

## COURSE OUTLINE

<b>SCHOOL</b>	ECONOMICS AND BUSINESS ADMINISTRATION						
<b>DEPARTMENT</b>	BUSINESS ADMINISTRATION						
<b>LEVEL OF COURSE</b>	POSTGRADUATE						
<b>COURSE CODE</b>	ACC_108	<b>SEMESTER OF STUDIES</b>	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>1<sup>st</sup></td> <td>2<sup>nd</sup></td> </tr> <tr> <td></td> <td>X</td> </tr> </table>	1 <sup>st</sup>	2 <sup>nd</sup>		X
1 <sup>st</sup>	2 <sup>nd</sup>						
	X						
<b>COURSE TITLE</b>	PRINCIPLES OF CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY						
<b>INDEPENDENT TEACHING ACTIVITIES</b> if credits are awarded for separate components of the course, e.g., lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits	<b>TEACHING HOURS PER WEEK</b>	<b>ECTS CREDITS</b>					
Lectures	3	5					
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>							
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Field of science - Background, General Knowledge						
<b>PREREQUISITE COURSES:</b>	There are no prerequisite courses. Knowledge of general principles of business management and organization will help to better understand the course.						
<b>TEACHING AND ASSESSMENT LANGUAGE:</b>	Greek						
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	No						
<b>COURSE WEBPAGE (URL)</b>							

### 1. LEARNING OUTCOMES

#### Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Corporate Social Responsibility (CSR) is a modern sector of "business", as more and more organizations of private (or non) interests recognize that their compliance with social and environmental frameworks of ethical principles and rules is essential for local, national, or even global welfare. Being a dynamic object of Business Administration with great significance in business practice, CSR is introduced as a valuable asset for any future company manager. On the other hand, Corporate Governance (CG) describes the way and the processes by which companies are managed and controlled. It is described as a set of relationships between the management of the companies, the Board of Directors, the shareholders and other stakeholders. As companies and governments transcend national borders and societies interact globally through the use of technology, the relationship between companies, governments and societies becomes more and more complex, while the role of ethics and responsibility in this relationship becomes increasingly important. The current economic situation has highlighted inadequacies in CG and the interrelation with CSR,

manifesting the importance of stakeholders relations for a sustainable company. The corporate social profile is now considered as important as the economic, and good governance has to address all those aspects, whose coordination promises to deliver long-term corporate benefits and ensure the sustainable performance.

This academic course will go through concepts, principles, objectives and the scope of CG and CSR. Ethical problems arising from business action, as well as ethical issues in the workplace are thoroughly studied. Each module will be developed at a theoretical and practical level (through case studies, assignments, and examples of best practices), in order students to acquire a more rounded picture and in-depth knowledge of the importance, usefulness and necessity of CG and CSR in the modern corporate environment, as tools for communication, information and protection of the company stakeholders. The aim of this course is for participants to learn thinking on the context of this relationship between CG and CSR, understanding why and how their decisions as managers should respect codes of conduct and be governed by principles of ethics and responsibility.

Upon the successful completion of this course students will be able to:

- understand the fundamental principles of CG.
- determine the contribution of ethics to actual business context.
- comprehend the connection and interaction between CG and CSR.
- explain stakeholder theory.
- recognize CSR in terms of content, type, dimension, communication methods and disclosing documents.
- analyze the basic standards of CSR strategies.
- describe the role of human factor and employee responsibility.
- distinguish professional codes of conduct within companies and acknowledge the importance of making ethical decisions in the working environment.
- present a series of well-known international examples of good and bad practice of CG and CSR.
- apply combined techniques of CG and CSR in the organization or company where they are currently employed or will be employed in the future.
- assess parameters of ethical problems that relate to corporate decision-making or arise in the workplace, so as to respond appropriately to them.

### General Abilities

*Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?*

*Search for, analysis and synthesis of data and information, with the use of the necessary technology*

*Project planning and management*

*Respect for difference and multiculturalism*

*Adapting to new situations*

*Respect for the natural environment*

*Decision-making*

*Showing social, professional and ethical responsibility and sensitivity to gender issues*

*Working independently*

*Criticism and self-criticism*

*Team work*

*Production of free, creative and inductive thinking*

*Working in an international environment*

*.....*

*Working in an interdisciplinary environment*

*Others...*

*Production of new research ideas*

*.....*

Search, analysis and synthesis of data and information, using necessary technologies	<input checked="" type="checkbox"/>
Adaptation to new situations	
Decision-making	<input checked="" type="checkbox"/>
Autonomous work	
Teamwork	<input checked="" type="checkbox"/>
Respect for diversity and multiculturalism	
Respect for natural environment	
Demonstration of social, professional and moral responsibility and sensitivity to gender issues	
Judgement and self-criticism	<input checked="" type="checkbox"/>
Promotion of free, creative and inductive thinking	<input checked="" type="checkbox"/>

## 2. COURSE CONTENT

1. Introduction to CG and CSR
2. Relationship between Ethics and Entrepreneurship
3. Principles and Models of CG and CSR
4. Theoretical Approaches - stakeholder theory
5. Disclosure of CSR information: practices, approaches, communication frameworks
6. Internal and External Dimension of CSR
7. Company Codes of Conduct and Ethical Decisions in the Working Environment
8. Financial, Legal, Ethical and Charitable Responsibilities of the Companies
9. Areas of Application and Practices of Modern Governance and Social Responsibility
10. Strategic Plan in CSR - Guide to Sustainability
11. Role of Human Resources and Individual Moral Responsibility
12. "Greenwashing" Phenomenon - Examples and Case Studies
13. New Trends, Challenges and Prospects of Corporate Governance and Social Responsibility

## 3. TEACHING AND LEARNING METHODS - ASSESSMENT

<p style="text-align: center;"><b>TEACHING METHOD</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	<ul style="list-style-type: none"> <li>• In class with personal lectures</li> <li>• Distance learning</li> <li>• Synchronous and asynchronous training</li> </ul>																																				
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>• Support lectures by using slideshow software (PowerPoint)</li> <li>• Use of audiovisual educational material</li> <li>• Use of web applications and advanced technologies</li> <li>• Support of the learning process through the e-class University platform</li> </ul>																																				
<p style="text-align: center;"><b>TEACHING ORGANIZATION</b></p> <p style="text-align: center;"><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><b>Activity</b></th> <th style="text-align: center;"><b>Work-load (hours)</b></th> </tr> </thead> <tbody> <tr><td>Lectures</td><td style="text-align: center;">39</td></tr> <tr><td>Tutorials</td><td></td></tr> <tr><td>Laboratory practice</td><td></td></tr> <tr><td>Essay writing</td><td></td></tr> <tr><td>Seminars</td><td></td></tr> <tr><td>Exercises</td><td style="text-align: center;">13</td></tr> <tr><td>Project</td><td></td></tr> <tr><td>Study and analysis of bibliography</td><td></td></tr> <tr><td>Placements</td><td></td></tr> <tr><td>Clinical practice</td><td></td></tr> <tr><td>Art workshop</td><td></td></tr> <tr><td>Interactive teaching</td><td></td></tr> <tr><td>Educational visits</td><td></td></tr> <tr><td>Artistic creativity</td><td></td></tr> <tr><td>Private study</td><td style="text-align: center;">73</td></tr> <tr><td>Others:</td><td></td></tr> <tr> <td><b>Total number of hours for the Course (25 hours of work-load per ECTS credit)</b></td> <td style="text-align: center;"><b>125 hours (total student work-load)</b></td> </tr> </tbody> </table>	<b>Activity</b>	<b>Work-load (hours)</b>	Lectures	39	Tutorials		Laboratory practice		Essay writing		Seminars		Exercises	13	Project		Study and analysis of bibliography		Placements		Clinical practice		Art workshop		Interactive teaching		Educational visits		Artistic creativity		Private study	73	Others:		<b>Total number of hours for the Course (25 hours of work-load per ECTS credit)</b>	<b>125 hours (total student work-load)</b>
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<p style="text-align: center;"><b>STUDENT ASSESSEMNT</b></p> <p style="text-align: center;"><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>Written work, essay/report</td><td></td><td></td></tr> <tr><td>Problem solving</td><td></td><td></td></tr> <tr><td>Multiple choice questionnaires</td><td></td><td></td></tr> <tr><td>Final exam with Multiple choice questionnaires</td><td style="text-align: center;">X</td><td></td></tr> <tr><td>Oral examination</td><td></td><td></td></tr> </tbody> </table>	Written work, essay/report			Problem solving			Multiple choice questionnaires			Final exam with Multiple choice questionnaires	X		Oral examination																							
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<p><i>presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	X	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		

#### 4. RECOMMENDED LITERATURE

Greek:

- Aspridis, G. (2015). *Corporate social responsibility - The face of the human factor in the business*. [e-book] Athens: Association of Greek Academic Libraries. Chapter 3. BUSINESS ETHICS - CORPORATE GOVERNANCE.
- Vaxevanidou M., (2011). *Corporate Social Responsibility*. Stamoulis Publications SA.
- Velentzas, G., & Bloni, G., (2017). *Business Ethics, Corporate Governance, Corporate Social Responsibility, Accounting – Audit Ethics and Ethics*. Publisher: Georgia Brioni
- **Thanopoulos G., (2013). *Business Ethics and Ethics*. Publisher: Nikitopoulos E. Sarantos**
- **Lazaridis Th., & Drybetas E. (2011). *Corporate Governance (International Practice & Greek Experience)*. Sofia Publications.**
- Notes in e-class.

International:

- Aras, G., & Crowther, D. (2016). *A handbook of corporate governance and social responsibility*. CRC Press.
- Carroll, A.B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 39-48.
- Carroll, A.B. (1999). Corporate social responsibility, evolution of a definitional construct. *Business and Society*, 38 (3), 268-295.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York Times Magazine*, 13, 32-33.
- Jensen, M.C. (2002). Value maximization, stakeholder theory, and corporate objective function. *Business Ethics Quarterly*, 12 (2), 235-256.
- Papacharalampous, N., & Papadimitriou, D. (2021). Perceived CSR and affective commitment: The mediating role of psychological capital and the impact of employee participation. *Human Resource Development Quarterly*, 1-22.
- Papacharalampous, N., Papadimitriou, D., & Anagnostopoulos, C. (2019). "Walking the talk" in times of recession: the case of corporate social responsibility in Greece. *Journal of Global Responsibility*, 10 (2), 102-118.
- Porter, M.E., & Kramer, M.R. (2006). Strategy and society: The link between strategy and corporate social responsibility. *Harvard Business Review*, 75-92.
- Rosam, I., & Peddle, R. (2004). *Implementing effective corporate social responsibility and corporate governance: a guide*. BSI British Standards Institution.
- Zadek, S. (2001). *The civil corporation: The new economy of corporate citizenship*. London: Earthscan Publications, Ltd.

List of scientific journals:

- ❖ Journal of Corporate Citizenship
- ❖ Journal of Global Responsibility
- ❖ Social Responsibility Journal
- ❖ Business Ethics: A European Review
- ❖ Corporate Social Responsibility and Environmental Management
- ❖ International Journal of Corporate Social Responsibility

