14. Syllabus

CP-CSR 01: Foundations of Corporate Social Responsibility

Max.Marks:100
External:70
Internal:30
Pass: 40 %
credits:6

Course Objectives

The course aims to develop a comprehensive understanding of Corporate Social Responsibility (CSR) as a strategic and ethical dimension of business practice. It introduces learners to the conceptual foundations, regulatory frameworks, stakeholder perspectives, and governance mechanisms of CSR, particularly in the Indian context under the Companies Act, 2013. The course equips participants with analytical and practical skills required for planning, implementing, and evaluating effective CSR initiatives aligned with sustainable development goals.

Course Outcomes (COs)

CO1: Explain the theoretical, historical, and philosophical foundations of Corporate Social Responsibility.

CO2: Interpret CSR legislation, governance structures, and regulatory requirements under the Companies Act, 2013.

CO3: Analyze stakeholder relationships and ethical considerations in CSR planning and decision-making.

CO4: Evaluate strategic CSR approaches and apply social audit and impact assessment tools for effective CSR implementation.

Section A

Unit 1 – Conceptual Foundations of CSR

Evolution of CSR: Philanthropy to Strategic CSR; Definitions and scope of CSR; Theoretical perspectives (Carroll's Pyramid, Stakeholder Theory, Triple Bottom Line); CSR and Sustainable Development; Global CSR frameworks and emerging trends.

Unit 2 – Legal and Regulatory Framework of CSR in India

CSR under the Companies Act, 2013 (Section 135); CSR Rules and Amendments; Schedule VII activities; Composition and functions of CSR Committee; CSR policy formulation; Reporting and disclosure requirements; Penalties and compliance mechanisms.

Unit 3 – Stakeholder Theory and Ethical Dimensions of CSR

Identification and analysis of stakeholders; Stakeholder engagement strategies; Corporate governance and ethics; Ethical decision-making models; Transparency, accountability, and corporate citizenship; Role of CSR in building corporate reputation.

Section B

Unit 4 – Strategic CSR and Shared Value Creation

Strategic CSR vs. Philanthropic CSR; Integrating CSR with business strategy; Creating Shared Value (CSV); Aligning CSR with Sustainable Development Goals (SDGs); CSR and competitive advantage; Case studies of strategic CSR initiatives**.**

Unit 5 – CSR Programme Planning and Implementation

Needs assessment and baseline surveys; Project design and logical framework approach; Budgeting and resource allocation; Implementation strategies; Partnership models (NGOs, Government, Communities); Risk assessment in CSR projects.

Unit 6 – Social Audit, Monitoring, and Impact Assessment

Concept and objectives of social audit; Monitoring and evaluation (M&E) frameworks; Impact assessment methodologies; CSR reporting standards; Measuring social return on investment (SROI); Best practices in CSR documentation and reporting**.**

Suggested Readings

- Carroll, A. B., & Buchholtz, A. K. *Business and Society: Ethics, Sustainability, and Stakeholder Management.* Cengage Learning.
- Crane, A., Matten, D., & Spence, L. J. *Corporate Social Responsibility: Readings and Cases in a Global Context.* Routledge.

- Kotler, P., & Lee, N. *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause.* Wiley.
- Porter, M. E., & Kramer, M. R. "Creating Shared Value." *Harvard Business Review.*
  Ministry of Corporate Affairs, Government of India. *Companies Act, 2013 and CSR Rules (latest amendments).*
- Blowfield, M., & Murray, A. *Corporate Responsibility.* Oxford University Press.
- United Nations Global Compact. *Sustainable Development Goals and Corporate Sustainability Reports.*

Instructions for the paper setter/examiner:

1. The syllabus prescribed should be strictly adhered to.
2. Question Paper will have 70 Multiple Choice questions (MCQs) and four choices of answers will be there covering the entire syllabus. Each question will carry 1 mark. All questions will be compulsory; hence candidates will attempt all the questions.
3. Paper-setters/Examiners are requested to distribute the questions from section A and Section B of the syllabus equally i.e., 35 questions from section A and 35 questions from Section B.
4. The examiner shall give clear instructions to the candidates to attempt questions.
5. The duration of each paper will be two hours.

Instructions for the students

The question paper shall consist of 70 Multiple Choice questions. All questions will be compulsory and each question will carry 1 mark. There will be no negative marking. Students are required to answering OMR (Optimal Mark Recognition) sheets.