

Academic Year/course: 2021/22

69760 - Circular Economy accounting and information

Syllabus Information

Academic Year: 2021/22

Subject: 69760 - Circular Economy accounting and information

Faculty / School: 100 - Facultad de Ciencias

Degree: 627 -

ECTS: 6.0

Year: 01

Semester: Second semester

Subject Type: Optional

Module:

1. General information

1.1. Aims of the course

The Accounting and information on Circular economy course is designed to know the fundamentals and main accounting techniques for the implementation of the Circular Economy.

These approaches and objectives are aligned with Sustainable Development Goal (SDG) No. 12 (Responsible Consumption and Production) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the learning results of the subject provides training and competence to contribute to a certain extent to its achievement.

1.2. Context and importance of this course in the degree

The course of Accounting and information on Circular Economy is taught in the second semester as an elective subject of the socioeconomic module. It is designed for students with Law and Social Sciences degrees. The course is taught from the University of Zaragoza.

1.3. Recommendations to take this course

Regular use of the teaching platform and daily study of the concepts presented are recommended, with special emphasis on solving practical activities. Likewise, it is vital to consult the doubts and questions that pose difficulties in the teaching and learning process, for which personalised tutorials should be used.

2. Learning goals

2.1. Competences

BASIC COMPETENCES

CB6 - Have demonstrated knowledge and understanding that is founded upon and extends and/or enhances that typically associated with the first cycle, and that provides a basis or opportunity for originality in developing and/or applying ideas, often within a research context.

CB7 - Can apply their knowledge and understanding, and problem solving abilities in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their field of study.

CB8 - Have the ability to integrate knowledge and handle complexity, and formulate judgements with incomplete or limited information, but that include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgements.

CB9 - Can communicate their conclusions, and the knowledge and rationale underpinning these, to specialist and nonspecialist audiences clearly and unambiguously.

CB10 - Have the learning skills to allow them to continue to study in a manner that may be largely self-directed or autonomous.

GENERAL COMPETENCES

CG1 - Obtain information in Spanish and English using information technologies efficiently

CG2 - Manage, critically analyse and synthesise information

CG3 - Critically reflect in a systemic way and using causal relationships

CG4 - Formulate, analyse, evaluate and compare in a multidisciplinary way new or alternative solutions for different problems

CG5 - Work in interdisciplinary groups

CG6 - Transmit information efficiently through information and communication technologies

CG7 - Develop management skills (decision making, goal setting, problem definition, design, and evaluation)

CG8 - Properly manage available resources on time

SPECIFIC COMPETENCES

CE6 - Apply the principles of Circular Economy management.

CE7 - Apply the legal requirements for the implementation of the Circular Economy.

2.2. Learning goals

The student, passing this subject, achieves the following results:

1. Know the basic components of Corporate Social Responsibility and apply them in circular economy models and how they are integrated into organisations and institutions.
2. Being able to measure and analyse the social and environmental information of companies and organisations that carry out circular economy activities.
3. Be able to handle the tools for measuring the introduction of the Sustainable Development Goals and sustainability goals posed by Ecology and Earth Sciences by companies and organisations.
4. Be able to apply the standards and tools of financial accounting and environmental management that affect Circular Economy activities.
5. Know the main international sustainability proposals in circular economy models and the information derived from them.
6. Be able to define and measure circular economy activities for management control, such as dematerialisation, reuse, collaborative and symbiotic environments, and activities at the meso level in the value chain.

2.3. Importance of learning goals

Obtaining the learning results is essential to know the main accounting techniques for the implementation of the Circular Economy.

3. Assessment (1st and 2nd call)

3.1. Assessment tasks (description of tasks, marking system and assessment criteria)

Carrying out the tasks that arise in the face-to-face sessions and active participation in them.

Carrying out and presenting the theoretical or practical work commissioned on the basis of the face-to-face sessions.

Attendance and active participation in scheduled conferences, seminars, forums and debates, both face-to-face and virtual.

The final grade for the course will be determined according to the following criteria:

Students can choose between a continuous assessment process or a global assessment, bearing in mind that opting for continuous assessment does not imply the waiver of a subsequent global assessment, the final grade being the higher of both.

1. For students who choose continuous assessment.

- Short, long and/or development tests of a theoretical type and resolution of problems and cases: 40 % of the final grade.

- Active participation in sessions, forums, other activities and delivery of a minimum of 6 work posed in class: 60 % of the final grade.

Minimum compulsory attendance to classes to qualify for continuous evaluation of 80%, with use and active participation in the activities developed.

To pass the subject through this system, it is necessary for students to deliver within the established deadlines all the work and reports planned throughout the course, active participation in both the classes and the activities carried out and that the grade achieved by the different tests is higher than 5 points out of 10.

2. The overall assessment will consist of a final test made up of short, long and / or development tests of a theoretical nature related to the subject taught during the course. In addition, the test will include the resolution of a practical case. To pass the subject by this means, the grade achieved in the exam must be higher than 5 points out of 10.

This evaluation will take place on the dates programmed by the center (1st or 2nd call).

The number of official exam sessions to which enrollment entitles the enrollment (2 per enrollment), as well as the consumption of said calls, will be adjusted to the Rules of Permanence in Master's Studies and to the Rules of Assessment of Learning of the University of Zaragoza (<https://ciencias.unizar.es/normativas-asuntos-academicos>). To this last regulation, the general criteria for the design of the tests and the grading system will also be adjusted, and according to the same, the time, place and date on which the review will be held when publishing the qualifications will be made public.

NOTE: It is planned that these tests will be carried out in person, but if health circumstances require it, they will be carried out blended or online. In the case of online assessment, it is important to note that, in any test, the student may be recorded, and he may exercise his rights through the procedure indicated in:

https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopdpd/gdocencia_reducida.pdf "

The necessary software will be used to verify the originality of the activities carried out. The detection of plagiarism or copying in an activity will imply a score of 0 points in it.

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

Learning in this subject is based on the combination of the expository method and different teaching innovation methodologies such as the flipped classroom, the case study, or problem-based analysis (PBL).

In general, the professor develops the introduction of the topics before the students present in the classroom or other universities through videoconference. In addition, other teaching materials will be included in the Moodle platform that will allow dedicating some of the classes to interacting with students, raising questions that allow relating concepts, solving doubts, and evaluating the work done independently by students.

The virtual work in the network consists of the Methodology of collaborative work, which starts from a virtual space (Digital Teaching Ring, specifically Moodle platform), designed by the teacher and with restricted access, in which documents can be shared to work on them simultaneously. Likewise, you can add new ones, collect lectures and lectures, both theoretical and virtual, communicate synchronously and asynchronously, and participate in all the debates that each member may constitute.

All these training activities will be supported by tutorials from teachers via videoconference.

4.2. Learning tasks

Master class: 9 hours

Problem and case solving: 6 hours

Teaching work: 68 hours

Study: 67 hours

4.3. Syllabus

1.- Accounting for sustainability: Circular economy and climate change

- * Triple Bottom Line and corporate information for closing loops
- * Conceptual aspects of social and environmental accounting
- * Accounting regulation and application to circular economy models
- * Accounting applied to the circular economy
- * Accounting for greenhouse gas emission rights

2. Measurement and control of the circular economy in organisations

- * Performance evaluation in circular economy environments
- * Measurement and development of sustainability and circularity indicators
- * Environmental management accounting methodologies: Cradle to Cradle, Life Cycle Costing (LCC) and Material Flow Cost Accounting (MFCA).
- * Transfer costs in collaborative and symbiosis models

3.- Information on Sustainability

- * Context and evolution of the Information on sustainability.
- * Content of sustainability information. Application to Circular Economy.
- * Verification of sustainability information.
- * Trends for reporting in circular economy environments.

4.4. Course planning and calendar

Information on schedules, calendar and exams is published on the Master's page on the website of the Faculty of Sciences of the University of Zaragoza (<https://ciencias.unizar.es/master-en-economia-circular>). The presentation of reports will be carried out according to the calendar that will be announced in due course through the Moodle page of the subject.

4.5. Bibliography and recommended resources

<http://psfunizar10.unizar.es/br13/egAsignaturas.php?codigo=69760&Identificador=C74190>