UAB
Universitat Autònoma de Barcelona

Social Corporate Responsibility and Sustainability Reports

2026/2027

Code: 44450
Credits: 6

Degree programme	Type	Course
Account Auditing and Accounting	OP	1

Contact lecturer

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Group languages

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

Prerequisites

It is not necessary any prerequisite to study this subject.

Objectives

This course explores one of the most important challenges facing businesses today: how organizations measure, manage, and communicate their sustainability performance. As sustainability becomes a key priority for companies and regulators worldwide, organizations are increasingly required to report not only their financial results but also their environmental and social impacts.

Students will learn how sustainability reports are prepared, how they support transparency and accountability, and how they help companies demonstrate their contribution to a more sustainable future. The course also examines how investors, customers, employees, regulators, and other stakeholders use this information to evaluate corporate performance and decision-making.

Designed for future business leaders and sustainability professionals, the course combines practical and up-to-date knowledge with real-world applications. Students will develop valuable skills in understanding, preparing, and assessing sustainability reports in line with current European requirements and international best practices.

As demand for sustainability expertise continues to grow across industries, this course offers an excellent opportunity to gain highly relevant skills and enhance career prospects. It provides a strong foundation for careers in sustainability management, ESG reporting, corporate strategy, risk management, compliance, and consulting. Whether your goal is to work for responsible companies, support sustainable transformation, or build a career in one of the fastest-growing areas of management, this course will equip you with the knowledge and skills needed to succeed.

Learning outcomes

- CA15 (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.) 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.
- KA12 (Identify current regulations regarding the environmental information that companies must provide in their individual and consolidated financial statements.) Identify current regulations regarding the environmental information that companies must provide in their individual and consolidated financial statements.
- SA14 (Relate international regulations to the non-financial information that entities must provide.) Relate international regulations to the non-financial information that entities must provide.

Contents

1. Circular Economy

The circular economy has become a strategic model for enhancing sustainability and business competitiveness by promoting the efficient use of resources, reducing waste, and creating long-term value. In the context of auditing and accounting, understanding the principles of the circular economy is essential for identifying, measuring, and communicating the economic, environmental, and social impacts generated by business activities.

2. Concept and Theoretical Perspectives of CSR. International Frameworks for CSR and Corporate Sustainability

Corporate Social Responsibility (CSR) examines how companies create economic value while managing their social and environmental impacts. This topic introduces the main concepts and theoretical approaches to CSR, as well as the key international sustainability frameworks, providing an essential foundation for understanding corporate transparency, accountability, and the corporate information subject to audit and assurance processes.

3. Corporate Governance, Strategic Management and CSR

Corporate governance, strategic management, and Corporate Social Responsibility (CSR) are key elements in ensuring transparent, responsible, and long-term-oriented business management. This topic explores how strategic decisions and governance structures influence the economic, social, and environmental performance of organizations, as well as the quality of corporate information and accountability to stakeholders.

4. Environmental Management Tools Applied to Business

Environmental management tools enable organizations to identify, monitor, and reduce the environmental impacts arising from their activities. This topic presents widely used instruments such as environmental management systems, certifications, life cycle assessments, and environmental performance evaluations, providing a practical understanding of how companies integrate sustainability into their management practices and how these aspects are reflected in corporate information and sustainability reports.

5. The European Sustainability Reporting Standards (ESRS) and the Sustainability Report: Environmental and Social Risks

The European Sustainability Reporting Standards (ESRS) establish the requirements that companies must follow to identify, manage, and disclose their environmental, social, and governance (ESG) risks, impacts, and opportunities. Within the European regulatory framework, the sustainability report has become a mandatory reporting requirement for certain companies and must be presented together with the financial information included in the annual financial statements, providing a comprehensive view of corporate performance. This topic examines the structure and reporting requirements of the sustainability report, with particular attention to environmental and social risks, and its importance for transparency, accountability, and the audit and assurance of corporate sustainability information.

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Theoretical classes with exercicises	48	1.92	KA12, SA14
Individual work	100	4	CA15, KA12, SA14

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.

Assessment

Continuous assessment activities

Title	Weight	Hours	ECTS	Learning outcomes
Submission of short essays	15%	0	0	CA15, KA12, SA14
Case Presentation	20%	0	0	CA15, KA12, SA14
Class participation and attendance	15%	0	0	CA15, KA12, SA14
Final Exam	50	2	0.08	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

Bibliography/ Bibliografia /Bibliografía

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

- CRANE, A. et al. (2008) The Oxford Handbook of Corporate Social Responsibility, Oxford University Press Inc., New York

- CROWTHER, D. and SEIFI, S. (2021) The Palgrave Handbook of Corporate Social Responsibility, Palgrave Macmillan.

- EUROPEAN COMMISSION Omnibus I Package, COM (2025) 80 final, 2025/0044(COD) Proposal for a Directive of the European Parliament and of the Council amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements

- EUROPEAN UNION Consolidated text: Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (Text with EEA relevance) Text with EEA relevance

- EUROPEAN UNION 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 Consolidated text: Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards (Text with EEA relevance) Text with EEA relevance

- EUROPEAN UNION Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (Text with EEA relevance)

- EUROPEAN UNION Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which

Member States are to apply certain corporate sustainability reporting and due diligence requirements (Text with EEA relevance)

- EUROPEAN UNION Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (Text with EEA relevance)

- MAGNAN, M. and MICHELON, G. (2024) Handbook on Corporate Governance and Corporate Social Responsibility, Edward Elgar Publishing.

- YIN, R.K. (2018) Case study research and applications: Design and methods. Sixt Edition. SAGE Publications, Inc.

General Webography/Webgrafia de caràcter general/Webgrafía de carácter general

- EUROPEAN COMMISSION Corporate social responsibility (CSR), https://commission.europa.eu/topics/business-and-industry/doing-business-eu/sustainability-due-diligence

- EUROPEAN COMMISSION Corporate sustainability due diligence, https://commission.europa.eu/topics/business-and-industry/doing-business-eu/sustainability-due-diligence

- EUROPEAN COMMISSION Corporate sustainability reporting, https://finance.ec.europa.eu/financial-markets/company-reporting-and-auditing/company-reporting/corpora

- EUROPEAN COMMISSION EU taxonomy for sustainable activities, https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_e

- EUROPEAN FINANCIAL REPORTING ADVISORY GROUP (EFRAG) Sustainability reporting, https://www.efrag.org/en/sustainability-reporting

- GLOBAL REPORTING INITIATIVE (GRI), Sustainability reporting, https://www.globalreporting.org/

- INSTITUTO DE CONTABILIDAD I AUDITORIA DE CUENTAS (ICAC) Información sobre sostenibilidad, https://www.icac.gob.es/sostenibilidad/informacionsostenibilidad

- UNITED NATIONS Global Compact, https://unglobalcompact.org/what-is-gc

Software

No

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TEm) Theory (master)	1	Spanish	second semester	afternoon
(PAULm) Classroom practices (master)	1	Spanish	second semester	afternoon