

Course title: **Corporate Social Responsibility and Policy Assessment**

Instructor: Hans Christensen

Course description: This PhD class focuses on corporate social responsibility research. The course is heavily focused on empirical research that is relevant to assessing policies related to disclosure, transparency, accountability, as well as, private and public enforcement. For that reason, the majority of papers discussed are published in accounting but we will also discuss papers published in economic and finance when they are relevant to the focus of the class.

In the mornings, I will lead the discussion but ask students to help me discuss some assigned papers. The first day we will discuss how we as accounting researchers can contribute to a broader academic debate and a high level overview of key concepts in sustainability research. The second day we discuss market-based disclosure mechanisms and disclosure regulation. The last day we will focus on research on the Global South. In the afternoons, students will present their early stage working papers or research ideas.

Course outline:

Day 1: Foundations

Morning:

1st half: Why are you here and not somewhere else?

Topics: Reasons to (not) do research; Research bingo; What accounting research is and how it fits in? What is a good research project and how do you know? How to give and receive constructive feedback.

Readings: TBD.

2nd half: The Sustainability Landscape

Topics: The purpose of corporations; Externalities; The three waves of social and environmental regulation; Sustainability versus financial reporting.

Readings: TBD.

Afternoon: Student research presentations

Day 2: Markets and Regulation

Morning:

1st half: The Role of Markets in Generating Sustainability Information

Topics: Sustainability is a lemons problem; Why do firms commit and disclose? Market-based commitment mechanisms; ESG ratings.

Readings: TBD.

2nd half: Sustainability Reporting Regulation: US versus EU Approaches

Topics: Materiality; Environmental and social leakage; Political economy of sustainability disclosure regulation.

Readings: TBD.

Afternoon: Student research presentations

Day 3: The Global South

Morning:

1st half: The Global South in a “Sustainable” World

Topics: The central role of the Global South in a sustainable world; Do Global North stakeholder care?; Multinational corporations; Regulatory colonialism: The rise of extraterritorial social and environmental regulations.

Readings: TBD.

2nd half: Corporate Behavior in the Global South and Regulation

Topics: How can accounting researchers contribute? Research cases on extraterritorial regulation targeting conflict, pollution, forced labor, and corruption.

Readings: TBD.

Afternoon: Student research presentations