

**COURSE DATA****DATA SUBJECT****Code:** 44205**Name:** Ethics and corporate social responsibility**Cycle:** Master's Degree**ECTS Credits:** 3**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
2195 - Master's Degree in Corporate Finance	Facultat d'Economia	1	First quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
2195 - Master's Degree in Corporate Finance	Organisation	COMPULSORY

**COORDINATION**

REY MARTI ANDREA

**SUMMARY**

In the subject Ethics and Corporate Social Responsibility of the Master in Corporate Finance students are provided with the necessary concepts for the development of business models and business management approaches under the prism of ethics and social responsibility. We study the aspects that affect sustainability, transparency and public accountability by companies, good governance and the advances that have taken place in the different dimensions of Social Responsibility. Different perspectives and approaches are analyzed, as well as business models that consider the concept of sustainability, including the triple dimension of organizations: economic, social and environmental. The aspects related to ethical finance and ethics applied to financial institutions are also studied. Finally, the most advanced cases of development of management systems based on the culture of Social Responsibility are analyzed.

**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. However, basic knowledge of business management and corporate finance is recommended.

## COMPETENCES / LEARNING OUTCOMES

### 2195 - Master's Degree in Corporate Finance

Analizar e identificar los principios de actuación y planes directores de Responsabilidad Social de la Empresa que permiten implantar estrategias orientadas a mejorar la confianza en la empresa, las relaciones con su entorno, su imagen, su legitimidad y su prestigio social.

Capacidad para preparar, redactar y exponer en público informes y proyectos sobre política económica y economía pública de manera clara y coherente, defenderlos con rigor y tolerancia y responder satisfactoriamente a críticas sobre los mismos.

Construir una actitud proactiva ante los posibles cambios económicos y financieros que se produzcan en el ámbito de su labor profesional como responsable de las finanzas de la empresa.

Ser capaz de buscar, seleccionar y valorar información emanada de los distintos agentes del entorno, a través de métodos tradicionales y de las tecnologías de la información y de la comunicación para utilizarla de forma efectiva ante problemas y situaciones relacionadas con las finanzas corporativas.

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.

Tomar decisiones tanto individuales como colectivas en su labor profesional como responsable financiero de la empresa.

Trabajar en equipo con eficacia y eficiencia tanto en el área financiera como en las otras áreas funcionales de la empresa.

## DESCRIPTION OF CONTENTS

### 1. Ethics and Social Responsibility



- 1.1. Origins and Evolution of Social Responsibility
- 1.2. Conceptual Framework of Social Responsibility
- 1.3. Approaches and Dimensions of Social Responsibility
- 1.4. The Difference between Ethics and Social Responsibility
- 1.5. Sustainability and Corporate Governance

**2. Measurement and Business Models of Social Responsibility**

- 2.1. Strategic Management and CSR Management
- 2.2. Why Measure Social Responsibility: Indicators
- 2.3. The Triple Bottom Line
- 2.4. The Triple-Layer Canvas Model
- 2.5. The 5-Perspective Balanced Scorecard

**3. Creating Shared Value and the CBE Model: Beyond CSR**

- 3.1. The Limits of Social Responsibility
- 3.2. Porter and Kramer's Creation of Shared Value
- 3.3. Social Responsibility and the Creation of Shared Value
- 3.4. The Common Good Economy Model
- 3.5. The Balance Sheet and the Common Good Matrix

**4. Socially Responsible Companies**

- 4.1. Common Good Companies
- 4.2. Cooperative Companies
- 4.3. Social and Solidarity Economy Companies
- 4.4. Social Enterprises
- 4.5. B Corporations

**5. Ethics and CSR in Banking and Ethical Finance**

- 5.1. Ethics and Social Responsibility in Banking
- 5.2. Socially Responsible Investment
- 5.3. Ethical and Solidarity Finance: Characteristics and Models
- 5.4. Ethical Banking
- 5.5. Cooperative Banking

**WORKLOAD**

**PRESENCIAL ACTIVITIES**

Activity	Hours
Tutorials	3,00
Theoretical and practical classes	21,00
Group work	6,00
<b>Total hours</b>	<b>30,00</b>

**NON PRESENCIAL ACTIVITIES**

Activity	Hours
Attendance at other activities	0,00



Individual or group project	0,00
Independent study and work	0,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
<b>Total hours</b>	<b>0,00</b>

## TEACHING METHODOLOGY

The learning process for the course is structured into a theoretical and a practical section.

The theoretical section will be developed through presentations of the topics supported by the basic and complementary bibliography for each topic and specific reading materials that will be provided to the student through the virtual classroom. However, student participation throughout the theoretical sessions will be positively valued; this participation may consist of personal reflections and assessments of the concepts and theoretical content presented by the instructor.

The practical section will be developed through sessions based on active student participation and inspired by discovery teaching through the case method. Practical cases related to socially responsible organizations will be presented. Information regarding the practical cases to be worked on in class will be provided to the student through the virtual classroom. Students must read and analyze this information prior to the practical session and search for additional information that may be helpful in solving the case. The practical session will be conducted as follows: first, the case will be analyzed and solved in small groups of students (between 3 and 4 people); second, each group will present their conclusions to the rest of the groups; and third, a discussion will take place throughout the class to arrive at a single final solution. After the practical session, each student must prepare an individual report containing the analysis and solution of the case, which must be submitted to the instructor during the subsequent practical session. Students may use both virtual and in-person tutoring to work with the instructor to resolve any questions they may have regarding the solution and preparation of the corresponding practical report.

## EVALUATION

The assessment system will consist of continuous evaluation based on the following aspects: attendance at the module's theoretical and practical classes (20% of the overall grade), preparation and submission of individual reports on the practical cases (60% of the overall grade), and participation, interest in the module, attitude toward the subject, and the possibility of attending a seminar related to the module's content (20% of the overall grade). Reports will be prepared according to the criteria and guidelines established by the module instructor. The instructor may consider requiring some or all students to take a final exam for the course if the quality of the reports submitted is insufficient.

Final Grade for the Course:

- Class Attendance: 20%
- Submission of Individual Practice Reports: 60%
- Participation and Interest in the Course: 20%
- Final Exam (Substitute or Supplement to Previous Activities): Between 0 and 100.

Total: 100%



## REFERENCES

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