

## **61431 - Financial, Management Ethics and the Environment**

### **Syllabus Information**

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**Academic year:** 2024/25

**Subject:** 61431 - Financial, Management Ethics and the Environment

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 526 - Master's in Accounting and Finance

**ECTS:** 4.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Optional

**Module:**

### **1. General information**

The subject and its expected results respond to the following approaches and objectives: critical view of the classical paradigms of economics, finance and business in the context of and interaction with ethics and the environment. These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), specifically, the learning activities planned in this subject will contribute to the achievement of Objectives 4.7 of Goal 4, 8.4 and 8.10 of Goal 8, 12.2, 12.6 and 12.8 of Goal 12 and 13.1 13.3 and 13.b of Goal 13. As a prerequisite, an interest in environmental, social and governance (ESG) issues in the context of financial management is recommended.

### **2. Learning results**

- 1.- Critical knowledge in the ethical context of the basic paradigms of finance.
- 2.- Conceptual and practical skills in the application of ethical and environmental financial management.
- 3.- Knowledge, identification and analysis of relevant information related to ethical and environmental finance.

### **3. Syllabus**

Brief program and planning of contents:

Module 1.- Socially responsible investment: fundamentals, markets and institutional investors.

Module 2.- Financial valuation of nature and environmental services. Financial management of quality and environmental excellence.

### **4. Academic activities**

The teaching methodology is based mainly on face-to-face sessions, encouraging participation with a critical spirit. They include: participative lectures, case solving, practical classes on blackboard and computer, assignments, etc. The activities and key dates will be communicated in a timely manner through convenient means when the teaching period of the subject begins.

### **5. Assessment system**

Assessment activities:

The student must demonstrate achievement of the intended learning results through the following assessment activities:

Continuous assessment based on:

- a) Participation through the submission of cases, exercises, and other activities developed in the class sessions with a weighting of 30% in the final grade.
- b) Individual work of the student, consisting of an assessment test with theoretical and/or theoretical-practical content questions as well as practical cases and/or problems, with a weighting of 70%. These items will apply to each of the two modules, and each module will account for 50% of the final grade.

In order to be eligible for the continuous assessment system, it is necessary to complete at least 70% of the activities foreseen in section a), in each of the two modules.

Global assessment, 100%.

For the first call, students who do not opt for continuous assessment, do not pass the subject according to this system or would like to improve their grade are entitled to take a global test. In any case the best of the grades obtained will prevail. This overall test will be carried out in accordance with the calendar established in the master's schedule and will consist of an exam in which the different topics of the subject will be addressed. In the second call, the assessment will be carried out by means of this global test.

## **6. Sustainable Development Goals**

8 - Decent Work and Economic Growth  
12 - Responsible Production and Consumption  
13 - Climate Action