

27546 - Social Accounting and Finance

Syllabus Information

Academic Year: 2020/21

Subject: 27546 - Social Accounting and Finance

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 449 - Degree in Finance and Accounting

ECTS: 6.0

Year: 4

Semester: Second semester

Subject Type: Optional

Module: ---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as:

- lectures (30h): During the lectures the professor/s will present and explain the basic concepts of the course, so they are key to understand the contents of the course. Students will be encouraged to engage in a discussion about these basic concepts. The following materials will be available for the students:
 - Lecture notes prepared for each chapter that should be read in advance.
 - In some cases, references recommended and real-life case studies of the topics under study.
- Practice sessions (blackboard and computer lab 30h). In addition to participative lectures, most weeks the students will have a problem solving class or case studies. Small group exercises and individual task will be carried out. Also, students will make visits to socially responsible organizations. Other practical sessions are seminars of experts.

The learning process requires individual study and effort to achieve the course objectives.

4.2.Learning tasks

The course includes the following learning tasks:

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Activities	ECTS	COMPETENCES
Lectures	1.2	All
Practice session Problem solving task Cases studies Oral presentations	1.2	All
Individual and group tutorials: face-to-face and/or online Small groups study Autonomous work Seminars Academic guided visits	3.6	All
TOTAL ECTS	6	

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

4.3.Syllabus

The course will address the following topics:

PART I. INTRODUCTION

- 1. CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONS

PART II. SOCIAL ACCOUNTING

- 2. ACCOUNTABILITY, TRANSPARENCY AND SUSTAINABILITY
- 3. STANDARDIZATION OF CORPORATE SOCIAL AND ENVIRONMENTAL ACCOUNTING
- 4. SUSTAINABILITY AND SOCIAL RESPONSIBILITY REPORTING
- 5. SOCIAL AND ENVIRONMENTAL MANAGEMENT ACCOUNTING

PART III. SOCIAL FINANCE

- 6. FINANCIAL EXCLUSION AND ALTERNATIVE FINANCIAL PRODUCTS
- 7. SOCIALLY RESPONSIBLE INVESTMENT
- 8. ETHICAL BANKING
- 9. MICROFINANCE

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>)

4.5.Bibliography and recommended resources