Engaging in Sustainability

Sharing Information on Progress - SIP report

Facultad de Ciencias Empresariales

Seville, December 2010
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1. Renewal of the commitment to PRME

The Faculty of Business Administration of Pablo de Olavide University decided to engage in PRME initiative becoming a signatory institution since 18th June 2009. A renewal letter of this commitment is enclosed below:
2. Major achievements in relation to the implementation of the PRME Principles during the last 18 months

Principle 1 - Purpose: We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.

As a way to foster the engagement to PRME initiative, the Faculty of Business Administration of Pablo de Olavide University has recently redefined its mission within the service charter of the Faculty. In this vein, it is explicitly recognised that the Faculty is committed to infuse students, and potentially future managers and entrepreneurs, with values related to ethics, responsible decision making, and awareness and engagement with sustainability issues.

Furthermore, one of the services offered points to promoting activities related to the encouragement of responsible management education within the PRME framework. Moreover, the Faculty specifically states among its commitments the accomplishment of at least two activities to cope with this challenge. For further reference see BOJA No. 246, 20th December 2010.

Principle 2 - Values: We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

In regard to the progressive embedment of sustainability and responsibility issues in the curricula several aspects can be highlighted:

- During this period our Faculty of Business Administration has continued offering an optional course on social, environmental and sustainability issues to students in the forth year of the degree in Business Administration.
- At undergraduate level, emphasis has been placed on reflecting on accountability issues and stakeholder approach (instead of shareholder approach) within several accounting courses. Thus, some topics like ethics in accounting, transparency and sustainability reporting have been widely discussed.
- A new free-elective subject has been offered dealing with the “Assessment of Sustainability reports”.
- Within the executive education programmes, the Master of Management Integrated Information Systems includes specific courses dealing with social responsibility issues and environmental management.
**Principle 3 - Method:** We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

Although we recognize that there is still too much to be done, we consider that to cope with the responsibility of educating future managers and entrepreneurs differently requires an initial struggle for getting awareness of teaching staff.

Therefore, a working group has been created the 22\textsuperscript{nd} September 2010 within the Department of Business Administration to initiate a change process fostering sustainability and social responsibility issues and following PRME principles. Developing the mechanisms leading to greater awareness and involvement of the teaching and research community is featured as the initial and primary task of this working group, whose subsequent struggle would be to suggest methodological approaches and tools aiding in the preparation of materials and redefinition of course content that enable effective learning experiences for responsible management.

As a step forward, a webpage on sustainability and social responsibility has been placed on the Department website to make visible the accomplished efforts.

http://www.upo.es/dde/?l1=departamento&l2=responsabilidadsocial

**Principle 4 - Research:** We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

Social and environmental accounting, accounting for sustainability and corporate social responsibility are critical issues configuring an important field of research within our department of Business Administration. In this way, the Centre for Social and Environmental Accounting Research (CICSMA) http://www.upo.es/cicsma/ has carried out several activities to enhance social and environmental accounting research:

- Workshop on “Accounting for Sustainability”, held in Pablo de Olavide University in Seville the 14-15\textsuperscript{th} June 2010 counting with Jeffrey Unermann and Carlos Larrinaga as plenary speakers. Jeffrey Unermann, from Manchester Business School presented the paper “An empirical case study looking at the evolution of risk, opportunity and the business case in embedding connected reporting at BT” and Carlos Larrinaga, from Burgos University, presented the paper “Investigating reporting regimes in Spain and the UK”.

• The Department and the research centre CICSMA have intended to encourage international collaboration with scholars in the field. Particularly, a research stay has been facilitated to Matias Laine from Tampere University during the period January to June 2010.

• Participation in the 21st International Congress on Social and Environmental Accounting Research held in St- Andrews (Scotland) the 2nd – 4th September 2009:
  o Building up environmentally-sound organizational structures: evidence from a Spanish electric company. Carmen Correa.
  o Is there any role for management accounting to improve business environmental performance? Esther Albelda.
  o Sustainability reporting as organizational field. Laura Peinado.

• Participation in the VII Meeting on Social and Environmental Accounting Research held in the Canary Islands the 10-12th September 2009:
  o Is there any role for management accounting to improve business environmental performance? Esther Albelda.
  o Construyendo nuevos contables: el papel de la educación para la sostenibilidad. Manuel Fernández Chulián.
  o El reporting de sostenibilidad como campo organizativo. Laura Peinado Medina.
  o The political process to enhance CSR in Spain: capture or step forward? Pablo Archel Domench, Javier Husillos Carqués, Crawford Spence, and Vicente Pérez Chamorro.
  o The price of legitimacy: A critical evaluation of social and environmental accounting research in Europe. Carmen Correa Ruiz and Carlos Larrinaga González.
  o Los indicadores integrados en las memorias GRI. Fernando Azcárate Llanes.

• Participation in the 22nd International Congress on Social and Environmental Accounting Research and 13th EMAN Conference on Environmental and Sustainability Management Accounting held in St- Andrews (Scotland) the 1st – 3rd September 2010:
  o Struggling Against Like-Minded Conformity to Enliven SEAR: A call for passion, diversity and engagement. Carmen Correa Ruiz and Matias Laine.
  o Accounting for Embedding Sustainability. Esther Albelda
• Two members of the research centre CICSMA have been entrusted to act as guest editors for a special issue of the Spanish Accounting Review dealing with ‘Social Responsibility Accounting and Reporting in times of ‘Sustainability downturn?’ This would be a great opportunity to provoke discussion within the field of accounting and to reflect on the potentiality of accounting to cope with the challenge of sustainability.

**Principle 5 - Partnership:** We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Our commitment to advance in the understanding of sustainability issues leads us to interact with organizations and get involved in several projects:

• Some scholars are engaged in a project to cope with Sustainability reporting in Caja de Burgos.

• Several informal meetings and conversations have been carried out with managers from Endesa to schedule and organise further collaboration.

**Principle 6 - Dialogue:** We will facilitate and support dialog and debate among educators, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

As a way of fostering dialogue among educators and diffuse the PRME principles among other academia institutions, we have collaborated as invited speakers in the Workshop on embedding sustainability in University Curricula in the Social Sciences held in Burgos University the 22nd September 2009, discussing ‘Sustainability, ethics and social responsibility in higher education institutions’.
3. Engagement with PRME for the next 18-month period

An overview of the initiatives to be carried out during the next period is presented below following the PRME principle framework:

| Principle 1 – Purpose | • Survey to incoming students (Bachelor of Business Administration and Bachelor of Accounting and Finance) of personal values and awareness on social, environmental, sustainability and ethical issues.  
• Survey to Business Administration Department teaching staff of motivations and willingness to change teaching approaches to foster responsible management education. |
| Principle 2 – Values | • Suggestions for embedding sustainability and responsibility issues within the bachelor and master curricula of the degrees provided by the Faculty of Business Administration.  
• Defining the meaning and applicability of the current competence of ‘social responsibility’ as a way of enhancing its curriculum embedment. |
| Principle 3 – Method | • Further development of the contents of the Department webpage on Social Responsibility.  
• Development of the Faculty of Business Administration webpage on Social Responsibility. |
| Principle 4 – Research | • Continuing to foster international collaborations and activities from CICSMA research centre |
| Principle 5 – Partnership | • Continuing the development of current research projects and advance in the achievement of new partnership opportunities |
| Principle 6 - Dialogue | • Organising dissemination activities related to the challenge of sustainability and responsible management education as a way to call for engagement of Universities and government institutions dealing with social responsibility issues. |

4. Desired support from the PRME community to foster further engagement with sustainability issues in the Faculty of Business Administration

Willingness to collaborate in conference and dissemination activities as speakers from PRME steering committee and signatory institutions would be welcomed.

Further insights on practical issues related to the implementation of the PRME principles would also be welcomed; in particular, in regard to the way of encouraging awareness among students, and also concerning teaching staff who consider their subjects having nothing to do with sustainability and social responsibility.