



# School of International Business

Academic Year: 2025/26

## 80148 - Corporate Sustainability Standards

### Teaching Guide Information

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**Subject:** Elective

**Term:** First term

**Number of credits:** 6.0

**Teaching language:**

Plenary session: Group 1: English

### 1. Basic description

**Academic center:** Escola Superior de Comerç Internacional

**Degree/Course:** International Business Programme

**Contact hours:** 45

**Total number of hours committed:** 150

**Lecturer:** Erola Palau Pinyana (erola.palau@prof.esci.upf.edu)

**Timetable:** [SIGMA schedule](#)

**Office hour:** by appointment

### 2. Presentation of the course

*Sustainability reporting and certification* is a fundamental component of modern business education. As our world faces

challenges such as climate change, social inequality, and growing demands for ethical business practices, companies are

expected to go beyond profit generation. This course explores the evolving expectations for businesses to address global

sustainability issues and operate responsibly on social and environmental fronts.

The course is divided into three main topics.

#### Part 1: Context

This section covers an introduction to sustainability, ESG and corporate social responsibility (CSR), exploring the transition from

traditional to sustainable business models. The concept of "impact washing" is discussed to help students

distinguish genuine

sustainability efforts from misleading claims. By the end of this section, students will have a foundational understanding of how

businesses integrate sustainability into their operations and how they are held accountable for their social and environmental

impact.

## **Part 2: Reporting**

In this section, students will explore the critical role of sustainability reporting in corporate transparency and accountability. They

will gain an understanding of international reporting frameworks, including the European Sustainability Reporting Standards

(ESRS), the Sustainability Accounting Standards Board (SASB), ISO 26000, and the Global Reporting Initiative (GRI). The

composition, application, and implications of these standards will be analyzed. By the end of this section, they will be equipped

to assess and apply sustainability reporting standards effectively in a corporate setting.

## **Part 3: Certifications**

This section focuses on the practical application of sustainability management systems and their role in corporate sustainability

strategy. Students will gain an overview of sustainability certifications and their significance. Key certification frameworks such

as ISO standards for sustainability (ISO 14001, ISO 26000), B Corp certification, and other relevant sustainability certifications

will be examined.

## **3. Educational and learning process outcomes**

By the end of this course, students will be able to:

- Understand the principles of corporate sustainability and social responsibility.
- Identify and analyze key ESG factors and their impact on businesses.
- Differentiate between genuine sustainability efforts and impact washing.
- Apply sustainability reporting frameworks and learn from best practices.
- Comprehend sustainability management systems and certifications.
- Drive corporate sustainability initiatives and contribute to a more responsible and ethical business world.

### **General competences:**

#### **1. INSTRUMENTAL COMPETENCES**

G.I.1. Ability to research, analyse, assess and summarise information.

G.I.2. Ability to relate concepts and knowledge from different areas.

G.I.5. Ability to take decisions in complex and changing situations.

G.I.8. Oral and written competence in communicating in English.

#### **2. GENERIC PERSONAL COMPETENCES**

G.P.4. Critical attitude.

#### **4. COMPETENCES FOR APPLICABILITY**

G.A.1. Ability to apply acquired knowledge and skills.

### **Specific competences:**

## 1. DISCIPLINARY COMPETENCES

E.D.5. Identify the economic, cultural, political, legal, democratic and technological environments that may represent opportunities and threats for the development of business activity at a worldwide level.

## 2. PROFESSIONAL COMPETENCES

E.P.3. Ability to assess the changes that occur in the context of various international agreements that affect the economic relations of different countries and the capacity of the companies.

E.P.5. Ability to take strategic business decisions that take into account economic, cultural, social and political determinants specific to each area.

E.P.17. Be able to express oneself and understand spoken and written communication in English at an advanced level to apply it to the international business arena.

E.P.21. Ability to research and use various information resources.

## Working competences and assessment of learning outcomes

To understand the concepts of culture and ethnocentrism in the business arena. To develop cultural intelligence. To recognise and identify the challenges and opportunities that offer cross cultural management in human resources and organizational culture, marketing, sales, negotiation.

*The competences, the learning outcomes, the assessment elements and the quality of the learning process included in this Teaching Plan will not be affected if during the academic trimester the teaching model has to switch either to an hybrid model (combination of face-to-face and on-line sessions) or to a complete on-line model.*

## 4. Contents

### Part 1: Context

- Introduction to sustainability and corporate social responsibility (CSR)
- Transition from traditional to sustainable business models
- Role of Environmental, Social, and Governance (ESG) factors
- Understanding and identifying impact washing in business

### Part 2: Reporting

- Importance of sustainability reporting in corporate transparency
- Overview of key reporting frameworks
- Double Materiality
- Application and implications of sustainability reporting standards
- Key performance indicators (KPIs) for sustainability reporting

### Part 3: Certifications

- Overview of sustainability certifications and their significance
- Identify the best sustainability management systems for businesses
- Practical approaches to implementing sustainability certifications
- Balancing process quality, environmental efficiency, and occupational safety

## 5. Assessment

Four elements concur in the final mark:

**Final exam (40%)**

**Individual assignment (10%)**

**Group report (30%)**

**Class attendance and active participation (20%)**

Taking the final exam is a necessary condition to pass the subject. In case of not attending the final exam, the student will obtain the “not presented” qualification.

**Total or partial copy and/or plagiarism will imply a failure in the subject with a final grade of zero points and no access to the make-up exam. According to the academic regulations specified in the Disciplinary rules for students of Universitat Pompeu Fabra, other additional sanctions may apply depending on the seriousness of the offence.**

In case of divergence between the evaluation criteria established in the Learning Plan and the Teaching Guide, those established in the Learning Plan will prevail.

## **6. Sustainable Development Goals**

SDG 1: No poverty

SDG 2: zero hunger

SDG 3: Good Health and Well-being

SDG 4: Quality education

SDG 5: Gender equality

SDG 6: Clean water and sanitation

SDG 7: Affordable and clean energy

SDG 8: Decent work and economic growth

SDG 9: Industry, innovation and infrastructure

SDG 10: Reduce inequalities

SDG 11: Sustainable cities and communities

SDG 12: Responsible consumption and production

SDG 13: Climate action

SDG 14: Life below water

SDG 15: Life on land

SDG 16: Peace, Justice and strong institutions

SDG 17: Partnerships for the goals