COMILLAS
UNIVERSIDAD PONTIFICIA
ICAI ICADE CIHS

**Syllabus**
**2026 - 2027**

## TECHNICAL SHEET OF THE SUBJECT

| Data of the subject | |
|---|---|
| **Subject name** | Ethics, Business & Society |
| **Subject code** | IBS-MBA-626 |
| **Mainprogram** | Official Master's Degree in Business Administration - MBA |
| **Involved programs** | Máster Universitario en Administración de Empresas (MBA) [First year]<br>Máster Universitario en Ingeniería de Telecomunicación y Mást. Univ. en Administración de Empresas [Second year]<br>Máster Universitario en Ingeniería Industrial y Máster Universitario en Administración de Empresas [Second year] |
| **Level** | Posgrado Oficial Master |
| **Quarter** | Semestral |
| **Credits** | 2,0 ECTS |
| **Type** | Obligatoria |
| **Department** | Departamento de Gestión Empresarial |
| **Coordinator** | Santiago Ojeda |
| **Office hours** | Contact by email (sojeda@comillas.edu) |
| **Course overview** | The currently dominant models of production and consumption in global economic activity involve numerous social, environmental, and ethical challenges and dilemmas. That is why, from various disciplines and perspectives, there is a growing effort to change the way these models are organized. Since companies are key players in this situation, it is important for students of Business Administration and Management to address these challenges and dilemmas. The main focus areas are: . Ethical boundaries of business . Foundations of ethics in business and society: utilitarianism, ethics of duty, virtue ethics . Managing ethics in business . Relationship between business and society . Managing sustainability issues in business . Stakeholder engagement |

| Teacher Information | |
|---|---|
| **Teacher** | |
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## SPECIFIC DATA OF THE SUBJECT

### Contextualization of the subject

#### Contribution to the professional profile of the degree

The ethical quality of the management is an important challenge for every commercial company and the persons making decisions on its behalf. "Ethics, Business & Society" offers a good opportunity for MBA students to deepen their understanding of the social and organizational relevance of the ethical dimension of business, and the impact of ESG on society at large. The students must develop the ability to connect Ethics and ESG with the various aspects of company management, such as Strategy, Marketing, Financial Management, Human Resources, etc. ESG and the pursuit of Sustainability are not conceived here as just another functional area of the company, but as cross-cutting aspects that must be expressed in the policies and decisions of all areas and departments, guided by a clear vision of the organizational purpose.

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 superior performance in aspects beyond the economic bottom line of the firm.

Course 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 ESG into the organizational structure of companies.

▪ Propose a certain conception of ESG and its links with Business Ethics.

#### Prerequisites

None

### Competencies - Objectives

#### Competences

**GENERALES**

| | |
|---|---|
| **CG01** | Analytic and synthesis cognitive capacities applied to business situations and managing and organisation problems. |
| **CG02** | Management of data and information as key elements for decision-making and for identification, formulation and resolution of business problems. |
| **CG05** | Ethical commitment with a behaviour based in moral principles and those principles of the organisation when facing moral dilemmas and corporate social responsibility issues. |

| | |
|---|---|
| **CG06** | Time management capacity with the purpose of improving personal and team efficiency within business organizations, its environment and its management. |
| **CG07** | Critical reasoning and argumentation according with the understanding of knowledge and know-how on business administrations, their external context and their administration and management processes. |
| **CG08** | Initiative, creativity and entrepreneurship when applying management techniques and related knowledge to management and development of business organizations. |
| **CG09** | Knowledge, understanding and handling of tools for diagnosis of the competitive position of a company, and designing and executing the company's strategic plan. |
| **ESPECÍFICAS** | |
| **CE07** | Understanding ethical and moral values that prevail within an organisation, acquiring the capacity to identify and solve any ethical dilemma encountered in business activity, and apply any management and assessment instruments from Corporate Social Responsibility so they may be incorporated to the company's strategic planning and their organizational development. |

## THEMATIC BLOCKS AND CONTENTS

### Contents - Thematic Blocks

Part 1: Moral reasoning.

Part 2: Ethical questions about different stakeholders.

Part 3: Standards and implementations.

## TEACHING METHODOLOGY

### General methodological aspects of the subject

AI can and should be used at level 3 (https://aiassessmentscale.com) for the preparation of assignments where the professor so specifies.

The assessment of its use will be comparative and based on the resulting content presented to the instructor.

The LLM engine must always be credited as a partial author of the answers. For example: “modified from XXX's answer”.

### In-class Methodology: Activities

| | |
|---|---|
| . Lectures.<br>. Case study and scenario analysis.<br>. Internet research. | CG01, CG02, CG05, CG06, CG08, CG09, CG07, CE07 |

| Non-Presential Methodology: Activities |
|---|
| Study of the points researched in the previous lesson. Formulation of questions.<br><br>Preparatory activities for the next session. |

## SUMMARY STUDENT WORKING HOURS

| CLASSROOM HOURS | | | |
|---|---|---|---|
| Lectures of an expository nature | Analysis and resolution of cases and exercises, individually or collectively | Debates | Seminars and workshops |
| 7.00 | 7.00 | 3.00 | 3.00 |
| **NON-PRESENTIAL HOURS** | | | |
| Analysis and resolution of cases and exercises, individually or collectively | Individual study and organized reading | Monographic and research work, individual or group work | Seminars and workshops |
| 10.00 | 8.00 | 10.00 | 2.00 |
| **ECTS CREDITS: 2,0 (50,00 hours)** | | | |

## EVALUATION AND CRITERIA

The use of AI to produce full assignments or substantial parts thereof, without proper citation of the source or tool used, or without explicit permission in the assignment instructions, will be considered plagiarism and therefore subject to the University's General Regulations.

| Evaluation activities | Evaluation criteria | Weight |
|---|---|---|
| Final individual exam | Correct understinading and use of the concepts.<br><br>Analytical depth. | 45 % |
| Participation in activities developed during classtime. | Student's or group's contributions to the themes discussed in the session. | 30 |
| Analysis of cases and scenarios | Adequacy, coherence with course contents. | 25 % |

| Ratings |
|---|
| The minimum grade required to pass the course is 5.0 / 10.0.<br><br>The professor will explain in the necessary detail:<br><br>• class and home activities, |

- participation expected from the students, and
- concrete application of the percentages of evaluation.

If a student fails the course, any further evaluation will be conducted by means of an exam weighing the same as the final exam. Other grades not coming from the final exam will be kept by the student.

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.

Serious academic offences, such as plagiarism of previously published materials or copying in your exam or other evaluated activity, may lead to the opening of disciplinary proceedings and the loss of calls.

In the tests or papers presented in writing, a Turnitin index equal to or greater than 30% will require justification.

In order to take the final exam, it is a requirement not to have missed more than a third of the classes unjustifiably. If this requirement is not met, the student may lose the right to take the exam, as established by the faculty (art. 93.1 of the Reglamento General).

## BIBLIOGRAPHY AND RESOURCES

### Basic Bibliography

Materials indicated by the professor and available to all students either on the Internet or in the University Library.