

**COURSE DATA****Data Subject**

Code	35967
Name	Corporate environmental policy
Cycle	Grade
ECTS Credits	4.5
Academic year	2023 - 2024

Study (s)

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Faculty of Economics	4	First term
1328 - Degree in Finance and Accounting (Ontinyent)	Faculty of Economics	4	First term

Subject-matter

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	23 - Year 4 optional subjects	Optional
1328 - Degree in Finance and Accounting (Ontinyent)	23 - Year 4 optional subjects	Optional

Coordination

Name	Department
SEGUI ALCARAZ, ANTONI	110 - Applied Economics

SUMMARY

This course aims to cover, at a first level, a gap in most social science curricula and specifically in those related to business economic activity; we are referring to the increasingly essential study of the environmental reality, of which we are a part and which inevitably influences our decision-making. Environmental policy is increasingly relevant in the life of companies, organizations, society and the different public administrations. The regulations: European, state, regional or local and the market force companies to change their attitude in reference to the environment in which they are inserted. In this line, the graduates of this university degree should be trained to be able to give their opinion and decide on the consequences of the acts of the company or other types of organizations. The environment must stop being considered as a cost and start to be considered as an opportunity. The study of the different management systems and good practices, as well as the environmental regulatory body at its different levels: European, state and regional, and its implications for the operation of companies and organisations, constitutes the backbone of the subject. From here derive a whole series of instruments and



knowledge applicable to the reality of everyday life. It is essential to enable development that is as sustainable as possible in accordance with society and minimize the impact of climate change.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

No prior knowledge is required.

OUTCOMES

1315 - Degree in Finance and Accounting

- Conocer y comprender la responsabilidad medioambiental en la empresa.
- Conocer los instrumentos y políticas de gestión medioambiental en la empresa.
- Conocer la gestión de producto y de marketing verdes.
- Conocer las medidas de transparencia y los mecanismos de control de las empresas en términos de responsabilidad social corporativa.
- Capacidad para elaborar y defender públicamente un proyecto empresarial en el que incorpore específicamente la normativa comunitaria específica para el mismo.
- Capacidad para analizar los impactos de las políticas atribuidas a la Unión y su valoración por los distintos colectivos afectados (Organizaciones empresariales, sindicales, profesionales, etc.).
- Adquirir la perspectiva de género como herramienta conceptual y metodológica en el análisis de procesos sociales.
- Capacidad para ejercer como asesor medioambiental de empresas y otras instituciones.
- Capacidad para integrarse como miembro de equipos de estudios de impacto ambiental.
- Evaluar las implicaciones de las decisiones empresariales sobre los distintos actores en términos de Responsabilidad Social Corporativa.
- Conocer las medidas de transparencia y los mecanismos de control de las empresas en términos de responsabilidad social corporativa.
- Capacidad para resolver casos prácticos de aplicación de la normativa estudiada, demostrando un manejo adecuado de los textos legales.



LEARNING OUTCOMES

- To train students at an introductory level on the most significant aspects of the environmental reality in which they are inserted and how to act responsibly towards it based on the company's practical policies.
- To have basic knowledge about the regulations and fundamental environmental standards that affect the daily evolution of business activity.
- To understand and know how to apply the fundamental instruments of corporate environmental policy and its implications on how the company works.
- To put the students in contact with specific experiences of responsible actions in environmental policy.

DESCRIPTION OF CONTENTS

1. Systems, society, economy and environment

1. Systems
2. Social system, economic institutions and environment
3. Economic functions of the environment
4. Basic aspects of Environmental Economics
5. Economic criteria for assessing the environmental impact
6. Ecological Economics
7. The limits of economic growth. Sustainable development

2. The Environmental Policy and the company

1. Environmental policy
2. Environmental policy of the European Union
3. Instruments of environmental policy
4. The company and the environment
5. Corporate Social Responsibility (CSR)
6. Technical environmental innovations or eco-innovations
7. The eco-efficiency
8. Life cycle analysis (LCA)
9. The ecocompass

3. Clean production, ecological marketing, ecological labeling and environmental accounting in the business



1. Producción limpia en el proceso productivo.
2. Producción limpia en el producto.
3. Marketing ecológico
4. Etiquetado ecológico
5. Indicadores ambientales
6. La contabilidad ambiental en la empresa

4. Environmental management systems

1. Sistemas de gestión medioambiental (SGMA), definición y características generales
2. Ventajas e inconvenientes de la aplicación de un SGMA
3. Reglamento Comunitario de Ecogestión y Ecoauditoría Ambiental (EMAS) versus Norma ISO 14001.
4. Desarrollo de la implantación de un SGMA

5. The Environmental Audit

1. Concept, objectives and types of the AMA
2. Instruments of the environmental audit
3. Stages of the environmental audit

6. Environmental risk assessment, environmental impact study and impact assessment environmental

1. Environmental risk assessment
2. Climate Change: Impacts, Adaptation and Vulnerability
3. The environmental impact study
4. Environmental impact assessment

7. Transversal environmental policies. Waste

1. Waste, its generation and typology
2. Gaseous and liquid waste
3. Industrial and agricultural solid waste
4. Urban solid waste (RSU)

8. Transversal environmental policies. Transportation

1. Transport and ecosystems
2. The environmental effects of transport
3. The social consequences of transport
4. The institutional project for the future of transport in Spain
5. The need for a new transport culture
6. The ecological stabilization of transport

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Development of group work	10,00	0
Development of individual work	10,00	0
Study and independent work	37,00	0
Preparation of evaluation activities	10,00	0
TOTAL	112,00	

TEACHING METHODOLOGY

Theory classes: participatory lecture, to present the theoretical contents in the classroom.

Practical classes: related to the study of environmental regulations and their application in the company, studying specific cases. Likewise, the application of an Environmental Audit and Environmental Management System will be studied. To this effect an audiovisual media will be used. There will be an individual work that will be explained in class on some of the topics worked in class and its application in a company.

EVALUATION

The final evaluation will consist of two parts, a first one based on an examination on the contents of the theory classes with a weight of 70% of the final grade. And another practice with a weighting of 30% of the final grade, where the participation in class (10%), and individual work and exposure in class (20%) will be valued. The proposed activities to assess the continuous evaluation are non-recoverable.

According to article 11.g of Law 3/2022, of February 24th, on university coexistence, regarding ChatGPT, it shall be considered a very serious offense to fully or partially plagiarize a work, or engage in academic fraud in the preparation of any assignment or activity requested of the students. Academic fraud shall be understood as any deliberate behavior aimed at falsifying the results of an exam or assignment, whether it is one's own or someone else's (including the improper use of artificial intelligence such as ChatGPT), carried out as a requirement to pass a subject or demonstrate academic performance.

REFERENCES



Basic

- ANDERSON, D.A. (2019) Environmental Economics and Natural Resource Management. Routledge.
- DURÁN ROMERO, GEMMA (2007): Empresa y medio ambiente. Políticas de gestión ambiental. Ed. Pirámide. Madrid.
- LUDEVID, MANUEL (2000): La gestión ambiental de la empresa. Ed. Ariel. Barcelona

Additional

- ARANGÜENA PERNAS, AURELIO (1994): Auditoría medioambiental en la empresa. Ed. Centro de Estudios Ramón Areces, s.a.. Madrid.
- CALOMARDE, JOSE V. (2000): Marketing ecológico. Ed. Pirámide ESIC. Madrid.
- CARPINTERO REDONDO, OSCAR (1999): Entre la economía y la naturaleza. Los libros de la catarata. Madrid.
- DEL BRIO GONZÁLEZ, JESÚS ÁNGEL Y JUNQUERA CIMADEVILLA, BEATRIZ (2001): Medio ambiente y empresa: de la confrontación a la oportunidad. Ed. Civitas. Madrid.
- CERDÁ, E., LABANDEIRA, X. (eds) (2010). Climate Change Policies. Global Challenges and Future Prospects.
- CONESA FERNANDEZ-VÍTORA, VICENTE (1997): Instrumentos de la gestión ambiental en la empresa. Ed. Mundi-Prensa. Madrid-Barcelona-México.
- NAREDO, JOSE MANUEL (2010): Raíces económicas del deterioro ecológico y social. Ed. Siglo XXI. Madrid.