

**Social Corporate Responsibility and Sustainability
Reports**

Code: 44450
ECTS Credits: 6

Degree	Type	Year	Semester
4317517 Account Auditing and Accounting	OT	0	2

Contact

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Teaching groups languages

To check the language/s of instruction, you must click on "Methodology" section of the course guide.

Prerequisites

It is not necessary any prerequisite to study this subject.

Objectives and Contextualisation

The course aims to introduce the student to the sustainability reports of organizations (mainly companies) based on European Union regulations.

Learning Outcomes

1. CA15 (Competence) Evaluate reports on the measures adopted by a company or group of companies to promote equal treatment and opportunities between women and men, as well as their diversity management.
2. KA12 (Knowledge) Identify the current regulations regarding the environmental information that companies must provide in their individual and consolidated financial statements.
3. SA14 (Skill) Relate international regulations to the non-financial information that companies must provide.

Content

- Reference framework: Sustainability and Corporate Social Responsibility CSR. Adaptation to climate change and circular economy.
- The corporate sustainability report. The regulations of the European Union.

- A case study

Methodology

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes
- Activity supervised: consistent in the realisation of tutorial programme and the realisation of exercises
- Autonomous activity that divides in two parts:

* Part of study by part of the student (readings, research of information, etc).

* Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses".

The tutorial could be in a a seminary or on line

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

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Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	8	0.32	SA14
Theoretical classes	20	0.8	CA15
Type: Supervised			
Tutorial	6	0.24	SA14
Type: Autonomous			
Individual work	114	4.56	KA12

Assessment

he system of evaluation and follow-up of the student divides in 3 modalities:

- Realisation of exercises (40%)
- Participation and assistance in class: 10% (minimum assistance 75%)

- Final exam: 50%

Minimum note in the examination: 4 points (on 10 points)

The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses.

Unic evaluation is not admitted in this subject.

Process of Recovery

"To participate in the process of recovery the students has to have been previously evaluated in a group of activities that represent a minimum of two third parts of the total qualification of the subject or module." Section 3 of the Article 112 ter. The recovery (Academic Rule UAB). The and the students have to have obtained a half qualification of the subject between 3,5 and 4,9. The proof of recovery will effect between 15 and 20 days after the final proof.. The student that present and surpass it will approve the subject with a note of 5. In contrary case will keep the same note.

Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academican, "in case that the student make any irregularity that can drive to a significant variation of the qualification of an act of evaluation, will describe with a 0 this act of evaluation, with independence of the disciplinary process that can instruct . In case that produce diverse irregularities in the acts of evaluation of a same subject, the final qualification of this subject will be 0". Section 10 of the Article 116. Results of the evaluation. (Academic rule UAB)

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam	50	2	0.08	CA15, KA12, SA14
Written report in group	40	0	0	SA14
participation in class and assistance	10	0	0	SA14

Bibliography

BENN, SUZANNE and BOLTON DIANNE (2011) Key concepts in corporate social responsibility, SAGE, Los Angeles (Calif.)

EUROPEAN UNION (2022) Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (Text with EEA relevance).

EUROPEAN UNION (2014) Corporate social responsibility: national public policies in the European Union. Compendium 2014 / European Commission. Directorate-General for Employment and Social Affairs, Luxembourg: Publication Office of the European Union ISBN 978-92-79-38875-0 - doi:10.2767/27405 (online)

Software

No