

Документ подписан простой электронной подписью  
Информация о владельце:  
ФИО: Ястребов Олег Александрович  
Должность: Ректор  
Дата подписания: 24.05.2023 16:11:39  
Уникальный программный ключ:  
ca953a0120d891083f939673078ef1a989dae18a

**Федеральное государственное автономное образовательное учреждение высшего образования  
«Российский университет дружбы народов имени Патриса Лумумбы»**

**Экономический факультет**

(наименование основного учебного подразделения (ОУП)-разработчика ОП ВО)

## **РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ**

**Корпоративная социальная ответственность (на английском языке)**

(наименование дисциплины/модуля)

**Рекомендована МССН для направления подготовки/специальности:**

**38.04.01 Экономика**

(код и наименование направления подготовки/специальности)

**Освоение дисциплины ведется в рамках реализации основной профессиональной образовательной программы высшего образования (ОП ВО):**

**Бухгалтерский учет, внутренний контроль и аудит**

(наименование (профиль/специализация) ОП ВО)

## 1. COURSE GOALS

**The main purpose of the discipline** – the "Corporate Social Responsibility" discipline is to master the concept of socially responsible business by students. Generalization of domestic and foreign experience of socially responsible behavior of business structures and the possibility of using it in modern socio-economic Russian conditions.

**Tasks of the discipline:** Achieving this goal involves solving the following tasks:

- acquiring knowledge on the theory of corporate social responsibility;
- familiarization with the experience of social participation of business in Russia and abroad;
- development of approaches to evaluate the effectiveness of corporate social programs;
- acquisition of skills to analyze typical non-financial reports of enterprises and familiarity with their structure.

## 2. REQUIREMENTS FOR THE RESULTS OF MASTERING THE DISCIPLINE

The development of the discipline "Corporate Social Responsibility" is aimed at the formation of the following competencies (parts of competencies) in students:

Table 2.1. List of competencies formed by students during the development of the discipline (results of the development of the discipline)

| Code | Competence   | Competence achievement indicators (within this course)  |
|------|--|---|
| UC-2 | Able to manage the project at all stages of its life cycle | UC-2.1 Formulates a problem, the solution of which is directly related to the achievement of the project goal;<br>UC-2.2 Defines the links between the tasks set and the expected results of their solution;<br>UC-2.3, Within the framework of the tasks set, determines the available resources and restrictions, the current legal norms;<br>UC-2.4 Analyzes the schedule for the implementation of the project as a whole and chooses the optimal way to solve the tasks, based on the current legal norms and available resources and limitations;<br>UC-2.5 Monitors the progress of the project, adjusts the schedule in accordance with the results of the control. |

| Code  | Competence  | Competence achievement indicators (within this course)  |
|-------|---|---|
| UC -4 | Able to apply modern communication technologies in the state language of the Russian Federation and foreign language(s) for academic and professional interaction | UC -4.1 Chooses the style of business communication, depending on the language of communication, the purpose and conditions of partnership;<br>UC -4.2 Adapts speech, communication style and sign language to interaction situations;<br>UC -4.3 Searches for the necessary information to solve standard communication tasks in Russian and foreign languages;<br>UC -4.4 Conducts business correspondence in Russian and foreign languages, taking into account the peculiarities of the style of official and unofficial letters and socio-cultural differences in the format of correspondence;<br>UC -4.5 Uses dialogue for cooperation in academic communication, taking into account the personality of the interlocutors, their communicative-speech strategy and tactics, the degree of formality of the situation;<br>UC -4.6 Forms and argues its own assessment of the main ideas of the participants of the dialogue (discussion) in accordance with the needs of joint activities. |
| UC -7 | Unified universal competence in the field of information culture for the level of education Master's degree in all areas of training                              | UC-7.1 Searches for the necessary sources of information and data, perceives, analyzes, remembers and transmits information using digital means, as well as using algorithms when working with data obtained from various sources in order to effectively use the information received to solve problems;<br>UC-7.2 Evaluates information, its reliability, builds logical conclusions based on incoming information and data.  |

### 3. THE PLACE OF DISCIPLINE IN THE STRUCTURE OF THE EP HE

The discipline "Corporate Social Responsibility" refers to the variable component formed by the participants of the educational relations of the block Б1.В.ДВ of the EP HE.

Within the framework of the EP HE, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline "Corporate Social Responsibility".

Table 3.1. List of EP HE components contributing to the achievement of the planned results of mastering the discipline

| Code  | Competence name   | Previous courses   | Next courses  |
|-------|---|--|---|
| UC-2  | Able to manage the project at all stages of its life cycle  | Анализ и оценка бизнеса  | Научно-исследовательская работа<br>Подготовка к сдаче и сдача государственного экзамена<br>Оформление, подготовка к процедуре защиты и защита выпускной квалификационной работы |
| UC -4 | Able to apply modern communication technologies in the state language of the Russian Federation and foreign language(s) for academic and professional interaction | Профессиональный иностранный язык<br>Русский язык как иностранный в профессиональной деятельности  | International Auditing Standards / Международные стандарты аудита   |
| UC -7 | Unified universal competence in the field of information culture for the level of education Master's degree in all areas of training                              | Комплаенс-контроль хозяйствующего субъекта<br>Методология экономического анализа<br>Русский язык как иностранный в профессиональной деятельности | Подготовка к сдаче и сдача государственного экзамена<br>Оформление, подготовка к процедуре защиты и защита выпускной квалификационной работы                                    |

\* - filled in according to the competence matrix and the SP EP HE

#### 4. SCOPE OF DISCIPLINE AND TYPES OF ACADEMIC WORK

The total labor intensity of the discipline "Corporate Social Responsibility" is 3 credits.

*Table 4.1. Types of educational work by periods of mastering the EP in for FULL-time education*

| Types of academic activities during the period of the HE program mastering | Course workload, academic hours | Semesters |   |            |   |
|--|---------------------------------|-----------|---|------------|---|
|  |                                 | 3         | 4 | 5          | 6 |
| <i>Contact academic hours</i>  | 36                              |           |   | 36         |   |
| Lectures LTR   |                                 |           |   |            |   |
| Lab works LW   |                                 |           |   |            |   |
| Seminars SS  | 36                              |           |   | 36         |   |
| <i>Self-study, academic hours</i>  | 63                              |           |   | 63         |   |
| <i>Evaluation and assessment</i>   | 9                               |           |   | 9          |   |
| <b>Course workload</b>   | <b>108</b>                      |           |   | <b>108</b> |   |
|  | <b>3</b>                        |           |   | <b>3</b>   |   |

## 5. COURSE CONTENT

*Table 5.1. The content of the discipline (module) by type of academic work*

| Course part topics  | Work type      |
|---|----------------|
| <p><b>Topic 1. SOCIAL RESPONSIBILITY OF BUSINESS</b></p> <p>The concept of corporate social responsibility (CSR).</p> <p>Social functions of business: from traditional charity through strategic charity to social investment. "Venture philanthropy". Social and economic benefits of socially responsible business. Social policy of business.</p> <p>Evolution of ideas about corporate social responsibility. The model of "corporate egoism". The model of "corporate altruism". The model of "reasonable egoism".</p> <p>Modern understanding of corporate social responsibility.</p> <p>Subjects and objects of CSR. Respect for human rights. Labor legislation. Environment. Bona fide business practices. Compliance with consumer rights. Participation in community life. CSR and ethics issues.</p> <p>International norms of law and their reflection in CSR. Methodology of CSR study. CSR and related scientific disciplines: philosophy, economics, sociology, management, business ethics, organizational behavior. Foreign and domestic CSR studies: a literary review. The main categories of the CSR concept are: social responsibility, philanthropy, social investment, social policy, social protection, social guarantees. CSR research methods: case-study; document analysis, surveys, interviews, tests; statistical methods.</p>  | <p>LTR</p>     |
| <p><b>Topic 2. SOCIAL PARTNERSHIP OF THE STATE, BUSINESS AND SOCIETY IN SOLVING SOCIAL PROBLEMS</b></p> <p>The state as a social and political institution. Legal welfare state. Signs of a welfare state. The relationship between the concepts of "social state" and "welfare state". Functions of the welfare state. Advantages and disadvantages of the welfare state. Stages of development of the welfare state. Typology of welfare state regimes (G. Esping-Andersen). Liberal (Anglo-American), conservative (Franco-German), social democratic (Scandinavian) types of welfare state. The transition from a socialist state to a social one in Russia. The crisis of the welfare state in the 1990s. Liberalization and neomenegerialism as global trends in the development of the welfare state. Increasing the role of business in solving social problems. Formation of a mixed type of welfare state (mix-welfare state).</p> <p>The American model of corporate social responsibility in a liberal social state. The European-continental model of corporate social responsibility in a conservative social state. The British model of corporate social responsibility. Features of corporate social responsibility in a social democratic social state (Scandinavian countries).</p> <p>Case-studies: non-financial reports of the largest international companies. Social partnership as the interaction of the state, business and civil society. The trade union movement in Europe and America as a subject of social partnership. Formation of the Institute of Social Insurance in Europe and</p> | <p>LTR, SS</p> |

| Course part topics  | Work type |
|---|-----------|
| <p>America. Solving labor conflicts. Employers' associations and their functions within the framework of social partnership.</p>  |           |
| <p>Topic 3. THE HISTORY OF CORPORATE SOCIAL RESPONSIBILITY IN RUSSIA</p> <p>Merchant charity in the Russian Empire as a prototype of the social responsibility of modern Russian business (XVIII – early XX century) The place of merchant and industrial charity and patronage in the system of state, church and public assistance to the needy. The main directions of charity: churches, shelters, education, medicine, culture. The activities of the Morozovs, Ryabushinskys, Apricots, Bakhrushins, Solodovnikovs, Demidovs, Tretyakovs and other well-known Russian entrepreneurs in the pre-revolutionary period. Charity and patronage in the Moscow province.</p> <p>The history of social insurance in pre-revolutionary Russia. Insurance legislation of 1903-1912 and its significance in the formation of the insurance institute in Russia. The duties of the employer and the functions of the state in the organization of social insurance of workers. Medical assistance to workers. Formation of the system of compulsory state social insurance. Social insurance in the early years of Soviet power. Social insurance in the USSR. The role of trade unions in the management of social insurance.</p> <p>Social functions of enterprises in the USSR. The employer's contribution to the social security of Soviet citizens: social protection, labor protection, sanatorium treatment, medical and preventive institutions, education, culture, consumer services.</p> | LTR, SS   |
| <p>Topic 4. CORPORATE SOCIAL RESPONSIBILITY IN MODERN RUSSIA</p> <p>Formation of the Russian model of corporate social responsibility in the 1990s-2000s. The Social Charter of Russian Business (SRP): content; the accession of the largest Russian organizations to the SRP in the 2000s. Social and political interests of big business in the regions of Russia. Internal social policy of enterprises: "social package"; support of social infrastructure; compulsory and voluntary social, medical and pension insurance; social protection of employees; remuneration and labor protection. The legislation of the Russian Federation regulating the main directions of hidden social responsibility of business. Social guarantees for working citizens in Russia. Owners, managers, investors and trade unions as subjects of internal social policy.</p> <p>External social policy of enterprises: support of social infrastructure and socially vulnerable segments of the population; sponsorship of cultural, educational and sports events; environmental policy; local communities, etc. Features of social policy at city-forming enterprises and in single-industry towns. The scale of CSR in Russia. Factors of formation of social responsibility of business in Russia. Social policy of leading Russian enterprises (analysis of non-financial reports and business cases). Social policy of enterprises of the Moscow region.</p>                                       | LTR, SS   |

| <b>Course part topics</b>  | <b>Work type</b> |
|--|------------------|
| <p>Charity and business: grant and scholarship programs, volunteering and donations. "The third sector". Regulatory and legal support of charity in Russia. Non-profit organizations (NPOs) as intermediaries between corporate charity and beneficiaries.</p> <p>Informal economy and problems of social responsibility of business. Ethnic economy and social functions of entrepreneurship. Interaction of business, government and NGOs in Russia in the field of social policy. Modern social partnership.</p>  |                  |
| <p>Topic 5. STANDARDIZATION AND DOCUMENTATION IN THE FIELD OF CORPORATE SOCIAL RESPONSIBILITY</p> <p>UN Global Compact (1999): content, principles, experience of joining Russian enterprises. ISO 26000 (2010) standard. A guide to social responsibility. Scope of application. Understanding social responsibility: respect for human rights, labor practices, environmental protection, fight against corruption and fair competition, respect for consumer rights, investment in the development of local communities. SA 8000:2001 standard. Social Responsibility (Social Accountability 8000). Understanding social responsibility as protection of workers' rights. Assessment of social aspects of management systems. The Universal Declaration of Human Rights, the UN Convention on the Rights of Children, the conventions of the International Labour Organization as the basis of the SA 8000:2001 standard.</p> <p>The AccountAbility 1000 series of standards. Guidelines on the basic principles of accountability (AA1000APS), verification of reports (AA1000AS), interaction with stakeholders (AA1000SES). Ethical issues and environmental responsibility of business. ISO 14000 series of standards – Environmental Management System. ISO 14001:2004 standard. Environmental management systems. Requirements and guidelines for use: general content. Standardization in the field of environmental management implementation system. Environmental performance management. Environmental performance assessment. Dissemination and use of environmental declarations. Voluntary environmental certification. Voluntary forest certification.</p> <p>Non-financial reporting of companies. Content and types of reports. Social, environmental and comprehensive reports; free and standardized reports; external and internal reports. Audit of non-financial reports.</p> | LTR, SS          |
| <p>Topic 6. MEASURING CORPORATE SOCIAL RESPONSIBILITY</p> <p>Index of social responsibility (methodology of the Association of Managers of Russia). The results of a comparative study. Evaluation of the effectiveness of CSR programs. Efficiency of management decision: concept, criteria. Sociological and statistical methods for evaluating the effectiveness of management decisions in the field of CSR. Reports, control and audit as traditional methods of studying the effectiveness of management. Social and economic criteria for the effectiveness of CSR.</p>  | LTR, SS          |

\* - it is filled in only by full-time study: LTR – lectures; LR – laboratory work; SS - seminars.

## 6. MATERIAL AND TECHNICAL SUPPORT OF THE DISCIPLINE

*Table 6.1. Material and technical support of the discipline*

| Audience type                    | Equipping the audience  | Specialized educational/laboratory equipment, software and materials for the development of the discipline (if necessary)   |
|----------------------------------|---|---|
| Lecture hall                     | An auditorium for conducting lecture-type classes, equipped with a set of specialized furniture; a board (screen) and technical means of multimedia presentations. Audience 340   | Multimedia Projector Casio XJ-F100W Wall Screen Digis Dsem-1105   |
| Computer class                   | A computer classroom for conducting classes, group and individual consultations, ongoing monitoring and intermediate certification, equipped with personal computers (in the amount of _21_ pcs.), a blackboard (screen) and multimedia presentation technical means. Audience 27, 29 | Lenovo AIO-510-22ISH Intel I5 2200 MHz/8 GB/1000 GB/DVD/audio Monoblock, 21" Casio XJ-V 100W Multimedia Projector monitor, Motorized Digis Electra 200*150 Dsem-4303 Screen |
| For independent work of students | An auditorium for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to EIOS.  | Library Hall  |

\* - the audience for independent work of students must be specified!!

## **7. EDUCATIONAL, METHODOLOGICAL AND INFORMATIONAL SUPPORT OF THE DISCIPLINE**

### **Basic literature:**

1. Ananda Das Gupta, A Casebook of Strategic Corporate Social Responsibility : Towards Business Sustainability (CSR, Sustainability, Ethics & Governance), Springer, ISBN : 978-9811657184, 319 pages
2. David Chandler, Strategic Corporate Social Responsibility : Sustainable Value Creation, SAGE Publications, Inc; Sixth edition, 2022 , 552 ISBN : 978-1071852965, pages
3. Debbie Haski-Leventhal, Strategic Corporate Social Responsibility : A Holistic Approach to Responsible and Sustainable Business, SAGE Publications Ltd; 2nd edition, 2021, ISBN : 978-1529758443

### **Additional literature:**

4. Marr Bernard. Key performance indicators. 75 indicators that every manager should know = Key Performance Indicators. 75 measures that every manager should know / B. Marr ; Translated from the English by A.V. Shavrin. - 4th ed. ; Electronic text data. - Moscow : Laboratory of Knowledge, 2019. - 340 p. : ill. - - ISBN 978-5-001-102-6 : 495.00



### ***Resources of the Internet information and telecommunication network:***

UNIBC (Scientific Library) provides access to the following EBS:

- EBS RUDN Access mode: <http://lib.rudn.ru/> - from RUDN stationary computers
- University Library ONLINE – Access mode: <http://www.biblioclub.ru/>
- Book collections of SPRINGER publishing house. – Access mode: [www.springerlink.com](http://www.springerlink.com)
- Universal databases of East View. – Access mode: <http://online.ebiblioteka.ru/>
- EBC publishing house "Yurayt" Access mode: <http://www.biblio-online.ru>
- EBS Publishing House "Lan", collections
- Electronic library system "Znaniy.com" - access to the main collection is granted

### ***Electronic resources for educational activities***

Bulletin of the RUDN, all series / Access mode: <http://journals.rudn.ru/>

eLibrary.ru / Access mode <http://www.elibrary.ru/defaultx.asp> from any computer on the territory of the RUDN

RSL Dissertations Access mode: <https://dvs.rsl.ru/?>

BIBLIOPHIKA / Access mode: <http://www.bibliophika.ru/>

Columbia International Affairs Online (CIAO) Access mode: <http://www.ciaonet.org/>

East View. Collection "Statistical publications of Russia and CIS countries"

Grebennikon Access mode: <http://grebennikon.ru/>

LexisNexis Access Mode: <http://academic.lexisnexis.eu>

Search engines: Yandex ([yandex.ru](http://yandex.ru)), Google ([google.ru](http://google.ru)).

### ***Information and reference portals***

1. [www.advertology.ru](http://www.advertology.ru)
2. [www.marketing.spb.ru](http://www.marketing.spb.ru)
3. [www.p-marketing.ru](http://www.p-marketing.ru)
4. [www.4p.ru](http://www.4p.ru)
5. [www.advi.ru](http://www.advi.ru)
6. [www.cfin.ru](http://www.cfin.ru)
7. [www.expert.ru](http://www.expert.ru)
8. [www.rbc.ru](http://www.rbc.ru)

*Educational and methodological materials for independent work of students during the development of the discipline/ module\*:*

1. A course of lectures, standard tasks and a control test on the discipline "Corporate Social Responsibility" is posted on the TUIS portal, Access mode: <https://esystem.rudn.ru/en-rol/index.php?id=13708>

## **8. EVALUATION MATERIALS AND A POINT-RATING SYSTEM FOR ASSESSING THE LEVEL OF COMPETENCE FORMATION IN THE DISCIPLINE**

Evaluation materials and a point-rating system\* for assessing the level of competence formation (part of competencies) based on the results of mastering the discipline "Corporate Social Responsibility" are presented in the Appendix to this Work Program of the discipline.

**РАЗРАБОТЧИКИ:**

Доцент кафедры маркетинга



С.Ю.Черников

---

Должность, БУП

---

Подпись

---

Фамилия И.О.

**РУКОВОДИТЕЛЬ БУП:**

Заведующий кафедрой маркетинга



А.М.Зобов

---

Наименование БУП

---

Подпись

---

Фамилия И.О.

**РУКОВОДИТЕЛЬ ОП ВО:**

Руководитель программы



М.В.Петровская

---

Должность, БУП

---

Подпись

---

Фамилия И.О.