Sharing Information on Progress
Report 2018-2019

PRME Principles for Responsible Management Education
an initiative of the United Nations Global Compact

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Our first Sharing Information on Progress report

Since December 2017, the School of Management and Social Sciences (SMSS) at Universidad ORT Uruguay (ORT) is a signatory of the Principles for Responsible Management Education (PRME), and as such, we are committed to support the PRME initiative as well as the UN Sustainable Development Goals (SDGs).

Being a PRME signatory is a great opportunity to put together all the activities the School does in relation to corporate social responsibility, sustainability and responsible management education, and moreover, to align them with the PRME principles.

During the first two years as signatory, we have made a great progress in encouraging our researchers and students to get involved in research projects related to sustainability and the School also embedded sustainability in some educational programs, at undergraduate and postgraduate level, and also in executive education programs. Another relevant achievement in the period was to increase the engagement with the community organizing events in the field of sustainability, and also to build sustainability-based partnerships.

On behalf of the School of Management and Social Sciences I am proud to present our first Sharing Information on Progress report, showing our strong commitment to PRME and the SDGs. We know we have new challenges ahead to continue embedding the PRME principles across programs, research and extension activities in the School, and we are prepared to face them to show further progress in responsible management education.

Prof. Gaston J Labadie, PhD
Dean
School of Management and Social Sciences
Universidad ORT Uruguay
Introduction

The Facultad de Administración y Ciencias Sociales (School of Management and Social Sciences, SMSS) and its Escuela de Postgrados y Ejecutivos (Graduate Business School, GBS) is one of the four Schools that comprise Universidad ORT Uruguay, together with the Facultad de Ingeniería (School of Engineering), the Facultad de Comunicaciones y Diseño (School of Communications and Design), and the Facultad de Arquitectura (School of Architecture).

Universidad ORT Uruguay (ORT) is a private, not-for-profit, degree granting institution, recognized by the Uruguayan Ministry of Education, the Uruguayan authority that regulates private universities, on September 17, 1996, while it actually started higher education activities in the early 80s. It complies with national regulations and it was the first private university to be recognized in accordance to the current regulatory framework, which granted to private universities the same powers than those of the traditional single and monopolistic public University. Its first tertiary level degree was recognized by the Ministry of Education in 1988. As of 2010, it grants over 20 undergraduate degrees, 10 Master Programs and a number of Diplomas at the graduate level, as well as a number of shorter associate degrees and executive and continuous education courses. Universidad ORT Uruguay has been ranked by the Times Higher Education among the top 500 Universities in the world.

The non-for-profit Asociación Uruguaya ORT was originally established in Uruguay on 1942 as a free of charge vocational school that addressed the needs of Jewish immigrants. With time, it evolved into a technical education institution in the 60-70’s and into a higher education institution in the 70’s-80’s. Universidad ORT Uruguay is the Uruguayan member of World ORT Union, one of the largest non-governmental educational organizations in the world. World ORT was originally founded in 1880 by the Jewish Community of San Petersburg, URSS.

The SMSS was founded in 1988, seeking the creation of the first “Business School” and the associated BBA (vs. a School of Accounting or Economics) of its type in Uruguay, with four year programs and a curriculum and content that followed international practices and knowledge. It started with a Bachelor in Business Administration, soon followed by undergraduate degrees in International Studies (1993); Economics (1996); Accounting (1998), as well as a series of associate degrees in Management, Tourism Management, International Trade and Marketing. From 1990 onwards all degrees and courses taught at the SMSS have been recognized and accredited by the Uruguayan Ministry of Education, the national accrediting body.

At the Postgraduate level the GBS’s Management Development Program (Executive Education) started in 1988 and the first MBA program started on April 1990. Since then, both graduate and executive education programs have been taught continuously and further enriched to include different disciplinary areas. As part of this continuous development from October 2006 onwards the GBS has gain considerable autonomy in terms of its governance.

Nowadays, the SMSS is the largest private School of its class in Uruguay, both in terms of students and faculty members. The MBA and other graduate
programs have come a long way from its beginnings to become highly valued and recognized at the national level by the private and public sectors.

The SMSS was the first Uruguayan institution to be admitted as a regular member of CLADEA (Latin-American Council of Business Schools) and as an international member of AACSB (Association for the Advancement of Collegiate Schools of Business), both associations that affiliate Business Schools with Masters in Administration. The GBS is a partner in learning of ACCA (Association of Chartered Certified Accountants, UK). The School and its MBA were accredited by AMBA in October 2012 for the first time.

**Programmes offered by the SMSS**

<table>
<thead>
<tr>
<th>Programme name</th>
<th>Year of creation</th>
<th>Programme Duration (months)</th>
</tr>
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<tbody>
<tr>
<td><strong>Undergraduate</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BA in Management</td>
<td>1988</td>
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</tr>
<tr>
<td>BA in Economics</td>
<td>1996</td>
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<tr>
<td>BA in International Studies</td>
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<tr>
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<tr>
<td><strong>Postgraduate</strong></td>
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<tr>
<td>Diploma in Marketing Management</td>
<td>2009</td>
<td>14</td>
</tr>
<tr>
<td>Diploma in Human Resources / Master in Human Resources Management</td>
<td>1993 / 2008</td>
<td>12 / 20</td>
</tr>
<tr>
<td>Diploma in Finance / Master in Finance Management</td>
<td>1995 / 2008</td>
<td>12 / 20</td>
</tr>
<tr>
<td>Master in Management of Technology (IT)</td>
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<tr>
<td>Diploma in Accounting</td>
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<td>18</td>
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<tr>
<td>Diploma in Taxes</td>
<td>2009</td>
<td>18</td>
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<tr>
<td>Master in Accounting and Taxes</td>
<td>2009</td>
<td>24</td>
</tr>
<tr>
<td>Master in Economics (by research)</td>
<td>2010</td>
<td>24</td>
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<tr>
<td>Master in Accounting and Finance</td>
<td>2014</td>
<td>20</td>
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<tr>
<td>Master in Business Administration (part-time)</td>
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<tr>
<td>Executive Master in Business Administration (blended)</td>
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## Executive education

<table>
<thead>
<tr>
<th>Programme name</th>
<th>Year of Creation</th>
<th>Program Duration (Months)</th>
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<td><strong>Annual Programme</strong></td>
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<tr>
<td>Development of Management Skills</td>
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<tr>
<td>Certificate in Management Development</td>
<td>1988</td>
<td>14</td>
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<tr>
<td>Program for Management Development – ESADE</td>
<td>2007</td>
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<tr>
<td>Commercial Management Programme</td>
<td>2004</td>
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<td>Agribusiness Management Programme</td>
<td>2006</td>
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<tr>
<td>Financial Management Programme</td>
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<td>Financial Investments Advisors Programme</td>
<td>2010</td>
<td>8</td>
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<tr>
<td>Advanced Program in Quantitative Methods</td>
<td>2010</td>
<td>4</td>
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<tr>
<td>Supply Chain and Logistics Programme</td>
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<td>5</td>
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<tr>
<td>Technology Management Programme</td>
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<tr>
<td>Human Resources Management Programme</td>
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<tr>
<td><strong>Special Programme</strong></td>
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<tr>
<td>Bio-business International Programme</td>
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<td>Communication Workshop</td>
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<td>Re-engineering Process and KPI</td>
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<td>Stock Exchange Advisors Program</td>
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<tr>
<td>Finance Program</td>
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<td>4</td>
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<tr>
<td>Inter-American Relationships</td>
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<tr>
<td>Customer Management</td>
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<tr>
<td>Social Impact Evaluation Techniques</td>
<td>2013</td>
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<tr>
<td>Energetic resources – opportunities</td>
<td>2014</td>
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</table>
SMSS - Mission of the School

The **Mission** of the SMSS is to educate and train professionals that develop successful careers in national and regional labour markets and that are capable, by their knowledge, skills and attitudes, to effectively deal with contemporary business, economic and social challenges. Through the consolidation of its prestige in the country and the region as a high quality and innovative institution, dedicated to teaching accounting, management, international affairs, law and social sciences, the School seeks to develop the full potential of its students and to contribute to the development and dissemination of best practices in business, markets and public policies.

In doing so, the School has always acted based on a set of **Values** that drive its strategic direction:

- High quality education and competitiveness through continuous improvement.
- Integration of Theory and Practice through a very active policy of recruitment of the highest quality professionals that are available in the country, together with the best teaching scholars that apply discipline-based theory and experience to the practice of business, management, economics, accounting and applied social sciences.
- Responsiveness as a distinctive competence, which implies a quick and flexible adaptation to the permanent changes of the needs of our students and the emerging demands of our stakeholders and society at large.
- Innovative and pioneering programs in the country and the infusion of entrepreneurship in the development of these new programs of study.
- A global and international academic perspective, pursuing global alliances and quality agreements that provide critical opportunities for students and faculty.

The **Office of International Affairs** encompasses a range of proposals, activities, and academic strategies that reflect our strong commitment to:

- an education of excellence for our students, preparing them to live and work in a globalized world;
- the optimization of academic quality through faculty and the professional development of our management team;
- the broadening of scope and strengthening of skills for our researchers; and the sustained development of innovative and entrepreneurial culture.

**Universidad ORT Uruguay** maintains a cooperation network with academic institutions worldwide and is a member of major international university associations.

**Internationalization**

We pursue internationalization as a means to enhance the quality of teaching, research and community outreach. Our international engagement includes over 190 international
agreements with academic institutions in 33 countries; collaborative teaching and research; participation in international networks, projects, and programs; promotion of student and staff mobility; visiting scholars programs; Spanish language programs; and international short programs in English. Universidad ORT Uruguay is a member of major international associations such as the International Association of Universities (IAU) and the Unión de Universidades de América Latina (UDUAL).

**Student mobility**

Universidad ORT Uruguay promotes student internationalization through mobility programs (i.e. Erasmus+, Mercosur's MARCA and PMM), bilateral student exchange agreements with partner universities, and free mobility. It offers incoming students a Spanish language course and a variety of English-taught courses. The Student Exchange Office was established in 2004 to manage and support incoming and outgoing students. It maintains bilateral student exchange agreements with over 110 higher institutions worldwide and manages over 250 incoming and outgoing students each year.

**Innovation & entrepreneurship**

ORT strives to integrate innovation and the entrepreneurial spirit throughout its academic activities. In 2001 it launched the first business incubator for technological start-ups in the country, Ingenio, in partnership with the National Technology Laboratory and initial support from the Inter-American Development Bank. The Centre for Innovation & Entrepreneurship (CIE) trains and supports entrepreneurs to materialize their projects. Since its establishment in 2007, the CIE has supported the creation of 110 established start-ups, many of which have won awards and conquered international markets.

**Buddy Program**

Setting off to live in another country with a different culture can be an overwhelming experience at first. The university offers extra help to international students through its "Programa Padrinos", or buddy program.

The program was created to help exchange students get settled by pairing them with local students who help with daily matters on arrival and during the first weeks in Montevideo.

Some of the buddies organize parties, excursions and cultural activities for all international and local students involved in the program.
Engaging faculty and researches to integrate corporate social responsibility, sustainability and SDGs into their programs

The SMSS works with the Chair in Management and Accounting for Sustainable Development created in partnership with Deloitte Uruguay to embed corporate social responsibility, ethics and sustainability into the course outlines and research activities at undergraduate, postgraduate and executive education level. The Chair mission is to promote talent and knowledge in all areas related to management and accounting aspects of sustainable development, giving educational development opportunities to young graduates and professionals who aspire to continue specializing on the subject. It aims to consolidate the academic capacities of the School in the area of sustainable development, the development of research materials in that academic area and the awareness of sustainability in the community.

It is committed to the values and principles of action of Universidad ORT Uruguay. Academic excellence, the promotion of the best talents and serving the business community are the objectives of the Chair. Students find in it a great opportunity to combine the acquisition of specialized knowledge with an international business experience.

“ORT Recicles” Program

Universidad ORT Uruguay is dedicated to the task of using non-plastic materials. This initiative goes hand in hand with the decision taken in 2018 to avoid the consumption of glasses of that material, and is assembled with the EcoTips campaign of sustainable consumption.

In line with this objective, on July 1, 2019, the plastic cutlery provided in the cafeteria was removed. From that date, compostable cutlery was delivered free of charge for one month. After that period, the cafeteria has compostable cutlery for sale. ORT started this path with the recycling campaign and then took another step in trying to avoid...
generating more waste, following the 3 R rule (reduce, recycle, reuse).

The ORT Recicles team works with the objective of generating environmental awareness in order to achieve changes, educate about environmental problems and generate capacity for analysis of the current situation.

To achieve this, the team launched the EcoTips campaign for sustainable consumption, which are ideas to consume in a more responsible way: from carrying your own bottle, through double-sided printing or choosing products with less packaging.

Babson College visits the SMSS

The trip sought to expose students to the political, economic and cultural conditions of the country, evaluate how business is conducted in Uruguay and identify structures in this regard. The students have a direct academic experience. They gain an understanding not only of large companies but also others focused on social responsibility.

The 20 students came from different regions: United States, China, Brazil, Singapore, Romania, Pakistan and South Africa. The students were very diverse and had a strong involvement with the program. Among other activities, the students talked with business developers about entrepreneurship in Uruguay and about financial technology in Uruguay. In turn, the students carried out social activities in Montevideo.

As part of the program, students were asked to prepare essays based on their experiences and reflect on the trip. In general, they were struck by a less stressful lifestyle than in the United States.
The School of Management and Social Sciences fosters academic excellence, preparing professionals to responsibly and successfully face the challenges in a complex and global business context. Consequently, the School started incorporating into its activities and curricula the values of corporate social responsibility and ethics. We will continue doing this in the next 24 months.

Entrepreneurship and society (Management – Undergraduate)

The subject presents the relevance of entrepreneurship and new ventures in the world of the 21st century, particularly in Uruguay. The participant incorporates the concepts of business model and Customer Development, and develops awareness of the role and responsibility of the entrepreneur and the company in contemporary society.

The participants will be able to make a personal assessment of the role of companies and entrepreneurs in modern society, conceptualize entrepreneurship as an activity linked to innovation, value business activity as capable of providing not only commercial goods and services but also its social contribution.

The methodology used includes presentations - which will sometimes be supported by videos - and dialogues with entrepreneurs from various sectors of activity, the discussion of readings and the conduct of a survey to evaluate the activities of students against various relevant aspects of entrepreneurial spirit and entrepreneurship.

Ethics and social responsibility (Accounting – Undergraduate)

This subject provides students with the fundamentals to understand various issues from an innovative ethical perspective, seeking to bring them closer to an ethic linked to social development and the concept of social capital, analyzing the various possible approaches.

In particular, it deepens the role of social capital in the development of communities. They subject discusses the Code of Ethics of the profession at the local level, comparing it with the code of the International Federation of Accountants (IFAC). Finally, based on the concept of social capital in action, students are introduced in the application of ethical systems to specific problems in their community.

Corporate social responsibility (Accounting – Undergraduate)

The subject presents the concept and scope of Corporate Social Responsibility (CSR) as a management that crosses the life of the organization in all its manifestations.

It presents management tools for the implementation of strategic CSR plans in the company and appropriate measurement and evaluation systems. At the most specific level, the course exercises the skills and abilities of the participants to integrate the principles of
CSR following the latest trends and apply them in the planning and management of the company's relations with its social environment.

The creation of value that CSR represents for stakeholders as a source of competitive advantage for the business is also discussed.

Main topics covered: Context and conceptual framework of corporate social responsibility and sustainability, groups of interest, integration of sustainability into the strategy, best practices in the value chain, People, Community and environment management, business-civil society link, ethics and corporate governance, CSR Communication: GRI sustainability reports and fourth financial statement, sustainability in financial decisions, B Companies: business redefinition.

Organization focused on clients (Marketing – Postgraduate)

The course objective is to understand the problems and challenges involved in the implementation of the marketing concept, especially in organizations that adopt a practice of relational or hybrid orientation.

The specific objectives are: understand the differences for management between marketing as a philosophy and marketing as a concept, understand what it means to implement the marketing concept in an organization, know the main marketing paradigms and practices identified in the literature, know the different dimensions involved in the implementation of the marketing concept in an organization, understand the organizational impact of adopting a customer-oriented marketing practice and the differences that it entails in relation to transactional practice, knowing the different ways of measuring the marketing phenomenon in organizations, particularly in those customer-oriented and learn to align a measurement system and a set of metrics in the case of customer-oriented marketing practices.

Social and environmental accounting (Accounting – Postgraduate)

The subject addresses the impact of Global Reporting Initiative on financial information and its link with the Social Balance and Corporate Social Responsibility. Analyzes the recognition, measurement and disclosure of the impacts caused by environmental issues.

The main topics discussed are the following: conceptual framework of environmental information; usefulness and characteristics of mandatory and voluntary environmental information; environmental costs: definition, measurement and control; standards directly related to Environmental Accounting; aspects that impact on the measurement of financial reports; recognition and measurement of assets and liabilities; accounting techniques and sustainable development; accounting for sustainable development in other organizational settings; accounting and biophysical concerns and conceptual interpretations of accounting for sustainable development.

Organizations, society and ethics (Human Resources, Finance, Accounting – Postgraduate)

The subject aims to start the reflection on the behavior of the person in the different frameworks of business competition, in the global-local context. Also, it aims to:
- understand and analyze the context of increasing inequality, its relationship with social mobility, its effects on employment and polarization of Western societies, especially in the new digital environment;
- assume the existence of sustainable approaches in business as a competitive alternative to business as usual;
- distinguish new approaches to extended business: Corporate Social Responsibility, Shared Value Creation and Sustainability;
- evaluate business decisions incorporating the performance evaluation together with the limits of profit and alignment with the values of the organization;
- become aware of the values and attitudes of the individual and the community in which business ethics is lived;
- integrate elements of redesign of the business model (value proposition) from rethinking the corporate strategy.

Centers

The SMSS participates in activities in collaboration with the following centers that are committed to the values of entrepreneurship and sustainability:

- The School is a member of the “Regional Center for Climate Change and Decision Making”, an initiative of Fundación Avina and UNESCO in Latin America.

- The Centre for Innovation and Entrepreneurship (CIE) within the University works on social and sustainable entrepreneurship following the ASHOKA methodology.
• The University hosts the Australian Studies Centre (ASC) and one of the Centre’s key areas of study is on sustainable development related issues.

• The University is working closely with the Centre for Regional and Rural Futures (CeRRF) at Deakin University, Australia. Six students are currently enrolled in the Master for Regional and Sustainable Development, jointly supervised by Deakin’s and ORT’s academics.
The CSR Research Competition

The Graduate Business School organizes annually a research competition on Corporate Social Responsibility related topics. The call for papers aims to studies on sustainable development goals adoption in the Uruguayan companies in order to:

- Promote the link between the SDGs and the private sector
- Identify the activities carried out by companies linked to sustainability
- Generate inputs that make it easier for companies to align their sustainability policies and actions with the SDGs
- Show what is the contribution that Uruguayan companies can make to achieve the SDGs
- Show the value it generates for companies to have a sustainability policy aligned with the SDGs.

Master’s theses

The SMSS encourages students to do their Master’s thesis on CSR and sustainability related topics. As an example, a thesis called “The impact of CSR activities on the affective organizational compromise” was done in the Master of Human Resources, a thesis called “The environmental information in the financial statements: the case of the biodiesel industry in Uruguay” was done in the Master in Accounting and Taxation and a thesis called “Implementing a CSR index in Uruguay” was done in the Master in Accounting and Finance. The School with continue working in this direction in the next 24 months to increase the thesis done by students in this field.

Master in Accounting and Finance

Title: Implementation of a synthetic index for the measurement of sustainable development in Uruguay and its link to financial inclusion

Year: 2019

Authors: Fernández, Ana Clara; Morando, María José

Supervisor: Javier Liberman

Summary: This thesis consisted of the proposal of a synthetic index with the objective of determining the level of application of the sustainable development goals (SDG) in emerging economies, considering Uruguay as the main case.

Title: B Corps

Year: 2019

Authors: Aldecosea, Sofía; Amor, Alexandra; Castelgrande, Karina

Supervisor: Florencia Amorelli

Summary: B Corps are those that adopt a triple impact business model and choose to access a type of certification that supports their purpose, such as System B. These models are
characterized by incorporating economic, social and environmental purposes into their mission, redefining the sense of success. The objective of this work is to analyze the key success factors of these companies in Uruguay, making a contribution to the existing literature on the subject.

Master in Finance

Title: The disclosure of Corporate Social Responsibility practices by Uruguayan companies

Year: 2018

Authors: Aliskevich, Mauro; Nebril, Marcelo; Parodi, María Elena

Supervisor: Nicolás Gambetta

Summary: The increase in relevance regarding Corporate Social Responsibility (CSR) practices in the world, the scarce information existing in Uruguay and the need to provide non-financial information for shareholders when deciding which organizations to invest in, motivates the necessity to deepen our understanding on the level of CSR practices done in the country. That is why the objective of this work is to create an index that reflects the dissemination, magnitude and quality of information on this topic and additionally to understand the communication strategy of CSR practices.

Title: Sustainable development financing in emerging countries

Year: 2019

Authors: Azadian, Paula; Hourcade, Victoria; Reyes, María Elisa

Supervisor: Nicolás Gambetta

Summary: This research explores the financing framework for sustainable development in Uruguay, an emerging economy, and examines whether the financial instruments available in this country contribute to the achievement of the sustainable development goals (SDGs) in which significant progress is still required. A review of reports, policy documents and academic literature was conducted to determine the types of instruments available for financing sustainable development and to analyze the challenges facing emerging economies in this regard. The findings of this study highlight the need for greater coordination among all parties to make efficient use of the resources available for an emerging economy and, therefore, enable it to meet its SDGs.

Publications

The School has professors who are doing research in sustainability related topics. Some papers were published in high impact journals, for example:


Irrigation is an intensification technology to increase productivity in agricultural systems, but the impacts of irrigation on the environmental performance of crops are not well understood. The study evaluated impacts on water use and quality of
rainfed and irrigated systems for corn and soybean production in temperate South America using nonparametric ANOVA tests for small sample sizes. The standardized environmental impacts for corn calculated per ha were similar than those per kg of grain when comparing rain fed vs. irrigated systems. For soybean, however, standardized environmental impacts per ha were greater in the irrigated than in the rain fed systems, but were similar per kg of grain (except for water footprint). In summary, irrigation resulted in higher productivity and increased blue water footprint than rain fed, but in the set of farms analyzed it did not significantly increase inputs use, so no differences were detected in nutrient balance, eutrophication potential, or ecotoxicity. Soybeans had greater environmental impacts than corn in ecotoxicity and N excess per unit of area, but no statistically significant difference was found in the other indicators. These indicators may be useful as a predictive tool for resource management. Decision makers should consider the trade-offs between productivity, water use, and water quality when using irrigation for intensification of crop production.


This paper explores the financing framework for sustainable development in Uruguay, an emerging economy, and examines whether available financing instruments contribute to achieving the sustainable development goals (SDGs) in which significant progress is still required in this country. Reports, policy documents and academic literature were reviewed to determine the types of sustainable development financing instruments available, and to analyse the challenges facing emerging economies in this regard. In addition, the financing programmes available from the public sector, non-governmental organizations (NGOs), the financial sector and multilateral credit agencies were examined. The results obtained show that the main financing sources for sustainable development are located within the public sector due to the absence of a developed financial market, and that the existing financial instruments do not address the SDGs where most attention is required. The latter circumstances make it challenging to achieve these SDGs in Uruguay. The study findings highlight the need for greater coordination among all parties to make efficient use of the scarce resources available to an emerging economy and thus enable it to meet its SDGs.


Female researchers have lower probability than male researchers of being accepted into the largest national research support program in Uruguay. Age, scientific productivity, teaching activities and previous applications explains 5.2 percentage points of the 7.1 point gender acceptance probability gap. The remaining 1.9% can be attributed to gender discrimination. This phenomenon is stronger at the top 2 levels (out of 4) of the program evidencing glass ceilings. The paper tests four hypotheses that are likely to produce a glass ceiling in any R&D incentive schemes: male overrepresentation in the initial setup of the program, male overrepresentation
on evaluation committees and two types of field-level effects (a pure composition effect without discrimination and differentiated discriminatory effects by fields). The research show evidence of gender bias in the initial setup of the program and bias in the gender structure of committees. Nevertheless, these hypotheses have little quantitative power to explain the glass ceiling. The pure field composition effect is also not important. The results show solid evidence of glass ceilings in the three areas where women are most active: health-related sciences, natural sciences and humanities. On the other hand, the study finds no such effects in social sciences, agricultural sciences or engineering.


The impacts of climate variability and change on productive, coastal systems, in cities, on health - and other areas - lead to adaptation being at the center of Uruguay's climate policy. The design, implementation and monitoring of adaptation policies is an intensive process in the use of knowledge, however, the existence of knowledge gaps is a barrier to the achievement of effective measures. Based on surveys, interviews, systematization of policies, and a workshop with government decision makers and academy actors, a characterization of the current state of the existing information and knowledge gaps for the preparation and implementation of the Determined Contribution to National Level and National Adaptation Plans. This work was carried out within the framework of the LatinoAdapta project: Strengthening links between science and governments for the development of public policies in Latin America, executed by the Regional Center for Climate Change and Decision Making. The gaps were categorized as follows: gaps in the availability of information; the modes of production, transfer and integration of knowledge; the appropriation and use of knowledge; and monitoring and evaluation. Alternatives are proposed and discussed in order to reduce some gaps analyzed.


This paper characterizes household spending in education using microdata from income and expenditure surveys for twelve Latin American and Caribbean countries and the United States. Bahamas, Chile, and Mexico have the highest household spending in education and Bolivia, Brazil, and Paraguay have the lowest. Tertiary education is the most important form of spending, and most educational spending is performed for 18- to 23-year-old individuals. More educated and wealthier household heads spend more in the education of household members. Households with both parents present and those with a female main income provider spend more than their counterparts. Urban households also spend more than rural households. On average, education in Latin America and the Caribbean is a luxury good, whereas it may be a necessity in the United States. No gender bias is found in primary education, but at secondary
This paper uses micro-data from income and expenditure surveys for seven Latin American countries, estimates Engel equations and presents stylized facts regarding cultural spending. Culture activities are a key indicator of society development and therefore cultural spending decisions are illustrative of how individuals behave and interact within society. The study finds that culture behaves as a luxury good with income (expenditure) elasticities of cultural spending around 2. Further, the study estimates elasticities for three components of cultural spending: spending in cinemas, theaters, music and dancing performances, spending in sports events and spending in other cultural activities. These expenditure elasticities are remarkably similar, also near 2. Additionally, results show that cultural spending is larger in urban areas, larger for households where the household head is a female and larger in household with more members but lower per child as the number of children increases. The study finds that cultural spending is positively correlated with the education level of the household head and that older household heads allocate a lower share of the budget to culture.

In Latin America and the Caribbean (LAC), transportation constitutes one of the major items in the basket of goods and services consumed by households. This paper describes household spending on transport in the region. Engel curves are estimated to understand the relationship between transport spending and changes in household income. Using income and expenditure surveys from 2003 to 2014 in 12 LAC countries – Bahamas, Bolivia, Brazil, Chile, Costa Rica, Ecuador, Honduras, Mexico, Nicaragua, Panama, Paraguay, and Uruguay – this paper finds a notable heterogeneity in transport spending in LAC. The results of the Engel curves lead to two simultaneous challenges, and the need to develop an urban transport strategy following a two-pronged approach. Low income population, that rely heavily on the use of public transport, face an affordability problem. Concurrently, the high-income elasticity of private transport, coupled with the growth of the middle class in the region, point to an ever-increasing private car ownership. On the public transport dimension, affordability should be addressed through demand side subsidies as they are known for minimizing errors of inclusion and avoiding supply side distortions. On the private transport dimension, the elasticities calculated suggest that fiscal policy instruments (taxes and charges) to pursue a desired outcome may not have the looked-for impact.
Research projects

Program: “Agri-environment platform for the development of irrigated agriculture in Uruguay - DAIS”

Participating institutions: Universidad de la República (Uruguay, School of Engineering, School of Sciences and School of Management and Business), Universidad ORT Uruguay (School of Management and Social Sciences), National Institute of Agricultural Research (Uruguay, INIA), University of Sydney, IRI-University of Columbia, Australian Studies Centre, Universidad ORT Uruguay.

Funded by: National Agency for Research and Innovation (Uruguay, ANII)

Program: The impact of B companies on the inclusion of women and young people

The research project “The impact of B companies on the inclusion of women and young people”, led by Dr. Ricardo Kaufmann, associate professor of General Administration of the School of Management and Social Sciences, was selected by the International Development Research Center (IDRC) of Canada for funding.

The study explores the inclusion of women and youth in sustainable companies in Uruguay, Argentina and Chile.

Mary-Ann Cooper, academic coordinator of Academia B Chile, mentioned the work of the research team and said that “their proposal has shown that as a team they have presented a clear, original and relevant project”.

Affiliations

Prof. Gambetta is a member of CSEAR (Centre for Social and Environmental Accounting Research, UK).
Chair of Management and Accounting for Sustainable Development - Deloitte

On November 30, 2018 the Chair of Management and Accounting for Sustainable Development - Deloitte was launched.

The purpose of the chair is to contribute to the realization of a series of activities that will seek to consolidate the academic capacities of the School of Management and Social Sciences of Universidad ORT Uruguay in the field of sustainable development, the production of research materials in that academic area, and the awareness and promotion in the community of a topic of relevance in the country and the world.

These actions are developed particularly within the framework of the Graduate Business School, but also in other programs that are conducive to the achievement of the objectives sought within the university.

AECA Chair of Accounting and Auditing – Ibero-American Chapter

Dr. Nicolás Gambetta, academic coordinator of the postgraduate degrees in Accounting and Taxation of the School of Management and Social Sciences at Universidad ORT Uruguay was appointed in April 2018 as head of the AECA Chair in Accounting and Auditing - Ibero-American Chapter for the period 2018-2019. AECA is the Spanish Association of Accounting and Business Administration. The theme of the Chair during this Edition was “The determinants of the Sustainable Development Goals (SDGs) disclosures by Latin American companies”.

The members of the research team are the following academics:

- Dr. Valeska Geldres Weiss, Universidad de La Frontera, Chile
- Dr. Mauricio Gómez, Universidad Nacional de Colombia
- Dr. Inés García Fronti, Universidad de Buenos Aires
- Dr. Marcela Jaramillo, Universidad Autónoma del Estado de México.

The visiting professors of the Chair were:

- Dra. María Antonia García-Benau, Universida de Valencia, España
The Silk-Road Entrepreneurship Education Network (SREEN)

The Silk-Road Entrepreneurship Education Network (SREEN), the Global Entrepreneurship Research Center of Zhejiang University (China) and the School of Management and Social Sciences of Universidad ORT Uruguay signed a memorandum of understanding for the strategic alliance of the Belt initiative and the Silk Road.

It is a joint platform for carrying out various activities, among which are:

- Development of courses and digital modules on entrepreneurship and innovation, as well as the creation of collaborative case studies for the internationalization of courses and study programs.
- Joint research projects on social responsibility, entrepreneurship, CEO global leadership, sustainability and digital transformation.
- Workshops and participation in events such as the Global Business Entrepreneurship Challenge and Silk-Road Entrepreneurship 2050.
- Programs and certifications for different professional levels such as coaches, mentors, managers / CEO and development of guides for the accreditation of entrepreneurial education.

The agreement between both institutions was signed on September 4, 2019 in Quito (Ecuador) by Dr. Gaston Labadie, dean of the School of Management and Social Sciences of Universidad ORT Uruguay, and Zhongming Wang, president of The Silk-Road and director of the Global Entrepreneurship Research Center of Zhejiang University.
I Ibero-American Conference on Sustainable Development

On November 29 and 30, 2018, the I Ibero-American Conference on Sustainable Development was held at the Pocitos Campus of the Universidad ORT Uruguay.

The conference title was “2030 Agenda: Together towards sustainability”, and the thematic areas were the following:

- Corporate governance and business practices aligned with the Sustainable Development Goals (SDGs).
- The role of SMEs, innovation and technology in the 2030 Agenda.
- National and regional public policies to encourage sustainability.
- Financial, non-financial information and assurance of sustainability reports.
- The contribution of universities to the achievement of the SDGs.
- The commitment of young people and women to the SDGs.
II Ibero-American Conference on Sustainable Development

On November 15, 2019, the II Ibero-American Conference on Sustainable Development was held at the headquarters of the Chartered Accountants - City of Buenos Aires in the city of Buenos Aires, Argentina. The conference title was “Advances and Challenges of the 2030 Agenda”, and the thematic areas were the following:

- Sustainable Development Goals (SDGs) and the enterprises
- GRI - SDG Reporting and Accountability - Presentation of the tools
- Responsible businesses under the SDGs
- The presentation and assurance of Non-Financial Information: the experience in Spain
- Global Compact Argentina case study with 18 state-owned companies and the SDGs

The event was organized by the AECA Chair of Accounting and Auditing - Ibero-American Chapter, jointly with the United Nations Global Compact Argentina Network, the Global Reporting Initiative and Chartered Accountants - City of Buenos Aires.

Australia – Mercosur Leadership Forum

Representatives from the public sector, private sector and the academia from Australia and Mercosur met to discuss three relevant topics: financing sustainable development, medical cannabis and meat traceability. This happened in the “Australia - Mercosur Leadership Forum”.

The event, which took place between June 24 and 26, 2019 at the Pocitos Campus of the Universidad ORT Uruguay, was organized by the Australian Studies Centre (ASC) and the School of Management and Social Sciences (SMSS) with a grant received from the Council on Australia Latin America Relations (COALAR) - Department of Foreign
Affairs and Trade (DFAT) of the Australian government. It also had the support of the Australian Embassy for Argentina, Paraguay and Uruguay, the Uruguayan Embassy in Australia and Deakin University.

The forum, which was held at a time of significant strengthening of relations between Australia and Latin America, was an opportunity for exchange between actors from the public sector, private sector and the academia from Australia and the MERCOSUR region on issues that are relevant to all participants. In addition, these topics are aligned with the different areas of study of the ASC.

The three forums were held in parallel sessions during three days. On the first day of each forum, the presentations were open to the public. In the second day, the members of each forum, mainly the keynote speakers, met to discuss the presentations, detect difficulties in advancing the topics discussed as well as to collaborate and, finally, to draft an action plan for Australia and the Mercosur.
Dr. Gambetta presented the research paper "The Transformative Power of the Sustainable Development Goals for Small Businesses in Global Value Chains" at the 6th Responsible Management Education Research Conference held at Jönköping University, Sweden, from September 20 to October 2, 2019. This conference was held in the context of the "2019 Global Gathering of PRME Community".

The 6th RMER Conference hosted by Jönköping International Business School (JIBS) was a forum to engage the PRME community and other stakeholders in a dialogue around 2030 Agenda and enhance further collaborations in education, research and business practices to advance the SDGs.

The conference addressed the following questions:

- Who are the stakeholders and how to embrace their diversity?
- What types of leverages do they have?
- How can collaborations be encouraged?
- What are the inspiring stories?
- How to educate towards multi-stakeholder collaboration?
- How to help our students engage with other disciplines, other individuals and organizations towards achieving 2030 Agenda and beyond?

An exciting program included prominent keynote speakers such as:

- Rob Van Tulder, Professor of International Business-Society Management, Rotterdam School of Management, Erasmus University
- Stef Van Dongen, Chairman of Nexus Europe and Founder of the social enterprise Enviu.
- Mariana Morosanu, Founder of Business for Inclusion and Jönköping Circular Center
• Dan Leclair, Global Business School Network CEO

Thematic panels and roundtables on multi-stakeholder engagement for 2030 Agenda, student posters, field visits, start-ups and other forms of interactive exchanges were organized.

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