

27535 - Corporate Governance and CSR

Syllabus Information

Academic year: 2023/24

Subject: 27535 - Corporate Governance and CSR

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 449 - Degree in Finance and Accounting

ECTS: 6.0

Year: 4

Semester: First semester

Subject type: Optional

Module:

1. General information

The main goal of this subject is for the student to know: the concept of CSR; the guidelines and standards used to communicate actions in this area; the corporate governance models and codes of good governance, national and international, in listed and unlisted companies (family-owned, public sector, etc.). Corporate Governance seeks to protect the rights of investors and society in general, by means of transparency, good faith, ethics, etc.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of the SDGs: 17- Partnership Building; SDG 16. Peace, Justice and Sound Institutions; and SDG 8. Decent work and economic growth.

2. Learning results

By passing this subject, the student will achieve the following results:

1. To have a broad vision of the concept of Corporate Responsibility.
2. Identify the main stakeholders of an organization
3. To know and analyze the different tools used by companies to communicate their Social Responsibility.
4. To understand the different views on the concept of Corporate Governance that prevail in the world.
5. To know the agents involved and the governance mechanisms of listed companies, as well as the laws regulating them.
6. To learn about the origins of the current Codes of Good Governance and their recent developments, as well as some good corporate practices.
7. Know and understand the origin and consequences of financial scandals.
8. Know how to identify the differences in governance between listed and unlisted companies.
9. To know the main instruments of Corporate Governance at the service of family businesses, public administrations, non-profit organizations and SMEs.
10. To observe how organizations (and individuals) incorporate criteria other than economic ones in their decision making of decision.
11. Be able to adopt ethical values and behaviors in the resolution of business problems and in the manner in which organizations are managed.
12. Combining educational success and social commitment: learning to be competent by being useful to others, learning by doing a service to the community.

3. Syllabus

Unit 1: Introduction to Corporate Social Responsibility

Unit 2: Fundamentals of Corporate Governance

Unit 3: Corporate Governance in Spain

Unit 4: Corporate governance in listed companies: codes of good governance and good practices

Unit 5: Ethical codes and financial scandals

Unit 6: Corporate Governance in non-listed companies, public and private, and third sector companies

4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 86 hours

Assessment tests. 4 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

{During the lectures and/or practical classes, readings and case studies proposed by the teacher will be worked on; a Service-Learning Activity (SLA) will be carried out to combine learning with social commitment; films and documentaries related to the contents of the subject will be watched; scenario simulation: Participation in role-playing games.

5. Assessment system

The subject will be evaluated by means of continuous and global evaluation in the first call and by means of global evaluation during the second call.

Continuous evaluation:

The continuous evaluation system will only be applicable to the first call of the course, by means of regular and active participation in the following activities:

- a. Two individual tests (one intermediate and one final test) theoretical (40% of the grade).
- b. Activities and work related to theory (10% of the grade) and participation in the role-playing game called Ethica (15% of the grade).
- c. Work related to the viewing of documentaries and films (15% of the grade).
- d. Service-Learning Activity (ApS) performed in groups outside the classroom (15% of the grade).
- e. The evaluation of the student by the entity receiving the ApS (5% of the grade).

Global Assessment:

Students who: do not opt for continuous evaluation, do not pass the course through continuous evaluation or want to improve their grade, may take the overall test, in the first call, which will consist of a written test theoretical and practical on 10 points. The test will consist of: theoretical-practical questions (45% of the total); a practical case to work on and to solve (35% of the total); a test and short questions about the contents of documentaries and/or films, previously viewed (20% of the total).

The grade of the first call will be the best of the following: continuous and/or global evaluation.

The grade for the second call will be the one obtained by the student according to the same criteria as those specified for the overall evaluation in the first call.

Assessment Criteria:

The exercises and the final theoretical-practical exam will be evaluated taking into account the precision, thoroughness of the answers and the student's expository capacity.

The originality of the activities carried out will be checked.