What Responsible Management Competencies do BSc BUSINESS, LANGUAGE AND CULTURE Students Acquire?
This report was prepared by the CBS Office of Responsible Management Education and is part of our engagement in the UN-backed Principles for Responsible Management Education (PRME).

Photos: Bjarke MacCarthy, Jakob Boserup
**Introduction**

This report highlights the role that responsible management education plays in the Business Language and Culture (BSc BLC) programme. Through the Curriculum Development project the CBS PRME office has sought to identify and explore which competencies related to responsible management are acquired by BSc BLC students during their time in the programme based on findings from student focus groups and from on-going interaction with faculty members. This report is based on updated information received from faculty and study boards over the course of 2018 and 2019. The purpose is to explicitly address how the BLC competencies in responsible management are integrated in different courses and to encourage a coherent progression across the entire programme. Understanding the responsibilities of actors in different cultural environments is the theme through which responsible management education is viewed across the entire programme. The focus is set on the interconnectivity of politics and business through the activities of both the public and private sectors. The role of business in society, and the different methods of regarding it, is another theme examined. The student competencies are built around understanding responsibility at a global level.

**Competency Profile**

Discussions with members of the study board and faculty have identified the following student competencies in responsible management developed by this programme:

- The ability to understand concepts relevant to a company’s social responsibilities in providing decision-useful information.
- The ability to reflect critically on findings from their studies of culture, society and business
- The ability to recognize the responsibilities and effects that different actors can have in different cultural environments.

While all courses are naturally aimed at supporting the development of these competencies in BSc BLC students, they are addressed specifically in the flagship course *The Corporation in Society: Managing Beyond Markets* (6th semester), and further elaborated on in the following cornerstone courses: Globalisation Studies, French Studies I (1st semester); Macroeconomics, French Studies II, 1st Year Project (2nd Semester); Accounting and Financial Analysis, International Economics and Competitiveness, British and American Studies II, Spanish Studies III, (3rd semester); Organisation and Corporate Communication, Quantitative Business Research, German Studies IV (4th semester); Cultural Analysis and Bachelor Project (6th semester).

Finally, we would like to express our gratitude to all those who contributed to this project. In particular, we would like to thank Kevin McGovern for all his help with the development of this report and for acting as an ambassador for the BSc BLC programme. We would also like to thank the former study board director, Annette Risberg, as well as the current study board director Søren Jeppensen, for their continuous support.
First Semester

Responsibility Day is the first opportunity for BLC students to reflect on business practices through the lens of their study programme. During this day, responsible management is presented through a selected case, which is then critically discussed by the students. Evis Sinani and Anne Sluhan were the BLC faculty representatives for Responsibility Day in 2017, while Erin Leitheiser and Matthew Archer were the representatives in 2018.

Globalisation Studies addresses responsible management in a number of lectures during the semester. In many lectures sustainability and responsibility are discussed broadly as parts of the dynamics of global value chains and global production networks. The course furthermore provides concrete examples of how companies and industries engage in responsible practices by presenting examples for discussion and reflection in class.

French Studies I provides an overview of francophone countries, regions and people, exploring how their relationships have been – and are still being – shaped by their history of colonization and decolonization, religion and secularism, democratization and cooperation within the OIF. The course introduces concepts such as neo-colonialism, the construction and reconstruction of collective identities (e.g. national identities), national discourses, the role of ‘out-groups’, languages, and the links between sovereignty and democracy.

Second Semester

French Studies II

This course addresses the effects of globalization on francophone countries, regions, and peoples and their relationships. It is integrated with Globalisation Studies and British and American Studies (1st semester) as it exemplifies and develops some of the ideas and concepts introduced in these courses. Among the themes addressed are:

- Immigration and identities, including the identities of immigrants, diasporas, cultures, as well as the cultures, identities political institutions and policies of receiving countries. The course takes a comparative approach, for example by considering Canadian multiculturalism and French secularism (laïcité).
- Regional integration in response to globalization, in particular in sub-Saharan Africa, i.e. the interplay between free trade globalization and regional integration.
- International collaboration on taxation as a response to tax-evasion, as exemplified by the reform of EU legislation and Swiss banking practices.
- The effects of globalization and international competition on social and economic institutions, as exemplified by French labour market reforms, decentralisation and territorial reforms (path dependency, etc.)
Every year the course hosts a lecture from an invited guest on various themes related to responsible management. In 2014–16 these included: a documentary and presentation on Yesterday’s Slaves – Democracy and Ethnicity in Benin; a documentary and presentation on River Nomads of the Niger - life in host societies, and struggles to get access to property, rights and resources; and a presentation of a school project (300 pupils) in Burundi started by a Burundian refugee and immigrant to Denmark.

The BLC Project courses, like the 1st Year Project, embody learning and enactment of core principles of responsible management: be attentive, be intelligent, be reasonable, and be responsible. Ethics and responsible management are not distinct, “elective” course elements, but essential to successful research-oriented participatory education. PRME principles are necessary for students to embody in order to achieve exemplary grade success.

**Third Semester**

**Accounting and Financial Analysis** encourages students to adopt a global view of responsibility within society through the lens of financial reporting. Different case studies of companies are presented each year, to which students apply the insights and knowledge they have gained from their reading of the literature, drawing on differences in reporting between US and International Financial Reporting Standards. We also include articles or case studies that deal with understanding the critical role of ethics in providing information relevant to decision-making in accounting and financial reporting. In addition to working with the financial reporting of private sector companies, we also address, for example, financial reporting in non-profits and in international organization, such as the World Food Program (and other United Nations organizations) and their change to International Public Sector Accounting Standards.

**British and American Studies II** focuses on the UK and the US in the context of regional relations in Europe and the Americas. Students examine responsible business practices by discussing issues pertaining to trade, investment, the environment, labour standards and migrant labour, including: the formation of common social and environmental standards in the EU and the potential impact of Brexit thereof; the impact of trade and offshoring on wages and labour rights in the US; the effects of maquiladora production on Mexican labour and the environment; the consequences of US trade policies for development in Latin American countries; and the plight of undocumented migrants in the US.

Responsible/sustainable business standards are often perceived to be a constraint to developing country exports thus conferring a competitive advantage to multinationals and developed economies. In **International Economics and Competitiveness**, students learn about responsible/sustainable management practices based on efficient production methods and the utilization of country and firm comparative advantages. For instance, students learn how efficient production methods can facilitate an improvement in a country’s trade competitiveness, which in turn, benefits citizens in a number of ways, regardless of whether the trading nation is rich or poor. Furthermore, in relation to responsible management, it is of paramount importance for students to learn that when investing abroad, companies directly impact stakeholders both at home and in the target country/ies. Foreign investment necessitates consideration of ethical business behaviors, cultural considerations, and trust relationships, which is why it is a consistently important theme for class discussion.
The course **Spanish Studies III** aims at developing students’ understanding of globalization and internationalization processes and their manifestations and impact upon national and regional contexts. Besides learning the Spanish language, topics of the course include key sectors, public-private division, business cultures, management education and fashion and Corporate Social Responsibility in selected Spanish speaking countries. The cases illustrate different conceptions of how to do business and of the role of business in society.

**Fourth Semester**

In the course **Organisation and Corporate Communication**, students are introduced to the concept of CSR through different textbooks and classroom discussions. The course textbook, Corporate Communications Theory and Practice, includes chapters on stakeholder management, covering the implementation and communication of CSR. Students are encouraged to engage in discussions on CSR and ethics, and external speakers from private companies (e.g. Coloplast) present issues on sustainability. Diversity management is another main theme of the course, with team work as a method for students to learn about mutual responsibility and respect across cultures.

In **Quantitative Business Research**, students are introduced to the responsibilities involved in conducting academic research. During the course, references are made to the deceptive subjectivity of quantitative analysis. Students develop an awareness that all analysis inevitably involves an individual’s subjective judgement. Further, the course points to this subjectivity as often being overlooked when results are published, even though it may have a significant impact on results.

In the **German Area Studies** course, students discuss topics including CSR, Corporate Citizenship and the difference between the Anglo-American and continental views, and how CSR is managed in Germany. In addition, they examine the concept of sustainability and ‘real’ CSR, i.e. the integration of sustainability in CSR and business models.

**Fifth Semester**

This semester is dedicated to an exchange, elective courses or an internship within a company. A number of electives at CBS directly address issues of responsible management.
The course **Cultural Analysis** addresses the concept of cultural differences while teaching students how to approach these differences reflexively and responsibly. One of the learning tools used to achieve this is that of encouraging exchange students to record their experiences in an unfamiliar culture and post these reflections on a virtual platform called the ‘exchange log book’. These experiences are then analysed using theoretical tools. On the students’ return, they are then asked to apply the same theoretical tools to analyse a familiar Danish organisation and use this as a point of departure to ‘make the familiar seem strange’.

Responsible business in a societal context is returned to in the course **The Corporation in Society: Managing Beyond Markets**. The course is structured in three parts. The first part introduces concepts like stakeholder theory, CSR and corporate citizenship. The second looks at very specific issues such as labour rights, human rights and environmental rights, particularly with regards to deforestation. A case study on sweatshops by the New York Times, entitled ‘China Contractor Again Faces Labour Issues on iPhones’, is used as a basis for addressing labour issues in global supply chains. This case is used as an example of how companies use corporate responsibility. The third part of the course looks at the partnerships between NGOs and businesses, the role of the UN, and different actors and their actions. This is the flagship course of the BSc BLC programme in terms of responsible management education.

The BLC **Bachelor Project** offers students the opportunity to demonstrate the unique qualifications obtained during three years of undergraduate studies. During the course of study, students have developed and refined an ability to formulate a research issue suitable for interdisciplinary methodological analysis within the framework of broader, more complex themes. Being an international program, this bachelor project takes up a research issue involving an international dimension of the company or organization studie
### Semester Overview: BSc BLC

**Responsibility Day**

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<th>2018</th>
<th>Globalisation Studies</th>
<th>Macroeconomics</th>
<th>Accounting and Financial Analysis</th>
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<tr>
<td></td>
<td>Matthew Archer</td>
<td>Lotte Thomasen (MSC)</td>
<td>Dario Pozzoli (ECOØ)</td>
<td>Caroline Aggestam Pontoppidan (ACC)</td>
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<td>Evis Simani</td>
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<td>Ulf Nilsson (FI)</td>
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<td>Ole Helmersen (MSC)</td>
<td>Charles Tackney (MSC)</td>
<td>Kevin McGovern (MSC)</td>
<td>Christian Erik Kampmann (INO)</td>
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**Flagship Course**

Flagship courses act as anchors in the programme and play a central role in coordinating the generation of responsible management competencies.

**Corner Stone Course**

Corner stone courses act as binding blocks between the semesters and ensure a systematic progression of content and competencies related to responsible management.
Below we have a list of the key people associated with BSc BLC, which you may find useful:

**BLC AMBASSADOR**

Associate Professor Kevin McGovern has agreed to be the Ambassador for BSc BLC. Please feel free to contact him if you have any questions regarding responsible management education within the programme.

**Kevin McGovern:**
Tel: 3815 3354  
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**BLC PROGRAMME MANAGER**

Anna Sofie Andersen serves as the programme manager for the BSc BLC programme.

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**PRME PROJECT MANAGER**

Lavinia Iosif-Lazar is responsible for the Curriculum Development project. Please send any suggestions for amendments to her.

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**BLC STUDY DIRECTOR**

Associate Professor Søren Jeppesen serves as the study director for BSc BLC programme.

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**PRME ACADEMIC DIRECTOR**

Associate Professor Caroline Aggestam Pontoppidan serves as the Academic Director of the Curriculum Development project.

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This report refers to the Academic Year 2018/2019.