

61429 - Accounting and Information on Sustainability

Syllabus Information

Academic year: 2024/25

Subject: 61429 - Accounting and Information on Sustainability

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 526 - Master's in Accounting and Finance

ECTS: 4.0

Year: 1

Semester: First semester

Subject type: Optional

Module:

1. General information

The subject and its expected results respond to the following approaches and objectives:

The purpose of the subject is to provide a theoretical approach to CSR and sustainability in the information systems of organizations, as well as their practical application. Therefore, the main objective is to make the student aware of the need to incorporate social and environmental approaches to their future role as manager in an organization or institution.

Specific objectives:

- To know the basic components of CSR and sustainability and their implications.
- To produce basic sustainability information.
- To be familiar with the main national and international proposals for sustainability accountability and the information derived from them.
- To analyse the social and environmental information of organizations.
- To be familiar with sustainability management systems and their impact on management accounting.
- To understand the challenges posed by the circular economy in the management of companies and in sustainability information and accounting.

Since the topics taught in the subject are CSR and sustainability, most of the Sustainable Development Goals of the United Nations Agenda 2030 are part of the objectives of the subject and are addressed to a greater or lesser extent. Specifically, the main contributions of the subject to the SDGs are focused on the following:

Goal 08: Decent work and Economic Growth (objectives 8.3 and 8.4)

Goal 09: Industry, Innovation and Infrastructure (9.4 and 9.5)

Goal 12: Responsible Production and Consumption (12.2 to 12.6)

Goal 13: Climate Action (13.2 and 13.3)

2. Learning results

Upon completion of this subject, the student will be able to:

- Know the basic components of Corporate Social Responsibility and sustainability and how they affect and can be affected by the actions of business organizations.
- Prepare basic sustainability information based on knowledge of the organization's behaviour.
- Know the main national and international proposals on sustainability accountability and the information derived from them.
- Know how to find, understand and analyse the social and environmental information of organizations.
- Know the impact of sustainability in the management systems of organizations, especially in management accounting.

3. Syllabus

1. Conceptual framework of Corporate Social Responsibility. Sustainable Development Goals
2. Social and Environmental Accounting
3. Sustainability Reporting
4. Accounting and Reporting for Sustainability Management. Circular Economy and Climate Change

4. Academic activities

This subject is taught during the first four-month period of the academic year.

The calendar of classroom sessions, conferences, forums, etc. will be duly updated when the academic calendar and schedule of the master of which the subject is part are available, and will be published in the ADD (*Anillo Digital Docente*).

The presentation of the final work must be performed before the examination period of the first call.

However, if necessary for health reasons, face-to-face classes and activities may be taught in a blended or online format.

Subject taught during the first four-month period of the academic year

Face-to-face sessions, seminars and/or conferences

Presentation of individual final works on the subject's topics

Discussion forums on relevant topics in the University's ADD (*Anillo Digital Docente*) environment.

Updated information on the subject will be published in the University's ADD (*Anillo Digital Docente*).

5. Assessment system

The student must demonstrate achievement of the intended learning results through the following assessment activities:

- 1 Completion of the tasks set in the face-to-face sessions and active participation in them.
- 2 Completion and presentation of the theoretical or practical work assigned.
- 3 Attendance and active participation in the conferences, seminars, forums and debates programmed, both on-site and virtual.
- 4 The final grade for the subject will be determined according to the following criteria:

Students may choose between a continuous assessment or a global assessment process. Continuous assessment does not imply the waiver of a subsequent global assessment. In this case, the final grade will be the higher of the two.

It is foreseen that all tests will be carried out in person, but if health circumstances require it, they will be carried out in a blended or online manner.

1. For students who opt for continuous assessment

Final individual work (up to 75% of the final grade)

Active participation in sessions, forums, seminars, etc. (up to 25%)

Minimum attendance required for continuous assessment: 80% of the sessions (rest of the grade).

2. For students who opt for the final test:

Final test related to the subject taught during the academic year to be written on the scheduled dates (1st or 2nd call).

6. Sustainable Development Goals

9 - Industry, Innovation and Infrastructure

12 - Responsible Production and Consumption

13 - Climate Action