reporting, responsibility and sustainability
- discuss the limitations, definitions and possibilities of corporate social responsibility
- explain the nature of accountability and sustainability and its implications for organizational life
- critically assess current developments and approaches to social and environmental reporting, practice, theory and regulation

Students may also acquire and develop several skills such as:

- focused search and synthesis of relevant material
- critical reading
- working in groups/teams
- independent thinking and evaluation
- analytical writing
- presentation to peers
- being active, respectful and informed

COURSE MATERIALS

Required Course Materials and Readings:

- *Sustainability Accounting and Accountability* (2007, London: Routledge Taylor and Francis) edited by Unerman, J., Bebbington, J. and O'Dwyer, B (editors).
- Course pack for ACCO 695S (available at the Concordia University Bookstore)
- Handouts and materials to be downloaded from the *First Class* Course Folders

Optional but Useful Readings and Links:

- *The Corporation: The Pathological Pursuit of Profit and Power.* (2004, London: Constable and Robinson) by Bakan, J.
- *The Triple Bottom Line: Does it Add Up?* (2004, London: Earthscan) by Henriques, A. and Richardson, J.
- The Centre for Social and Environmental Accounting Research, University of St Andrews: <http://www.st-andrews.ac.uk/management/csear/>
- <http://www.csrwire.com>
- <http://www.greeningofindustry.org>
- <http://www.globalreporting.org>

Method of Instruction: Instruction techniques will include interactive short lectures, class discussions, presentations and case studies. Students are expected to have read all assigned materials and made an honest effort to think critically (“outside the box”) prior to each class meeting. Class time will be used to clarify and expand upon points from the readings to reinforce the most significant points. Students are strongly encouraged to ask questions and actively participate during this course. At times, students may be asked to lead/start the discussion on the given topic at the beginning of class. As a result, attendance is very important. There will also be a number of guest speakers throughout the semester who will present their experience in various topics

EVALUATION

Class participation	20%
Group Project	25%
Midterm examination	25%
Final examination	30%
Total	100%

- **Class participation:** is essential for the effectiveness of this course. Thus, class attendance and preparation are essential. Students will be evaluated primarily for efforts.
- **Group project:** this is a semester-long project to be executed by groups of 2-4 students. It will entail a group presentation to be delivered to the class and the instructor at the end of the semester, as well as a written report. More details on the project will be given during week 3 of the course.
- **Midterm examination:** this will be held in class.
- **Final exam:** this will be held during the final examination period.

GRADING

A+	90% - 100%	B+	77% - 79%	C	65% - 69%
A	85% - 89%	B	73% - 76%	F	<65%
A-	80% - 84%	B-	70% - 72%		

Attendance/Late Policy: Students are expected to attend all classes. If absent, students are still responsible for all announcements, information and assignments covered in class or posted in First Class, whether present or not. In the business world, punctuality is one of key factors of success and good ethics. Therefore, students are expected to come to class on time.

Students are also expected to turn off any cell phone, beeper and/or other electronic device during class time. This is also part of business ethics and to avoid/reduce disturbance to other students and instructor.

Contacting the Instructor: The best way to reach the instructor is via e-mail.

ACCO 695S – Tentative List of Readings/Topics and Schedule (Winter 2009)

Week	Reading Assignments
<p>Week 1 January 6</p>	<p><u>Topic:</u> Introduction, Overview and Setting the Context</p> <ul style="list-style-type: none"> • Unerman, Bebbington and O'Dwyer (2007) - Ch. 1 and 2 • Jacobsen, R. (1991). Economic efficiency and the quality of life. <i>Journal of Business Ethics</i>, 10(3), 201-209.
<p>Week 2 January 13</p>	<p><u>Topic:</u> Social responsibility</p> <ul style="list-style-type: none"> • Doane, D. (2005) "the myth of CSR" <i>Stanford Social Innovation Review</i> www.ssireview.com/pdf/2005FA_Feature_Doane.pdf • Mintzberg, H. (1983). The case for corporate social responsibility. <i>Journal of Business Strategy</i>, 4, 3-15. • Roberts, R.W. (1992). Determinants of corporate social responsibility disclosure: An application of stakeholder theory. <i>Accounting, Organizations and Society</i>, 17(6), 595-612. • Mahoney, L.S. and Thorne, L. (2005). Corporate social responsibility and long-term compensation. <i>Journal of Business Ethics</i>, 57(3), 241-253.
<p>Week 3 January 20</p>	<p><u>Topic:</u> Social, Economic and Environmental Conflict?</p> <ul style="list-style-type: none"> • Lanoie, P. and Tanguay, G. (2000). Factors leading to green profitability: Ten case studies. <i>Greener Management International</i>, 31, 39-50. • Lanoie, P., Ambec, S. and Scott, I. (2007). When and why does it pay to be green? CIRANO Burgundy Report. • Walley, N. and Whitehead, B. (1994). It's not easy being green. <i>Harvard Business Review</i>, May-June 1994, 46-52. • Desrochers, P. (2002). Does it pay to be green? Some historical perspective. In <i>Sustainable Development: Promoting Progress or Perpetuating Poverty?</i>, ed. J. Morris, Profile Books: London.
<p>Week 4 January 27</p>	<p><u>Guest Speaker:</u> Dr. Crawford Spence</p>

<p>Week 5 February 3</p>	<p><u>Topic: Ethical Investment and SRI</u></p> <ul style="list-style-type: none"> • Gray, R., Owen, D. and Adams, C.A. (1996). Social investment (Chapter 8). In <i>Accounting and Accountability: Changes and Challenges in Corporate Social and Environmental Reporting</i>, eds. R. Gray, D. Owen and C.A. Adams, Prentice Hall: London. • Unerman, Bebbington and O'Dwyer (2007) - Ch. 14 • Sparkes, R. and Cowton, C.J. (2004). The maturing of socially responsible investment: A review of the developing link with corporate social responsibility. <i>Journal of Business Ethics</i>, 52(1), 45-57.
<p>Week 6 February 10</p>	<p><u>MIDTERM EXAMINATION</u></p>
<p>Week 7 February 17</p>	<p><u>Guest Speaker: Mr. Jean-Philippe Duchesneau</u></p>
<p>Week 8 March 3</p>	<p><u>Topic: Social and environmental accounting and reporting</u></p> <ul style="list-style-type: none"> • Unerman, Bebbington and O'Dwyer (2007) - Ch. 3 and 4 • Gray, R.H., Owen, D.L. and Maunders, K.T. (1988). Corporate social reporting: Emerging trends in accountability and the social contract. <i>Accounting, Auditing and Accountability Journal</i>, 1(1), 6-20. • Gray, R.H., Kouhy, R. and Lavers, S. (1995). Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure. <i>Accounting, Auditing and Accountability Journal</i>, 8(2), 47-77.
<p>Week 9 March 10</p>	<p><u>Guest Speaker: Mr. Dan Rubenstein</u></p>
<p>Week 10 March 17</p>	<p><u>Topic: Motives underlying social and environmental reporting</u></p> <ul style="list-style-type: none"> • Unerman, Bebbington and O'Dwyer (2007) - Ch. 7 and 8 • Patten, D.M. (1992). Intra-industry environmental disclosures in response to the Alaskan oil spill: A note on legitimacy theory. <i>Accounting, Organizations and Society</i>, 17(5), 471-475. • Patten, D.M. (2002). The relation between environmental performance and environmental disclosure: A research note. <i>Accounting, Organizations and Society</i>, 27(8), 763-773. • Spence, C. and Gray, R.G. (2007). Social and environmental reporting and the business case. Association of Chartered Certified Accountants Research Report No. 98, Chapter 5, 43-54.

<p>Week 11 March 24</p>	<p><u>Topic:</u> Social and environmental reporting on the Internet</p> <ul style="list-style-type: none"> • Esrock, S.L. and Leichty, G.B. (1998). Social responsibility and corporate Web pages: Self-presentation or agenda setting? <i>Public Relations Review</i>, 24(3), 305-319. • Jones, K., Alabaster, T. and Walton, J. (1998). Virtual environments for environmental reporting. <i>Greener Management International</i>, 21, 121-137. • Jones, K., Alabaster, T. and Hetherington, K. (1999). Internet-based environmental reporting. <i>Greener Management International</i>, 26, 69-90. • Cho, C.H., Alderman, J., Hageman, A., and Patten, D.M. (2008). Media richness, user trust, and perceptions of corporate social responsibility: An experimental investigation of visual website disclosure. <i>Working paper</i>.
<p>Week 12 March 31</p>	<p><u>Topic:</u> Corporate social and environmental accountability</p> <ul style="list-style-type: none"> • Cooper, S.M. and Owen, D.L. (2007). Corporate social reporting and stakeholder accountability: The missing link. <i>Accounting, Organizations and Society</i>, 32(7-8), 649-667. • Cho, C.H. (2007). The relationship between business and government: An examination of corporate political action committees (PACs) in the Energy and Natural Resources sector. In <i>Contemporary Issues in Business Ethics</i>, eds. M.W. Wilcox and T.O. Mohan, Nova Science Publishers, Inc.: New York. • Cho, C.H., Chen, J.C. and Roberts, R.W. (2008). The politics of environmental disclosure regulation in the chemical and petroleum industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. <i>Critical Perspectives on Accounting</i>, 19(4), 450-465.
<p>Week 13 April 7</p>	<p>GROUP PRESENTATIONS AND PROJECTS DUE</p> <p>REVIEW</p>



ACADEMIC INTEGRITY AND THE ACADEMIC CODE OF CONDUCT

The Code of Conduct (Academic) at Concordia University states that “the integrity of University academic life and of the degrees, diplomas and certificates the University confers is dependent upon the honesty and soundness of the instructor-student learning relationship and, in particular, that of the evaluation process. As such, all students are expected to be honest in all of their academic endeavours and relationships with the University,” (Academic Code of Conduct, art. 1) Graduate Calendar, 2008-2009, page 834).]

All students enrolled at Concordia are expected to familiarize themselves with the contents of this Code. You are strongly encouraged to read the pertinent section in the 2008-2009 Concordia Graduate Calendar Graduate Calendar, (pages 834-851) and visit the following web address: <http://provost.concordia.ca/academicintegrity/> , both of which provide useful information about proper academic conduct.

DISCLAIMER

The instructor reserves the right to change or update this outline, and any other course related materials, as required. The student will be informed in a timely manner through FirstClass and/or announcements during class.