

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

<b>Code</b>	35968
<b>Name</b>	Corporate governance and social responsibility
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2020 - 2021

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1315 - Degree in Finance and Accounting	Faculty of Economics	4	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1315 - Degree in Finance and Accounting	23 - Year 4 optional subjects	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
JULIAN RUBIO, FRANCISCO JAVIER	105 - Business Administration 'Juan José Renau Piqueras'

**SUMMARY**

The areas of Business Ethics, Corporate Governance and Social Responsibility of the Company have become in recent years matters of special importance in the economic world. Thus, the most outstanding business schools in the world, and a good part of European universities, incorporate these disciplines because they understand that they constitute a key dimension to ensure the sustainability of the company in the long term.

Although there are several aspects that have contributed to the takeoff of a conception of the company based on ethics, good governance and social responsibility, it can be said that the economic recession of the early nineties, financial scandals and bad Corporate governance practices provoked the crisis of the business model that predicts as an exclusive objective the maximization of the economic benefit and, therefore, of the value for the shareholders-owners.



The company begins to be understood as a social entity that must have a responsible behavior based on solid ethical and social principles. This implies the satisfaction of needs and the creation of wealth not only for their legal owners, but for all groups involved in their task or stakeholders (employees, shareholders, customers, suppliers, competitors, social agents, public administration, etc.). This conception implies the adoption of criteria of government and corporate social responsibility in the management of the company, which must be supported by solid ethical foundations.

The course places special emphasis on the ethical foundations of good governance and CSR, as well as its implementation. It offers students the basic concepts, the management tools, and the possibility of developing the necessary skills for making ethical decisions in companies. This includes the development of ethical decision criteria, managerial skills for the relationship with stakeholders "(groups involved), knowledge of formal ethics policies, corporate governance and the contents of what is understood as social responsibility of the company (RSE).

## 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 enrolment restrictions have been specified with other subjects of the curriculum

## OUTCOMES

### 1315 - Degree in Finance and Accounting

- Conocer los órganos de gobierno de una empresa y los códigos de buen gobierno.
- Conocer el papel que juega la ética empresarial en los equipos directivos y los consejos de administración.
- Conocer las medidas de transparencia y los mecanismos de control de las empresas en términos de responsabilidad social corporativa.

## LEARNING OUTCOMES

- Evaluate the implications of business decisions on the different actors in terms of Corporate Social Responsibility
- Know the measures of transparency and control mechanisms of companies in terms of corporate social responsibility
- Analyze the influence of business **ethics** on the strategy of the company



## DESCRIPTION OF CONTENTS

### 1. INTRODUCTION

1. Mission, Vision, Values and Objectives
2. Stakeholders and Map of power
3. Corporate Governance
4. Corporate Social Responsibility.
5. Corporate governance in the family business

### 2. THE VALUES OF THE COMPANY

1. Business culture
2. Definition of business ethics
3. Social responsibility of the company.

### 3. Human behaviour in the company

1. Human motivation
2. The motivation process
3. Leadership in the company
4. Management and leadership styles

### 4. Business ethics

1. Why study business ethics?
2. Rationality and ethical practice
3. How does ethics affect business management?

### 5. Ethics and leadership

1. What is a leader?
2. Is it possible to make a list of qualities of the leader?
3. Why do we trust leaders?
4. What is the relationship between leadership and ethics?

### 6. Ethics and CSR

1. What are companies socially responsible for?
2. Ethical principles of CSR
3. Instruments used for CSR

**7. Control and transparency.**

1. Good government code
2. Law of transparency
3. Regulatory compliance in the company (compliance programs)

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Development of group work	15,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	10,00	0
<b>TOTAL</b>	<b>85,00</b>	

**TEACHING METHODOLOGY**

The course, with an eminently practical methodology, aims to familiarize students with topics in which management and ethics meet daily. To do so, role-playing, the method of the case and the discussion of real cases taken to the cinema would be used.

It is intended to teach students to face situations that occur in fact as: the payment of commissions, extortion, the use of privileged information, But, what is more important, these sessions aim to strengthen in the assistants to the course basic notions for the direction like they are: the importance of ethics in the construction of organizational confidence, the practical implications of a directive leadership based on the ethics, or the creation of a culture of company of ethical quality and to the service of the society.

In the theoretical classes, the main concepts included in each subject of the subject will be explained by applying the model of a flexible and participatory lecture. The use of this methodology is appropriate because it allows the teacher to influence the most important aspects of each topic, presenting the approach considered appropriate to work the subject. However, it is necessary to note that, in the time available, it is not possible to exhaustively deal with all aspects of each topic. Therefore, it is essential that the student devotes an average of two hours to prepare the corresponding topic from the bibliography and the materials that will be provided. The practical classes aim to foster students' capacity for reasoning and analysis, as well as the acquisition of habits, but also to solve the weak points in the assimilation of the most important concepts of the subject.

This type of class requires their active participation through their intervention in the sessions, and the realization of the proposed exercises or activities. The student must dedicate one hour per week to prepare the subject matter of the practical class.



## EVALUATION

The evaluation will include two blocks: an exam at the end of the course and the continuous evaluation that includes the individual participation in the sessions, realization of practices and the presentation of a project prepared as a team.

Below are the percentages and requirements necessary to obtain the different qualifications that the students intend to obtain in this block.

### **1. Final exam (60% of the final grade)**

Necessary condition to pass the subject is to pass the final exam with at least 5 out of 10.

### **2. Continuous evaluation: Participation and teamwork. (40% of the final grade)**

Both the participation, resolution of practices and the team project are considered non-recoverable training activities.

In compliance with article 6.9 of the UV Assessment and Qualification Regulations, the practical classes are compulsory attendance. The student will be deemed to have complied with the attendance if he has attended a minimum of 80% of the hours of these sessions and if he has adequately justified the inability to attend the remaining sessions due to force majeure.

The final grade of the student will be the result of the weighted sum of the grades obtained in the synthesis exam and in the continuous evaluation, as long as the exam has been passed. In case of not passing the synthesis exam, the exam grade will be computed exclusively, and therefore the maximum grade will be 2.9 points.

## REFERENCES

### **Basic**

- Iborra, M.; Dasí, A.; Dolz, C. y Ferrer, C. (2014): Fundamentos de Dirección de Empresas. Conceptos y habilidades directivas. 2ª Edición. Thomson, Madrid.
- Guillén, Manuel, (2006): Ética en las organizaciones. Construyendo confianza. Prentice-Hall, Pearson. Madrid ( 8ª reimpresión 2016).

### **Additional**

- Bañón, A., Guillén, M. y Ramos, (2011): La Empresa Ética y Responsable. Universia Business Review. 2º Trimestre, págs. 32-43.
- Nueno, Pedro (2016): El consejo 2020, Ed. Lid, España.
- Enlaces de interés:  
Informe Rodriguez: CNMV.  
[http://www.cnmv.es/DocPortal/Publicaciones/CodigoGov/Codigo\\_buen\\_gobierno.pdf](http://www.cnmv.es/DocPortal/Publicaciones/CodigoGov/Codigo_buen_gobierno.pdf)  
Fundación Lealtad. <https://www.fundacionlealtad.org/principios-de-transparencia/>





## **ADDENDUM COVID-19**

**This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council**

**English version is not available**