

Bachelor Degree in Business Administration and Management and Business Transformation

Course: Social corporate responsibility and sustainability

Subject: Ethics and sustainability

Credits: 6 ECTS

Program: Bachelor

Modality: On-Site

Year: Fourth

Semester: Second

Academic Year: 2026–2027

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2. Presentation

Sustainability is defined by managing current resources without risking these resources in the future, thinking about the health of the planet, the balance with the social economic part, and growing with norms in society. All this becomes a Circular Economy. Such activity entails the creation of new business opportunities that offer the possibility to use new sustainable materials, generate value from waste, maximize the value of products over time, activate the value of untapped assets or add uptime and total customer service needs, and convert current businesses to sustainable businesses. The subject will address sustainable practices that can be included in the Circular Economy and thus create circular business models. Therefore, it will be necessary to apply actions to inflame the feeling of belonging, improving the involvement of employees in using resources more efficiently to obtain more efficient results. This is only feasible with the collaborative work of entrepreneurial experts, national agencies and companies willing to change.

3. Learning outcome of the degree

- RAT1 – The graduate will be able to recognize the tasks of the different functional areas within a company or organization, taking into account previous theoretical learning about business structures.
- RAT2 – The graduate will identify the moral and ethical principles related to legal and social responsibility, derived from business action through theoretical learning of the regulations that apply to companies.
- RAT3 – The graduate will be able to identify economic, environmental, political, sociological and technological factors at the local, national and international levels and their impact on organizations through research-based learning in business environments.
- RAT4 – The student will describe the techniques of management in the development of business organizations by means of different written tests.
- RAT5 – The graduate will describe the characteristics of the institutions and procedures of the Spanish and European legal system and their impact on the business environment, by means of a written or oral test.
- RAT6 – The graduate will be able to understand the different data analysis techniques used to assess the feasibility of a business project.
- RAT7 – The student, after completing the Degree, will be able to identify the HR principles and practices of organizations through real-world case study learning
- RAT8 – The graduate will be able to provide a detailed description of the principles of occupational risk assessment as well as the action plans required to implement them in a company.
- RAT9 – The student will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.
- RAT10 – The student will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT11 – After completing the Degree, the student will be able to apply the teamwork techniques in an autonomous way.

- RAT12 – The graduate will be able to develop both traditional and digital marketing and promotional projects in a business environment.
- RAT13 – The graduate will be able to analyze the economic operations of companies, which have been carried out in the financial markets.
- RAT14 – The graduate will be able to apply in an effective way the principles of quality management and continuous improvement of organizations by means of a simulation of the implementation of a quality system in a company.
- RAT15 – The graduate will be able to analyze the possible solutions to a legal problem in the business environment.
- RAT16 – The graduate will be able to understand the economic-financial information of business entities and institutions in relation to their environment.
- RAT17 – After completing the degree, the graduate will be able to apply techniques to analyze and solve problems in changing business environments through the implementation of challenges and problem-solving methods.
- RAT18 – The student will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT19 – The student will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT20 – The student will be able to apply the gender perspective in the professional tasks.
- RAT21 – The graduate will be able to verify the economic-financial information of business organizations and institutions with regard to their environment, by analyzing the companies' profit and loss accounts.
- RAT22 – After completing the degree, the student will be able to design work processes to achieve organizational efficiency.
- RAT23 – The graduate will be able to actively propose a plan for the implementation and support of information and communication systems for the digital transformation of the organization, according to a project based on a real business case.
- RAT24 – After completing the degree, the student will be able to design projects for IT services and systems in all business fields.
- RAT25 – The graduate will be able to prioritize the operational tasks of the different functional areas of a company or organization.

4. Contents

In an increasingly globalized world, doing business entails a number of complications, including those arising from business ethics. Each country or region of the world has its own culture and ways of doing things, issues that often involve ethical or moral conflicts related to the good work of companies. During this course the student will analyze, reflect and give judgment on the different aspects related to business ethics in the different areas of a company, always from a business point of view. In particular these themes will be addressed in all activities of the subject to achieve a real application of sustainability.

- Topic 1: Introduction to Corporate Social Responsibility and Sustainability.
 - Presentation of the course, basic concepts of CSR and sustainability.
 - History and evolution of CSR and sustainability.
 - Stakeholders: identification and management.
 - Relationship between business ethics, governance and CSR.
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- Topic 2: Normative Frameworks and International Standards.
 - Principles of the UN Global Compact and the Sustainable Development Goals.
 - ISO 26000 and other relevant standards (GRI, AA1000, SASB, ESRS, EU CSRD).
 - National and international legislation on CSR and sustainability.
 - Public policies and multisectoral alliances.
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- Topic 3. CSR Strategies and Models
 - Strategic CSR models.
 - Integration of sustainability into business strategy.
 - Social innovation and circular economy.
 - Success stories and lessons learned, international benchmarking.
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- Topic 4. CSR Measurement, Reporting and Communication
 - Sustainability indicators: ESG (environmental, social and governance).
 - Preparation of sustainability reports and CSR reports.
 - Digital tools for CSR management and reporting.
 - Transparency, greenwashing and challenges in ethical communication.
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- Topic 5. Environmental Sustainability.
 - Climate change: causes, consequences and business action.
 - Natural resource management and low-carbon economy.
 - Carbon footprint, water footprint and circular economy.
 - Biodiversity, conservation and responsible business.
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- Topic 6. Social Sustainability.
 - Diversity, equity and inclusion in the company.
 - Human and labor rights in the value chain.
 - Community-business relationship and local development.
 - Responsible consumption and conscious consumer trends.
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- Topic 7. Current challenges and emerging trends.
 - Artificial intelligence, digitalization and sustainability.
 - Sustainable finance, responsible investment and green taxonomy.
 - Sustainable supply chain and due diligence.
 - Advanced circular economy, upcycling and new business models.

5. Methodology

Learning outcomes developed	Teaching methodology	Training activities
Knowledge	Master class	Teacher's presentations
	Instructional sessions	Student's presentations
	Tutoring	Meetings for the resolution of doubts
	Learning based on readings	Reading and analysis of documents
Skill	Learning based on projects	Problem solving
	Learning based on audio-visual	Audiovisual analysis
	Case-based learning	Search and processing of information. Problem solving
Competence	Project-based work	Reporting Submissions of reports or papers

6. Evaluation

Evaluation system	Weight
Continuous evaluation: exercises, problems, reporting, papers, case studies	40 %
Mid-term exam	20 %
Final exam	40 %

Program

The subject consists of tutoring sessions. In the established tutoring schedule, students will be attended and any doubts that have not been solved during the theoretical face-to-face classes will be resolved. Students may request specific bibliography to expand on specific topics or any other information related to the subject. In addition, the practical work assigned to each group will be followed up.

Plenary sessions will be held throughout the group to provide guidance for practical sessions. Practical group activities* are based primarily on cooperative learning to apply the concept of sustainability in a real project. Students will work in teams of 3 people. The assigned tasks must be done collectively and the evaluation will also

be collective.

Phase 1: Perform a search to find the problem of sustainability of a company

The sustainability plan must begin with an initial diagnosis of the project or company, which allows us to know where we are at the beginning. The student must identify existing environmental, social and economic risks and also opportunities for improvement.

Phase 2: Conduct an investigation of business models for sustainability applicable in the chosen sector.

The tutors of the subject will propose to the students one or several specific methods, in order to deepen in its various

Phase 3: Seek alliances and create the action plan to explore circular and collaborative business models and coordinate with a department in question. (Annex I)

It is necessary that each objective within the sustainability plan has its action plan for its achievement. The objectives must be specific, measurable, achievable, realistic and must have a maximum time limit for their achievement in collaboration with agencies or alliances.

Phase 4: Ensure the introduction of a social innovation activity in several departments of the company.

Phase 5: Key indicators for the development of sustainability implementation strategies

Indicators must have a starting value that determines the starting point, and the value to be achieved or target value, as well as the time to achieve it. Measure the results of the business or department in question once in a sustainable future

Phase 6: Implementation of the sustainability plan

Each student team will be responsible for the achievement of actions to implement such actions in a sustainable manner over time during the academic year.

At the end of the period a report is expected (20%) and presentation of the work in which the basic knowledge of the subject will be applied to the actual case chosen. , and the results (40%) The depth of the application of the topic to be addressed, the sources of information consulted, the degree of depth in the research of the topic and the collaboration carried out, structure and coherence will be assessed, the results obtained at the end of the activity by means of a written presentation of the work and its oral defence before the tutor.ç

The regulations establish a mandatory attendance requirement of 75%.

Regular attendance at in-person teaching activities is a fundamental academic requirement for the proper acquisition of the competencies and learning outcomes of the course. In this regard, a minimum attendance of 75% of the total scheduled sessions is mandatory.

Failure to meet this minimum attendance percentage will result in the loss of the right to sit the final exam for the course. Consequently, the student will be graded as a fail, with no possibility of reassessment or second-chance opportunities, in accordance with the University's current academic regulations.

1. Absences are divided into two categories: justified and unjustified. Justified absences are those that can be supported by documentation. All other absences are considered unjustified.
2. Supporting documents must be submitted to the teaching staff within a maximum period of 7 days, and must clearly include the student's personal details, as well as the date and time during which attendance at class was prevented.

7. Bibliography

- Dormido, L., Garrido, I., L'Hotellerie-Fallois, P., & Santillán, J. (2022). El cambio climático y la sostenibilidad del crecimiento: iniciativas internacionales y políticas europeas (No. 2213). Banco de España.
- Plasencia Soler, J. A., Marrero Delgado, F., & Nicado García, M. (2023). Metodología para contribuir a la sostenibilidad desde el proceso de dirección estratégica. *Ciencias administrativas*, (21), 4-4.
- Marcillo Sánchez, P. M. (2022). Análisis del desarrollo de software con metodología ágil y la capacidad de la sostenibilidad implementada (Doctoral dissertation, ETSI_Sistemas_Infor).
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- Del Giudice, M., Di Vaio, A., Hassan, R., & Palladino, R. (2022). Digitalization and new technologies for sustainable business models at the ship-port interface: A bibliometric analysis. *Maritime Policy & Management*, 49(3), 410-446.
- Le, T. T. (2022). How do corporate social responsibility and green innovation transform corporate green strategy into sustainable firm performance?. *Journal of Cleaner Production*, 362, 132228.
- Aagaard, A. (2022). *Sustainable business: Integrating CSR in business and functions*. CRC Press.
- Larbi-Siaw, O., Xuhua, H., Owusu, E., Owusu-Agyeman, A., Fulgence, B. E., & Frimpong, S. A. (2022). Eco-innovation, sustainable business performance and market turbulence moderation in emerging economies. *Technology in Society*, 68, 101899.
- Cavagnaro, E., & Curiel, G. H. (2022). *The three levels of sustainability*. Taylor & Francis.
- Jonek-Kowalska, I., Wolniak, R., Marinina, O. A., & Ponomarenko, T. V. (2022). *Stakeholders, Sustainable Development Policies and the Coal Mining Industry: Perspectives from Europe and the Commonwealth of Independent States*. Routledge.

Annex I – Smoothing of associations and NGOs

- 42 Barcelona Fundación Telefónica
- 50a50
- Acción contra el Hambre
- Acted
- AIDA books
- AIESEC

- Aldarte
- Amnistía Internacional
- Asociación Inserta Empleo
- Associació Educativa Tropezando con Suerte
- Ayuda en acción
- BEMOMSTAR, S.L.
- Candela
- Centre Tecnològic de Telecomunicacions de Catalunya
- CESAL
- Consejo Empresarial Alianza por Iberoamerica
- Cruz Roja Española
- Empresarios sin Fronteras (Estados Unidos)
- FELGTBI+
- FUNDACIO ACCIO SOCIAL INFANCIA (FASI)
- Fundació de l'Esperança
- Fundació Germà Tomàs Canet
- Fundació Pere Tarrés
- Fundació PIMEC
- Fundacio Valles Oriental
- Fundación ADSIS
- FUNDACIÓN ASHOKA EMPRENDEDORES SOCIALES
- Fundación Carmen Pardo-Valcarce
- Fundación Entreculturas ONG
- Fundación Èxit
- Fundación ONCE
- GestionaRSE (Perú)
- Global Maritime Forum
- Gran Recapte d'Aliments
- HEEALS
- Instituto Ethos (Brasil)
- Intiwawa e.V. / IWA en acción
- Médicos del Mundo
- MEDICOS SIN FRONTERAS
- Metropolis
- MIEO colombia
- Mother2Mother
- Netmentora Catalunya
- Plataforma per la Llengua
- Rainforest Action Network
- Residencial Bacumar
- Save The Children
- SciTech DiploHub
- The Nature Conservancy Adena WWF
- UNICEF

- University of Antwerp
- UnLimited Spain
- Vita Profesionales SL