

27546 - Social Accounting and Finance

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Course	4
Period	Second semester
Subject Type	Optional
Module	---

1. Basic info

1.1. Recommendations to take this course

1.2. Activities and key dates for the course

2. Initiation

2.1. Learning outcomes that define the subject

2.2. Introduction

3. Context and competences

3.1. Goals

3.2. Context and meaning of the subject in the degree

3.3. Competences

3.4. Importance of learning outcomes

4. Evaluation

5. Activities and resources

5.1. General methodological presentation

The learning process of this course has been design as follows:

- *Theoretical classes or lectures:*

During the lectures the professor/s will present and explain the basic concepts of the course, so they are key to understand the contents of the course. Students will be encouraged to engage in a discussion about these basic concepts. The following materials will be available for the students:

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Lecture notes prepared for each chapter that should be read in advance.

In some cases, references recommended and real-life case studies of the topics under study.

- *Practical sessions (blackboard and computer lab)*

In addition to participative lectures, most weeks the students will have a problem solving class or case studies. Small group exercises and individual task will be carried out.

Other practical sessions are seminars of experts.

The learning process requires individual study and effort to achieve the course objectives.

5.2.Learning activities

To attain the learning outcomes the activities scheduled are:

Activities	ECTS	COMPETENCES
Theoretical classes or lectures	1.2	All
Practical session Problem solving task Cases studies Oral presentations	1.2	All
Individual and group tutorials: face-to-face and/or online Small groups study Individual study Seminars	3.6	All
TOTAL ECTS	6	

5.3.Program

PART I. INTRODUCTION

1. CORPORATE SOCIAL RESPONSIBILITY AND ORGANIZATIONS

PART II. SOCIAL ACCOUNTING

2. ACCOUNTABILITY, TRANSPARENCY AND SUSTAINABILITY
3. STANDARIZATION OF CORPORATE SOCIAL AND ENVIRONMENTAL ACCOUNTING
4. SUSTAINABILITY AND SOCIAL REPONSIBILITY REPORTING
5. SOCIAL AND ENVIRONMENTAL MANAGEMENT ACCOUNTING

PART III. SOCIAL FINANCE

6. FINANCIAL EXCLUSION AND ALTERNATIVE FINANCIAL PRODUCTS
7. SOCIALLY RESPONSIBLE INVESTMENT
8. ETHICAL BANKING
9. MICROFINANCE

5.4.Planning and scheduling

The calendar of classes and seminars will be published in the web site of the Faculty and/or in the Online Teaching Platform (ADD) and the presentation of works and other activities will be announced by the lecturer and through the appropriate channels.

5.5.Bibliography and recomended resources

Updated bibliography is available through the website of the library: <http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>