

Academic Year/course: 2021/22

27546 - Social Accounting and Finance

Syllabus Information

Academic Year: 2021/22

Subject: 27546 - Contabilidad y finanzas sociales

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

The expected objectives and expected achievements are:

- Professional training on social enterprises, Third sector organizations and social responsibility corporations
- Meeting the labor market demand according to this type of professional profile
- Developing the sustainability learning in the university curricula.
- Raising awareness of social and environmental issues

These goals provide knowledge and competencies within the framework of the Sustainable Development Goals (SDGs) of the 2030 agenda. Specifically, these objectives allow the student to be trained in corporate social responsibility, equality, transparency, and respect for natural resources.

1.2. Context and importance of this course in the degree

Social Accounting and Finance is an optional subject on the fourth year of the degree of Finance and Accounting, which is taught in the second semester. It is part of the general module "Environment, Economics and Business" that collects the basic socio-economic and organizational knowledge that the student requires to understand the context in which he will develop his professional activity. Within this module, the subject is in the "Legal Context and Social Responsibility" where essential aspects are integrated to develop an ethical and legally adequate performance in the profession.

The contents of this subject complement the knowledge acquired in basic and compulsory subjects of accounting and finance and meet the present and future demands of professionals trained in sustainability and social responsibility.

1.3. Recommendations to take this course

To face learning in Accounting and Social Finance, the student is recommended to adopt a proactive attitude of individual and collective work in the classroom. Likewise, the student will be required to have assimilated basic knowledge taught in the previous subjects of the FICO degree. Both requirements are necessary to face the individual and group resolution of cases from multiple perspectives that will be proposed by the teaching staff throughout the subject.

2. Learning goals

2.1. Competences

Specific competences:

E.1 Understand companies and institutions, their relationship with the economic, legal, social and environmental context and their impact on the financial and accounting areas of the organizations.

E.3 Participate in advising companies, institutions and investors in the management and administration of financial resources from a comprehensive approach.

E.6 Identify, understand and evaluate the financial and accounting information of companies and institutions to identify strengths and weaknesses, as well as to advise from a technical, financial and accounting approach in decision-making.

E.4 Understand the functioning of financial markets, the institutions involved in them, the instruments that are traded in them and their influence on the investment and financing decisions of organizations and individuals.

E.9 Ability to produce accounting and financial reports, external and internal, as well as to obtain and give an independent opinion on the accounting information of an organization.

Transversal competences:

G.8 Develop collaborative and working attitudes in multidisciplinary or multicultural teams, as well as develop a critical attitude for debate.

G.12 Be able to recognize and address ethical dilemmas and social responsibility appropriately.

G.13 Ability to adapt to dynamic environments, with a creative and entrepreneurial spirit.

G.14 Maintain a proactive attitude in matters of interest to society, with an impact on sustainable development problems.

G.15 Ability to innovate in all aspects, as well as to adapt to new environments: social, cultural, technological,...

2.2. Learning goals

Overcoming this subject, the student will achieve the following results...

- Know the basic fundamentals of Accounting and Social Finance, its impact on financial and accounting organizations and professionals, as well as the influence that these agents have had on the implementation of these fundamentals.
- Be able to apply both social and environmental accounting regulations and management accounting tools aimed at the sustainability of an organization.
- Know the main financial and investment products with social content, both in ethical banking and in the field of microfinance.
- He knows how to find, understand and interpret accounting and financial instruments aimed at the sustainability of the organization.

2.3. Importance of learning goals

The previously-indicated learning outcomes will significantly contribute to the expected objectives of the degree and the related professional activities. Moreover, they are important for the professional career of the students in accounting, audit, financial markets and consulting services.

3. Assessment (1st and 2nd call)

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

Students have to demonstrate that they have achieved the predefined learning outcomes. In order to so, students have to pass the subject either in first call or in second call.

a) Continuous assessment process

- It is the most recommended modality because the students acquire not only knowledge but also negotiation and collaboration skills.
- The students will carry out in class individual and collective works, linked to topics addressed by the teaching staff, related to sessions that will be taught with professional orientation and with guided visits to hybrid organizations if the sanitary circumstances allow it.
- There are two projects: the first is related to themes developed in Topics 1 to 5 and the second is developed within the framework of Topics 6 to 9. The grade assigned to each project will be equivalent to two tests in the continuous evaluation mode.
- A single exam will be held at the end of the year that will contain test-type or short-answer questions about practical concepts and exercises.
- To pass the continuous evaluation, the average of each project and the test must be equal to or exceed five out of ten.
- If the student does not pass the continuous evaluation, he will be able to pass the subject through the final exam of the official call.

b) Global exam.

- This is a written exam in official call, and in accordance with the official calendar of the faculty. This modality is only recommended when the student could not regularly attend class.

Assessment criteria

To pass the subject by the modality of continuous evaluation, students will have to:

1. Present all the projects proposed by the teacher (corresponding to Topics 1-5 and corresponding to Topics 6-9), both collective and individual, in format and previously agreed dates.
2. Take the unique exam of theoretical and practical questions.
3. Exceed at the individual level in each assessment activity a minimum of average grade of five out of ten points, the final grade being the arithmetic mean of the proposed activities.

The continuous evaluation modality is exclusive for the first call since. In the second call, the evaluation will be carried out only by means of a global exam.

The global assessment exam will be composed of test-type and/or short-answer questions, as well as practical exercises. The teacher will assess the accuracy and rigor in the answers, the correct, clear and ordered reasoning, the mastery of the terminology, as well as the accuracy in the result of the practical exercises. To pass the overall assessment test it will be necessary to reach a five out of ten.

It is planned that these exams will be carried out in person, but if the health circumstances require it, they will be carried out online.

If the evaluation is carried out online, the student may be recorded in any test, being able to exercise their rights by the procedure indicated in the following link on the REDUCED INFORMATIVE CLAUSE IN MANAGEMENT OF TEACHING RECORDINGS: https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf.

The necessary software will be used to verify the originality of the activities carried out. The detection of plagiarism or copying in an activity will imply the qualification of 0 points in it.

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

The learning process that has been designed for this subject is based on the following:

-Theoretical sessions (30 hours):

They are necessary to understand the basic concepts of the material and therefore, the teacher's presentation will prevail. In these sessions, the participation of students will be enhanced to discuss the most important concepts analyzed in each session, using:

- Material prepared by teachers, which should be studied in advance.
- Specific bibliography and case studies that approach the explanation.

-Practice sessions (30 horas):

In addition to the participatory theoretical session, students will have problem-solving sessions, case analysis and presentation of individual or group papers almost every week.

Professional seminars and guided visit of organizations are other scheduled activities. They stand out for developing socially responsible behaviors and techniques.

The self-study is fundamental key in the learning process.

4.2. Learning tasks

The course includes the following learning tasks:

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

The calendar of face-to-face sessions, tutorials, professional seminars and visits to organizations will be made public on the faculty's website. Likewise, the scheduled dates for the presentation of papers will be communicated by the teacher through the appropriate means (in class and / or Moodle).

The activities and key dates will be communicated in class at the beginning of the teaching period of the subject and during its teaching.

In any case, it is planned that during the hours of practical classes, professional seminars will be given on the application of methodologies in social projection organizations. It is also intended to make some concerted visit to social organizations.

The schedule of regulated classes and official calls for evaluation can be consulted in the official school calendar at: <http://wzar.unizar.es/servicios/calendario/>

In relation to the content of the theoretical and practical sessions, and especially the orientation of the professional seminars and visits to social organizations, they will be the subject of periodic information through the moodle platform.

The dates of the final assessment tests can be found on the Centre's website.