

### Semester- III

<b>Course Title – Corporate Social Responsibility (CSR)</b>	
<b>Type : Major Elective</b>	<b>Course Credits : 4</b>
<b>Marks : Semester End: 50, Internal Assessment: 50, Total Marks: 100</b>	

**Description:** Corporate Social Responsibility course contains conceptual understanding of the Social Responsibilities of Business organisations in the whole ecosystem by knowing CSR theories & models. It also imparts knowledge on CSR & Legal framework in India as well as in other countries. The course discuss CSR practices in terms of policies, processes, programmes & role of other stakeholders and also takes in account various monitoring & evaluation mechanism.

#### **Learning Objectives:**

1. To give conceptual grounding regarding Corporate Social Responsibility.
2. To understand the value of ethical behaviour in business decisions.
3. To enable the students to understand the role of different stakeholders in CSR.
4. To know CSR implementation processes and challenges of monitoring & evaluation.

#### **Learning Outcomes:**

1. The students are equipped to identify & manage Social, environmental & economic risks through business activities.
2. The students are able to conduct CSR activities & know the tools used to measure CSR.

#### **Introduction to CSR**

Business & Society, Meaning and definitions of CSR, History & Evolution of CSR in India and other countries, CSR theories, CSR Models – Carroll’s Model, Wood’s Model.

#### **CSR & Legal framework**

CSR in India – section 135 of Companies Act, 2013; Scope for CSR activities under schedule VII, CSR policy & formation of CSR committee. International framework for CSR, Sustainable Development Goals (SDG’s) & Millennium Development Goals (MDG’s), UN Global Compact 2011, OECD CSR Policy tool.

#### **CSR Management**

CSR policy, drivers of CSR in India & the world, CSR initiatives, Role of NGO’s & Corporate Trusts/Foundations, Public/Private Partnership Model, Employee volunteering in CSR. Business externalities in different industrial sectors & CSR, Brand Management & CSR. Challenges for CSR implementation; CSR initiatives in India & abroad.

#### **CSR Communication**

Monitoring, Evaluation & Reporting of CSR activities, Global Reporting Initiative (GRI), Social Audit 8000 Standard, ISO 26000, John Elkington Tripple Bottom Line (3BL) reporting, ISO 14001 environment management standards, SEBI guidelines on CSR reporting, CSR auditing & reporting as per the Companies Act, 2013, IICA format for Annual Report.