

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

Code	35968
Name	Corporate governance and social responsibility
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

Subject-matter

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

Coordination

Name	Department
SANCHIS PALACIO, JOAN RAMÓN	105 - Business Administration 'Juan José Renau Piqueras'

SUMMARY

The general aim of the subject consists to teach to the students to know and analyse the concepts of the corporate government, the social responsibility and the corporate sustainability applied to the companies and to the organisations in general. The course woman a vision of conjoint and integrated of the key concepts of the corporate sustainability to the actuality in the world of the organisations and offers an up to date vision of the Business Social Responsibility. Since this point of seen about the company with the three developmental dimensions sustainable (economic, social and medium-environmental) and with the Sustainable developmental Goals SDG of United Nations.

They study the companies in general since the vision of the corporate sustainability and the specific types of companies that adopt the sustainability as a his priority strategy how are the social companies, the companies Bcorp and the companies of the common good, go in of others. There is also a special approach to the world of the finances by means of the study of the ethical and sustainable finances and of the ethical banking.



Direcció

Tipus d'eixida

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

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

Other requirements

It recommends have taken the subject General Direction and strategy of companies

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

In accordance with what foresees the plans of study of the Degree in Finances and Accountancy, the results of the learning that expects of the student for the subject of Corporate Government and Social Responsibility of the Company consist to increase his cognitive competitions, attitudinals and instrumental in the following aspects:

Know the new models of responsible company, the experiences of good practical and the procedures for his application in the distinct business sectors.

Understand the foundations theoretical, political and social of the categories of the corporate government, the ethical, the social responsibility and the sustainability.

Know relate and compare the different concepts of the subject, analysing the evolution that have followed the organisations in this sense, and since the social responsibility until the sustainability.

Know apply the concepts of the corporate sustainability to the processes of the strategic decisions of the organisations.

Know use the methodologies and the tools associated to the corporate sustainability and his implication in the haste of strategic decisions.

Know how apply the companies the criteria of the sustainability and which classes of organisations exist to the respect.

Know and comprise the operation of the ethical and sustainable finances and the ethical criteria applied to the world of the finances.

Capacity to work in team.

Capacity to negotiate and conciliate interests of effective shape.



Capacity of leadership and mobilisation of the capacities of others.

Skill to identify the needs of information to take a decision or develop a project, as well as to analyse and look for information that comes from of diverse sources.

Capacity to transmit and communicate ideas and focus complex, so much to a skilled public how no specialised.

Skill to present and communicate of mode cash the results of works, projects or analysis realised, so much oralment how in writing.

Capacity of organisation and planning.

Capacity to use the Tics in the field of study.

Capacity self-criticism to identify weaknesses or areas to improve, and creativity to imagine solutions to these problems.

Competition to manager the time and the budgets of mode cash, in the context of the benefit of services to undertaken customer.

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[Prompsit Language Engineering S.L.](#)

DESCRIPTION OF CONTENTS

1. 1. Introduction to the Corporate Social Responsibility (CSR)

- 1.1. Origins and evolution of the CSR
- 1.2. Conceptual frame of the CSR
- 1.3. Approaches and dimensions of the CSR
- 1.4. Concepts related with the CSR: Ethical and Sustainability

2. 2. Culture and values in the enterprise

- 2.1. The business culture: definition and characteristic
- 2.2. Relations enterprise-stakeholders
- 2.3. The Ethical and the values in the enterprise
- 2.4. The Sustainable Development and the ODS

3. 3. Corporate government, Transparency and Control in the enterprise

- 3.1. The chain of Corporate Government
- 3.2. The codes of good government
- 3.3. Different structures of Corporate Government
- 3.4. The participatory democracy
- 3.5. Transparency and control in the enterprise



4. 4. Measurement and models of business of the CSR

- 4.1. Strategic direction and management of the CSR
- 4.2. Because measure the CSR: indicators
- 4.3. The Triple Bottom Line
- 4.4. Model Canvas of Triple Layer
- 4.5. The Balanced Scorecard of 5 perspectives

5. 5. Further of the CSR: Corporate Sustainability, Creation of Shared Value and ECG

- 5.1. The limits of the CSR and the creation of Shared Value
- 5.2. Corporate sustainability: concept and characteristic
- 5.3. The Model of the Economy for the Common Good (ECG)
- 5.4. The Model of the BCorporations

6. 6. The Socially Responsible Enterprises

- 6.1. The Cooperative Enterprises
- 6.2. The enterprises of the Social and Solidarity Economy
- 6.3. The Social Enterprises
- 6.4. Sharing Economy

7. 7. Ethical and CSR in banking and the Sustainable Finances

- 7.1. Ethical and Social Responsibility in banking
- 7.2. The Investment Socially Responsible
- 7.3. Ethical and solidarity finances: characteristics and models
- 7.4. The Cooperative Banking
- 7.5. The Ethical Banking



WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Attendance at events and external activities	5,00	0
Development of group work	15,00	0
Development of individual work	12,50	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	10,00	0
Resolution of online questionnaires	10,00	0
TOTAL	112,50	

TEACHING METHODOLOGY

The teaching methodology will be mainly practical and applied.

In the theoretical sessions the exposition techniques will prevail. However, the students are encouraged to participate by asking questions and giving their own opinions.

A broad variety of tools will be applied in the practical sessions including role-playing, practical exercises, oral and written assignments, debates, multimedia presentations...

The student will be encouraged to search and screen information, materials and documents from databases, specially from those available at the University of Valencia.

Through the course the students will have to prepare and submit exercises and assignments.

The students will be requested to present orally some of their works, either individually or in team.

EVALUATION

- **40% continuous Evaluation** of the students, based in the participation and implication of the same in the process of education-learning through the evaluation of the practical activities developed, of the preparation of works/memories and/or oral exposures, with defence and debate of the positions developed by the students. They will follow dynamics of group. This part of the evaluation will be **NO recoverable**, being **the assistance to the compulsory practical sessions**.

- **60% Examinations written/oral**, on the matter imparted. Including a final examination in the date fixed inside the official calendar of examinations of the Faculty of Economy. **To surpass the subject the students will have to surpass the final examination.**



REFERENCES

Basic

- Sanchis, J. R.; Campos, V.; Ejarque, A. (2020): *Emprendimiento Sostenible. Emprendiendo desde la cocreación de valor y el bien común*. Editorial Pirámide, Madrid.
- Johnson, G.; Whittington, R.; & Scholes, K. (2017): *Exploring Strategy*, Prentice Hall, Harlow (England).
- Cuesta González, M. D. L., & Rodríguez Duplá, L. (2004). *Responsabilidad social corporativa*. Universidad Pontificia de Salamanca.

Additional

- Sanchis, J.R. y Amigo, M. (2018): *El modelo de la Economía del Bien Común. Su aplicación a la empresa/organización y casos prácticos*, Delta Editores, Madrid.
- Sanchis, J. R. (2016): *¿Es posible un mundo sin bancos?. La revolución de las finanzas éticas y solidarias*. Editorial El Viejo Topo, Barcelona.
- Moura-Leite, R. C. y Padgett, R. C. (2014): *La evolución de la responsabilidad social de la empresa: Un abordaje histórico*, Espacios, Vol. 35, nº 5.
- Porter, M. E. y Kramer, M. R. (2011): *Creating Shared Value. How to reinvent capitalism and unleash a wave of innovation and growth*, Harvard Business Review, Vol. 89, nº 1/2, pp. 2-17.
- Sanchis, J.R. y Campos, V. (2017): *Responsabilidad social y ética empresarial en las entidades bancarias*. Valencia: Publicaciones de la Universitat de Valencia.