



COURSE DATA

DATA SUBJECT

Code: 35968

Name: Corporate governance and social responsibility

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

IBORRA JUAN MARIA

SUMMARY

The overall goal of the course is to teach students to understand and analyze the concepts of corporate governance, social responsibility, and corporate sustainability as they apply to companies and organizations in general. The course provides a comprehensive and integrated overview of the key concepts of corporate sustainability in today's world of organizations and offers an up-to-date view of Corporate Social Responsibility. From this perspective, it aligns the company with the three dimensions of sustainable development (economic, social, and environmental) and with the United Nations Sustainable Development Goals (SDGs).

This course, with its materials and study, contributes to the achievement of the United Nations Sustainable Development Goals (SDGs).

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

COMPETENCES / LEARNING OUTCOMES

1315 - Degree in Finance and Accounting

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.

Conocer los órganos de gobierno de una empresa y los códigos de buen gobierno.

DESCRIPTION OF CONTENTS

Topic 1. Introduction to Corporate Social Responsibility

Topic 2. Corporate Governance, Transparency, and Control in the Company

Topic 3. Culture and Values in the Company

Topic 4. CSR Measurement and Business Models

Topic 5. Corporate Social Irresponsibility. Whistleblower Protection Law.

Topic 6. Ethics, CSR, and Sustainable Finance.

Topic 7. Beyond CSR: Corporate Sustainability, Creating Shared Value, and EBC

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	5,00
Individual or group project	27,50



Independent study and work	0,00
Preparation of lessons	25,00
Preparation for assessment activities	10,00
Resolution of case studies	0,00
Total hours	67,50

TEACHING METHODOLOGY

In order to achieve the proposed objectives, the teaching-learning process of the subject will be based on participatory lecture methods, self-guided work from various materials, case studies and preparation of reports and case studies. These methodologies seek to develop the established generic and specific competencies.

Theoretical classes: They will combine (1) the topicality of the issues addressed through the analysis and discussion of news related to the CG & CSR of companies, (2) with the reading and critical analysis of academic articles that extend some aspect of the issues addressed and allow to deepen some of the key issues related to the subject and (3) with the participatory master class in which the teacher, in each session, will provide an overview of the subject, and will expose and reinforce the key aspects and the most complex concepts.

Practical classes: Their objective is the practical application of the concepts and techniques introduced in the theory, through the resolution of cases by means of teamwork. The resolution of cases allows for an introduction to the problems of CG & CSR, reflecting the complexity and uncertainty of business reality. In addition, the practical sessions help to develop the ability to work in groups, interpersonal communication skills and the ability to organize and plan work. In addition, the practical classes provide orientation and guidance for the final monographic work of an individual nature.

EVALUATION

The course will be evaluated based on the consideration of the following aspects:

Theory. The theoretical content of the subject will include all the knowledge imparted in the theoretical classes and those collected in the compulsory bibliography and complementary materials defined by the professor for each subject. The theory of the subject can be evaluated by two procedures:

- Through a final written exam of the whole subject from the course material, both theory and practical sessions and cases studied.
- Through participation in the theoretical classes, through leadership in the presentation of current news, participation in debates and overcoming the exercises that are raised during the theory sessions.
- The grade obtained by any of these two procedures will represent 100% of the grade of the theoretical part of the course. In any of them, it is necessary to achieve a grade higher than 5 (out of 10) to pass the course.



Practicals

- The practical part of the subject will be graded based on the continuous evaluation of the participation and follow-up of the practical classes, the formal presentation of the cases and case reports assigned by the professor, either individually or in groups, and the completion of a directed monographic work.
- Attendance to the practical classes will be mandatory in compliance with article 6.9 of the UV evaluation and grading regulations. The student must attend a minimum of 85% of the scheduled hours, having to adequately justify the impossibility of attending the sessions in which he/she is absent for reasons of force majeure in the 15 days following the absence.
- The practical activities are not recoverable in examination in the first call, since they try to develop and evaluate the capacities that need the presence and continuous work of the student during a four-month period.

Overall evaluation of the course

The final grade of the course will be the weighted arithmetic average of the grades obtained in the different evaluation criteria:

- Final grade of the theoretical part 60% of the final grade
- Final grade of the continuous evaluation of practical classes 20%.
- Final grade of the academically directed work 20%.

In second call the student will be able to pass the course if he/she obtains a final grade equal or higher than 5 in a final exam that will include all the theoretical and practical content.

REFERENCES

Informe Rodriguez: CNMV. https://www.cnmv.es/DocPortal/Publicaciones/CodigoGov/CBG_2020.pdf

Johnson, Whittington, Scholes, Angwin & Regner (2017): Exploring strategy. https://trobes.uv.es/permalink/34CVA_UV/1093lvi/cdi_proquest_ebookcentralchapters_6399832_11_29



Normas Europeas de Información de Sostenibilidad (NEIS) <https://www.boe.es/doue/2023/2772/L00001-00284.pdf>

Nueno, Pedro (2016). El consejo 2020, Ed. Lid, España.

Porter M. E. and Kramer M. R. 2011. Creating Shared Value, Harvard Business Review, Jan–Feb (existe versión traducida)

Sanchis, J. R.; Campos, V.; Ejarque, A. (2020): Emprendimiento Sostenible. Empezando desde la cocreación de valor y el bien común. Editorial Pirámide, Madrid.

Specific references will be provided for each topic.