UAB
Universitat Autònoma de Barcelona

Social Corporate Responsibility and Sustainability Reports

Code: 44450
ECTS Credits: 6

2025/2026

Degree	Type	Year
Account Auditing and Accounting	OP	1

Contact

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Teaching groups languages

You can view this information at the end of this document.

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 the company or group of companies to promote equal treatment and opportunities between women and men, as well as diversity management.
2. KA12 (Knowledge) Identify 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 entities 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.
- The European Sustainability Reporting Standards (ESRS)
- A case study

Activities and Methodology

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

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 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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Assessment

Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Class participation and attendance	25	0	0	CA15, KA12, SA14
Final Exam	50	2	0.08	CA15, KA12, SA14
Submission of short essays	25	0	0	CA15, KA12, SA14

Unic avaluation is not admited 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 4,8. 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.

Use of Artificial Intelligence

In this course, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may result in a partial or total penalty in the grade of the activity, or higher penalties in serious cases.

Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academician, "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).

Bibliography

Bibliografía més rellevant

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https://eur-lex.europa.eu/legal-content/ES/TXT/PDF/?uri=CELEX:32022L2464

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https://eur-lex.europa.eu/legal-content/ES/TXT/PDF/?uri=OJ:L_202302772

Bibliografía complementaria

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Webgrafia

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Software

No

Groups and Languages

Name	Group	Language	Semester	Turn
(TE) Theory	1	Spanish	second semester	afternoon