27546 - Social Accounting and Finance

Syllabus Information

Academic year: 2023/24
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

The subject and its expected results respond to the following approaches and goals:

- To train competent professionals in social enterprises, third sector organizations and in general in institutions and entities that develop or will develop corporate social responsibility and sustainability.
- Respond to the existing demand for this type of professional.
- Introduce sustainability into the university curriculum.
- Increase awareness of social and environmental issues.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (https://www.un.org/sustainabledevelopment/es/), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement.

Specifically, the goals of the subject allow the student to be trained in corporate social responsibility, equality, transparency and respect for natural resources.

2. Learning results

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

- To know the basic fundamentals of Social Accounting and Finance, their impact on organisations and financial and accounting 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 oriented to the sustainability of an organization.
- To know the main financial and investment products with social content, both in ethical banking and in the field of microfinance.
- Knows how to find, understand and interpret accounting and financial instruments oriented to the sustainability of the organization.

3. Syllabus

PART I. INTRODUCTION

UNIT 1. SUSTAINABILITY AND SOCIAL RESPONSIBILITY IN ORGANIZATIONS

PART II. SOCIAL ACCOUNTING

UNIT 2. ACCOUNTABILITY, TRANSPARENCY AND SUSTAINABILITY

UNIT 3. REGULATION OF SOCIAL AND ENVIRONMENTAL ACCOUNTING OF ORGANIZATIONS UNIT 4. SUSTAINABILITY INFORMATION

UNIT 5. SOCIAL AND ENVIRONMENTAL MANAGEMENT ACCOUNTING

PART III. SOCIAL FINANCE

UNIT 6. FINANCIAL EXCLUSION AND ALTERNATIVE FINANCIAL PRODUCTS

UNIT 7. SOCIALLY RESPONSIBLE INVESTMENT

UNIT 8. ETHICAL BANKING

UNIT 9. MICROFINANCE

4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Self-study, tutoring, organization visits, evaluation: 90 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.

5. Assessment system

The Subject will be evaluated by continuous or global evaluation in the first call and by global evaluation in the second call.

Continuous assessment (score s/10 points):

The final grade will be made according to:

- FIRST WORK (Group). Accounting for not-for-profit entities.

Scoring s/10 points: Max. 3 points (30%).

- SECOND WORK (Group). Ethical finance analysis

Scoring s/10 points: Max. 3 points (30%).

- FIRST WRITTEN TEST. Topics 1-5

Scoring s/10 points: Max. 2 points (20%).

- SECOND WRITTEN TEST. Topics 6-9

Scoring s/10 points: Max. 2 points (20%).

The final grade must be equal to or higher than 5 s/10.

Global Assessment (score s/10 points):

The global evaluation consists of an individual written test on the date of the official call (2 official calls) according to the following calendar.

This test will consist of theoretical questions, closed or open, and practical questions based on the cases analyzed in the practical classes . The design of both tests will be; 50% Topics 1-5 and 50% Topics 6-9.

The grade to pass the subject in both cases must be equal or higher than 5 s/10.