

Ethical Behavior in Business

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Compliance, CSR, and Sustainability

- Understand the concept of compliance and its importance in business.
- Explain the role of Corporate Social Responsibility (CSR) and its key drivers.
- Describe the principles of sustainability and their relevance to organizations.
- Identify the main components of compliance management systems.
- Recognize the significance of sustainability reporting.

- **Compliance**
 - Definition
 - Legal regulations (USA and Germany)
 - Components of a CMS
 - Example: Whistleblowing
- **Corporate Social Responsibility (CSR)**
 - Definition
 - 3 reasons for CSR
 - Different concepts
- **Sustainability**
 - Definition
 - Sustainability reporting

Be a good corporate citizen

**Philan-
thropic**

Desired

Be ethical

Ethical

Expected

Obey the law

Legal

Compliance Required

Be profitable

Economic

Required