



COMILLAS

UNIVERSIDAD PONTIFICIA

ICAI

ICADE

CIHS

Syllabus
2025 - 2026

TECHNICAL SHEET OF THE SUBJECT

Data of the subject	
Subject name	Ethics, Business & Society
Subject code	IBS-MBA-626
Main program	Official Master's Degree in Business Administration - MBA
Involved programs	Máster Universitario en Administración de Empresas (MBA) [First year] Máster Universitario en Ingeniería Industrial y Máster Universitario en Administración de Empresas [Second year] Máster Universitario en Ingeniería de Telecomunicación y Mást. Univ. en Administración de Empresas [Second year]
Level	Postgrado Oficial Master
Quarter	Semestral
Credits	2,0 ECTS
Type	Obligatoria
Department	Departamento de Gestión Empresarial
Coordinator	Raúl González Fabre
Office hours	Contact by email (rgfabre@comillas.edu)

Teacher Information	
Teacher	
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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. "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



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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.

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 CSR into the organizational structure of companies.
- Propose a certain conception of Corporate Social Responsibility 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.	
	RA01	Es capaz de enfrentarse con el estudio analítico de casos y escenarios, así como de llevar a efecto síntesis de información y de datos.
CG02	Management of data and information as key elements for decision-making and for identification, formulation and resolution of business problems.	
	RA01	Conoce, sintetiza y utiliza adecuadamente una diversidad de recursos bibliográficos y documentales, manejándose con soltura en la biblioteca tradicional y electrónica.
	RA02	Discierne el valor y la utilidad de diferentes fuentes y tipos de información.
	RA03	Es capaz de realizar una lectura comprensiva y hacer exposiciones inteligentes de sus propias ideas, tanto en clase cuanto en los trabajos y exámenes.
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.	
	RA01	Se integra en equipos de trabajo y desempeña un papel efectivo.



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	RA02	Es capaz de escuchar las opiniones de los demás y de hacerse entender.
CG06	Time management capacity with the purpose of improving personal and team efficiency within business organizations, its environment and its management.	
	RA01	Comprende y valora perspectivas culturales e ideológicas distintas.
	RA02	Es sensible a la dimensión ética de los problemas sociales y ecológicos.
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.	
	RA01	Es capaz de organizarse y cumplir con los plazos asignados a las tareas.
	RA02	Jerarquiza tiempos y energías a la hora de llevar a efecto su estudio.
CG08	Initiative, creativity and entrepreneurship when applying management techniques and related knowledge to management and development of business organizations.	
	RA01	Ejerce el pensamiento independiente y la reflexión personal sobre problemáticas diversas.
	RA02	Identifica los supuestos y las limitaciones de métodos y teorías.
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.	
	RA01	Lee, sintetiza y es capaz de llevar a efecto reseñas de libros y monografías.
	RA02	Desarrolla habilidades necesarias para la investigación independiente.
	RA03	Asiste a clase con regularidad y participa adecuadamente.
	RA04	Es evaluado por pares en grupos de trabajo y evalúa a sus compañeros con rigor y objetividad.
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.	
	RA01	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.
	RA02	Ser capaz de evaluar y analizar críticamente el impacto de las decisiones empresariales en la sociedad.

THEMATIC BLOCKS AND CONTENTS



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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

Analysis of Cases and Scenarios:

In each session the students, individually or in groups, will analyze cases and scenarios that allow the application of aspects indicated in the theory and that favor the development of argumentative capacity, analysis, synthesis and the development of moral reasoning.

Final evaluation:

The course will be evaluated with a final exam where the knowledge and skills acquired by the student, their maturity of judgment in the face of business ethics and CSR problems, and their personal conclusions should be reflected.

In the event that a student has not satisfactorily passed the evaluation process of the course, he/she will have to make it up by: (i) handing in all the pending or failed assignments and, in any case, (ii) taking a formal overall test.

In-class Methodology: Activities

. Lectures:

The professor offers a theoretical and conceptual framework for understanding the theme under consideration, emphasizing some aspects and fundamental elements.

. Case study and scenario analysis:

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.

. Guest speakers:

When possible, external speakers may be invited to share their personal and corporate experience with the students.

. Final exam:

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. 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.

Non-Presential Methodology: Activities

Reading of books and articles following the professor's instructions.

Viewing of documentary films before the session where they are going to be discussed.



Groupwork to prepare the tasks assigned to the group.

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 test	conceptual comprehension and understanding clarity in writing	40
Attendance and participation	Student's contributions to the class	10
Group assignments	Adequacy, coherence with course contents. Originality Formal outlook	25
Individual assignments	Adequacy, coherence with course contents. Originality Formal outlook	25

Ratings



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IMPORTANT CLARIFICATIONS:

The minimum grade required to pass the subject is 5.00.

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.

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

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

CAMACHO IBÁÑEZ J. y VILLAS OLMEDA, M., Manual de Ética aplicada a la Inteligencia Artificial, Anaya, Madrid, 2022.

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.

FERNÁNDEZ FERNÁNDEZ, J. L., Empresa y Gestión Sostenible. Hacia una Ética del management, Digital Reasons, Madrid, 2018.

FERNÁNDEZ FERNÁNDEZ, J. L. "Fundamentals of Business Ethics: Individual Ethics and Organizational Ethics", en VALBUENA, E., Ethics, Law and Professional Deontology, ESIC, Madrid, 2021.

Articles

some references will be found in moodlerooms

Complementary Bibliography

- 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>



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- Comisión Europea. Dirección General de Empleo y Asuntos Sociales - Corporate Social Responsibility: 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
- Comisión Europea. Dirección General de Empresa e Industria - Corporate Social Responsibility: 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
- Consejo Estatal de RSE: 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
- 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



- CSR Europe: <http://www.csreurope.org/>