

Syllabus: Corporate Social Responsibility - Defining Models and Understanding Partnerships

Spring 2024 PADM-GP 2127

Course Information

Instructor: Neil Britto (neil.britto@nyu.edu)

Class Date and Time: Wednesdays, 6:45pm – 8:25pm EST

Course Location: 238 Thompson St (GCASL) Room 388

Course Duration: 01/24/2024 – 05/01/2024

Office Hours: By appointment

Course Description

The course will rigorously explore the evolution and modalities of corporate social responsibility (CSR), with attention to cross-sector partnerships, the utility of social finance and its relationship with corporate responsibility, and other relevant trends. This course examines how CSR is currently practiced with consideration for interaction with government and the non-profit sector.

Through selected academic, practitioner and current news articles, lectures, case studies, guest presentations, written assignments, and facilitated discussion students will engage with relevant theory, and practice to better understand business' role in addressing public problems.

Course Learning Objectives (CLO)

Students who successfully complete this course will be able to:

- CLO 1 - Identify and analyze key components of an organization's CSR strategy
- CLO 2 - Articulate the role of cross-sector collaboration and partnerships in CSR
- CLO 3 - Critically discuss emergent trends and practices to the modalities of CSR

- CLO 4 - Understand typical management challenges and opportunities relevant to a broad range of CSR issues involving government, business and the non-profit sector

Course Outline

Classes will include a lecture component, a brief break and facilitated discussion. Active, consistent class participation is encouraged throughout the course and there will be many opportunities in every class for students to participate. If students are unable to participate in a class, please provide advance notice. A review of session preparatory materials is expected for each class. These materials will reflect the interdisciplinary nature of the topic and diverse interests; including academic and practitioner-friendly publications, public and private manager resources, and consideration for current events.

Course Requirements

Class will begin promptly at 6:45pm. Regular attendance is expected with the understanding that occasional absences may occur. Students are expected to actively and thoughtfully participate in each session's discussion questions. The syllabus includes a list of required preparatory reading to be completed prior to class. Assignments must be completed on time.

Use of NYU Classes

Announcements, resources, and assignments will be delivered through the NYU Classes site. Modifications to assignments, readings, due dates, and other aspects of the course will be provided with advance notice as soon as possible through the course website.

Student Support Resources

NYU offers many [quantitative](#) and [writing](#) resources as well as [skills workshops](#). The library offers a variety of [data services](#) to students.

Grading Scale and Rubric

Students will receive grades according to the following scale:

A = 4.0 points

A- = 3.7 points

B+ = 3.3 points

B = 3.0 points

B- = 2.7 points

C+ = 2.3 points

C = 2.0 points

C- = 1.7 points

F (fail) = 0.0 points

Grading Criteria

Student grades will be assigned according to the following criteria:

(A) Excellent: Exceptional work for a graduate student. Work at this level is unusually thorough, well-reasoned, creative, methodologically sophisticated, and well written. Work is of exceptional, professional quality.

(A-) Very good: Very strong work for a graduate student. Work at this level shows signs of creativity, is thorough and well-reasoned, indicates strong understanding of appropriate methodological or analytical approaches, and meets professional standards.

(B+) Good: Sound work for a graduate student; well-reasoned and thorough, methodologically sound. This is the graduate student grade that indicates the student has fully accomplished the basic objectives of the course.

(B) Adequate: Competent work for a graduate student even though some weaknesses are evident. Demonstrates competency in the key course objectives but shows some indication that understanding of some important issues is less than complete. Methodological or analytical approaches used are adequate but student has not been thorough or has shown other weaknesses or limitations.

(B-) Borderline: Weak work for a graduate student; meets the minimal expectations for a graduate student in the course. Understanding of salient issues is somewhat incomplete. Methodological or analytical work performed in the course is minimally adequate. Overall performance, if consistent in graduate courses, would not suffice to sustain graduate status in "good standing."

(C/-/+) *Deficient*: Inadequate work for a graduate student; does not meet the minimal expectations for a graduate student in the course. Work is inadequately developed or flawed by numerous errors and misunderstanding of important issues. Methodological or analytical work performed is weak and fails to demonstrate knowledge or technical competence expected of graduate students.

(F) *Fail*: Work fails to meet even minimal expectations for course credit for a graduate student. Performance has been consistently weak in methodology and understanding, with serious limits in many areas. Weaknesses or limits are pervasive.

AI Policy

Students are only allowed to use AI tools, such as ChatGPT or Dall-E 2, on assignments in this course with advance permission. Students must submit a written request with an explanation of how they will use a particular tool in their assignment, and use is not permitted without written approval. If you are unclear if something is an AI tool, please check.

Grading and Assessment

This course will abide by NYU Wagner's general policy guidelines on incomplete grades, academic honesty, and plagiarism. Academic integrity is a vital component of the course and graduate program. All students enrolled in this class are required to read and abide by [NYU Wagner's Academic Code](#). All NYU Wagner students have already read and signed the [Wagner Academic Oath](#). Plagiarism of any form will not be tolerated and students in this class are expected to report violations. All students are expected to pursue and meet the highest standards of academic excellence and integrity. Grading for the course will consist of:

- **Component A: In-Person Class Attendance and Engagement (5% of overall grade)**
 - Consistent participation in class is expected of all students.
 - Contributions to the class should reflect awareness of the readings and thoughtfulness.
 - Attendance is a necessary but insufficient for an above average classroom engagement grade.
 - Students should notify the instructor when they are expected to miss class.

- **Component B: Weekly Discussion Leadership (15% of overall grade)**
 - **Discussion prompts submitted by 7pm Tuesday (the night before class) posted on Brightspace**
 - Each week a select group of students will submit
 - 1. 2 discussion prompts 24 hours before class and
 - 2. One to two page written summary of (a) the key insights for that week (b) potential usefulness to the midterm or final assignment in the class
 - A link to 1-2 articles highlighting a current event (last 30 days, with a preference for the last week) related to a
 - The 2-3 individuals signed up for the weekly discussion should collaborate to complete the written summary (one summary per week)
 - This will inform a portion of the class and students should be prepared to present their ideas

- **Component C: Reading Reflection and Application (15% of overall grade / 3% Per Submission)**
 - Specific reflection question(s) will be discussed in class and posted online. 250-500 word response
 - Session 1-3 Submission: Due at the start of Session 4
 - The History, Fundamentals, and Factors that Influence Strategy:
 - With reference to readings and classroom discussion, identify three “internal to an organization” factors and three “external to an organization factors” that you believe influence CSR decision making? Use a specific industry to substantiate justify your answer.
 - 250-500 word response
 - Session 4-7 Submission:
 - CSR Operations, Partnerships, and Reporting

- With reference to readings and classroom discussion, identify three *current* challenges to CSR operations, partnerships, and reporting and comment on how companies can address these challenges
- 250 - 500 Word Response
- Extension to accommodate midterm extension and review of initial submission
 - Session 8-9 Submission: Due at the start of Session 11
 - Session 10-12 Submission: Due at the start of Session 14
 - Session 13-14 Submission: Due at the same time as the final assignment
 - Due 4pm EST before class on the respective week
- **Component D: Mid-term assignment: *Industry Considerations: Strategy Identification and Justification* (25% percent of overall grade)**
 - All assignments must be completed in groups of two. An exception may be made if there is an uneven number of students in the class.
 - One industry per student. The [SASB industry tool](#) will be used for selection and as a guiding taxonomy.
 - **Prep Component:** Industry Selection (**Due: February 14th: 8:30pm EST**). Read about SASB and familiarize with the standards tool; select industry (from SASB list) that you will focus on for the rest of the semester.
 - Optional, but encouraged: Submit materiality assessment and stakeholder map for your industry by Sunday, March 10th at 9am EST
 - **Complete Assignment:** Students will submit a paper arguing for: *What are the best strategies for companies from X industry to address the industry's most relevant public problem?* (**Sunday, March 24th 8pm**)
 - 1500 – 2250 word (+visual appendices)
 - [Rubric and Overview](#)
 - Additional details will be provided in class.
- **Component E: Final assignment: Company Analysis and Recommendation Memo (40% percent of overall grade)**
 - All assignments must be completed individually
 - One company per student
 - **Outline Submission (Optional, but Encouraged): April 25th, 2024 at 9pm EST**
 - **Final Assignment Due May 10th, 2024 at 9am EST**

- Students will select a publicly traded corporation, analyze their existing CSR strategy, and make recommendations for improvement in the form of a properly cited memo.
- Additional details will be provided in class

Academic Integrity

As permitted under New York University by-laws and disciplinary procedures, the faculty of the Wagner Graduate School of Public Service adopts procedures for informal resolution of complaints and for cases of formal student discipline. The procedures described in the [Academic Oath](#).

Students with Disabilities

New York University is committed to providing equal educational opportunity and participation for students with disabilities. It is the University's policy that no qualified student with a disability be excluded from participating in any University program or activity, denied the benefits of any University program or activity, or otherwise subjected to discrimination with regard to any University program or activity. More on the Disability Policy can be found [here](#).

Course Overview

Session #	Date	Session Title
1	January 24th, 2024	The Evolution of Corporate Social Responsibility: Philanthropy to Sustainability
2	January 31st, 2024	The Current Landscape: An Introduction to CSR Modalities, Discourse, & Strategies
3	February 7th, 2024	The Importance of Context: Industry, Geographic, and Political Considerations for Practice
4	February 14th, 2024	CSR Operations in Practice: Functions, Metrics, Evaluation and Quantification Efforts
5	February 21st, 2024	Operational Realities and Evolving Expectations: Challenges and Limitations to Corporate Social Responsibility
6	February 28th, 2024	An Introduction to Cross-sector Partnerships
7	March 6th, 2024	Indicating Impact: Analytical and Reporting Practices
8	March 13th, 2024	The Financial Services Industry and CSR: From Traditional Philanthropy to Social Finance
9	March 27th, 2024	The Concept, Practice, and Proliferation of Social Finance
10	April 3rd, 2024	Public Sector Perspectives and Engagement
11	April 10th, 2024	Non-profit Sector Perspectives and Engagement
12	April 17th, 2024	The Future of Corporate Responsibility and Cross-sector Partnerships
13	April 24th, 2024	Management Experiences
14	May 1st, 2024	Advance Thinking and Practice: Next Steps for the Field

Detailed Class Descriptions

The following section describes each session's core components and the materials required to prepare for class discussion.

Readings are ranking in order of prioritization.

Class 1: The Evolution of Corporate Social Responsibility: Philanthropy to Sustainability

- Detailed review of course syllabus, assignments, learning objectives and expectations
- Articulate personal learning objectives and discuss initial impressions of CSR
- Review corporate social responsibility's recent history, evolution, and related concepts

Class Preparation Materials:

- Latapí Agudelo, M.A., Jóhannsdóttir, L. & Davídsdóttir, B. *A literature review of the history and evolution of corporate social responsibility*. *Int J Corporate Soc Responsibility* (2019) 4: 1. <https://doi.org/10.1186/s40991-018-0039-y>

Class 2: The Current Landscape: An Introduction to CSR Modalities, Discourse, & Strategies

- Analyze and identify the case for CSR for different types of organizations
- Understand the spectrum of programming and strategies relevant to corporate social responsibility
- Engage with relevant frameworks and apply them to case examples of CSR

Class Preparation Materials:

1. BSR (2024). [CEO Outlook: Seven Pivotal Questions Shaping Sustainable Business in 2024](#)
2. Rangan, K., Chase, L. A., & Karim, S. (2012). *Why every company needs a CSR strategy and how to build it* (Working Paper No. 12-088). Cambridge, MA: Harvard University.
3. McKinsey & Company: [Organizing for sustainability success: Where, and how, leaders can start](#) (2021)
4. Sitaloppi, J., Rajala, R. & Hietala, H. Integrating CSR with Business Strategy: A Tension Management Perspective. *J Bus Ethics* 174, 507–527 (2021).

<https://doi.org/10.1007/s10551-020-04569-3>

5. GlobeScan / SustainAbility Survey: 2023 Sustainability Leadership Survey and Report
6. Andrew Winston (2023) .2023: A Strange, Tumultuous Year in ESG and Sustainability. *Harvard Business Review*

Class 3: The Importance of Context: Industry, Geographic, and Political Considerations for Practice

- Investigate how CSR programming differs across issue areas and industries
- Review relevant factors for CSR in local, state, regional, national and international contexts and assess the implications for management
- Explore how public policy and international agreements influence key modalities of CSR

Class Preparation Materials:

1. **Case Study:** *[Purchase Required]* Toffel, Michael., Chatterji, Aaron., & Kelley, Julia. *CEO Activism (A)*. Harvard Business School Publishing.
2. SASB Industry Classification. *A useful taxonomy of industries*
3. Current SASB Industry Standards. *Download standards for at least two industries of personal interest or that you are considering for your mid-term assignment and compare metrics*
4. SASB Materiality Map. *A useful tool for comparing industry metrics*
5. BSR: Five Step Approach to Stakeholder Engagement

Class 4: CSR Operations in Practice: Functions, Metrics, and Evaluation Efforts

- Explore the purpose and practice of the sustainability function
- Discuss recent trends in CSR operations measurement, relevant techniques and standards.
- Explore the opportunities and challenges with measurement and quantification of CSR.

Class Preparation Materials:

1. Strategy & Business. Positioning your chief sustainability officer for success (2022)
2. What a Mature CSR Team Looks Like. *Harvard Business Review*. (2022)
3. McKinsey & Company. Organizing for sustainability success: Where, and how, leaders can start (2021)

4. Tim Rogmans and Karim El-Jisr. Designing Your Company's Sustainability Report. *Harvard Business Review*. (2022)
5. Saltuk, Y., & Idrissi, A. E. (2015). Impact assessment in practice (Rep.). Social Finance, J.P. Morgan.

Class 5: Operational Realities and Evolving Expectations: Challenges and Limitations to Corporate Social Responsibility

- Review critiques of corporate social responsibility
- Discuss the types of common organization problems and challenges to CSR
- Identify and discuss micro and macro factors that influence an organization's ability to design and implement a CSR program

Class Preparation Materials:

1. Friedman, M. (1970). The Social Responsibility of Business Is to Increase its Profits. *The New York Times Magazine*. 1970.
2. Karnani, A. (2010). The case against corporate social responsibility. *The Wall Street Journal*, 23, 1-5.
3. Sitaloppi, J., Rajala, R. & Hietala, H. Integrating CSR with Business Strategy: A Tension Management Perspective. *J Bus Ethics* 174, 507–527 (2021).
4. Beschorner, T. (2013). Creating shared value: The one-trick pony approach. *Business Ethics Journal Review*, 1(17), 106-112.
5. Rim, Hyejoon. (2018). Skepticism Towards CSR: A Cross-Cultural Perspective. *Public Relations Journal*, 11(4).

Class 6: An Introduction to Cross-sector Partnerships

- Review taxonomies and typologies of government, business, non-profit sector partnerships
- Discuss management practices relevant to cross-sector partnership
- Review opportunities and challenges for cross-sector collaboration

Class Preparation Materials:

1. **Case Study:** The Intersector Project. *P-TECH Case Study*. 2014., Kamenetz, A. (2016). , Turmoil behind the scenes at a nationally lauded high school. *NPR*
2. The Intersector Project. Intersector Toolkit.

3. Gray, B., & Stites, J.P. 2013. *Sustainability through partnerships: Capitalizing on collaboration* (Rep.). Network for Business Sustainability
 - a. NOTE: A review of Chapter 2 and 3 is adequate
4. Bryson, J., Crosby B., & Stone, M. *Designing and Implementing Cross-Sector Collaborations: Needed and Challenging*. *Public Administration Review*. 75(5), 647-663.
 - a. NOTE: A review of the appendix (page 17) is adequate

Class 7: Indicating Impact: Rankings and Reporting Non-Financial Performance

- An introduction to relevant measurement and reporting initiatives
- Review reputable and frequently used methods and tools
- Discuss the limitations and the next frontier for measurement methodology

Class Preparation Materials:

1. **Case study:** Battilana, J. and Norris, M. (2015). *The Sustainability Accounting Standards Board*. Harvard Business School Publishing.
2. Diez-Cañamero, B.; Bishara, T.; Otegi-Olaso, J.R.; Minguez, R.; Fernández, J.M. *Measurement of Corporate Social Responsibility: A Review of Corporate Sustainability Indexes, Rankings and Ratings*. *Sustainability* 2020, 12, 2153. <https://doi.org/10.3390/su12052153>
3. Dunstan., A. (2016). *Triangles, numbers, and narratives: A proposal for the future of sustainability reporting* (Rep.). San Francisco, CA: BSR.
4. Ernst and Young. (2021) *The future of sustainability reporting standards*

Class 8: The Financial Services Industry and CSR: From Traditional Philanthropy to Social Finance

- Review historical practices and current trends of the financial services industry and foundations relevant to CSR
- Discuss how cross-sector partnerships have been used through social finance strategies
- Introduction to specific applications of social finance relevant to corporate social responsibility.

Class Preparation Materials:

1. **Case Study:** Citigroup. (2015). *2015 Citi global citizenship report* (Rep.) and *2021 Citi*

ESG Report. NOTE: Familiarity with the key structure and components of the CSR report is essential.

2. Hughes, J., & Scherer, J. (2014). *Foundations for social impact bonds: How and why philanthropy is catalyzing the development of a new market*. Social Finance.
 - a. Note: Please prioritize pages 16-40 of the report.
3. Leah Malone, and Emily B. Holland. (2023) ESG: Trends to Watch in 2023. Harvard Law School Forum on Corporate Governance
4. BSR. (2012). *Trends in ESG integration in investments*. BSR.

Class 9: The Concept, Practice and Proliferation of Responsible Investment and Social Finance

- Preliminary class evaluation
- Introduction to the concept of social finance, examples, and its connection to CSR.
- An overview of models, metrics, strategies and management practices relevant to social finance.

Class Preparation Materials:

1. **Case Study:** Third Sector Capital Partners. (2013). *Preparing for a Pay for Success Opportunity*. Third Sector Capital Partners.
2. Social Finance, Bank of America Merrill Lynch. (2014). *Pay-for-success financing playbook* (Rep.). Nonprofit Finance Fund.
3. Pluess, J. D., Govan, S., & Pelaez, P. (2015). *Conditions for scaling investment in social finance* (Rep.). BSR.
4. Caplan, L., Griswold, J.S., & Jarvis, W.F. (2013). *From SRI to ESG: The changing world of responsible investing* (Rep.)
5. *Optional:* Social Finance. (2023). *Annual Report*.

Class 10: Public Sector Perspectives and Engagement

- Explore the factors that influence public sector engagement with CSR
- Explore how public policy and international agreements influence key modalities of CSR
- Examine how city and national governments interact with industry and company-specific CSR programs and philanthropies

Class Preparation Materials:

- **Case Study:** [Purchase Required] Parks and Partnership in New York City: The

Spectrum of Engagement. Harvard Kennedy School.

- Moon, J., Kang, N., & Gond, J. (2010). Corporate social responsibility and government. *Oxford Handbooks Online*.
- Nelson, J. (2008). CSR and public policy: New forms of engagement between business and government (Corporate Social Responsibility Initiative. Working paper No. 45). Cambridge, MA: John F. Kennedy School of Government, Harvard University.
- Peters, A., & Röß, D. (2010). The role of governments in promoting corporate responsibility and private sector engagement in development (Rep.). Bertelsmann Stiftung & United Nations Global Compact.
 - NOTE: A review of pages 16-40 is adequate

Class 11: Non-Profit Sector Perspectives and Engagement

- Explore the different mechanisms influential on non-profit sector involvement in CSR
- Discuss the implications of cross-sector partnerships, particularly business NGO relationships for the future of the non-profit sector
- Discuss management practices within the non-profit sector for working with companies

Class Preparation Materials:

- **Case study:** *[Purchase Required]* Brownlee II, Richard E. (2014). World Wildlife Fund and The Coca-Cola Company: A Global Partnership for Freshwater Conservation. Harvard Business School Publishing.
- Seitanidi, M. & Crane, A. (2009). Implementing CSR Through Partnerships: Understanding the Selection, Design and Institutionalization of Nonprofit-Business Partnerships
- Moon, J., & Vogel, D. (2009). Corporate social responsibility, government, and civil society. *Oxford Handbooks Online*.

Class 12: The Future of Corporate Responsibility and Cross-sector Partnerships:

- DEI
- ESG and Regulatory Factors
- Explore the role of thought leadership and convening in influencing the CSR agenda for public and private organizations

- Discuss the benefits and challenges of initiatives that assemble public and private interests.
- Identify and analyze local, state, national, and international initiatives influencing CSR
- Discuss future possibilities for social finance, cross-sector partnerships, and CSR

Class Preparation Materials:

- **Case Study:** *[Purchase May Be Required]* Smith, Craig. & McCormick, Erin. (2017) Uber and the Ethics of Sharing: Exploring the Societal Promises and Responsibilities of The Sharing Economy.
- The Global Impact Investing Network. (2016). Achieving the Sustainable Development Goals: The Role of Impact Investing.
- Boston College Center for Corporate Citizenship The State of Corporate Citizenship-2022

Class 13: Management Experiences in Corporate Social Responsibility and Cross-sector Partnerships

- Discuss typical processes, protocols, opportunities and challenges
- Discuss the design, implementation and evaluation of CSR programs
- Review common managerial and leadership problems relevant to CSR

Class Preparation Materials:

- Maon, F., Lindgreen, A., & Swaen, V. (2008). Designing and implementing corporate social responsibility: An integrative framework grounded in theory and practice. *Journal of Business Ethics*, 87(S1), 71-89. Non

NOTE: A review of pages 74-86 is adequate

Class 14: Advance Thinking and Practice: Next Steps for the Field

- Career Module
- Review of learning objectives
- Discuss the prospects and perils for cross-sector partnerships in public problem solving