# HIGHER EDUCATIONAL ESTABLISHMENT OF UKOOPSPILKA "POLTAVA UNIVERSITY OF ECONOMICS AND TRADE"

Educational and Scientific Institute of International Education International Economics and International Economic Relations Department

### **SYLLABUS**

for the academic course

## «Corporate Governance and Social Responsibility in International Business»

for 2022-2023 academic year

Course and semester of study	3 <sup>rd</sup> year, 6 <sup>th</sup> semester
Educational program / specialization	International Business
Specialty	292 International Economic Relations
Branch of knowledge	29 International Relations
Degree of higher education	bachelor

The name of the teaching staff, who conducts classes in terms of the course scientific degree and academic title, position

### Anna Artemenko

PhD in Economics, Associate Professor Head of International Economics and International Economic Relations Department

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E-mail address	puet.me@gmail.com
Class schedule	http://schedule.puet.edu.ua/
Consultations	online: by e-mail, Mon-Fri 08.00-17.00
Online course web-address	http://www2.el.puet.edu.ua/iz/course/view.php?id=836

Course description

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Course objectives	Formation of a system of knowledge on the peculiarities of modern corporate management and practical skills for the implementation of relevant measures, including measures on the social responsibility of international business entities
Duration	5 ECTS credits / 150 hours (lectures 20 hours, practical classes 40 hours, independent work 90 hours)
Forms and methods of teaching	Lectures and practical classes in the classroom, extra-curricular work
Current and final control system	Current control: attending classes, homework defense; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing; current modular work.  Final control: Exam
Basic knowledge	Knowledge of international economic relations, international business, international business statistics, economic analysis in international business
Language of instruction	English, Ukrainian

The list of competencies provided by the course, program learning outcomes

Program learning outcomes	Competences that the applicant must master
• Apply democratic	• The ability to realize one's rights and responsibilities as a member of society,
principles in economic	to realize the values of a civil (free democratic) society and the need for its
life, developing relations	sustainable development, the rule of law, the rights and freedoms of a person
of mutual assistance,	and a citizen in Ukraine.
personal responsibility,	• Ability to preserve and multiply moral, cultural, scientific values and
equality, justice,	achievements of society based on understanding the history and patterns of
solidarity, and using the	development of the subject area, its place in the general system of knowledge
advantages of labor	about nature and society and in the development of society, technology and
cooperation to ensure	technology, use different types and forms of motor activity for active recreation

Program learning outcomes		ng	Competences that the applicant must master
common interests.	needs	and	and leading a healthy lifestyle.  • Ability to realize the value of mutual assistance, personal responsibility, equality, justice, solidarity, joint work in accordance with common goals and needs, motivation in mutual support; apply democratic principles in economic life.

## Thematic outline

Units	Types of work	Extra-curricular tasks in terms of units		
Mod	Module 1. «Social Responsibility as a Socio-Economic Phenomenon»			
Unit 1. The Essence and Concept of Corporate Governance	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing	Prepare theses on the following topics: 1. Social responsibility as a component of the modern business model. 2. Formation of the concept of social responsibility in business. 3. The main periods of formation of the idea of social responsibility of business. 4. Basic criteria of socially responsible business. 5. Model of social responsibility of the BRICS countries.		
Unit 2. Corporate Social Responsibility in Corporate Governance System	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing	Prepare reports on the following topics: 1. International legislation on social responsibility. 2. Environmental aspects of corporate social responsibility. 3. International environmental documents and environmental management standards. 4. International and domestic legislation on environmental protection.		
Unit 3. Sustainable Development Concept and Corporate Social Responsibility	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing	Prepare an essay on the following topic: 1. The main approaches to corporate social responsibility: market, from the standpoint of state regulation, corporate conscience, "interested persons." 2. CSR levels of the company.		
Unit 4. Formation and Development CSR Concept	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing	Define and present the mechanisms and tools for implementing the company's social policy in the following areas:  1. Internal and external communications of the company on corporate social responsibility.  2. Involvement of owners, shareholders and investors of the company in the process of determining its social responsibility.  3. CSR programs for small and medium-sized companies. (the list of companies is provided by the teacher).		
	Module 2. «Company Management Based on CSR»			
Unit 5. Corporate Social Responsibility Models	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving	Prepare reports on the following topics: 1. Types of corporate social initiatives 2. Fundamental practices of social responsibility.		

Units	Types of work	Extra-curricular tasks in terms of units
	situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing	3. Main topics of social responsibility
Unit 6. Non-financial Reporting	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing; current modular work	Analyze the company's non-financial statements. (the list of companies is provided by the teacher).  Prepare an essay on the following topic: 1. Non-financial/social reporting of a commercial organization. 2. Publication of a non-financial report as a starting point for communication about SVB. 3. Advantages of non-financial reporting. 4. Risks of non-financial reporting. 5. Social audit
Unit 7. Social Programs and Projects	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing; current modular work	For the company provided by the teacher, prepare recommendations in the following areas:  1. Improvement of social responsibility programs: the main actions of the company  2. Charity, sponsorship and patronage. Grantors and donors.  3. Project and sponsorship package.
Unit 8. Standards, Rankings and Efficiency Assessment at Socially Responsible Companies	Attending classes; homework protection; discussion of lesson material; performance of educational tasks (work in small groups; solving situational tasks (case studies); preparation and defense of projects); tasks of independent work; testing; current modular work	Prepare an essay on the following topic:  1. The influence of international standards and national policy on the development of social responsibility.  2. UN Global Compact.  3. Organization for Economic Cooperation and Development (OECD).  4. World Business Council for Sustainable Development (WBCSD).  5. UN Principles on Social Responsibility of Investors (PRI).  6. Global Reporting Initiative (GRI) (GRI).

### Information sources

- 1. Гарбар Ж. В., Мазур К. В., Мостенська Т. Г. Корпоративне управління та соціальна відповідальність : навч. посіб. Вінниц. нац. аграр. ун-т. Вінниця : ВНАУ, 2020. Ч. 2. Корпоративна соціальна відповідальність. 227 с.
- 2. Зибарева О. В., Вербівська Л. В. Соціальна відповідальність : навч. посіб. Чернівец. нац. унтім. Юрія Федьковича. Чернівці : Технодрук, 2021. 147 с.
- 3. Зінченко А., Резнік Н., Саприкіна М. Індекс прозорості сайтів українських компаній. Київ : Видавництво «Юстон», 2018. 28 с.
- 4. Колянко О. В. Корпоративне управління : навч. посіб. Центр. спілка спожив. т-в України, Львів. торг.-екон. ун-т. Львів : Вид-во Львів. торг.-екон. ун-ту, 2019. 343 с.
- 5. Корпоративне управління : навч. посіб. / Козенков Д. Є. та ін. Дніпропетровськ : Дріант, 2018. 210 с.
- 6. Корпоративне управління в системі економічної безпеки : навч. посіб. / З. Б. Живко, О. Р. Сватюк, М. І. Копитко ; за заг. ред. З. Б. Живко. Львів. держ. ун-т внутр. справ. Львів : ЛьвДУВС, 2018. 455 с.
- 7. Мазур К. В., Гарбар Ж. В., Мостенська Т. Г. Корпоративне управління та соціальна відповідальність : навч. посіб. Вінниц. нац. аграр. ун-т. Вінниця : ВНАУ, 2019. Ч. 1. 199 с.
  - 8. Могилевська О. Ю. Корпоративна соціальна відповідальність : навч. посіб. Київ. міжнар. ун-

- т. Київ: КиМУ, 2022. 229 с.
  - 9. Heфінансова звітність. URL: http://svb.ua/front-page?qt-front tabs=1
- 10. Офіційний сайт Секретаріату мережі Глобального договору в Україні. URL: http://www.globalcompact.org.ua
- 11. Пушкар М. С., Голінач Л. І. Соціальна відповідальність бізнесу: теорія і практика : монографія. Тернопіль : Карт-бланш, 2018. 214 с.
- 12. Сіренко Н. М., Лункіна Т. І., Бурковська А. В. Соціальна відповідальність : навч. посіб. Миколаїв. нац. аграр. ун-т. Миколаїв : МНАУ, 2021. 215 с.
- 13. Соціальна відповідальність : підручник / В. М. Тарасевич та ін. ; за наук. ред. В. М. Тарасевича, О. В. Золотарьової. Нац. металург. акад. України. Дніпро : Економіка, 2019. 203 с.
- 14. Центр «Розвиток корпоративної соціальної відповідальності в Україні». URL: www.csr-ukraine.org
  - 15. CSR Europe. URL: http://www.csreurope.org
  - 16. European Academy for Business and Society EABIS. URL: http://www.eabis.org
  - 17. European Business Ethic sNetwork EBEN). URL: http://www.eben-net.org
  - 18. Global Reporting Initiative. URL: http://www.globalreporting.org
  - 19. Global Responsible Leadership Initiative GRLI. URL: http://www.grli.org
  - 20. International Business Leaders Forum (IBLF). URL: http://http://www.iblf.org/
  - 21. The Global Compact. URL: http://www.unglobalcompact.org

### Course software

Microsoft Office software package.

### Course study and assessment policy

- <u>Deadline and retake policy:</u> assignments that are submitted after deadline without good reason are evaluated for a lower grade (75% of the possible maximum number of points for the type of activity). The retake of modules occurs with the permission of the lead teacher if there are good reasons (for example, sick leave).
- <u>Academic integrity policy:</u> students must consciously abide by the "Regulation on academic integrity" (http://puet.edu.ua/sites/default/files/polozhennya\_pro\_akademichnu\_dobrochesnist\_2020.pdf); cheating during current modular work and test is prohibited (including using mobile devices). Mobile devices are allowed to be used only for online tests and preparation of practical tasks during the lesson.
- <u>Class attendance policy:</u> class attendance is a mandatory component. For objective reasons (for example, illness, employment, internship), training can take place online (Moodle) in agreement with the lead teacher.
- Policy of enrollment in non-formal education: <a href="http://puet.edu.ua/uk/neformalna-osvita">http://puet.edu.ua/uk/neformalna-osvita</a>;
- Regulations on crediting the results of non-formal education: http://puet.edu.ua/sites/default/files/polozhennya\_pro\_zarahuvannya\_rezultativ\_neformalnoyi\_osvity .pdf

# Assessment The final grade for the course is calculated through the continuous assessment

Types of work	Maximum number of points
Module 1 (topics 1-4): attendance (5 points); homework submission (3 points); discussion of study material (3 points); completion of educational tasks (3 points);	30
extra-curricular tasks (3 points); testing (3 points); current modular work (10 points)  Module 2 (topics 5-8): attendance (5 points); homework submission (3 points); discussion of study material (3 points); completion of educational tasks (3 points); extra-curricular tasks (3 points); testing (3 points); current modular work (10 points)	30
Current assessment	60
Exam	40
Total	100

The number of points for all types of educational activities	ECTS grading scale	Score in accordance with national grading scale
90-100	A	Excellent
82-89	В	Very good
74-81	С	Good
64-73	D	Satisfactorily
60-63	E	Satisfactory enough
35-59	FX	Unsatisfactory with the possibility of resitting the final test
0-34	F	Unsatisfactory with compulsory re-study of the course