

## COURSE GUIDE

Course data	
Name	Business Ethics and Corporate Social Responsibility (CSR)
Grade	Master in Business Administration (MBA)
Year	
Semester	1º/2º according to the specific calendar
ECTS credits	3
Status	Compulsory
Department	ICADE Business School
Área	Business management (Gestión Empresarial)

Teachers' data	
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## SPECIFIC COURSE DATA

### Course context

#### Contribution to the professional profile of the master

The ethical quality of the management is an important challenge for every commercial company and the persons making decisions on its behalf. "Business Ethics and CSR" offers a good opportunity for the MBA students to deepen their understanding about the social and organizational relevance of the ethical dimension of business, and the impact of the CSR on the society at large.

The students must develop the ability to connect Ethics and CSR with the various aspects of the company management, such as Strategy, Marketing, Financial Management, Human Resources, etc. Ethics and CSR are not conceived here as a different functional area of the company, but as transversal aspects that must find expression in the policies and decisions of all areas and departments.

The course intends to add ethical and humanistic abilities to the future managers of companies and other organizations. That way, their professional capacities will be enriched with a superior performance in aspects beyond the economic bottom line of the firm.

#### Objectives

- Discuss the current business model and broaden the understanding of the company and its role in society.
- Study the importance of the ethical dimension in the life of the company and its organizational culture.
- Identify the most ethically problematic areas in the companies and in business.
- Learn to apply moral reasoning to the ethical problems of management, arriving to decision proposals, both coherent and acceptable from an ethical point of view.
- Discuss the incorporation of Ethics and CSR into the organizational structure of companies.
- Propose a certain conception of Corporate Social Responsibility and its links with Business Ethics.

## SUBJECT

<b>Contents</b>
Part 1: Business Ethics: conceptions of the company; moral reasoning.
Part 2: Stakeholders and functional areas of the company: ethical dimensions.
Part 3: Management of Ethics and Corporate Social Responsibility (CSR)

<b>Competencias</b>
<b>Competencias genéricas del área-asignatura</b>
<p><b>CG1. Capacidades cognitivas de análisis y síntesis aplicadas a situaciones de negocios y problemáticas organizativas de gestión.</b> RA1. Es capaz de enfrentarse con el estudio analítico de casos y escenarios, así como a llevar a efecto síntesis de información y de datos.</p> <p><b>CG5. Capacidades interpersonales de escuchar, negociar y persuadir y de trabajo en equipos multidisciplinares para poder operar de manera efectiva en distintos cometidos y, cuando sea apropiado, asumir responsabilidades de liderazgo en la organización empresarial.</b> RA1. Se integra en equipos de trabajo y desempeña un papel efectivo. RA2. Es capaz de escuchar las opiniones de los demás y de hacerse entender.</p> <p><b>CG6. Compromiso ético en la aplicación de valores morales y los de la organización frente a dilemas éticos y de responsabilidad social corporativa</b> RA1. Comprende y valora perspectivas culturales e ideológicas distintas. RA2. Es sensible a la dimensión ética de los problemas sociales y ecológicos.</p> <p><b>CG7. Capacidad de gestión del tiempo con el objetivo de mejorar la efectividad personal y del equipo dentro del marco de las organizaciones empresariales, su entorno y su gestión.</b> RA1. Es capaz de organizarse y cumplir con los plazos asignados a las tareas. RA2. Jerarquiza tiempos y energías a la hora de llevar a efecto su estudio.</p> <p><b>CG8. Razonamiento crítico y argumentación acorde con la comprensión del conocimiento y del saber sobre las organizaciones empresariales, su contexto externo y su proceso de administración y dirección.</b> RA1. Ejerce el pensamiento independiente y la reflexión personal sobre problemáticas diversas. Identifica los supuestos y las limitaciones de métodos y teorías.</p>
<b>Competencias específicas del área-asignatura</b>
<p><b>CE7. Comprender los valores éticos y morales que prevalecen en las empresa, adquiriendo la capacidad de identificar y resolver los dilemas éticos que se presentan en la actividad empresarial y aplicar los instrumentos de gestión y evaluación de la RSE para su incorporación a la planificación estratégica de la empresa y su desarrollo organizativo.</b> RA1. Ser capaz de conectar la Ética y la RSE con elementos tales como la Estrategia, el Marketing, la Dirección Financiera, la Gestión de Personas en la Organización.</p>

## TEACHING METHODOLOGY

General methodological aspects of the course	
Presential activites	Competencias
<p><b>Lectures:</b></p> <p>The professor offers a theoretical and conceptual framework for understanding the theme under consideration, emphasizing some aspects and fundamental elements.</p> <p><b>Analysis of Cases and Scenarios:</b></p> <p>The professor and the students, individually or gathered in groups, analyze cases and/or scenarios in order to apply theoretical aspects and to develop abilities of moral analysis, argumentation and synthesis.</p> <p><b>Invited speakers:</b></p> <p>When possible, external speakers may be invited to share their personal and corporative experience with the students. .</p> <p><b>Final grading:</b></p> <p>The course requires a final paper and/or test, where the contents and skills acquired by the student must be reflected, along with the maturity of his/her judgement in matters of Business Ethics and CSR, and his/her personal conclusions.</p> <p>Students who have not passed the course evaluation, must make up for it: (i) delivering all missing and failed papers and exercises, and (ii) writing a final paper or examen (according to the professor's instructions) comprehending the whole course.</p>	<p>CG6 (RA1 y RA2) CG8 (RA1 y RA2) CE7</p> <p>CG1 (RA1) CG5 (RA1 y RA2) CG7 (RA1 y RA2) CG 8 (RA1 y RA2) CE7</p> <p>CG5 (RA2) CE7</p> <p>CG7 (RA1 y RA2) CG1 (RA1) CE7</p>
Non-presential activities	Competencias
<p><b>5 Reading of books and articles following the professor's instructions.</b></p>	<p>CG7 (RA1 y RA2) CG1 (RA1) CG8 (RA1 y RA2) CE7</p>
<p><b>6 Viewing of documentary films before the session where they are going to be discussed.</b></p>	<p>CG1 (RA1) CG5 (RA1 y RA2) CG7 (RA1 y RA2) CE7</p>
<p><b>7 Groupwork to prepare the tasks assigned to the group.</b></p>	<p>CG6 (RA1 y RA2)</p>

<p><b>8 Individual study, thoughtful and critical, of the theoretical and practical aspects of the subject.</b></p>	<p><b>CG7 (RA1 y RA2) CE7</b></p> <p><b>CG7 (RA1 y RA2) CG1 (RA1) CE7</b></p>
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### EVALUATION AND GRADING CRITERIA

Evaluation activities	Criteria	Weight
Final individual paper or test		40%
Active participation in the presential sessions		10%
Evaluation of cases and other exercises made in group		25%
Evaluation of cases and other exercises individually made		25%
		100%

(\*) Students who have not passed the course evaluation, must make up for it: (i) delivering all missing and failed papers and exercises, and (ii) writing a final paper or test (according to the professor's instructions) comprehending the whole course.

When the Dean exempts a student from presence-based attendance, and only in that situation, the course will be assessed through an exam (50%) and a final assignment (50%) both covering the whole content of the syllabus. Concrete instructions, when applicable, will be given by the teacher at the beginning of the semester.

SUMMARY OF THE STUDENT'S WORK HOURS			
PRESENCE-BASED HOURS			
Lectures	Practical sessions	Directed activites	Evaluation
5-15	0	5-15	0-2
NON PRESENCE-BASED HOURS			
Individual work on theoretical contents	Individual work on practical contents	Collaborative work	Study
15-10	15-10	15-10	20-15
ECTS:			3

## BIBLIOGRAPHY AND RESOURCES

### Basic bibliography

#### Textbooks

CAMACHO LARAÑA, I., FERNÁNDEZ FERNÁNDEZ, J. L., GONZÁLEZ FABRE, R. y MIRALLES MASSANÉS, J., *Ética y Responsabilidad Empresarial*, Desclée de Brower, Bilbao, 2013.

BENAVIDES DELGADO, J. Y MONFORT DE BEDOYA, A. (coords.), *Comunicación y empresa responsable*, EUNSA, Pamplona, 2015.

CRANE, A. Y MATTEN, D., *Business Ethics* (3rd. Ed.), Oxford University Press, New York, 2010.

KLINE, J. M.. *Ethics for international business: decision making in a global political economy*. Routledge, London ; New York, 2010.

WULF, K. *Ethics and compliance programs in multinational organizations*. Springer-Gabler, Wiesbaden, 2011.

#### Journal articles

References provided by each professor via Moodle.

### Additional bibliography

#### Webpages

- Pacto Mundial de las Naciones Unidas (Global Compact): <http://www.pactomundial.org/>
- Iniciativa Financiera del Programa de Naciones Unidas para el Medio Ambiente (UNEP-FI): <http://www.unepfi.org/>
- Programa de Naciones Unidas para el Medio Ambiente (PNUMA): <http://www.unep.org/>
- Líneas Directrices de la OCDE para Empresas Multinacionales: <http://www.oecd.org/dataoecd/21/20/16975360.pdf>
- Comisión Europea. Dirección General de Empleo y Asuntos Sociales - Corporate Social Responsibility: [http://europa.eu.int/comm/employment\\_social/soc-dial/csr/](http://europa.eu.int/comm/employment_social/soc-dial/csr/)
- El Libro Verde sobre RSC publicado por la Comisión Europea en 2001: [http://europa.eu.int/comm/employment\\_social/soc-dial/csr/greenpaper\\_es.pdf](http://europa.eu.int/comm/employment_social/soc-dial/csr/greenpaper_es.pdf)
- Comisión Europea. Dirección General de Empresa e Industria - Corporate Social Responsibility: [http://ec.europa.eu/enterprise/csr/index\\_en.htm](http://ec.europa.eu/enterprise/csr/index_en.htm)
- Informe de la Subcomisión para potenciar y promover la responsabilidad social de las empresas (2006) (LIBRO BLANCO): [http://www.congreso.es/public\\_oficiales/L8/CONG/BOCG/D/D\\_424.PDF#page=3](http://www.congreso.es/public_oficiales/L8/CONG/BOCG/D/D_424.PDF#page=3)
- Consejo Estatal de RSE: [http://www.empleo.gob.es/es/sec\\_trabajo/autonomos/economia-soc/resposocempresas/consejo\\_rse/index.htm](http://www.empleo.gob.es/es/sec_trabajo/autonomos/economia-soc/resposocempresas/consejo_rse/index.htm)
- Global Reporting Initiative (GRI): <http://www.globalreporting.org/Home>

- Estándar AA1000: <http://www.accountability21.net/aa1000/default.asp>
- Social Accountability International (SAI): <http://www.saintl.org/index.cfm?&stopRedirect=1>
- Organización Internacional del Trabajo (OIT): <http://www.ilo.org/public/spanish/index.htm>
- Asociación de Contables Colegiados del Reino Unido. Sostenibilidad:  
<http://www.accaglobal.com/sustainability/>
- Towards Transparency: progress on global sustainability reporting 2004:  
[http://www.accaglobal.com/pdfs/environment/towards\\_trans\\_2004.pdf](http://www.accaglobal.com/pdfs/environment/towards_trans_2004.pdf)
- SustainAbility: <http://www.sustainability.com/>
- Business for Social Responsibility: <http://www.bsr.org/>
- Dow Jones Sustainability Indexes: <http://www.sustainability-indexes.com/>
- FTSE4Good Index Series: [http://www.ftse.com/Indices/FTSE4Good\\_Index\\_Series/index.jsp](http://www.ftse.com/Indices/FTSE4Good_Index_Series/index.jsp)
- CSR Europe: <http://www.csreurope.org/>
- Banco Mundial. Programa “Business, Competitiveness, & Development”:  
<http://www.worldbank.org/wbi/corpgov/>
- Foro para la Evaluación de la Gestión Ética (FORÉTICA): <http://www.foretica.es/>
- Fundación Entorno: <http://www.fundacionentorno.org/>
- Fundación Empresa y Sociedad: <http://www.empresaysociedad.org>
- Fundación Ecología y Desarrollo (ECODES): <http://www.ecodes.org/>
- Corporate Excellence: <http://www.corporateexcellence.org/>
- Club de Excelencia Sostenibilidad: <http://www.clubsostenibilidad.org/>
- Observatorio de Responsabilidad Social Corporativa: <http://www.observatoriosc.org/>
- Asociación Española de Contabilidad y Administración de Empresas. Comisión de Responsabilidad Social Corporativa: <http://www.aeca.es/comisiones/rsc/rsc.htm>

**Standards:**

- SA8000: 1997, Social Accountability 8000. Council on Economic Priorities Accreditation Agency (CEPAA).
- AA1000: 2008 Accountability 1000. Institute on Social and Ethical Accountability.
- FORÉTICA SGE-21 versión 2008, Sistemas de la Gestión Ética. Norma para la certificación de empresas. Foro para la Evaluación de la Gestión Ética.
- CÓDIGO ETI, Ethical Trading Initiative. [www.ethicaltrade.org](http://www.ethicaltrade.org)
- ECS2000 v1.2 Ethics Compliance Management System Standard. Business Ethics & Compliance Research Center. Reitaku University. Japan.
- ISO26000: Social Responsibility