

GENERIC ELECTIVE (GE HS 019) : CORPORATE SOCIAL RESPONSIBILITY

Credit distribution, Eligibility and Pre-requisites of the Course

| Course title & Code | Credits | Credit distribution of the course | | | Eligibility criteria | Pre-requisite of the course |
|---------------------------------|---------|-----------------------------------|----------|---------------------|----------------------|-----------------------------|
| | | Lecture | Tutorial | Practical/ Practice | | |
| Corporate Social Responsibility | 4 | 3 | 0 | 1 | XII Pass | NIL |

Learning Objectives

1. To understand the meaning, scope and importance of Corporate Social Responsibility (CSR)
2. To understand CSR projects with respect to SDGs
3. To understand the Indian legislations for CSR
4. To learn about the implementation and monitoring of CSR activities
5. To understand the need, process and tools of communicating CSR projects
6. To understand CSR reporting guidelines

Learning Outcomes

The student will be able to:

1. Understand the meaning, scope and importance of Corporate Social Responsibility (CSR)
2. Assess the role of CSR projects with respect to SDGs
3. Understand Indian legislations for CSR
4. Understand implementation and monitoring of CSR projects through case studies
5. Develop material/tools for CSR communication
6. Understand and evaluate CSR reports as per standard reporting guidelines

SYLLABUS OF GE HS 019

THEORY (Credits 3; Periods 45)

UNIT I: Introduction to Corporate Social Responsibility (CSR)

9 Hours

Unit Description:

This Unit aims at orienting the students towards the concept and importance of Corporate Social Responsibility (CSR), triple bottom line, and ESG

Subtopics:

- Meaning, definition and importance
- History and evolution of CSR
- Sustainable businesses, triple bottom line, ESG (Environmental, Social and Governance)

UNIT II: International framework for Corporate Social Responsibility **12 Hours**

Unit Description:

This Unit aims to create an understanding on Indian legislations for CSR, UN guiding principles and SDGs.

Subtopics:

- Indian legislations for CSR; Companies Act, 2013 and Amendments
- UN guiding principles on business and human rights.
- SDGs and CSR

UNIT III: Design, implementation and Monitoring of CSR activities **12 Hours**

Unit Description:

This Unit aims to create an understanding towards design, implementation and monitoring of CSR activities, CSR funding and audit

Subtopics:

- CSR design, implementation and monitoring
- Role of Stakeholders in CSR
- Funding for CSR activities
- CSR Audit; issues related to CSR Audit
- Globalization and CSR

UNIT IV: CSR Communications **12 Hours**

Unit Description: This Unit aims to create an understanding towards the need, process and tools of CSR communication and CSR reporting guidelines Selection of materials

Subtopics:

- Need, process and tools of communicating CSR projects
- Brand building through CSR communications
- CSR Reporting Guidelines

PRACTICAL **(Credit 1; Periods 30)**

I: Understanding CSR initiatives

Activities:

- Need Assessment for CSR activities by corporates
- Case studies on CSR initiatives taken by corporates
- Case studies on Foundation/Trust/Section 8 Companies etc. implementing CSR initiatives

II: Planning CSR activities and Communications

Activities:

- Planning innovative CSR Projects/Programmes in context of SDGs
- CSR communications: Presentations, Websites, Print Media, Social media etc.
- Evaluation of CSR reports

Essential readings:

1. Garg, K. (2021). Corporate Social Responsibility (3rd edition). Bharat Law House Pvt. Ltd.
2. Institute of Directors India. (2020). A Handbook on Corporate Social Responsibility, A Condensed Guide for Corporate Directors & Senior Executive. Institute of Directors, New Delhi, India.

3. Antonaras, A., & Dekoulou, P. (2019). Cases on Corporate Social Responsibility and Contemporary Issues in Organizations (Advances in Business Strategy and Competitive Advantage) 1st Edition. IGI Global.
4. Paleri, P. (2019). Corporate Social Responsibility: Concept, Cases and Trends. Cengage Learning India Pvt. Ltd. ISBN-10: 9353501601, ISBN-13: 978-9353501600.
5. Lumde, N. (2018). Corporate Social Responsibility in India: A Practitioner's Perspective. Notion Press. ISBN-10: 1644295431, ISBN-13: 978-1644295434.

Suggested readings:

1. Mitra, N., & Schmidpeter, R. (2016). Corporate Social Responsibility in India: Cases and Development after the Legal Mandate. Springer International Publishing, Switzerland.
2. Reddy, V. R., & Dheeraja, C. (2016). The Six Essential Steps in Implementing CSR. Studera Press, New Delhi.
3. Chakrabarty, B. (2015). CSR in India. Routledge.
4. Agarwal, S. (2013). CSR in India. SAGE Publications.
5. Chatterji, M. (2011). Corporate Social Responsibility. Oxford University Press India; Reprint edition. ISBN-10: 0198069839 ,ISBN-13 : 978-0198069836.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.