VNIVERSITAT ĠĐ VALÈNCIA

## COURSE DATA

| Data Subject | |
|---|---|
| Code | 44482 |
| Name | Ethics and corporate social responsibility |
| Cycle | Master's degree |
| ECTS Credits | 4.0 |
| Academic year | 2021 - 2022 |

| Study (s) | | | |
|---|---|---|---|
| **Degree** | **Center** | **Acad. year** | **Period** |
| 2212 - Master's Degree in Business Management. MBA | Faculty of Economics | 1 | First term |

| Subject-matter | | |
|---|---|---|
| **Degree** | **Subject-matter** | **Character** |
| 2212 - Master's Degree in Business Management. MBA | 4 - Management skills, ethics and corporate social responsibility | Obligatory |

| Coordination | |
|---|---|
| **Name** | **Department** |
| IBORRA JUAN, MARIA | 105 - Business Administration 'Juan José Renau Piqueras' |

## SUMMARY

The aim of the course is to improve knowledge of the problems that affect the management function in an economic, social and cultural context in which the integration of the new management approaches and models of responsibility and sustainability requirements constitute a normative requirement in the European Union.

The importance and current relevance of the notions of ethics and responsibility, as well as the meaning and scope of the theoretical, political and social debate on responsible policies, will be analyzed.

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# PREVIOUS KNOWLEDGE

## Relationship to other subjects of the same degree

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

## Other requirements

# COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

## 2212 - Master's Degree in Business Management. MBA

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

- Students should demonstrate self-directed learning skills for continued academic growth.

- Students should possess and understand foundational knowledge that enables original thinking and research in the field.

- Know and identify the principles of action and master plans of corporate social responsibility that allow the implementation of strategies aimed at improving confidence in the company, the relations with its environment, its image, its legitimacy and its social prestige.

- Prepare, write and publicly present business reports and projects in a clear and coherent manner, defend them with rigour and tolerance and respond satisfactorily to criticisms relating to them.

- Seek, select and assess information from the different actors in the environment, both through traditional methods and information and communication technologies, to use it effectively in the face of problems and situations related to business activity.

- Analyse, synthesise and evaluate information, in a rigorous and critical manner, and be able to identify assumptions, assess evidence, detect false logic or reasoning, identify implicit values, and generalise adequately about problems and situations related to the business world.

- Act in the company's decision-making within the framework of human rights, democratic principles, the principles of equality between women and men, solidarity, environmental protection, universal accessibility and design for all, and the promotion of a culture of peace.

- Make both individual and collective decisions in professional practice as a company manager.

# LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)

The student:

- understands the relevance of integrating ethical and social responsibility principles and values in business management and of maintaining a respectful attitude towards people's rights and the environment in the exercise of professional activity.

- knows the principles of good governance, understands and differentiates the main models of social responsibility and knows applicable regulations.

- is capable of understanding and assessing the implications of the company's social responsibility decisions, in each specific case, from different perspectives: ethical, strategic, financial, accounting and legal.

- knows and applies the management tools for implementing a CSR strategy, as well as the most appropriate indicators and measurement and evaluation systems.

- knows how to analyze the new models of responsible business, the experiences of good practices and the procedures for their application in the different sectors of activity.

# DESCRIPTION OF CONTENTS

## 1. Introduction to CSR

Historical evolution of CSR
CSR definitions and dimensions
CSR perspectives: ethics or aesthetics

## 2. Ethics in the management function

Ethical codes: utility and limitations
Key areas of interest
Consequences of ethical commitment

## 3. Corporate governance: good governance and corporate social responsibility

Introduction to corporate governance
Functions of the board of directors
Codes of good corporate governance

## 4. Stakeholders theory

Definition of interest group
Identification of stakeholders
Prioritization: descriptive criteria and normative criteria
Dialogue and participation with stakeholders

## 5. Tools for the application of CSR

CSR standards, norms and accreditations
GRI, PMNU and ISO26000

## 6. New topics in CSR: corporate social irresponsibility

# WORKLOAD

| ACTIVITY | Hours | % To be attended |
|---|---|---|
| Theory classes | 24,00 | 100 |
| Tutorials | 16,00 | 100 |
| Study and independent work | 20,00 | 0 |
| Preparation of evaluation activities | 40,00 | 0 |
| TOTAL | 100,00 | |

# TEACHING METHODOLOGY

Participative sessions. Lectures, participative classes, conferences...

Participative forms. Analysis and resolution of cases and problems, workshops on analysis tools, presentations... (individually or in group).

Autonomous work. Reading articles and reports, carrying out work (individually or in a group).

Attendance at tutorials.

Independent study.

Written or oral exams.

# EVALUATION

The subject is assessed by considering two dimensions of student assessment:

The first corresponds to continuous assessment based on the participation and involvement of students in the teaching-learning process, and will contribute 60% of the final mark. In relation to this evaluation criterion, aspects such as the production of individual reports and teamwork presented orally and in writing, attendance and active participation in the development of the classes as well as the understanding and ability to apply the main concepts, techniques and criteria that are the object of study will be assessed.

The second corresponds to the verification of the degree of comprehension and knowledge of the units taught in the work sessions, by passing the exam at the end of the course, which will contribute 40% of the final mark.

The mark obtained in the continuous evaluation process will be added to that obtained in the written test only if at least 5 out of 10 points are obtained in the mentioned exam. In the case of not passing the exam, the final score will be the weighted sum of the score of that test and the continuous evaluation, up to a maximum of 4.5 points.

Both dimensions are re-assessable.

# REFERENCES

## Basic

- DOCUMENTO DE TRABAJO: Estrategia española de Responsabilidad Social de las empresas 2014-2020. Ministerio de Empleo y Seguridad Social

- Porter M. E. and Kramer M. R. (2011). Creating Shared Value, https://hbr.org/2011/01/the-big-idea-creating- shared-value, Harvard Business Review, January  February: 1-17.

- Freeman, R.E.; Velamuri, S.R. ; Moriarty, B. (2006) Company Stakeholder Responsability: a new approach to CSR, Business Roundtable Institute for Corporate Ethics

- Código Unificado de Buen Gobierno Corporativo. Informe Rodriguez. 2016. Comisión Nacional del Mercado de Valores

-      Nueno, Pedro. El consejo 2020. Ed Lid

- DOCUMENTO de TRABAJO. UE 2011. Estrategia renovada de la UE para 2011-2014 sobre la responsabilidad social de las empresas

- Riera, M. & Iborra, M. (2017). Corporate social irresponsibility: review and conceptual boundaries. European Journal of Management and Business Economics, 26 (2), 146-162.

- Iborra, M. (2014), Hacia una teoría ética de identificacióny relevancia de los grupos de interés: responsabilidad, intencionalidad y previsión, poder y dependencia, urgencia y vulnerabilidad, Revista GCG, Vol. 8 No. 2, pp. 87-101, doi: 10.3232/GCG.2014.V8.N2.05.

-  Carrau, R. 2019. Buen gobierno corporativo para PYMEs, Ed. Tirant lo Blanch.

- Mitchell, R.K.; Agle, B.R.; Wood, D.J. (1997), Toward a theory of stakeholder identification and salience: defining the principle of who and what really counts, Academy of Management Review, 22 (4): 859-886.

## Additional

- Edward Freeman (1984) Strategic Management. A Stakeholder Approach. Pitman Publishing, Massachussets

-  Amartya Sen (1997) Sobre ética y economía, Madrid. Alianza Editorial

- Donna Wood (2010) Measuring Corporate Social Performance: A Review. Internacional Journal of Management Reviews (50-84).

- Frynas, J.G. & Yamahaki, C.(2016): Corporate Social Responsibility: review and roadmap of theoretical perspectives, Business Ethics: A European review, 25 (3): 258-285

- Aguinis, H. & Glavas, A. (2012): What we know and dont know about Corporate Social Responsibility: a review and research agenda, Journal of management, 38 (4): 932-968.

# ADDENDUM COVID-19

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

The teaching for the academic year 2020-2021 referred to in this Teaching Guide is programmed in the classroom mode.  If at any time during the course, for justified and unexpected reasons, it is not possible to carry out the course as planned, the teaching staff responsible will provide more specific and detailed information about the changes that should be made in the virtual classroom of the subject.
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Given the possibility of quarantine of some students or confinement of the population, the possibility of teaching distance learning by synchronous methods is contemplated, allowing the full development of the program. The appropriate measures will be taken if necessary, to facilitate access to the training of any student who has to observe quarantine unexpectedly throughout the course.

In the case that learning changes to virtual tools due to COVID-19, the final evaluation will be 100% continuous assessment.