Engaging in Sustainability

Sharing Information on Progress - SIP report

Facultad de Ciencias Empresariales

Seville, December 2011
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I. 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:

Renewal of the commitment to the Principles for Responsible Management Education

"As Institution of higher education involved in the development of current and future managers the Faculty of Business Administration of Pablo de Olavide University declares its willingness to progress in the implementation, within our institution, of the following Principles, starting with those that are more relevant to our capacities and mission. We will report on progress to all our stakeholders and exchange effective practices related to these principles with other academic institutions."

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.

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.

Principle 3 - Method: We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

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.

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.

Principle 6 - Dialogue: We will facilitate and support dialogue 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.

We understand that our own organizational practices should serve as example of the values and attitudes we convey to our students.

Juan Andreu Martinez
Rector Magnifico de la Universidad Pablo de Olavide
II. PRME principles implementation and major achievements during the last 24 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.

It has to be underlined that the current economic crisis and the subsequent spending restraints may impinge on the kind of activities to be carried out to foster PRME. However, there are a great amount of initiatives that can be carried out even without getting too much funding. For instance, the PRME working group is discussing to issue an internal guide to advance the understanding of the cross-cutting competence about social responsibility included in the curricula of the Bachelor Programmes offered by the Faculty of Business Administration (Business Administration and Finance and Accounting). This initiative could serve as an exemplification of social responsibility behaviour in a so-called institution under spending restraints.

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.
- Free-elective subjects have been offered dealing with the “Assessment of Sustainability reports” and “corporate social responsibility through the cinema”.
- Within the executive education programmes, the Master of Management Integrated Information Systems includes specific courses dealing with social responsibility issues and environmental management.
- Within the Master of Management Accounting Research, a course on accounting for sustainability and social responsibility is offered.
- A new Master of Managerial Accounting is starting next academic year 2012-2013 and two courses dealing with accounting ethics and good governance, and accounting for sustainability have been included.

**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 22nd 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.

Nowadays, the division of the Business Administration Department into two new departments –Business and Marketing, and Accounting and Finance- has been agreed. Consequently, the former working
group will become an interdepartmental PRME working group from now on.

As a step forward to enable a proper dissemination of PRME developments in our institution, a link to a webpage on sustainability and social responsibility has been placed on the website of the Faculty of Business Administration as well as on the Department website. Nevertheless, further development is subject to the effective division of the current Department of Business Administration.

**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 14-15th 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 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:
- Struggling Against Like-Minded Conformity to Enliven SEAR: A call for passion, diversity and engagement. Carmen Correa Ruiz and Matias Laine.

- Accounting for Embedding Sustainability. Esther Albelda

**III Research Workshop on Social and Environmental Accounting and Sustainability, held in Pablo de Olavide University in Seville, October-November 2010**

- “Gender diversity, discrimination and the monitoring role of female directors over accounting quality”. Araceli Mora, Universidad de Valencia.

- “Performance measurement in cultural organizations: Living the contradictory logics of the fine arts and entrepreneurial profits in a multiple stakeholder environment”. Martin Piber, Innsbrück University.

**Participation in the VIII Meeting on Social and Environmental Accounting Research (8th Spanish CSEAR 2011) held in Burgos the 21-22th July 2011:**

- **Roundtable on Social accounting education**. Carmen Correa and Rosa Rovira.

- Análisis exploratorio de las memorias de sostenibilidad de mayor nivel de reporting: un estudio del desarrollo de los indicadores integrados. Fernando Azcárate, Francisco Carrasco and Manuel Fernández-Chulián.


- Research issues emerging from a Sustainability case study research: Scolding sustainability management accounting research or supporting business case for sustainability research. Carmen Correa and Esther Albelda.

- La estrategia medioambiental del sector hotelero Balear. M. Fernández-Chulián, A. Llull-Gilet and F. Orfila-Sintes

- El campo organizativo y el reporting de sostenibilidad. Laura Peinado.

**Participation in the 23rd International Congress on Social and Environmental Accounting Research held in St. Andrews (Scotland) the 7-9th September 2011:**

- Research issues emerging from a Sustainability fieldwork research. Carmen Correa and Esther Albelda.
Publications

• A special issue of the Spanish Accounting Review has been issued including the following contributions within the field:
  
  
  

• Further contributions and published research papers
  
  
  

**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.

• A new research project about sustainability reporting in Fundación La Caixa has been launched.
**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’.

Dissemination activities related to the challenge of sustainability and responsible management education were planned targeting head of departments and Deans of Faculties of Business Administration. A proposal was elaborated applying for funding from the Government within a special call for funding social responsibility activities. However, the execution had to be postponed due to the refusal for economic restraints.
### III. Future perspectives/Key Objectives for the next 24 months

Following the PRME principle framework, an overview of the in progress initiatives as well as the ones to be carried out in the near future are presented below.

<table>
<thead>
<tr>
<th>Principle 1 – Purpose</th>
<th>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 (in progress).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principle 1 – Purpose</td>
<td>Survey to Business Administration Department teaching staff of motivations and willingness to change teaching approaches to foster responsible management education (execution postponed due to Department division).</td>
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<tr>
<td>Principle 2 – Values</td>
<td>Suggestions for embedding sustainability and responsibility issues within the bachelor and master curricula of the degrees provided by the Faculty of Business Administration (in progress).</td>
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<tr>
<td>Principle 3 – Method</td>
<td>Development of the Faculty of Business Administration webpage on Social Responsibility (in progress).</td>
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<tr>
<td>Principle 3 – Method</td>
<td>Further development of the contents of the Department webpage on Social Responsibility (execution postponed due to Department division).</td>
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<tr>
<td>Principle 3 – Method</td>
<td>Defining the meaning and applicability of the current competence of ‘social responsibility’ as a way of enhancing its curriculum embedment (in progress).</td>
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<tr>
<td>Principle 3 – Method</td>
<td>Developments carry out by the PRME working group will be reported to the staff of the departments in the periodical departmental meetings (proposal for implementation in next period).</td>
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<td>Principle 4 – Research</td>
<td>Continuing to foster international collaborations and activities from CICSMA research centre</td>
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<tr>
<td>Principle 5 – Partnership</td>
<td>Continuing the development of current research projects and advance in the achievement of new partnership opportunities</td>
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<tr>
<td>Principle 6 - Dialogue</td>
<td>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 (execution postponed due to the lack of financial support).</td>
</tr>
</tbody>
</table>
IV. 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.