

## I Syllabus

<b>1. General information on the course</b>	
Full course name	Social responsibility in international economic relations
Full official name of a higher education institution	Sumy State University
Full name of a structural unit	Education and research institute for business technologies “UAB” Department of International Economic Relations
Author	Kotenko Oleksandr, Candidate of economic sciences, Senior lecturer
Cycle/higher education level	NRC of Ukraine -8 level; FQ-EHEA – 2 cycle; QF-LLL – 7 level
Semester	8 weeks during the 5 <sup>th</sup> semester
Credit value	5 credits of ECTS, 150 hours, which include: 32 hours are contact work with the teacher (16 hours of lectures, 16 hours of practical work), 118 hours are independent work, pass grade with mark.
Language(s)	English
<b>2. Place in the study programme</b>	
Relation to curriculum	Elective course for students of specialty 071 Accounting and Taxation
Prerequisites	Prerequisites are not provided
Additional requirements	Additional conditions are absent
Restrictions	Restrictions are absent
<b>3. Aims of the course</b>	
<p>formation by the students of basic knowledge on the theory and practice of social responsibility and relevant professional competences, to learn theoretical, methodological and organizational-economic aspects to form and develop of social responsibility, to study of theoretical positions and practices on interaction between states, companies, society and man in the field of social responsibility as a condition for sustainable development of society.</p>	

## 4. Contents

### **Theme 1. Social responsibility as a factor of sustainable development.**

The history of Social responsibility. The essence and importance of Social responsibility. Approaches to the definition of the concept. The internal and external environment for SR. Advantages and disadvantages of Social responsibility. The principles of Social responsibility. Models of Social responsibility. International initiative as a factor in the formation and development of SR (UN Global Compact, GRI, ISO, etc.). The experience of domestic Social responsibility.

### **Theme 2. Organizational and economic support of SR management in the organization.**

Organizational-economic mechanism of SR. The principles of corporate governance. The essence and characteristics of corporate culture. National characteristics of corporate governance models and traditions. Place of corporate governance in the management of the organization. The relationship of Social responsibility and corporate governance in the organization. Establishment of Social responsibility in the organization. Ethical codes of the organization. Subdivisions and committees of organization with regard to the Social responsibility. Status, basic functions, qualifications, typical responsibilities, professional standards of SR manager in company.

### **Theme 3. Formation of relations between employers and employees based on SR.**

Human rights and labour practices as a matter of SR. International human rights standards: the Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights, the International Covenant on Civil and Political Rights, the Convention on the Rights of the Child. The International Labour Organization and its activities. Standards and recommendations of the International Labour Organization.

### **Theme 4. Formation of relations among the company and external organizations based on SR.**

The concept of stakeholders. Distribution of pressure groups or internal and external stakeholders. Consideration of the key stakeholder groups, including the impact of shareholders, managers, employees, economic partners, state, local communities and others. The development of the theory of stakeholders. Interaction of the company with individual stakeholders. The main methods of interaction with stakeholders. Historical aspects of community development and involvement from patronage to social investment. The impact of the community on the company and responsibility to the public. The development of partnerships with local authorities and communities. The participation of companies in the life of communities. Cooperation with NGOs.

### **Theme 5. The environmental component of SR.**

The essence and significance of the environmental component of SR. Preventive approach to solving environmental problems. Programs to control pollution and protect the environment, preserve natural resources. Compliance with environmental standards. International documents on environment: Millennium Development Goals, the Declaration of Rio de Janeiro, environmental management standards (ISO 14000), and other regulations. Ukraine's legislation on environmental protection. International and Ukrainian experience in implementing the principles of environmental responsibility.

## 5. Intended learning outcomes of the course

After successful study of the course, the student will be able to:

LO1.	understand the social responsibility essence as a factor of sustainable development inside modern society, to evaluate its advantages and disadvantages, to know about international initiatives in the framework of social responsibility;
LO2.	know the organizational and economic support of social responsibility management in the organization, to understand the place and role of: corporate governance in the social responsibility in the company; codes of corporate culture and professional

	ethics; special structural units for social responsibility;
LO3.	strengthen corporate social responsibility from the standpoint of their interaction with employees having deep knowledge of social standards to use the hired labour, human rights in the field of labour law, the role of social packages and social programs in improving staff efficiency;
LO4.	form effective relationships with external stakeholders of the company based on the social responsibility;
LO5.	develop environmentally-oriented activities of the company, on the one hand, as a compulsory factor in ensuring development in accordance with the concept of sustainable development, and on the other, as a factor in improving the company's competitiveness.

## 6. Role of the course in the achievement of programme learning outcomes

### Programme learning outcomes achieved by the course:

PLO1.	
PLO2.	
PLO3.	
PLO4.	
PLO5.	

## 7. Teaching and learning activities

### 7.1 Types of training

#### **Theme 1. Social responsibility as a factor of sustainable development. History of social responsibility development.**

L1: The essence and importance of social responsibility. Approaches to defining this concept. SR internal and external environment. Stakeholder management concept. Principles of social responsibility. Social Responsibility Models. International initiatives as a factor in SR formation and development (UN Global Compact, GRI, ISO, etc.). National experience of becoming a social responsibility.

P1: History of social responsibility development. The essence and importance of social responsibility. Approaches to defining this concept. SR internal and external environment. Stakeholder management concept. Advantages and disadvantages of social responsibility. Principles of social responsibility. Models of social responsibility. International initiatives as a factor in SR formation and development (UN Global Compact, GRI, ISO, etc.). Domestic experience of becoming a social responsibility.

#### **Theme 2. Organizational and economic support of SR management in the organization.**

L2: Organizational and economic mechanism of SR management. Subjects, SR facilities, key functions. Principles of corporate governance. The essence and features of corporate culture. The essence of corporate governance. National features of corporate governance, models and traditions. The place of corporate governance in the management sys-

tem. Correlation between social responsibility and corporate governance in an organization. Organization of social responsibility activities in the organization. Codes of Ethics in the Organization. Social responsibility divisions and committees of companies. Status, core functions, qualifications, standard responsibilities, professional standards of SR manager in companies.

P2: Organizational and economic mechanism of SR management. Subjects, SR facilities, key functions. Principles of corporate governance. The essence and features of corporate culture. The essence of corporate governance. National features of corporate governance, models and traditions.

L3: Correlation between social responsibility and corporate governance in an organization. Organization of social responsibility activities in the organization. Codes of Ethics in the Organization. Social responsibility divisions and committees of companies. Status, core functions, qualifications, standard responsibilities, professional standards of SR manager in companies.

P3: The place of corporate governance in the company management system. Correlation between social responsibility and corporate governance in the organization. Organization of social responsibility activities in the organization. Codes of Ethics in the Organization. Structures and committees of companies in the field of social responsibility. Status, core functions, qualifications, standard responsibilities, professional standards of SR manager in companies.

### **Theme 3. Formation of relations between employers and employees based on SR.**

L4: Human rights and labour practices as a SR subject. International Human Rights Standards: Universal Declaration of Human Rights. International Covenant on Economic, Social and Cultural Rights, International Covenant on Civil and Political Rights, Convention on the Rights of the Child. International Labour Organization and its activities. Standards and Recommendations of the International Labour Organization.

P4: International Human Rights Standards: Universal Declaration of Human Rights, Human rights and labour practices as a SR subject. International Covenant on Economic, Social and Cultural Rights. International Covenant on Civil and Political Rights, Convention on the Rights of the Child. International Labour Organization and its activities. Standards and Recommendations of the International Labour Organization.

### **Theme 4. Formation of relations among the company and external organizations based on SR.**

L5: The concept of stakeholders. Allocation of influence group or stakeholder to external and internal. Consideration of major stakeholder groups, including venture finance influencers (such as shareholders), managers managing the enterprise, company employees, economic partners, the state, local communities, etc. Development of stakeholder theory. Interaction of the company with individual stakeholders.

P5: The concept of stakeholders. Allocation of influence group or stakeholder to external and internal. Consideration of major stakeholder groups, including venture finance influencers (such as shareholders), managers managing the enterprise, company employees, economic partners, the state, local communities, etc. Development of stakeholder theory. Interaction of the company with individual stakeholders.

L6: The main methods of interaction of the organization with the stakeholders. Historical aspects of community involvement and development: from patronage to social investment. Community Impact on Company Performance and Company Responsibility to the People. Developing partnerships with local government and the community. Companies' participation in community life. Cooperation of companies with non-governmental organi-

zations. The essence and significance of the environmental component of SR. A preventative approach to solving environmental problems. Pollution and environmental protection programs, conservation of natural resources, compliance with environmental standards and more.

P6: The main methods of interaction of the organization with the stakeholders. Historical aspects of community involvement and development: from patronage to social investment. Community Impact on Company Performance and Responsibility to Companies. Developing partnerships with local government and the community. Companies' participation in community life. Cooperation of companies with non-governmental organizations.

#### **Theme 5. Environmental component of CSR.**

L7: International Environmental Documents: Millennium Development Goals, Rio de Janeiro Declaration, Environmental Management Standards (ISO 14000 series), other regulations.

P7: The essence and significance of the environmental component of CSR. A preventative approach to solving environmental problems. Pollution and environmental protection programs, conservation of natural resources, compliance with environmental standards and more. International Environmental Documents: Millennium Development Goals, Rio de Janeiro Declaration, Environmental Management Standards (ISO 14000 series), other regulations. Legislation of Ukraine on environmental protection. International and Ukrainian experience in implementing the principles of environmental responsibility.

L8: Legislation of Ukraine on environmental protection. International and Ukrainian experience in implementing the principles of environmental responsibility.

P8: International environmental documents: the Millennium Development Goals, the Rio de Janeiro Declaration, Environmental Management Standards (ISO 14000 series), other regulatory documents. Legislation of Ukraine on environmental protection. International and Ukrainian experience in implementing the principles of environmental responsibility.

## **7.2 Learning activities**

LA1. Two essays on a subject to choose from within topics 1-5 of the subject content;

LA2. A detailed report with a presentation on topics 1-5 of the subject content;

LA3. Implementation of case studies based on topics 1-5;

LA4. Participation in business games on topics 1-5.

## **8. Teaching methods**

### **Discipline involves learning through:**

EM1. interactive lectures;

EM 2. lecture-visualization;

EM 3. practical classes (brigade and individual form of work organization);

EM 4. case study;

EM5. combined practice session: reports, abstracts, messages that go into an in-depth conversation or discussion.

EM6. practice-oriented learning.

*Lectures* (as interactive, lectures - visualizations and lectures of a discussion nature) provide students with materials (visuals, in the form of videos, using multimedia technologies) on the basics of social responsibility from different standpoints, which are the basis for independent and classroom training of applicants for higher education. knowledge and understanding of the subject area and professional activity (PH 1). The lectures are supplemented by practical

classes that give students the ability to use basic categories and the latest theories, concepts, technologies and methods in the field of international economic activity (international business), as well as to organize cooperation with stakeholders on the basis of social responsibility (learning outcomes PH 2 and PH 3);

*Using of the case method* provides students with problem-oriented thinking and management decision-making skills based on the analysis of complex real-life situations, identification of problems and opportunities, the analysis of alternatives and the choice the best ones among them, development of detailed substantiation and recommendations to correct the situation and to form further strategy of the enterprise behaviour at the market (results of training PH2, PH3, PH4, PH5).

*Practical-oriented training* involves the students' activity in defining and analysing the effectiveness of implementation by the company the projects related to social responsibility according to their choice, the ability to carry out complex analysis and monitoring of social responsibility in the organization, to evaluate its impact on business competitiveness (results of training PH4, PH5).

*Independent learning* will be facilitated by preparation for lectures, practical classes, as well as working in small groups to prepare presentations that will be represented to other group-mates, and then analysed, discussed and demonstrated in the report on the implementation of task-oriented learning. During the preparation for presentations based on the results of practice-oriented learning, students will develop skills of independent learning, rapid critical reading, synthesis, and analytical thinking.

**The main teaching methods are:**

- lectures (introductory, thematic, overview, final). Lectures include: presentation of theoretical material; overview lectures using reference syllabus; lecture-visualization using multimedia technologies;
- practical exercises: solving typical tasks; work in groups; work on individual tasks;
- organization of student's independent work: provides for independent study of lecture material; preparation for practical classes according to methodical instructions for practical classes and organization of students' independent work;
- test work: will allow to thoroughly absorb both basic and additional material from the discipline being taught.
- control of educational work: current testing, modular control and examination in the form of a written assignment, which includes theoretical and practical parts; control surveys (frontal survey; selective oral survey; written survey).

**Teaching and learning methods:**

- Demonstration;
- Creative method;
- Problem search method;
- Educational discussion / debate;
- Brain storm;
- Case study / situation analysis.

**Teaching and learning technologies:**

- Imitation;
- Gaming;
- Business games;
- Educational games;
- Case-study;

- Problem lecture (consideration of problem issues, etc.), lecture-visualization (video demonstration, etc.), binary lecture (two lecturers - lecturer and practitioner).

**The main types of interactive teaching and learning technologies:**

- *Modular training* – the use of knowledge and skills. in the individual modules form – autonomous parts of the course that integrate with other course parts;
- *Contextual learning* – motivation of applicants for higher education to acquire knowledge, skills, etc. by identifying links between specific knowledge, skills, etc. and their using.
- *The development of critical thinking* – an educational activity aimed at developing among applicants of intelligent, reflective thinking, the ability to come up with new ideas and see new opportunities.
- *Problem-based learning* – stimulating of applicants to independently acquire the knowledge, etc. needed to solve a specific problem or situation.
- *Interdisciplinary training* - the knowledge use from different subject areas, their grouping and concentration in the context of the problem being solved.

**9. Methods and criteria for assessment**

**9.1. Assessment criteria**

Evaluation scale ECTS	Definition	National evaluation scale Mark	Rating scale of evaluation Point
A	EXCELLENT – excellent execution only with the two-bit of errors	5 (excellent)	90 ≤ RD ≤ 100
B	GOOD – in general correct work with the certain amount of errors	4 (good)	82 ≤ RD < 89
C			74 ≤ RD < 81
D	SATISFACTORY – not bad, but with the considerable number of errors	3 (satisfactory)	64 ≤ RD < 73
E			60 ≤ RD < 63
FX	<b>UNSATISFACTORY – repeated passing is possible</b>	<b>2 (unsatisfactory)</b>	35 ≤ RD < 59
F	<b>UNACCEPTABLE</b> – expulsion from the University	<b>1 (unacceptable)</b>	RD < 34

**9.2 Formative assessment**

The subject provides the following assessment methods:

- poll (front and sample);
- ongoing testing, verification and evaluation of written tasks;
- protection of presentations (completed tasks, cases);
- Practical testing and self-assessment.

Thus the subject provides the following methods of formative assessment: interviewing and oral comments by the lecturer based on its results, lecturer’s guidance during *учрешилт на* practical tasks, self-assessment of current testing, discussion and mutual evaluation of students when practical tasks are completed.

**9.3 Summative assessment**

Learning result	Method of evaluation	The object of evaluation
understand the social responsibility	poll	The essence and importance of social responsi-

essence as a factor of sustainable development inside modern society, to evaluate its advantages and disadvantages, to know about international initiatives in the framework of social responsibility		bility. Approaches to defining this concept. Internal and external social responsibility environment.
	presentation protection (completed tasks, cases)	Basic models of social responsibility
	hands-on testing and self-assessment	Testing Students ' Knowledge of Global Social Responsibility Initiatives (UN Global Compact, GRI, ISO)
	ongoing testing	Knowledge of basic terminology in the subject area of social responsibility, basic concepts, models
know the organizational and economic support of social responsibility management in the organization, to understand the place and role of: corporate governance in the social responsibility in the company; codes of corporate culture and professional ethics; special structural units for social responsibility	poll	Organizational and economic mechanism of social responsibility management. Subjects, objects of social responsibility management, basic functions. Principles of corporate governance. The essence and features of corporate culture. Codes of Ethics in the Organization. Structures and committees of companies in the field of social responsibility.
	presentation protection (completed tasks, cases)	The hierarchy of corporate governance, the role of each official in shaping the company's social responsibility strategy
	hands-on testing and self-assessment	Examination of students' knowledge on the basis of cross-examination, analysis of possible conflicts in enterprises, holding debates.
	ongoing testing	Knowledge of forms and methods of cooperation of the company with external stakeholders
strengthen corporate social responsibility from the standpoint of their interaction with employees having deep knowledge of social standards to use the hired labour, human rights in the field of labour law, the role of social packages and social programs in improving staff efficiency	poll	Human rights in the context of social responsibility. International human rights standards.
	presentation protection (completed tasks, cases)	Development of the company's social program and formation of modern, effective social packages for employees
	hands-on testing and self-assessment	Universal Declaration of Human Rights, International Covenant on Economic, Social and Cultural Rights, International Covenant on Civil and Political Rights, Convention on the Rights of the Child. International Labour Organization and its activities. Standards and Recommendations of the International Labour Organization
	ongoing testing	Human rights terminology, implementation of practical tasks for establishing effective relationships between employees and employers.
form effective relationships with external stakeholders of the company based on the social responsibility	poll	The concept of stakeholders. Allocation of influence group or stakeholder to external and internal. Interaction of the company with individual stakeholders. The main methods of interaction of the organization with the stakeholders.
	presentation protection (completed tasks, cases)	Analysis of cases and situational tasks for building relationships between the company and its external environment - partners, suppliers, population, local self-government bodies, etc. Holding a business game.



	hands-on testing and self-assessment	Historical aspects of community engagement and development: from patronage to social investment. Community Impact on Company Performance and Responsibility to Companies. Developing partnerships with local government and the community. Companies' participation in community life. Cooperation of companies with non-governmental organizations
develop environmentally-oriented activities of the company, on the one hand, as a compulsory factor in ensuring development in accordance with the concept of sustainable development, and on the other, as a factor in improving the company's competitiveness	poll	The essence and importance of the environmental component of social responsibility. A preventative approach to solving environmental problems. Pollution and environmental protection programs, conservation of natural resources, compliance with environmental standards.
	presentation protection (completed tasks, cases)	Green (environmental) audit, concept of green office and green supply chain.
	hands-on testing and self-assessment	International environmental instruments: Millennium Development Goals, the Rio de Janeiro Declaration, Environmental Management Standards (ISO 14000 series), other regulatory documents. Legislation of Ukraine on environmental protection.

Control measures	The maximum number of points
Summative assessment during training sessions	
Work on practical classes	1,5*12 practices=18
Passing of 2 current controls	6*2 current controls=12
Preparing of report	5*1 report=5
Presentation of the report	5*1 report=5
Preparing of the control work	10*1 control work=10
Presentation of the control work	10*1 control work=10
Total for summative assessment	60
Final Control: Exam	40
Total	100

## 10. Learning resources

<b>10.1 Material and technical support</b>	<ul style="list-style-type: none"> <li>• Graphics (diagrams, charts).</li> <li>• Technical facilities (movies, videos).</li> <li>• Multimedia, video and sound reproduction, projection equipment (projector, screen, smart board);</li> <li>• Computers, computer systems and networks.</li> </ul>
<b>10.2 Information and methodical support</b>	<ol style="list-style-type: none"> <li>1. Посібник із КСВ. Базова інформація з корпоративної соціальної відповідальності /Кол. автор.: Лазоренко О., Колишко Р., та ін. – К.:</li> <li>2. Видавництво «Енергія», 2008 – 96 с.</li> <li>3. Chandler David (2016) Social responsibility: A Strategic Perspective – Business Expert Press</li> <li>4. Chandler David (2017) Strategic Social responsibility: Sustainable Value Creation – SAGE Publications, Inc;</li> </ol>

5. Gond Jean-Pascal (2011) Social responsibility (Critical Perspectives on Business and Management) – Routledge
6. Охріменко О.О., Іванова Т.В. Соціальна відповідальність. – Навч. посіб. – Національний технічний університет України «Київський політехнічний інститут». – 2015. –180 с.
7. Гоголя О.П., Кудінова І.П. Соціальна відповідальність бізнесу. - К.: Видавництво Національного університету біоресурсів і природокористування України. 2008. - 79 с.-
8. Crane Andrew (2017) Social responsibility – Routledge
9. Rasche Andreas (2017) Social responsibility: Strategy, Communication, Governance – Cambridge University Press
10. Aluchna Maria (2018) Responsible Corporate Governance Towards Sustainable and Effective Governance Structures – Springer.
11. Корпоративна соціальна відповідальність : підручник / за заг. ред. д-ра екон. наук, проф. Т.С. Смовженко, д-ра екон. наук, проф. А.Я. Кузнецової. – К. : Вид-во УБС НБУ, 2009. – 258 с.
12. Kostyuk, A. N. Anti-crisis Paradigms of Corporate Governance in Banks: a New Institutional Outlook/ A. N. Kostyuk, F. Takeda, K. Hosono. - Sumy: Virtus Interpress, 2010. - 464 с. - ISBN 978-966-96872-1-0
13. Костюк, А.Н. Корпоративное управление в банке: монография/ А. Н. Костюк. - Сумы: ГВУЗ "УАБД НБУ", 2008. - 332 с. - ISBN 978-966-8958-26-7
14. Соціальний аспект економічної природи грошей [Текст] : моногр. / кол. авт. : Т. С. Смовженко, В. С. Стельмах, Г. Я. Стеблій та ін. ; за наук. ред. Г. Я. Стеблій. – К. : УБС НБУ, 2008. – 335 с.
15. Жуков В., Скуратівський В. Соціальне партнерство в Україні: Навчальний посібник. — К.: Вид-во У АДУ, 2001. — 200 с.

## II COURSE DESCRIPTOR

№	Topic	Total hours/credits	Lectures, hours	Workshops (seminars) , hours	Labs, hours	Independent work of students, hours	Self-study of the material
<b>_____ form of study</b> <b>(indicate - full-time or part-time study (distance))</b>							
<b>Total, hours</b>							
<b>(indicate - full-time or part-time study (distance))</b>							
<b>Total, hours</b>							

МОН України	Методична інструкція. Загальні вимоги до структури, змісту та оформлення робочої програми з навчальної дисципліни. Додаток 8 – Шаблон додатку 1 до робочої програми навчальної дисципліни англійською мовою	стор.12
СумДУ		Версія 02

**Annex 1**

**Alignment of learning outcomes with teaching and learning activities and assessment**

Competences / learning outcomes	Learning outcomes of the course	Types of training	Course activities	Teaching methods	Material and technical support	Methods and criteria for assessment
	LO1.					
	LO2.					
	LO3.					
	LO4.					
	LO5.					