INTRODUCTION FROM HERVÉ PENAN

As part of a public university in France, Toulouse School of Management embodies the objectives of public service by contributing to the fight against discrimination, working to reduce social and economic inequality, collaborating with local, national, and international partners to foster economic growth all while respecting social and environmental concerns, and by actively promoting the exchange of knowledge through research and international study opportunities for students.

In June 2017 TSM became a PRME signatory as part of its efforts to formalize its commitment to a sustainable future. The PRME initiative has been a lever for internal awareness of the activities and efforts of faculty, staff, and students in the areas of Ethics, Responsibility and Sustainability, and our first Sharing Information on Progress is a chance to take stock of what the school has accomplished in the past two years.

Among our notable achievements, TSM has engaged with the larger public on CSR relate topics through a number of events and initiatives, such as the annual conference with the Chartered Accountants Organization (Ordre d’Experts Comptables) and through a joint effort with local researchers and businesses to apply for a grant from the French government (PIA 3) to pursue education and research in Ethics and Compliance.

Looking forward to the next two years, we will continue to promote the integration of the SDG’s and ethics in course content, expand the number of programmes using the SuliTest to measure students’ awareness and knowledge of sustainability issues, and support the members of TSM Research to pursue research and organize seminars concerning responsible management. We will also continue to engage with partners, whether local, national, or international, to promote the values of values of our school and work for a more sustainable and responsible future.

Hervé PENAN
Dean of Toulouse School of Management
PRINCIPLE 1: PURPOSE

We will develop the capabilities of students to be future generators of sustainable values for business and society at large and to work for an inclusive and sustainable global economy

TSM & THE SUSTAINABLE DEVELOPMENT

Toulouse School of Management (TSM) is part of a public university and therefore fulfils a mission of public service. Tuition fees are decided at the Ministry of Higher Education level and remain affordable for students issued from any social class. Consequently, selected students reflect the diversity of the French and foreign population in terms of social and educational background. More, 35% of TSM students benefit from a state scholarship. TSM actively pursues the practice of socially responsible management and incorporates it into its teaching and research activities. TSM is part of Toulouse Capitole University (UT1) which is also engaged in a policy of sustainable development. This policy comprises for instance, waste management and recycling, energy saving policies, promotion of gentle mobility as well as accessibility for disabled persons.

THE SUSTAINABLE LITERACY TEST

To precisely measure these objectives, TSM has begun offering the Sustainable Literacy Test. It quantifies the acquisition of sustainable knowledges by the students by identifying which courses cover principles such as defined by the 17 SDGs or the United Nations Global Compact. So far, results have been positive, with student awareness generally at or above country averages.

Results for the Bachelor in Management Science students and for the Master International Management – Spring 2019:
PRINCIPLE 2: VALUES

We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

TSM different pedagogical ways of teaching aim at promoting values such as respect, sustainability and business ethic. It proposes several courses or even full degrees related to these standards of behavior:

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<th>PROGRAMMES</th>
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<tr>
<td>BACHELOR IN MANAGEMENT STUDIES</td>
<td>BUSINESS ETHICS</td>
<td>This course covers the major ethical issues arising in today's firms markets and operations to understand how ethics and business are connected. It aims to provide future managers with a solid understanding of the complex dilemmas, (economic, social and environmental) risks and managerial practices to allow them to operate and implement effective business ethics in their team and companies, not only in the domestic market but internationally. At the end of this course, students will know what business ethics means and how it relates to business issues in a variety of ways, and will be able to identify and assess company stakeholders and their influence.</td>
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<td>MASTER IN HUMAN RESOURCE MANAGEMENT</td>
<td>ERS &amp; SUSTAINABILITY</td>
<td>The objectives of the course are to present the fundamentals to understand the modes and principles of CSR and sustainable development in their diversity and complexity. The main theoretical approaches are presented and analyzed by confronting them with business practices. The social dimension relating to HRM is mainly diagnosed. The aim is to develop a mastery of founding concepts and concrete tools of CSR among students, and a critical step forward to exploit these concepts in the practice of HRM, auditing and social policies. It is about acquiring a set of knowledge needed to understand CSR and its theoretical foundations and their application.</td>
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<td>MASTER IN INTERNATIONAL HUMAN RESOURCE MANAGEMENT</td>
<td>CORPORATE SOCIAL RESPONSIBILITY</td>
<td>This course provides students with a basic understanding and an overview of the key issues in Corporate Social Responsibility, in an international context. The corporate value creation (and destruction) has several dimensions which are forsaken by usual performance indicators. This course aims at introducing accurate and appropriate CSR management concepts in order to understand the weight of corporate activity which interplays with different stakeholders and environments. Companies indeed have significant roles to play regarding societal aspects as they are accountable towards governments and citizens.</td>
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<td>BACHELOR QUALITY, SAFETY, HEALTH AT WORK AND ENVIRONMENT</td>
<td>ALL</td>
<td>This programme responds to a growing and evolving management need concerning risk management: to have higher standards of quality, security, and environment in a fluctuating and complex economic and social context. The objective is to provide students with a strong base of fundamental scientific teachings in the field of QSE and a solid culture of company management. Train students to understand and analyse complex issues such as the ISO norms, regulations such as labour laws, organisation of activity, the functions of a company, measuring performance, product or service quality, safety of employees, and sustainable company development.</td>
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<tr>
<td>MASTER IN LAW AND MANAGEMENT OF CORPORATE SOCIAL RESPONSIBILITY (EXECUTIVE PROGRAMME)</td>
<td>ALL</td>
<td>The objective of this degree is to equip managers and consultants with the skills to create and manage a CSR procedure in an organisation (company, civil service, NGO, professional association, etc.) and to adapt this procedure to the national or international context. Students also learn how to include environmental and societal issues in an organisation's strategy based on the various corporate social responsibility and sustainable development regulations and standards in place.</td>
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**PRINCIPLE 2: VALUES**

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<td>MASTER QUALITY, SECURITY, ENVIRONMENT (QSE) (EXECUTIVE PROGRAMME)</td>
<td>ALL</td>
<td>This programme is open to current managers as well as those who are not necessarily in a managerial role but wish to take on QSE leadership positions and become a social and eco-responsible force within a company (within HR, project management, etc.). Students will learn the fundamentals of company management with a focus on how to manage risk, systems, and crises while driving towards continuous improvement and sustainable development and how to be socially and environmentally responsible in order to be a professional who has a skill set of ethical, creative, and managerial capabilities.</td>
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<tr>
<td>MASTER IN INTERNATIONAL MANAGEMENT</td>
<td>ALL</td>
<td>The Master in International Management is a full-time degree, training junior managers ready to deal with cross-cultural management situations and strategic decision-making in an international context. This Master degree puts the emphasis on the development of professional skills and competencies by training students to apply their knowledge to concrete international business situations taking into account ERS dimensions.</td>
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<tr>
<td>MASTER IN LEAN, MANAGEMENT AND QUALITY</td>
<td>ALL</td>
<td>This programme aims to train lean management and quality experts who are capable of reinforcing performance, especially industrial as well as other sectors of activity, reducing costs, shortening deadlines, and insuring continuous improvement of products, services, and internal procedures. This programme also provides students with the methods and tools needed to analyse and integrate a management approach that is ecologically, socially, and economically friendly.</td>
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Beside the knowledges taught during the courses, students are encouraged to discover and to participate to business actions under the lens of sustainability.

**PROFESSIONAL DEVELOPMENT OF ETHICS, RESPONSABILITY AND SUSTAINABILITY SKILLS THROUGH INTERNSHIPS & GAP YEARS**

During the first year of the Master, students have to complete a 3 to 4 month internship, and a 6 month one during the second year. They also have the possibility to take a gap year between the bachelor and the master or between the first and the second year of the master. Many students take advantage of their internship to actively participate to CSR missions through a variety of topics related to an inclusive and sustainable global economy.

For instance:
- Socially responsible investment, green bonds at La Banque Postale, in Paris, France
- Greenpower Technologie, ATD Fourth World, in Montreuil, France
- United Nations Development Project in Haiti at Coeur & Act (non-profit organization dedicated to reducing poverty),
- Fighting fraud and detecting money laundering at Societe d’expertise Comptable Fiduciaire du Roussillon, Cabestany, France
- Sustainable development analysis at Max Havelaar, Montreuil France
- CSR Project manager at Les entreprises pour la Cité, Paris, France
- Implementation of CSR system at Clinique Pasteur, Toulouse France

**TSM SUPPORT ON STUDENT’S INITIATIVES**

1. Since the start of the 2018-2019 academic year, students receive a bonus for their semester grade if they are involved in community outreach, charity work or projects related to Ethics, Responsability and Sustainability. For instance: Students’ volunteer work for local environment

   For 2018-2019, students have been active in the non-profit “ZeroWaste Toulouse”, created a non-profit association, a local food bank, and supported a team in the 4L challenge bringing school supplies to rural communities in Africa.

2. “Article 1” Association

   TSM is dedicated to helping all students, regardless of their background, to achieve personal and professional success. For this reason, in 2018-2019 the school began working with the non-profit association “ Article 1 », which provides personal coaching to students who have a scholarship or who are coming from rural or disadvantaged urban areas. Currently professional tutors work at KPMG, Airbus, Orange, Continental, Omnium Finance, Capgemini, and provide mentoring for students who do not have a large network.

   Currently 8 students are being mentored in the programme: 5 at the Bachelors level, 3 at the Masters level.
3. Our students in Marketing are used to participate in national challenges proposed by companies and often propose projects related to Ethics, Responsibility and Sustainability. In 2019, a group of students registered to the Master in Marketing degree won a marketing challenge proposed by the health insurance MGEN. Their project was to improve employee well-being through physical activity at work as well as to provide employment opportunities to the graduates of the Master in Sports Management.

4. The Pilgreens

In 2015, TSM also supported the initiative of 3 students who travelled across 16 countries from Bangkok to Paris in an electric rickshaw to participate to the COP 21 conference. Their aim was to promote a mode of travel that respects the environment. They hope that this means of transport that they have promoted for 4 months to the inhabitants of 16 countries like China, Laos or Armenia, will be the locomotion of tomorrow. This ambitious project, which they successfully completed, was perfectly in line with COP 21 expectations. The process was recognized and they were able to expose their convictions and their electric rickshaw during the conference. They received the COP 21 label from the United Nations and became official ambassadors.
**PRINCIPLE 4: RESEARCH**

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

TSM researchers publish and present regularly on ethics, responsibility and sustainability. Topics include environmental accounting, money laundering, and corruption (accounting department), corporate governance, financial stability and sustainable finance (finance department), ethics, well-being, justice, discrimination, CSR and change management (human resource management department), and sustainable innovation, sharing and collaborative economy (strategy department).

Research activities carried out by faculty members allow them to keep close relationships with the corporate world and its most recent developments. In addition, some faculty has a business background and/or has consulting activities which allow them to keep in touch with business realities. Their research papers emphasize managerial implications. 31 research papers have been published in practitioner oriented reviews since 2014. 150 practice-oriented research papers have been released via press articles and disseminates knowledge to the wider public sphere. Some examples of recent research activity of TSM R members

Conferences:

- BERKOWITZ, H., A.SOUCHAUD, «Ethical challenges in the sharing economy: collectively performing ethics in the crowdfunding sector» 16e Conférence Internationale de Gouvernance. 2017, Lausanne, Suisse
- COLLARD, C., & FORTIN, M. 2019. When doing your Job is ‘Not Enough’: How Corporate Social Responsibility Managers Deal with Tensions. Paper presented at the 79th Annual Meeting of the Academy of Management (AOM), Boston, Massachusetts, USA. 9-13 August
- LAROCHE, H., STEYER, V., & THÉRON, C. 2017. From victim of secret to accomplice in secrecy: Lessons from the art of scams. Paper presented at the 33th European Group for Organizational Studies (EGOS) Conference, Copenhagen, Denmark. 6-8 July
PRINCIPLE 4: RESEARCH

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Peer Reviewed Journals:

- BERKOWITZ, H. 2019. The urgency of Sustainable Ocean Studies in management. M@n@gement: forthcoming. (CNRS 2, FNEGE 2, HCERES A).
- IGALENS, J., N. TAHRI, «Apparition d’un nouveau risque, le risque inhérent à la RSE, analyse de la littérature internationale et point de vue d’experts français», Question(s) de Management, 2017, vol. 1, no. 16, pp. 113-123.

Other journals:

PRINCIPLE 4: RESEARCH

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Press:

Books, Chapters:
- CHAPELIER, P., NEGRE, E., & VERDIER, M.-A. 2018. Replacer l’humain au cœur du système... Quels défis pour la comptabilité de demain ?

International invitations to speak:
- Sébastien Pouget, OIKOS, Zurich, Septembre 2017
- Sébastien Pouget, Principles for Responsible Investments Academic Network Conference, Berlin, September 2017

Grants received:
- “Management practices and health in the workplace”, managed by Caroline Manville - 8.3 k € DIRECCTE Occitanie, 29.2 k € Université Fédérale Toulouse Midi Pyrénées
- “Justice dynamics in organizations”, managed by Marion Fortin - 246 k € Agence National Recherche
PRINCIPLE 4: RESEARCH

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PhD student publications and thesis:

Master’s research thesis:
- «The influence of regulation on the readability of CSR annual reports», «Emotional Intelligence and Abusive Supervision: ethical and healthcare workplace consideration»

Events:
- 5th International Workshop on Insights in Organizational Justice and Behavioural Ethics, organized by Marion Fortin in Paris, June 2017
- CSR Breakfasts:
  - 13 February, 2018 Environmental Accounting
  - 16 March, 2018, ISO 26000, Research topics
  - 27 April 2018, Political CSR, Climate risks
  - 23 May, 2018, Diversity, CSR paradoxes
- International Paper Development Workshop “Individual impact on micro-CSR: Examining the role and practices of CSR professionals” June 18, 2018
  Theme: Individual impact on micro-CSR: Examining the role and practices of CSR professionals
  The workshop offers the opportunity for early career scholars and Ph.D. students who work within this emerging sub-field of micro-CSR on CSR professionals to engage in discussion, to present their ongoing work, and to develop their ideas through extensive feedback (and warm encouragement) from leading scholars in the field.

Papers presented:
- Mosonyi, Gond and Empson - Shooting for the stars: Co-constructing a professional mandate for corporate social responsibility
- Kostas Latridis - On human capital & moral identity of consultants
- My Lernborg C. - Organizational and individual (CSR manager) membership in sustainability initiatives - The role of communities of practice?
- Collard C. - Theoretical Perspective on the Notion of Micro-Corporate Social Responsibility (CSR) Paradox as a Key to Develop CSR Managers’ Profession
- Michiel de Roo - Organizational struggles in “selling” corporate social responsibility: the case of middle managers in multinational corporations
- Minna Ahokas & Vesa Puhakka - Narrative Constructions of the Entwinement of Profit Seeking Core Business and Social Responsibility of the Corporations in the Context of Pharmaceutical Industry
PRINCIPLE 5: PARTNERSHIPS

We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Professors of Finance Sébastien Pouget and Catherine Casamatta have been engaged in the Sustainable Development Chair at Toulouse School of Economics and are active participants in the network Principles for Responsible Investment (PRI). This network brings together investment banks with NGO representatives and academics to promote sustainable investing in the private sector.

Through the Chair, 2 workshops of socially responsible investment have been organized since 2017.

The 11th annual PRI Academic Network Conference 2019 will take place on Monday 9 September at the Hyatt Regency Paris Étoile, developed in collaboration with the Research Chair on Sustainable Finance and Responsible Investments (Chaire FDIR) at Toulouse School of Economics and École Polytechnique.

Delivering the latest research on responsible investment practices, this one-day conference aims to bridge the gap between academic researchers in sustainability and investors leading the way in RI. The event offers a unique opportunity for academics and investors to engage with each other, learn and discuss the latest insights, and to network.

For the upcoming period 2019-2021 Prof Casamatta will manage a research project on “employees as directors”.
For the PRI network, Professors Pouget and Casamatta are participating in the Academic Network Conference in September 2019.
PRINCIPLE 6: DIALOGUE

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Our achievements:

- Professors of Finance Catherine Casamatta and Sébastien Pouget have been active in the network Principles for Responsible Investment as workshop organizers, jury members for prizes, and participants in forums.
- Catherine Casamatta collaborated with La Banque Postale Asset Management in 2019 to provide 3 hours of training on "Corporate Governance and CSR" for fund managers. This was organized as part of the bank's efforts to receive the SRI label by 2021.
- Symposium focusing on the circular economy, March 27, 2017
- French National Association of Chartered Accountants – Financial, non-financial reporting and performance, November 6, 2018
- Symposium «ERS: Mere window-dressing or real progress» June 20, 2019
PRINCIPLE 6: DIALOGUE

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

TEACHING IN MANAGEMENT & NEUROPEDAGOGY

TSM, with the MACCA Management group and related AIMS Thematic Group (International Association of Strategic Management) organizes two days of research and practice in relation with neuropedagogy applications in management teaching on 2 and 3 December 2019.

The MACCA thematic group aims to understand the impact of current changes (globalisation, financialisation, numerisation, but also the development of innovation, the corporate social responsibility, the social and solidarity economy, the circular and collaborative economy, etc.) on management learning and training. Indeed, these changes are at the origin of the development of new management practices (strategic, managerial, new organizational forms, etc.) that transform the functioning of organizations. It is up to us, as lecturers and researchers, to analyze and question these new practices and their teaching within the institutions (universities, schools, in particular).

Today, we experience a fast-changing world (globalization, digitization, development of CSR, etc.). New managerial practices come along these mutations. Such new practices change the way organizations function. We, as lecturers and researchers, have to analyze and investigate these new practices and the way they are taught inside our schools.

Three dimensions will be approached:

First, in relation with economic and social changes, we question the way management is learnt and taught today, in order to stimulate reflexivity and creativity inside organizations;

Second, we analyze the tools (e.g. gamification, art-based methods, etc.), teaching media (numerical, etc.) and new approaches (e.g. neuropedagogy) as means to develop learners’ lifelong reflexivity and creativity;

Third, we question the positioning of institutions (schools and more generally organizations) in relation with the issues raised in the two previous points.
The search for ethical behavior, respectful of legislative, contractual, professional and ethical rules, has become a major requirement within contemporary organizations, economies and societies. It is already true today in transitional economies that seek new forms of production and consumption, more virtuous, more inclusive and more protective of the environment. Sustainable development, business ethics and compliance are concerned with explaining ways in which moral considerations are taken into account by firms, proposing ethical criteria for the evaluation of their activities and developing regulatory approaches which may prescribe the manner in which they should act in their own organization as well as within society as a whole.

In such a context, the aim of the TSM is to take on the huge challenges of research and higher education in the fields of CSR, ethics and compliance.