UNIVERSITY OF MANAGEMENT AND ECONOMICS

APPROVED BY
THE STUDY COMMISSION
Minutes No. 02-12-2026-14
as of 24th August 2026

CORPORATE RESPONSIBILITY AND SUSTAINABILITY

Course code	*GRAV034*
Compulsory in the programmes	*International Marketing and Management*
Level of studies	*Graduate*
Number of credits	*6 ECTS; 36 hours of class work, 124 hours of self-study and consultations*
Course coordinator	*Assoc. Prof. Dr Jonathan Boyd* *jonathan.boyd@ism.lt*
Prerequisites	*None*
Language of instruction	*English*

THE AIM OF THE COURSE

This course provides students with a comprehensive understanding of corporate sustainability and social responsibility in a globalised world. Drawing on theoretical frameworks and contemporary business practice, students examine how organisations manage environmental, social, and governance (ESG) issues across their strategies, operations, and stakeholder relationships. The course covers the historical development of CSR, the science and politics of key environmental and social challenges, and the rapidly evolving landscape of EU and international sustainability regulation. Practical work includes case analysis, sustainability data analysis, and a group project with a business partner focused on marketing and communicating sustainability responsibly. Together, these equip students with the analytical and practical skills they will need throughout their careers.

MAPPING OF COURSE LEVEL LEARNING OUTCOMES (OBJECTIVES) WITH DEGREE LEVEL LEARNING OBJECTIVES (SEE ANNEX), ASSESSMENT AND TEACHING METHODS

Course level learning outcomes (objectives)	Degree level learning objectives (Number of LO)	Assessment methods	Teaching methods
CLO1. Explain the historical development and theoretical foundations of corporate sustainability and CSR, including key frameworks.	LO1.1, LO4.1	Midterm exam	Lectures; textbook readings; class discussion
CLO2. Analyse environmental dimensions of corporate sustainability, including climate change, biodiversity loss, and the strategic responses available to firms.	LO3.1, LO3.2, LO5.1	Midterm exam; Group project; Participation	Lectures; case studies; class discussion; project-based learning
CLO3. Evaluate social and governance issues — including labour rights, human rights, anti-corruption, and board accountability — and their implications for corporate responsibility.	LO3.1, LO3.2, LO5.1	Midterm exam; Group project; Participation	Lectures; case studies; class discussion; project-based learning
CLO4. Apply stakeholder analysis frameworks to identify, map, and manage stakeholder relationships in the context of corporate sustainability strategy.	LO3.1, LO3.2	Midterm exam; Group project	Lectures; case studies; class discussion; project-based learning
CLO5. Conduct a double materiality assessment, distinguishing impact materiality from financial materiality,	LO2.1, LO3.2	Group project; Participation	Lectures; case studies; class

and critically evaluate EU sustainability reporting requirements (CSRD/ESRS).			discussion; project-based learning
CLO6. Critically assess sustainability marketing and communication practices, including greenwashing, greenhushing, and evolving regulatory and legal frameworks.	LO3.2, LO5.1	Group project; Participation	Lectures; case studies; class discussion; project-based learning
CLO7. Develop and present a corporate sustainability communication strategy for a real-world business partner, demonstrating both analytical and presentational competence.	LO6.1, LO6.2	Group project presentation	Project-based learning

ACADEMIC HONESTY AND INTEGRITY

The ISM University of Management and Economics Code of Ethics, including rules on cheating and plagiarism, is fully applicable and will be strictly enforced in this course. Academic dishonesty can and will lead to a report to the ISM Committee of Ethics. Regarding remote learning, ISM reminds students that they are expected to adhere to and maintain the same academic honesty and integrity that they would in a classroom setting.

AI USE POLICY

Given the nature of the assignments in this course, none of which are take-home written assignments like essays, there would be little point in restricting AI use even if I wanted to. So: use it as much as you like, for research, drafting, structuring arguments, generating ideas. All AI use must, however, be in compliance with any and all ISM University AI use policies in force at the time. That said, be aware that the group presentations include a Q&A in which you will be asked to go well beyond your slides and your script. If you cannot explain, defend, or deepen what you have submitted, that will be evident. Slides that appear to have been generated rather than genuinely thought through will also be treated accordingly.

COURSE CONTENT

Session	Topic	In-class hours	Suggested readings
1	**Corporate Sustainability: History, Theory & Overview** Introduction to key concepts: CSR, ESG, triple bottom line, Carroll's pyramid. Historical evolution from philanthropy to strategic sustainability. Brief introduction to the SDGs and double materiality.	4	Rasche et al., Ch. 1 & 2
2	**Environmental (E): Climate, Biodiversity & Corporate Impact** Ecological approaches to corporate sustainability; science of climate change and biodiversity loss; corporate carbon footprints; net-zero commitments; science-based targets; nature-positive business.	4	Rasche et al., Ch. 7 & 23 Case: Hoffman (2017), Climate Change and the Napa Valley Wine Industry
3	**Social (S): Labour, Human Rights & Gender** Business and human rights; labour standards in global supply chains; human rights due diligence; decent work and ILO conventions; gender equality and the gender pay gap; social licence to operate.	4	Rasche et al., Ch. 21 & 22 Case: Hoffman (2021), Nike's Response to Human Rights Abuse Claims in China

4	**Governance (G): Corporate Governance, Ethics & Anti-Corruption** Corporate governance structures and board accountability; anti-bribery and anti-corruption frameworks (OECD Convention); business ethics in practice.	4	Rasche et al., Ch. 15 & 24 Case: Smith, N.C. & McCormick, E. (2018). Volkswagen's Emissions Scandal: How Could It Happen? INSEAD, 718-0015-1
5a	**Midterm Exam** Multiple choice examination covering all content from Sessions 1–4.	2	—
5b	**Stakeholder Analysis & Management** Stakeholder identification and mapping; the salience model; engagement strategies; integrating stakeholder voice into sustainability strategy.	2	Rasche et al., Ch. 4
6	**Double Materiality & EU Reporting Frameworks** Impact materiality vs financial materiality; the ESRS standards; Corporate Sustainability Reporting Directive (CSRD); EU taxonomy; GRI; TCFD; integrated reporting.	4	Rasche et al., Ch. 17
7	**Sustainability Marketing & Communication** Greenwashing and greenhushing; the EU Green Claims Directive; climate litigation; communicating sustainability responsibly; implications for marketing practice.	4	Case: Bell et al. (2021), Danish Crown: Feeding the Future. HBS 522-057 Case: McMaster, J. & Nowak, J. (2009). FIJI Water and Corporate Social Responsibility: Green Makeover or Greenwashing? Ivey Publishing, 9B09A008
8	**Group Project Presentations**	4	—
9	**Group Project Presentations**	4	—
	CONSULTATIONS	**2**	
	TOTAL IN-CLASS HOURS	**36**	

FINAL GRADE COMPOSITION

Type of assignment	**%**
Group Components	
Group Project Presentation	40%
Individual Components	
Midterm Exam (multiple choice, Sessions 1–4)	30%
Case Study Quizzes	15%
Class Discussion Participation	15%
Total:	**100%**

DESCRIPTION AND GRADING CRITERIA OF EACH ASSIGNMENT

1. Group Project Presentation (40%)

Working in groups, students develop and deliver a sustainability communication strategy for a real business partner. Each group delivers a 20-minute presentation (Sessions 8–9), followed by a Q&A with the course coordinator. The Q&A is designed to probe understanding beyond the slides: students should be prepared to explain, defend, and deepen any aspect of their analysis. Grading criteria: clarity and structure (20%), depth of analysis (20%), quality of recommendations (20%), delivery and Q&A (20%), business partner assessment of the quality of cooperation (20%).

2. Midterm Exam (30%)

A multiple choice examination held during Session 5a, covering all content from Sessions 1–4 (corporate sustainability theory and history, E, S, and G dimensions). The exam tests conceptual understanding and the ability to apply key frameworks from the course. No AI tools or internet access are permitted.

3. Case Study Quizzes (15%)

A short quiz is administered at the start of each session featuring a case study, testing basic knowledge of the case to confirm students have completed the assigned reading. Each quiz is graded normally and all quizzes contribute equally to the overall quiz component of the grade.

4. Class Discussion Participation (15%)

Active, substantive contribution to in-class discussion of case studies is assessed by the course coordinator. Students are evaluated on the quality and relevance of their contributions, not merely their frequency. Attendance is a prerequisite but not sufficient on its own.

RETAKE POLICY

Students who receive a failing final grade have the right to retake. The retake replaces the grades for both the midterm exam (30%) and the case study quizzes (15%), which together constitute 45% of the final grade. It covers all textbook readings and case studies assigned throughout the course. The group project presentation grade and class discussion participation grade remain as originally awarded. The retake must be completed within the period specified by ISM University academic regulations. Students who do not complete the retake within the specified period retain their original failing grade. All appeals follow ISM University's standard academic appeals procedure.

REQUIRED READING

Textbook

Rasche, A., Morsing, M., Moon, J. & Kourula, A. (Eds.) (2023). Corporate Sustainability: Managing Responsible Business in a Globalised World (2nd ed.). Cambridge University Press. https://doi.org/10.1017/9781009118644

Case Studies

Hoffman, A. J. (2017). Climate Change and the Napa Valley Wine Industry. William Davidson Institute, University of Michigan. (W05C10)

Hoffman, A. J. (2021). Nike's Response to Human Rights Abuse Claims in China. William Davidson Institute, University of Michigan. (W35C48)

Smith, N. C. & McCormick, E. (2018). Volkswagen's Emissions Scandal: How Could It Happen? INSEAD. (718-0015-1)

McMaster, J. & Nowak, J. (2009). FIJI Water and Corporate Social Responsibility: Green Makeover or Greenwashing? Ivey Publishing. (9B09A008)

Bell, D. E., McLoughlin, D. P., Beyersdorfer, D. & Hjortshoej, M. F. (2021). Danish Crown: Feeding the Future. Harvard Business School Case 522-057.

Journal Articles

Boyd, J. A. (2026). From Disclosure to Accountability: Stakeholder Comprehensibility in European Retail and Consumer Goods Sustainability Reporting. Circular Economy and Sustainability, 6(2), 166. https://doi.org/10.1007/s43615-026-00920-4

Boyd, J. (under review). Climate-Washing as Information-Integrity Risk: Allegation Patterns and Governance Gaps in 100 Climate Claim Disputes. Risk Analysis.

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ANNEX

DEGREE LEVEL LEARNING OBJECTIVES

Competency goals and learning objectives for Master of Business Management
Programmes:
Global Leadership and Strategy
Innovation and Technology Management
International Marketing and Management

Competency Goal	Learning Objectives
Students will demonstrate advanced disciplinary knowledge.	LO1.1. Students will demonstrate advanced discipline knowledge through the independent development of a Master's thesis, showing a deep understanding and appropriate application of theories, concepts, and methods relevant to their field of study.
Students will be digitally competent.	LO 2.1. Students will demonstrate digital agility competencies by selecting and applying appropriate tools, platforms or technologies, integrating digital insights into business decision-making, and adapting digital approaches in response to evolving project requirements and contextual changes.
Students will be critical thinkers	LO3.1. Students will be able to define the business problem and develop **innovative solutions**
	LO3.2. Students will be able to demonstrate **critical thinking** in problem solving
Students will be independent learners	LO4.1. Students will become **independent learners** and develop their own comprehension of scientific theories, models, and concepts.
Students will be socially responsible leaders	LO5.1. Students will be able to evaluate past and current practices in their discipline from an ethical perspective.
Students will be effective communicators	LO6.1. Students will develop and deliver a coherent oral presentation
	LO6.2. Students will develop and deliver a coherent written research paper

Competency goals and learning objectives for the Master of Social Science
Programmes:
Financial Economics

Competency Goal	Learning Objective
Students will demonstrate advanced disciplinary knowledge.	LO1.1. Students will demonstrate advanced discipline knowledge through the independent development of a Master's thesis, showing a deep understanding and appropriate application of theories, concepts, and methods relevant to their field of study.
Students will be digitally competent.	LO 2.1. Students will demonstrate digital agility competencies by selecting and applying appropriate tools, platforms or technologies, integrating digital insights into business decision-making, and adapting digital approaches in response to evolving project requirements and contextual changes.
Students will be critical thinkers	LO3.1. Students will be able to identify underlying assumptions, limitations of previous research; evaluate managerial solution alternatives.
Students will be independent learners	LO4.1. Students will become **independent learners** and develop their own comprehension of scientific theories, models, and concepts
Students will be socially responsible leaders	LO5.1. Students will be able to evaluate past and current practices in their discipline from an **ethical perspective**.
Students will be effective communicators	LO6.1. Students will develop and deliver a **coherent oral presentation**
	LO6.2. Students will develop and deliver a **coherent written research paper**