

**ECONOMICS (HONOURS)**

**ECS-8705-(4)**

**(Skill Enhancement Course)**

**CORPORATE SOCIAL RESPONSIBILITY**

**Course Objective:** This course is to provide practical understanding about basic concepts, frameworks, legislative initiatives, financial resources for CSRs and skills required for implementation and appraisal of CSR programs.

**Course Outcomes:**

After completing the course, the student shall be able to achieve the following outcomes:

- CO1:** Explain various concepts in Corporate Social Responsibility (CSR)
- CO2:** Explain the frameworks for CSR and global initiatives
- CO3:** Analyse the legislative initiatives relating to CSR in India
- CO4:** Evaluate the roles and responsibilities of Key Stakeholders under CSR
- CO5:** Make a critical appraisal of the implementation of CSR projects in India

**Unit 1: Introduction to Corporate Social Responsibility (CSR)**

- CSR: Concept and Importance; Concepts of Charity, Corporate Philanthropy, Corporate Citizenship
- Relation between CSR and Corporate Governance; Carroll's Model
- Drivers of CSR; Major Codes on CSR
- Evolution of CSR in India; CSR initiatives in India.

**Unit 2: International Framework for CSR**

- United Nations (UN) Global Compact 2011
- UN Guiding Principles on Business and Human Rights
- OECD CSR Policy Tool, ILO Tri-Partite Declaration of Principles on Multinational Enterprises and Social Policy
- Global Compact Self-Assessment Tools.

**Unit 3: CSR Legislation in India**

- Provisions of Section 135 of Companies Act 2013
- Scope for CSR Activities under Schedule VII,
- Appointment of Independent Directors on the Board
- Computation of Net Profits
- Implementing Process of CSR in India.

#### **Unit4: Identifying Key Stakeholders of CSR&their Roles**

- RoleofPublicSectorinCSRactivities;GovernmentProgramsEncouragingVoluntary Responsible Action of Corporations
- RoleofNon-profit &LocalSelf GovernanceninImplementing CSR
- ContemporaryIssuesinCSR&SDGs- NationalVoluntaryGuidelinesbyGovtof India
- UnderstandingRolesandResponsibilitiesofCorporate Foundations.

#### **Unit5: CSRProgram Implementation and Opportunities**

- CurrentTrends and Opportunitiesin implementationof CSRProgrammes
- MonitoringandMeasuring theImpact ofCSR Programs
- SuccessfulInitiatives&ChallengesofCSR
- CaseStudiesofMajorCSRInitiativesinLocalArea.

#### **References:**

1. Baxi.C. and Prasad. A (2013).*Corporate SocialResponsibility, Concept&Cases: The Indian Experience*, Excel Books, New Delhi.
2. Modi.P.K(2009).*CorporateSocialCapitalLiability*,ArisePublishers& Distributors, Delhi.
3. SanjayKAgarwal: *CorporateSocialResponsibilityinIndia*
4. PrasenjitM.(2010).*CorporateSocialResponsibility-Vol.-I&II*,Sharda Publishing House, Jodhpur (India).
5. William B. (2009). *Strategic Corporate Social Responsibility, stake holder's a global Environment*, Sage Publication, Mumbai.
6. MarkS.Schwartz: *CorporateSocialResponsibility:AnEthical Approach*
7. CII:*HandbookonCorporateSocialResponsibilityinIndia*
8. Open Source Online Materials & Videos: IGNOU, e-PG Pathasala, SWAYM, KhanAcademy etc.

#### **SuggestedActivities:**

Unit-1:Group discussion on

concepts of CSR Unit-

2:Assignmentson LegalAspects of CSR

Unit-3:CasestudiesofCSR projectsinthe locality/district

Unit-

4:ApproachinglocalcorporatestogainbenefitsforthecollegefromCS

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