

**COURSE DATA****DATA SUBJECT****Code:** 35967**Name:** Corporate environmental policy**Cycle:** Undergraduate Studies**ECTS Credits:** 4.5**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Facultat d'Economia	4	First quarter

SUBJECT-MATTER

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

COORDINATION

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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.

COMPETENCES / LEARNING OUTCOMES

1315 - Degree in Finance and Accounting

Adquirir la perspectiva de género como herramienta conceptual y metodológica en el análisis de procesos sociales.

Analizar la influencia de la ética empresarial en la estrategia de la empresa.

Capacidad de entender y analizar las fortalezas, debilidades, oportunidades y retos que afronta la economía valenciana, así como de posicionarse en los principales debates sobre economía valenciana.

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.).

Capacidad para ejercer como asesor medioambiental de empresas y otras instituciones.

Capacidad para elaborar y defender públicamente un proyecto empresarial en el que incorpore específicamente la normativa comunitaria específica para el mismo.

Capacidad para identificar los principales rasgos diferenciales del entorno económico valenciano.

Capacidad para integrarse como miembro de equipos de estudios de impacto ambiental.

Capacidad para resolver casos prácticos de aplicación de la normativa estudiada, demostrando un manejo adecuado de los textos legales.

Conocer cómo afecta la legalidad vigente al funcionamiento de las empresas familiares.

Conocer el papel que juega la ética empresarial en los equipos directivos y los consejos de administración.

Conocer la actividad de las tres administraciones con responsabilidades económicas sobre la realidad económica valenciana: la Generalitat, el Gobierno de España y la Unión Europea.

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.

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Conocer los instrumentos y políticas de gestión medioambiental en la empresa.

Conocer y comprender la responsabilidad medioambiental en la empresa.

Conocimiento del entorno económico, los sectores productivos y el funcionamiento de las instituciones de la Comunidad Valenciana.

Evaluar las implicaciones de las decisiones empresariales sobre los distintos actores en términos de Responsabilidad Social Corporativa.

DESCRIPTION OF CONTENTS

1. Systems, Society, Economy, and the Environment

1. Systems
2. Social System, Economic Institutions, and the Environment
3. Economic Functions of the Environment
4. Basic Aspects of Environmental Economics
5. Economic Criteria for Assessing Environmental Impact
6. Ecological Economics
7. The Limits to Economic Growth: Sustainable Development

2. Environmental Policy and Business

1. Environmental Policy
2. European Union Environmental Policy
3. Environmental Policy Instruments
4. Business and the Environment



5. Corporate Social Responsibility (CSR)
6. Technical Environmental Innovations or Eco-Innovations
7. Eco-Efficiency
8. Life Cycle Assessment (LCA)
9. The Eco-Compass

3. Clean Production, Green Marketing, Eco-Labeling, and Environmental Accounting in Business

1. Clean Production in the Production Process
2. Clean Production in the Product
3. Green Marketing
4. Eco-Labeling
5. Environmental Indicators
6. Environmental Accounting in Business

4. Environmental Management Systems

1. Environmental Management Systems (EMS): Definition and General Characteristics
2. Advantages and Disadvantages of Implementing an EMS
3. EU Regulation on Eco-Management and Environmental Audit (EMAS) versus ISO 14001
4. Development of an EMS Implementation



5. Environmental Audit

1. Concept, Objectives, and Types of Environmental Audit
2. Environmental Audit Instruments
3. Stages of an Environmental Audit

6. Environmental Risk Assessment, Environmental Impact Study, and Environmental Impact Assessment

1. Environmental Risk Assessment
2. Climate Change: Impacts, Adaptation, and Vulnerability
3. Environmental Impact Assessment
4. Environmental Impact Assessment

7. Cross-Cutting Environmental Policies. Waste

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

8. Cross-Cutting Environmental Policies. Transport



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

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Classroom practices	15,00
Total hours	45,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	20,00
Independent study and work	37,00
Preparation of lessons	0,00
Preparation for assessment activities	10,00
Resolution of case studies	0,00
Total hours	67,00

TEACHING METHODOLOGY

Theoretical classes: participatory master class, to present the essential theoretical content to the classroom.

Practical classes: concerning environmental regulations and their application in the company, students in specific cases. Here you will study the application of some Environmental Audit and Environmental Management System. Audiovisual will be used. Individual work will be carried out that will be presented in class on some of the topics worked in class and the second practical application in a private or public organization.

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

Anderson, D.A. (2019) Environmental Economics and Natural Resource Management. Routledge.

Riera, P., Brannlund, R., García, D. y Kriström, B. (2016), Manual de Economía Ambiental y de los Recursos Naturales, Paraninfo, Madrid

ISO 14001: 2015 Implantación de Sistemas de Gestión Ambiental. José Manuel Sánchez Rivero; Antonio Enríquez Palomino. Fundación Confemetal, 2018.

Norma UNE EN ISO 14001:2015. Sistema de Gestión Ambiental

Norma UNE EN ISO 19011:2018. Directrices para la auditoría de los Sistemas de Gestión

Reglamento EMAS

Tietenberg, T., Lewis, L. (2018), Environmental and Natural Resource Economics, 11th edition, Routledge.