This course supports the assessment for JJT2. The course covers 4 competencies and represents 2 competency units.

**Introduction**

**Overview**
This course will help you expand your business knowledge, specifically as it pertains to corporate social responsibility and sustainable business practices. Business organizations large and small, domestic and international, need to address the issues presented in this course.

Identifying potential environmental opportunities and having a strategy in place is an important part of surviving in a world of triple bottom lines where "people, planet, and profit" all affect business success.

Some businesses can and will easily implement new paradigms, while others will resist. Where are the opportunities? Where are the future jobs? Which businesses will become sustainable and survive? Which will resist and face the potential for failure? Will you be a leader in this new business climate? What role will ethical decision making play? These and other questions will determine the future of business.

Before you begin reviewing this course, we strongly urge you to watch the Getting Started video. This video provides specific information that will help you to successfully complete this course.

*Note: To download this video, right-click the following link and choose "Save as...": [download video](#).*

**Competencies**
This course provides guidance to help you demonstrate the following 4 competencies:

- **Competency 325.1.4: Leadership Ethics**
  The graduate identifies influences on ethical leadership and analyzes the construction of a code of ethics.

- **Competency 328.2.1: Social Responsibility**
  The graduate assesses and develops policies, practices, procedures, and programs that foster organizational ethics and socially responsible corporate behavior.

- **Competency 328.2.2: Green Management**
  The graduate identifies essential elements including federal and industry standards of environmental management; determines a systematic approach for setting socially responsible environmental (green) objectives in accordance with organizational directives; and recommends a green emphasis in organizational strategic plans.

- **Competency 329.4.6: Government Regulation**
  The graduate analyzes applicable legal and regulatory requirements to determine whether organizations meet legal responsibilities and act with social responsibility.
Course Instructor Assistance
As you prepare to successfully demonstrate competency in this subject, remember that course instructors stand ready to help you reach your educational goals. As subject matter experts, mentors enjoy and take pride in helping students become reflective learners, problem solvers, and critical thinkers. Course instructors are excited to hear from you and eager to work with you. Successful students report that working with a course instructor is the key to their success. Course instructors are able to share tips on approaches, tools, and skills that can help you apply the content you're studying. They also provide guidance in assessment preparation strategies and troubleshoot areas of deficiency. Even if things don't work out on your first try, course instructors act as a support system to guide you through the revision process. You should expect to work with course instructors for the duration of your coursework, so you are welcome to contact them as soon as you begin. Course instructors are fully committed to your success!

Preparing for Success

The information in this section is provided to detail the resources available for you to use as you complete this course.

Learning Resources
The learning resources listed in this section are required to complete the activities in this course. For many resources, WGU has provided automatic access through the course. However, you may need to manually enroll in or independently acquire other resources. Read the full instructions provided to ensure that you have access to all of your resources in a timely manner.

Automatically Enrolled Learning Resources

You will be automatically enrolled at the activity level for the following learning resources. Simply click on the links provided in the activities to access the learning materials.

VitalSource E-Texts
The following textbook is available to you as an e-text within this course. You will be directly linked to the specific readings required within the activities that follow.


*Note: These e-texts are available to you as part of your program tuition and fees, but you may purchase hard copies at your own expense through a retailer of your choice. If you choose to do so, please use the ISBN listed to ensure that you receive the correct edition.*

Ebook Central E-Books

The following textbook is available to you as e-texts within this course. You will be directly linked to the specific readings required within the activities that follow.

EBL e-books can be downloaded to your computer or mobile device. Follow the instructions to download your e-books for offline access.

*Note: These e-texts are available to you as part of your program tuition and fees, but you may purchase hard copies at your own expense through a retailer of your choice. If you choose to do so, please use the ISBN listed to ensure that you receive the correct edition.*

**MindEdge**
You will access MindEdge modules at the activity level within this course.

**Pacing Guide**
The pacing guide suggests a weekly structure to pace your completion of learning activities. It is provided as a suggestion and does not represent a mandatory schedule. Follow the pacing guide carefully to complete the course in the suggested timeframe.

- [Pacing Guide: Social Responsibility](#)

*Note: This pacing guide does not replace the course. Please continue to refer to the course for a comprehensive list of the resources and activities.*

**Activities at a Glance Outline**
The following document is a brief outline of the activities you need to complete this course:

- ["Social Responsibility Activities at a Glance"](#)

**What Does an Ethical Leader Do?**

Leadership ethics involves actions and decisions that are in compliance with legal and regulatory statutes and serve to better society. Businesses have a responsibility to their stakeholders to earn a profit, but ethical leaders go a step further. They choose to operate according to the social norms of society and attempt to contribute to the betterment of society in general; fairness and a sense of right versus wrong influence their decisions and actions. Amoral leaders choose to operate within the limits of the law but are not concerned with society in general. The profit motive is the most important aspect of the organization’s goals. Compliance with existing laws is essentially undertaken in an effort to avoid adverse reactions and consequences.

**Ethics**
Ethical decision making is an essential element of organizations that demonstrate social responsibility.

At the end of this section you should be able to

- describe business ethics from an organizational perspective,
- identify ethical behavior, and
• analyze organizational policy issues from an ethical perspective.

Ethics Reading

Read the following chapters in *Business and Society: Stakeholders, Ethics, Public Policy*:

• chapter 4 (“Ethics and Ethical Reasoning”)
• chapter 5 (“Organizational Ethics and the Law”)

After reading the assigned chapters go to the publisher companion site to review key terms and to take the interactive quizzes for the assigned chapters.

Overview of Leadership Ethics

Complete the following module. Compare your work to the feedback provided.

• Module 1: Leadership Ethics

As you work through this module, ask yourself the following:

• What would an ethical leader do to promote sustainability?
• Are these practices in place in most organizations?

If you want additional information to supplement your learning, please review the following SkillSoft resource:

• Introduction to Workplace Ethics

Sustainable Management

Organizations that conduct their activities in a socially responsible manner often contribute time, money, and other resources to the betterment of their communities and to society in general. Socially responsible companies go beyond legal and ethical considerations and operate in an exemplary fashion in terms of improving the environment, treating employees well, and improving the quality of life for society.

Sustainable Management

This section covers the following topics:

• the definition and framework of sustainable development
• sustainability and the environment (Brundtland Report)
• the limits to growth theory
• sustainability in the public and private sector
• global issues in sustainability
• the theory and practice of sustainable management (e.g., triple bottom line (TBL), five capital theory)
• the benefits of sustainability for corporations and society
• criticisms of the sustainability movement
• the sustainability success stories case study
At the end of this section you should be able to:

- analyze the benefits of adopting a social responsibility program,
- identify organization policies that promote this concept, and
- compare how the concept may differ within global markets.

**Overview of Sustainable Management**

Read the following chapter in *Business and Society: Stakeholders, Ethics, Public Policy*:

- chapter 10 ("Ecology and Sustainable Development in Global Business")
- chapter 11 ("Managing Environmental Issues")

After reading the assigned chapters in your e-text go to the publisher companion site to review key terms and to take the interactive quizzes for the assigned chapters.

**Sustainable Management Review**

Complete the following MindEdge module. Compare your work to the feedback provided.

- **Module 3: Overview of Sustainable Management**

Ask yourself the following questions:

- Have you encountered the ideas of sustainable management in other areas of your life?
- Which sustainable management ideas are totally new to you?
- Which are already familiar?
- How can the bottom line of a business be enhanced when the principles of social responsibility are practiced?

If you want additional information to supplement your learning, please review the following resources:

- **The Story of Stuff Project**
- chapter 1 ("Introduction") of *When Principles Pay: Corporate Social Responsibility and the Bottom Line*

**People, Planet, and Profit**

The phrase triple bottom line (TBL) refers to the considerations a socially responsible organization gives to people, planet, and profit. While most businesses focus on profit, socially responsible organizations and their leaders realize the importance of focusing on all three.

**Triple Bottom Line**

The following topics are covered in this section:

- the definition and framework of TBL (United Nations, etc.)
- the three pillars -- people: human capital issues, planet: sustainable environmental practices, and profit: establishing economic value
• accounting for TBL
• criticisms of TBL
• TBL best practices
• the TBL in practice case study

At the end of this section you should be able to

• identify policies and procedures that enhance and promote the triple bottom line philosophy,
• recommend appropriate actions that ethical leaders could take to support the triple bottom line concept, and
• explain the benefits to all stakeholders.

Overview of Triple Bottom Line

Complete the following MindEdge module. Compare your work to the feedback provided.

• Module 4: Triple Bottom Line Accounting

Ask yourself the following questions:

• Have you heard about the triple bottom line before?
• How can these ideas be implemented in the organization you selected for your performance task?

If you want additional information to supplement your learning, please research this topic at SkillSoft or at other research sites.

What Is Corporate Social Responsibility?

According to As You Sow, corporate social responsibility (CSR) refers to operating a business in a manner that accounts for the social and environmental impact created by the business. CSR means a commitment to developing policies that integrate responsible practices into daily business operations and to reporting on progress made toward implementing these practices.

Corporate Social Responsibility

This section covers the following topics:

• the definition and framework of CSR
• the philosophical foundation for CSR
• CSR codes, NGOs, etc.
• globalism and CSR
• ethical issues
• CSR and financial performance
• CSR and corporate reputation
• criticisms of CSR
• CSR best practices
• the CSR in practice case study
At the end of this section you should be able to

- identify policies and procedures that enhance and promote corporate social responsibility,
- suggest appropriate actions that ethical leaders could take to support corporate social responsibility,
- explain the benefits to all stakeholders, and
- analyze criticisms and best practices.

**Corporate Social Responsibility Reading**

Read the following chapters in *Business and Society: Stakeholders, Ethics, Public Policy*:

- chapter 3 ("Corporate Social Responsibility")
- chapter 18 ("The Community and the Corporation")

After reading the assigned chapters go to the publisher companion site to review key terms and to take the interactive quizzes for the assigned chapters.

**Overview of Corporate Social Responsibility**

Complete the following MindEdge module. Compare your work to the feedback provided.

- **Module 2: Corporate Social Responsibility**

Ask yourself the following questions:

- What is the philosophical foundation for acting in a socially responsible manner?
- How are domestic businesses affected by these principles?
- Do they also apply to international businesses and organizations?

If you want additional information to supplement your learning, please review the following Skillsoft resource:

- **Workplace Management: Corporate Social Responsibility**

**Models and Measurements**

Models and measurements have become commonplace in virtually all business settings. Measuring progress demonstrates success and the ability to have data available to demonstrate that success is essential. If sustainable business practices are to be encouraged and continued, the benefits must measurable.

**Models and Measurements**

This section covers the following topics:

- costing systems, including life cycle assessment (LCA), activity-based costing (ABC), and full cost accounting (FCA)
- strategic performance measurement, including a balanced scorecard and shareholder
value analysis (SVA)
- methods for measuring social and environmental impacts
- risk assessment
- external sustainability reporting and verification
- base of the pyramid and sustainable innovation strategy
- green project management
- measurement and monitoring best practices
- the measuring and monitoring sustainability case study

At the end of this section you should be able to

- identify models and procedures that enhance and promote corporate social responsibility,
- analyze appropriate costing systems to measure corporate social responsibility,
- explain the risks and benefits to all stakeholders when an organization practices these principles, and
- explain best practices of ethical leaders with regard to sustainability.

Overview of Models and Measurements

Complete the following MindEdge module. Compare your work to the feedback provided.

- **Module 5: Measuring Sustainable Management Performance**

Ask yourself the following questions:

- How does an organization know if its sustainability practices are supporting the desired outcomes?
- Can these practices be measured? What is the best way to actually measure outcomes?

If you want additional information to supplement your learning, please review the following resources:

- **How to Measure Corporate Social Responsibility**

Learning Through Simulation

The simulation in this section asks the learner to play the role of a new owner of a small firm who must make a series of operational decisions involving sustainability issues. The issues addressed will include corporate social responsibility, strategic performance measurements, manufacturing techniques, procurement tradeoffs, and corporate reputation.

At each decision point, an adaptive scoreboard tracks the overall impact of a learner’s decision on organizational sustainability. Video commentary from sustainable management experts coach learners through the pros and cons of each decision. These experts draw from their own experiences in providing context and insight on how the decision might be handled.

**Taking the Helm at Coastal Industries**
In this online simulation, you will play the role of the new CEO of a small manufacturing company facing a series of business challenges. You will be asked to make decisions in ten major areas, which will have implications for sustainability.

This section covers the following topics:

- leadership ethics
- revising an internal ethics code
- handling government regulations
- managing organizational change for sustainability
- accounting for sustainability (triple bottom line issues)
- balancing the TBL
- corporate social responsibility and the community
- dealing with corporate reputation ("greenwash")
- measuring sustainability
- assessing sustainable investments and their ROI

At the end of this section you should be able to

- apply the principles of ethical leadership,
- analyze the benefits and costs of sustainable management,
- identify actions that are consistent with corporate social responsibility, and
- apply corporate social responsibility principles to a real-world setting.

**Taking the Helm at Coastal Industries Simulation**

Complete the following MindEdge module. Compare your work to the feedback provided.

- [Taking the Helm at Coastal Industries Simulation](#)

If you want additional information to supplement your learning, please review the following resources:

- [Business Social Responsibility Conference](#)
- [BSR videos](#)
- [International Society of Sustainability Professionals](#)

**Performance Assessment**

You are now ready to complete the performance assessment.

The deliverable for this performance assessment is a written report or a video presentation (including PPTs) that illustrates your findings and recommendations for how and where your client will be able to implement a green (sustainable) strategy. This may be an extension of its current product line or business objectives, or it may be a strategy that recommends a new direction for the company.

The strategy you develop must include a focus on corporate social responsibility, sustainable
business practices, and ethical decision making on the part of the leadership that will implement your plan, and it must also be in compliance with all government regulations that affect the industry.

Selecting a Company

- Option 1: Your actual place of employment where you currently work. (This is a good option for students who wish to create deliverables that add value to their current work responsibilities.)
- Option 2: A local small business or one that is actually owned by the student.

Note: If either option 1 or option 2 is chosen, you should refer to the business as "Company X." Any information that would be considered confidential, proprietary, or personal in nature will not be included. Do not include the actual names of people, suppliers, or other identifiable information. Pseudonyms will be used. Also, company-specific data, including financial information, will not be included but should be addressed in a general fashion as appropriate.

- Option 3: A well-known public company that has a well-developed website where corporate information can be easily obtained. Examples include but are not limited to Coke; IBM; Toyota; Pfizer; Amazon; Bed, Bath and Beyond; Kroger; Applebees; Delta Airlines; J.P. Morgan; Cisco Systems; and PriceWaterhouseCoopers.

When analyzing the company, you will need to include a strategy that includes: environmental considerations and recommendations; ethical leadership considerations and recommendations; sustainability considerations and recommendations; and legal/regulatory considerations and recommendations.

Examples of environmental, ethical leadership, and sustainability consideration and recommendations could include but are not limited to the following:

- safety
- carbon footprint
- environmental impacts to the local community (i.e., externalities)
- energy considerations, such as conservation, pollution, waste (solid, liquid, or gaseous), and recycling
- customer impacts (e.g., health issues, product safety, the overall manufacturing process supply chain practices)
- supplier impacts

Examples of government regulation and legal considerations could include but are not limited to the following:

- licenses
- federal and state acts (e.g., clean air/clean water)
- noise pollution
- OSHA
Other Considerations
The overall learning objective is to research and brainstorm the various considerations that need to be included as a going-Green consultant. This task requires general research, self-discovery, flexibility, and the development of the ability to brainstorm and think "outside the box." In this regard, critical thinking is stressed as opposed to there being a single correct answer.

Complete: Task 1 Performance Task

Complete the following task in TaskStream:

- Social Responsibility: Task 1

For details about this performance assessment, see the "Assessment" tab in this course.

Final Steps

Congratulations on completing the activities in this course! This course has prepared you to complete the assessment associated with this course. If you have not already been directed to complete the assessment, schedule and complete your assessment now.