



Facultad de Ciencias Económicas y Empresariales

TRABAJO FIN DE GRADO

**PROGRAMA INTERNACIONAL DEL GRADO EN ADMINISTRACIÓN Y
DIRECCIÓN DE EMPRESAS.**

**DESARROLLO SOSTENIBLE Y RESPONSABILIDAD SOCIAL
CORPORATIVA: SU TRATAMIENTO EN LOS GRADOS DE ECONOMÍA Y
ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS.**

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ABSTRACT

Due to the social and environmental problems associated to the economic growth concepts such as Corporate Social Responsibility and Sustainable Development are now part of the discourse of the business community.

Many leading Companies are now seeing CSR and SD practices, not as a necessary cost, but as a strategy that allows them to increase their profits. However, this is not the case of the most of the firms. Therefore, it seems that it is necessary to make future managers aware of how they can carry out the virtuous circles between being responsible and profitable and the universities have an important role to play in this endeavor.

Accordingly, the objective of this work is to find out to what extent a particular university educates in social and environmental values. After the analysis of the Universidad Pública de Navarra and the degree in Business Administration and Management we can conclude that this University is not meeting that important role.

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1. INTRODUCTION

Companies developed their activity, created a product or service and met other obligations such as paying salaries or publish their annual report. However this could not be enough. Nowadays there is a growing concern in the society about the impact of Firms activities on the natural environment, the living conditions of the population and other agents of the society such as clients, suppliers and other institutions. Therefore it seems that firms have to develop a sustainable way to growth and give importance to social responsibility.

Economic activities have social and environmental consequences that firms have to take into account. Accordingly, concepts such us Sustainable Development or Corporate Social Responsibility are now part of the discourse of the business community. The worry about the necessity of a Sustainable Development has the origin in the seventeen century, when people started to concern in France and England about the exploitation of the forests, in particular about the negative practices on forest resources and the necessity to protect and guarantee tree population ensure the needs for futures generations. (See John Evelyn, 1664 or Colbert, 1669). However we have to move on until 1980's to find an official definition. The World Commission on Environment and Development defined Sustainable Development as: "Development that meets the needs of the present without compromising the ability of future generations to meet their own needs". (Brundtland Commission, report *Our Common Future*, 1987). According to this definition, the achievement of a Sustainable Development requires an exploitation of the resources bellow to the limit of renewal, to ensure the future use of the resources for next generations. Social aspects have also to be taken into account in order to achieve a suitable development (cultural, personal, monetary-financial, and others).

After the irruption of Sustainable Development Phenomenon at the end of the 80s the concern about the environment was taking more and more importance among people in general and it started to be more important in the business world, companies and other organizations. It was quickly taken by governments and international agencies. New concepts such as Corporate Governance, Business Ethics and Social Responsibility started to appear and companies started pay attention to these terms. However, maybe the concept with the greatest success and implantation among companies and stakeholders was the term Corporate Social Responsibility or Corporate Responsibility. According to the European Commission approach to 'Corporate Social Responsibility (CSR) companies

have to integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis' (European Commission, Directorate General for Employment and Social Affairs, 1987). The responsibility of the company includes many different issues that are under the CSR. Following the work of Blowfield and Murray (2008), we can enumerate and give a sort explanation about the most important areas that company has to consider.

One of the main actions that companies have to do is to obey the law and rules. The basic expectation is that companies develop their activity, make profit and stay within the law, no matter how important the company is. On the other hand we have the philanthropy and community investment. It is the idea of giving money back to society through different ways: philanthropic donations and other investments are some examples. Some companies and business leaders gave back large amounts of their individual wealth in order to establish foundations and to create and develop different projects. The most common objectives of these investments are education, community development and other causes. In many of the cases companies focus their attention in causes that are aligned with their business goals. Another important aspect that companies have to manage is the environment. The environment, by we mean natural conditions, has been treated in many cases as something to be exploited by business with pollution, contamination and resource depletion, but some companies started to realize that in some situations if they improved their environmental performance, it could have a positive impact on the company. In addition governments and other institutions changed the attitude and business started to invest and develop in 'green' practices.

However with the focus on social and environmental concerns, often the animal rights tend to be forgotten, even that it is an important issue of some companies. Some organizations used animals for their products testing. However there are some large firms that have prohibited the use of animal testing in their products and forcing other companies to do that, at the same time that redefine what acceptable practices for the industry are.

Another pillar of the responsibilities of the company is human rights. It is an important aspect not only for the business but for the society too. There are workers that suffer beatings and exploitation. Other workers are forced to work under bad conditions for the benefit of multinational firms. The 1948 Universal Declaration of Human Rights tries to uphold the rights of people (rights to life, freedom from torture, slavery). There are companies more involved in defending human rights than others. Some of them give more

importance to economic, social and cultural rights (wages, work conditions, other worker rights) than other such as civil or political rights. Some of these rights such as labour rights and welfare usually are less promoted than others. The bad conditions of workers in some factories in the third world countries have become as a usual practices. Some people argue that companies can not be responsible for all the practices that their suppliers develop. There are other people that say that it is the price for economic development. Anyway, companies should not ignore those practices. Some companies have their own codes of conduct for they employees in which they defined and develop what responsible practices are. In some cases large companies exercise their power to force other to develop responsible practices too.

The globalization has created new markets and incremented the competence. However there are situations in which there is an unequal distribution of wealth created by trade. In some countries 'Fairtrade organizations' were formed, developing a series of practices with first needs products such as tea, coffee and cocoa. Some of the actions and standards that they developed were: establish a minimum price to producers bigger than the cost of production and payment of a social premium. One of the final objectives is that the small producers can prosper. One of the concepts that seems is becoming a usual practice in some people and agents of the society is the corruption. Companies and business have often been criticized for using corruption and other fraudulent practices to influence policy, win contracts and distort the normal functioning of free markets and process. Large industries with an important influence such as banking, pharmaceuticals and energy companies are some of the sectors that have been implicated in corruption scandals. There are some organizations that fight against the corruption and also it has to be an objective of the companies. In some companies they include a certain rules to develop their daily activity. Corporate governance is a system created by the organizations that includes rights, responsibilities and duties that guide the activity of the company. It specifies the distributions of these factors among the different actors of the company and other stakeholders (auditors, creditors, shareholders).

We have seen many of the responsibilities that company has to pay attention and that are under the CSR. However the objective is not only meeting the rules and norms and taking into account all these responsibilities. CSR it is the set of practices and strategies in order to develop a new equilibrium between the economic, social and environmental aspects. Companies have to see CSR practices as a strategy, as a part of their daily activity, a way to develop their business instead as a final purpose. There are companies that argue

that they do not develop these practices because they do not see them as profitable activities and they think it is a waste of time and resources. But we can enumerate some reasons for them to set these social and environmental practices. If they develop these activities they will be able to avoid future costs like penalties or compensations because the norms or laws violated. They can attract some investments and new employees from other countries and companies that are seeking for social and environmental responsible companies. They can get new customers that are concerned about CSR and SD. Also they can benefit from public subvention and helps from the government. So these all reasons may convince some companies in order to develop CSR and SD practices that thought that it was not profitable.

As we have seen the field of the CSR and SD is very large. It includes many different aspects and involves many institutions and actors. It is affects companies and society in general. Two important authors in the field of CSR and SD, Porter and Kramer, (2006) add:

“Successful Corporations need healthy society. Education, health care, and equal opportunities are essential to a productive workforce. Safe products and working conditions not only attract customer but lower the internal costs of accidents. Efficient utilization of land, water, energy and other natural resources makes business more productive. Good government, the rule of law, and property rights are essential for efficiency and innovation (p.6)”.

The development of responsible practices does not have only positive consequences to companies, but also to society and other actors. We can enumerate a number of problems that SD and CSR may solve: Better integration in labour markets and social inclusion. Remain competitive in the long run. Improvements in the health of the people. Achieve social problems as a result of the interaction with external stakeholders. Better use of natural resources and reduction of the pollution. Better image of the company and more positive value. Greater respect for human rights

The problem is that you can not force people to be more eco-friendly. Laws and rules may help but mainly it depends of other factors like education, culture, country and life habits. The implantation of these social and environmental concerns is still far from the levels desired. Social aspects perhaps are more present in the people because they see these factors can affect them easier and directly. But they see the environmental concern more abstract. Only in some cases where these factors also affect directly to the people, they give

importance to them. For instance the situation in which a factory with high levels of pollution is situated close to one city and start to appear some problems with the health. It is in that moment when people start to care about environmental factors.

Companies are one of the agents that have the possibility and the duty to change the current situation related with social and environmental factors. It is very important that current business men and executives perform good practices with respect environment and social aspects. Focusing in business and companies, also it is very relevant the education to prepare the future professionals. One of the objectives is to change the attitude towards CSR and SD of current businessman and executives. But even more important would be to focus on the future businessman and executives because they will work for important companies with the chance to take decisions and change things, they will be the future owners of the companies. And with these perspectives the educational institutions should play an important role in society. In this case we think that one of the best agents that has the possibility to achieve this role is the university. The universities have a direct relationship with the current students that will be futures executives and business men. The universities have to educate and prepare the students trough skills, values and competences that help them to acquire this attitude towards the environment and social aspects. The universities should include in their programs a series of competences in order to develop these types of characteristics and behaviors. They have to give importance and control this kind of education, not just including it in their studies and that is all.

The present work represent an initial exploratory analysis of how serious is CSR and SD for the Spanish universities. As an initial analysis we are going to focus our attention on only one University (Universidad Pública de Navarra) and only one degree (Business Administration). We are going to analyze the degree of implication of this university in the spread of ideas about CSR and SD among the future managers. To do so, we will analyze the study program of the degree Business Administration and Management at Universidad Pública de Navarra (UPNA) seeking a series of subjects and competences in order to work and acquire those behaviors and knowledge to develop Corporate Social Responsibility and Sustainable Development practices.

2. METHODOLOGY AND DESIGN OF THE INVESTIGATION

The structure of the Spanish Universities.

Before describing how we have captured the level of implication attached to CSR and SD phenomena by the degree Business Administration and Management at Universidad Pública de Navarra, we want to make an step forward in the contextualization of our research problem. With the Bologna system, totally implemented in the academic year 2010 - 2011, the new degrees substitute the old studies such as ‘Licenciaturas’, ‘Diplomaturas’ and other titles. This new system has the purpose to make more similar and bring closer the studies in the European universities and to facilitate the mobility of the students around Europe. So it is needed a similar structure in the plan of studies to facilitate this integration. In Spain the new degrees include 240 ECTS. There are some exceptions (medicine and architecture), with 360 ECTS and 300 ECTS respectively. All the degrees are divided in ECTS. The ECTS is the volume of work that every student should achieve during the degree. It is a tool that will be measured in the same way in all the degrees in Europe. Each ECTS includes between 25 and 30 hours of work. It includes lectures, personal studying, practices and projects, and also the hours dedicated to study. Some of these activities will be easily measurable such as lectures or practices, but the hours of study will be based on estimations. In the case of the Universidad Pública de Navarra the decision taken is that each ECTS will include approximately 25 hours. The different subjects that compose the degree include 6 ECTS so in total each subject is equivalent to 150-180 hours of work. With the new university structure and the Bologna system, there are 5 groups of knowledge. All the new degrees have to correspond to one of the 5 groups. The groups are:

Table 1 Groups of knowledge in the Bologna System

GROUPS OF KNOWLEDGE
Arts and Humanities
Sciences
Health Sciences
Social and Legal Sciences
Engineering and Architecture

Source: own preparation

Before the Bologna system the ‘Diplomaturas and Licenciaturas’ and the subjects only described the academic knowledge that student should learned. With the new system they have so define also the competences, abilities and skills that the student acquires at the end of the degree. There are different types of competences. In the degree Business Administration and Management there are 5 types of competences. We reviewed the Libro blanco, Título de Grado en Economía y Empresa (2005) and the Universia website in order to find a definition about these competences

The basic competences (from now on CB) are those required to acquire the basic knowledge about how the economy and companies work. The generic competences (CG) confer to students the organizational capacity and the relationship with the environment and stockholders. The specific competences (SP) are the knowledge that students acquire that helps them to be prepared in the case that they want to continue with their studies. Also these competences bring closer the labour market with the studies. There are also mention competences that are very focused in the field of the mention and help to develop and acquire the specific content in order to specialize. There are also other competences that can be developed during the studies but they are not specified in the study plan of the degree.

Each degree is divided into different blocks of formation. The universities have margin in the design of the degree within limits. One university can give more importance to basic formation than other, or to the compulsory. There are other universities that give a weight of 18 ECTS to the final degree projects, the options are multiple. The degree that we are analyzing is organized in the next way:

Table 2 Summary of the types of formation and distribution of the ECTS in the degree Business Administration and Management at Universidad Pública de Navarra.

TYPE OF FORMATION	ECTS
Basic formation	60
Compulsory formation	120
Elective formation	54
Final degree project	6
Total	240

Source: Business Administration and Management plan of studies.

Basic formation refers to the essential knowledge that is oriented to ensure a multidisciplinary formation to make easier the mobility of the students. They have to belong to one of the five groups of knowledge (Arts and Humanities, Sciences, Health Sciences, Social and Legal Sciences and Engineering and Architecture). The subjects that correspond with the basic formation will be offered during the first and second year. It includes 10 subjects (See Table 3).

Compulsory formation refers to the specific content of the degree and includes the competences and subjects directly related with the degree. All the students must attend this formation. The subjects corresponding with this formation will be imparted in the first six semesters of the degree.

In relation with elective formation the students have to choose nine subjects (54 ECTS) from a large number of possibilities. The elective subjects are planned to be studied in the last 2 semesters of the degree. Within elective formation, you have two options. You can study one of the 4 mentions or you can choose other subjects. The mentions are: business organization, bank and finance, marketing and accounting. These mentions and the subjects that include have the objective to specialize in one field. Each of the mention includes 4 subjects and they are directly related between them. In the case that you choose one mention, in your final degree diploma will appear that you have studied the degree Business Administration and Management with the specialization in one of the four mentions. The other option is to choose some subjects from a large range and that do not have relationship among them. There are many possibilities and the fields are very different: statistics, taxation, international trade, history, law and more.

The final degree project has a weight of 6 ECTS and the objective of evaluate all the competences acquired during the degree and it is developed in the last semester of the studies.

In the bachelor that we are studying, Business Administration and Management at Universidad Pública de Navarra, in the block basic formation, which we have defined before, at least 36 out of the 60 ECTS should correspond to the group called 'Social and Legal Sciences'. This is a common rule for other universities too.

Table 3 Correspondence between basic formation subjects and the group of knowledge of the degree Business Administration and Management at Universidad Pública de Navarra.

SUBJECT	GROUP	ECTS
Introduction to economics	Social and Legal Sciences	6
Business economics	Social and Legal Sciences	6
Introduction to private law	Social and Legal Sciences	6
Mathematics	Engineering and Architecture	6
Financial operations	Social and Legal Sciences	6
Financial accounting I	Social and Legal Sciences	6
Statistics I	Social and Legal Sciences	6
Microeconomics I	Social and Legal Sciences	6
Applied economics	Social and Legal Sciences	6
Business economic history	Social and Legal Sciences	6

Source: Business Administration and Management plan of studies.

CSR and SD within Universidad Pública de Navarra

Our objective is to analyze the way in which one Spanish University prepare the students to be more social responsible and to take into account the influence of the business on the achievement of a sustainable development. In particular we have focused our attention on the degree Business Administration and Management, at Universidad Pública de Navarra. We are going to analyze all the subjects and competences of the degree to identify which are related with CSR and SD and their level of implementation. In order to develop this task we will study the memory of the degree, a document that includes all the information about it and it will be very useful. Also we will check the study programs of every subject that compose the degree. This information is accessible for anybody in the website of the Faculty of Economics and Business of the Universidad Pública de Navarra. We have analyzed the degree in order to find which subjects work CSR and SD. Also we have reviewed each of the subjects of the degree and studied their competences to find out those whose description and competences suggests that they include and may work CSR and SD values.

3. DESCRIPTIVE ANALYSIS OF THE RESULTS

The first of all we want to highlight is that there is not any subject directly related with CSR and SD in the basic and compulsory formation within the degree of Business Administration and Management at Universidad Pública de Navarra. Remember that the basic and compulsory formation is the formation that all the students should attend during the first and second year of studies.

On the other hand, it is the elective formation, where students can choose among a range of subjects and they have the option to study one of the 4 mentions in order to specialize. We can find that some subjects in the elective formation that apparently suggest that they work with social and environmental values if we focus in their subject title or name. It is the case of economic development and sociology and economics. If we analyze the study plan of these subjects they include some aspects and competences that can support the idea that work and develop CSR and SD aspects: analysis of the poverty, social inequality, corruption, the business and its social function. These 2 subjects can be chosen by the students but not necessarily. They do not belong to any mention, even more, they come from other degrees. So, even in the case that they can be considered as a 'social subjects', they will not be seen and studied by many of the students. Also it is good to remember that we are focusing the study in the degree Business Administration and Management and they belong to other studies.

Our findings show that there are competences that take into account social and environmental aspects, judging by their definition. The Table 4 shows the different levels of competences and within each of them the competences found related with CSR and SD.

Table 4 The relation between the different levels of competences and those related with CSR and SD.

Basic competences	CB03: Be able to collect and interpret relevant data, usually within their field of study, to make judgments that include reflection on social, scientific and ethical topics.		
Generic competences	Instrumental competences	CG15:Ethic compromise at work	-
	Interpersonal competences	-	-
	Systematic competences	CG23: Sensitivity to environmental and social issues	CG24: Respect to Human Rights.
Specific competences	-	-	-
Mention competences	Marketing	-	-
	Accounting	CM10: Ethic values related with the veracity of the accounting information given by the company	-
	Bank-Finances	-	-
	Business organization	-	-
Other competences	Other particular competences that subjects may include and are not described in the Study Program.		

Source: Own preparation

These are the competences related with CSR and SD in the Degree Business Administration and Management with their corresponding number and definition. This information is taken from the memory of the degree. As we can observe, a part from the competences detailed in the memory of the degree some subjects include their own particular competences in their study program. For instance, the subject business economics that corresponds with the basic and compulsory formation includes its particular competence about CSR: ‘To become conscious of the ethical problems that arise in the decision-making in the company’. This particular competence and others that some

subjects may include are also analyzed. We would like to remember that in the last year of your degree you can study as an elective ECTS some subjects corresponding to other degrees. For instance, you can choose the subjects law, sociology and economics and economic development. They have their particular study program because they belong to other degrees and they may include competences related with CSR and SD that are different than the ones we have described in the Table 4. However because we are studying the degree in Business Administration and Management we will focus only on the competences analyzed in the Table 4.

Analysis of the level of inclusion of the competences related with CSR and SD in subjects.

Once we know which are the competences related with CSR and SD, we are going to study the level of inclusion of these competences among the subjects of the degree. We are going to see in detail which competences includes each of those subjects, analyzing by separate basic and compulsory formation and elective formation. Firstly we have analyzed the basic and compulsory formation (see Table 5). We have checked the subjects that compose this formation and we have found out how many of them include competences described in the Table 4.

Table 5 Proportion of subjects grouped by topic that includes competences related with CSR or SD.

SUBJECT	TOPIC	COMPETENCE				
		CB3	CG15	CG23	CG24	Another
Introduction to economics	Economic analysis	0	33	0	0	0
Microeconomics						
Macroeconomics						
Financial accounting I	External accounting	0	66	0	0	0
Financial accounting II						
Analysis of accounting Information						
Management accounting	Internal accounting	0	100	0	0	0
Operations management	Operations management	0	0	0	0	0
Industrial organization and strategic competence	Strategic management	0	0	0	0	0
Strategic management						
Financial management I	Financial management	0	100	0	0	0
Financial management II						
Econometrics	Econometrics	0	0	0	0	0
Applied economics	Applied economics	50	0	0	0	0
Company tax system						
Statistics I	Statistics I	0	0	0	0	0
Statistics II						
Financial markets and instruments	Finances and markets	0	100	0	0	0
Marketing management I	Marketing	0	0	0	0	0
Marketing management II						
business economic history	Business economic history	0	100	100	0	0
Quantitative methods of business management	Operational research	0	0	0	0	0
Introduction to private law	Legal framework	0	0	0	0	0
Commercial law						
Mathematics	Mathematics	0	0	0	0	0
Financial operations	Financial operations	0	100	0	0	0
Business economics	Organization and human resources	0	100	0	66	33
Organizational design and behavior						
Human resource management						
Market research	Information systems for marketing	0	100	0	0	0

Source: Own Preparation.

What we can observe is that only few subjects include competences related with CSR and SD in their study program. From a total of 18 topics, almost half of them, 8, do not include any of the competences described in the Table 4, and from a total of 30 subjects, 17 do not include any competence related with CSR and SD. The topics that do not include any are: operation management, strategic management, econometrics, statistics, marketing, operational research, legal framework and mathematics. We can group econometrics, statistics, operational research, legal framework and mathematics and call them ‘instrumental subjects’. We will use this concept later to analyze these topics.

Then if we focus the attention in the subjects that include the competences related with CSR and SD, we can divide those competences according to their content into 3 blocks: ethic, environmental concern and human rights. The competence CB3 (Be able to collect and interpret relevant data, usually within their field of study, to make judgments that include reflection on social, scientific and ethical topics) includes social and ethical aspects. However it is only developed in one subjects; applied economics. The environment is developed by the competence CG23 (Sensitivity to environmental and social issues) and as in the case of the competence CB3 it is only included in one subject; business economic history. The next competence to analyze is the CB24 (Respect for human rights) and is only included in two subjects: organizational design and behavior and human resource management. Both subjects belong to the topic organization and human resources. The ethic part is the most given concern in the basic and compulsory formation. This part is developed by the competence CG15 (Ethic compromise at work) and it is included in 9 topics, what makes that in total 12 out of 30 include the competence CG15 in the basic and compulsory formation. For all these topics it seems important to take into account ethical aspects in their formation. However they pay less attention to environment, social concerns and human rights because only few of them work and develop these values and skills. In addition there is one subject that includes its own particular competence that is described in the study plan of the subject but not in the degree study plan. The subject business economics includes its particular competence: “To become conscious of the ethical problems that arise in the decision-making in the company”. Also we can see again that this competence is related with ethical concern. Within the subjects including competences related with CSR and SD, a total of 13 subjects, all of them correspond to the Faculty of Economics and Business. There are 2 of them that belong to the Department of Economics: company tax system and business economic history.

After analyzing the proportion of subjects corresponding with basic and compulsory formation that include competences related with CSR and SD, what makes a total of 180 ECTS, now we will analyze the elective formation. It is composed by the different mentions and the rest of the subjects available to choose. This part of the studies has a weight of 54 ECTS. Firstly we will analyze the mentions. Each of them includes 4 subjects (See Table 9).

Table 6 Proportion of subjects from each Mention that includes CSR and SD competences.

SUBJECT	MENTION	COMPETENCE				Specific mention competence
		CB3	CG15	CG23	CG24	
Consumer behavior	Marketing	0	25	0	0	0
Sales and communication						
Distribution and logistics						
Product and price strategy						
Innovation and entrepreneurship	Business Organization	25	50	0	0	0
Management models						
Organization of production and work						
Information systems						
Audit	Accounting	0	100	0	0	75
Consolidation of financial statements						
Advanced accounting						
Management accounting						
Derivative financial assets	Bank-Finance	0	100	0	0	0
International finance						
Banking and insurance						
Valuation of companies						

Source: Own Preparation.

The results have some similar characteristics to the results obtained in the analysis of the basic and compulsory formation. Remember that this part of the formation, the mentions have the objective of specializing students in one field so it is an important part of the degree. There are four mentions, and some competences are not included in any of them. The competence CB3 (Be able to collect and interpret relevant data, usually within their field of study, to make judgments that include reflection on social, scientific and ethical topics) is only included in the mention of business organization, concretely in the subject information systems. The competences CG23 (about environmental concerns) and CG24 (Respect for human rights) are not dealt in any of the four mentions, what could be showing the interest of the department of Business Administration in including social and environmental concerns in this formation. As in the case of the basic and compulsory formation, the competence related with ethic part is the most repeated. It is included in the four mentions, and in total 11 out of 16 subjects include it in their study programs. In addition the mention in accounting has its particular competence related with ethic and 3 out of the 4 subjects corresponding with this mention include it. There are 16 subjects in this part of the elective formation. Only one of them does not correspond to the Faculty of Economics and Business. This subject is information system and corresponds to the Department of Mathematics and Informatics Engineering. The rest of the subjects correspond to the Department of Business and Administration.

After the analysis of one of the parts of the elective formation, the mentions, now we are going to see the results of the rest of the elective subjects. As we have said before, in the elective formation there are other subjects that do not correspond to any of the four mentions but there is the possibility to choose them. There are in total 13 subjects that correspond to the elective formation but do not belong to any of the four mentions. These subjects have very different content and nature, so it is going to be interesting to see to what extent these subjects include or not competences related with CSR and SD.

Table 7. Elective subjects and the social and environmental competences they include.

SUBJECT	COMPETENCE				
	CB3	CG15	CG23	CG24	Specific mention competence
Labour law	0	0	0	0	0
Business economic history II	0	0	0	0	0
Operation research	0	0	0	0	0
Taxation I	0	1	0	0	0
International trade management	0	0	0	0	1
SAP	0	0	0	0	0
International trade	0	0	0	0	0
Economic development	0	1	1	0	1
Business economic II	0	0	0	0	0
Advanced data processing methods	0	0	0	0	0
Sociology and economics	1	0	0	0	1
Consumer law	0	0	0	0	0
Taxation II	0	1	0	0	0

Source: Own Preparation. 0 if not include, 1 if included.

As in the case of the basic and compulsory formation and the mentions, this part of the degree includes few competences related with CSR and SD. We can even say that in less proportion than in the other parts. There are 13 subjects and 5 possible competences, so in the hypothetical case that all the subjects would include all the competences the total would be 65. But the result is only 8. This is only to demonstrate the number of subjects that include CSR and SD values and competences. The competence CB3 is only given by the subject sociology and economics. The competence CB15 by the subjects taxation I, taxation II and economic development. The competence CB23 is only included in economic development. The CB24 is not included in any of the subjects. There are some subjects that include their own competences. It is the case of international trade management which includes: ‘Students will consider ethical and social implications of export management decisions’, economic development: ‘Capacity to understand and

express opinions about the economic policy for development and cooperation' and sociology and economics that include 8 particular competences about social and environmental concerns. In this case the 5 subjects that include competences related with CSR and SD have different origins. Taxation I, taxation II and international trade management belong to the Department of Business and Administration. The subject economic development corresponds to the Department of Economics and sociology and economics come from the Department of Sociology.

Finally the last part of the studies analyzed is the final degree project. The weight of this part in the study program of the degree is only 6 ECTS. As we have defined before, it is designed to work the different competences acquired during the degree. But also by itself it includes some competences. It includes two competences of those described in Table 4. 'CB03: Be able to collect and interpret relevant data, usually within their field of study, to make judgments that include reflection on social, scientific and ethical topics' and CB15: 'Ethic compromise at work'.

4. DISCUSSION OF THE RESULTS

It would be interesting the possibility to work all the aspects related with CSR and SD in one subject. But there are no subjects that work directly this content, with the exception of some elective subjects that can be chosen by students and seems by their name that they can develop that task. Then we have competences included in the degree in general and in the subjects in particular that theoretically work and develop CSR and SD values.

Within the subjects that include social and environmental competences from all the blocks of formation, we found that some of the subjects come from other departments and faculties. However we can differentiate between the basic and compulsory formation and elective formation, differentiating also in this last. In the case of the basic and compulsory formation, most of the subjects containing social and environmental competences correspond with the Department Business and Administration, in the Faculty of Economics and Business. So it seems like the Faculty gives importance that the subjects containing those competences in this formation correspond to the Faculty of Economics and Business.

Respect with the elective formation, the part of the mentions the situation is quite similar. Only 1 out of the 16 subjects corresponding with the mentions comes from another department and faculty (information systems from the Department of Mathematics and Informatics Engineering). So this formation it is also seen as an important by the Faculty because the almost all the subjects of the mentions correspond to the Faculty of Economics and Business.

Then with the rest of the elective subjects it seems like the Faculty of Economics and Business do not pay much attention to those subjects and they do not care about where they come from. Perhaps it is because they are subjects that do not have a specific objective, some of them seem to be to extend the range of subjects to choose but not more.

We have analyzed the level of inclusion of the competences related with CSR and SD in the subjects. The first part analyzed was the basic and compulsory formation. All students are obligated to attend those subjects, so it would be very useful and interesting to include the competences related with CSR and SD because all students would see and work them. But only half of the topics of the basic and compulsory formation include them (See

Table 8). So we can see the little importance that the Faculty of Economics and Business gives to work social and environmental competences in this formation. Then if we analyze more closely what this basic and compulsory formation include and what subjects work and do not work CSR and SD we find interesting aspects.

For instance, it is surprising that none of the subjects related with marketing includes competences related with CSR and SD, because marketing is about relationships with other agents of the society such as clients, suppliers, governments, and others. So it seems logically that marketing would include some competences.

The topics and subjects that include 'Management' do not include any of the competences analyzed in the Table 4. It does not seem very normal because these subjects are supposed to learn and develop knowledge about how regulate and guide the activity of different departments and areas of the company. These 'Management' subjects do not give importance to social and environmental aspects, even these aspects affect the decisions they company has to take, as we have seen before.

The subjects to which we gave the name of 'Instrumental subjects' (corresponding with the topics econometrics, statistics, operational research, legal framework and mathematics) are seen as an objective subjects because their content is numeric and in the case of law, it is about laws and norms. These subjects do not include any of the subjects analyzed in the Table 4. It seems that they just have to provide a number of formulas and laws and that is all. They are seen as 'tool' subjects and they do not have to help to acquire CSR and SD values. That is, it is not contemplated how the "tools" you use influence the impact you have on social and environmental environment.

As we have said before, in the elective formation you can choose whether study one of the four mentions offered or to take other subjects that can correspond to the degree Business Administration and Management or come from other studies. If we focus the attention on the mentions, they are the 'Pillars' of the last year of the studies. They have the objective to specialize the students in one field (accounting, marketing, finance or business organization). So it is a very important part of the studies and it should include competences related with social and environmental concerns. But what we have seen is that the subjects corresponding with these mentions including competences related with CSR and SD are only few. Some of the competences they are even not included (See Table 6). So we can say that even this formation is very important for the specialization of the

students, the Faculty does not care about including and working those competences in this part of the formation.

Also there is the possibility to study other elective subjects that do not correspond with the mentions. As we have seen some of them belong to other departments and degrees. In these subjects the problem is the same. Only 5 out of 13 subjects include competences related with CSR and SD (See Table 10). In the case of the basic and compulsory subjects we could group some of them and call them instrumental. These instrumental subjects had in common that they did not include any competence related with CSR and SD. But this case if we would group the “instrumental” subjects in this part of the formation, we will see that some of them include competences related with CSR and SD but other not. So we can not define a group called instrumental subjects and conclude that none of them includes competences related with CSR and SD.

We have seen that many of the subjects do not include any CSR and SD competences. One explanation could be that because the final objective is that students acquire the competences related with CSR and SD during their degree, it is not required to work in every subject all the different competences, that it would be enough to work these competences in one subject. Even if this would be true it would show the attitude of the university towards the social and environmental aspects. If an institution such as the Faculty of Economics and Business considers the importance of educating the students about social and environmental competences the number of subjects including these competences will be larger. Or the Faculty would implement other ways to develop and acquire these competences. However what we find is that these competences are only included in few subjects and we do not know exactly how they are worked. But lets us imagine that it would be enough to work just once each competence, it is not the same to see the competence ‘respect for human rights’ from an accounting perspective that in a historic way. So it is necessary to include these competences in more subjects and to see them from different perspectives. But the solution does not seem to include in all the subjects all the competences related with CSR and SD, because there are many subjects whose content is quite similar and work similar things. So in the basic and compulsory formation one idea could be to work on these competences at least in each of the topics, because the subjects that are in each topic have quite similar content. For instance if the topic ‘external accounting’ include 3 subjects: financial accounting I, financial accounting II and analysis of accounting information. So you can work all the competences about CSR and SD among the 3 subjects, but ensuring that all of them are seen.

In the case of the mentions a similar reason could be given. The mentions group a series of subjects that have relationship between them with content related and have the objective to specialize the students. So perhaps it could be enough to work and develop the different competences about CSR and SD by mentions. All the mentions include 4 subjects. Imagine that we are in the mention of marketing. For instance we could see the competence CB3 in the subject consumer behavior, the CG15 in sales and communication, the competence CG23 in distribution and logistics and the competence CG24 in product and price strategy. This would probably not be enough but at least we would ensure that all the competences related with CSR and SD are seen at least once in each mention. However is not compulsory to choose all the subjects of the mention. Normally students would choose the four of them in order to get the specialization in their degree, so the best situation would be to include the large number of competences in the large number of subjects.

With the rest of the elective subjects, given that they are optional, the best would be to include as many competences related with CSR and SD as possible to ensure that in case that they are chosen, the students work those competences.

5. CONCLUSION, IMPLICATIONS AND LIMITATIONS

The objective of this work was to find out to what extent a particular university educates in social and environmental values and competences students. We analyzed how the Faculty of Economics and Business includes subjects and competences related with CSR and SD in the study plan. In order to do this, we have analyzed the degree Business Administration and Management in the Universidad Pública de Navarra. After analyzing all the subjects and competences that include this degree we have come to a conclusion. We have seen the importance that the University has in educating and prepare future managers in CSR and SD skills and values. However the Universidad Pública de Navarra is not meeting that important role. This behavior of the University has certain consequences.

The fact that the Faculty of Economics and Business at Universidad Pública de Navarra does not take into account this education in the field of CSR and SD in the degree of Business Administration and Management may have important consequences given the nature of this institution. The universities have the opportunity to relate with many other agents and actors: companies, public institutions, society in general, and that is why it is so important to include in the studies those subjects and competences that will help to acquire social and environmental values and skills. The universities should play a responsible role. On the one hand they have, as an institution, to include in their strategy and in their daily activity social and environmental practices. On the other hand they should help and ensure that students acquire those concerns about the society and environment.

The consequences can affect different agents, companies, society and other stakeholders. The University has two important roles to fulfil. The first one is that the university has to improve the employability of the students in order to prepare them for companies. The employability is related with the efficiency. With the current behavior of the Universidad Pública de Navarra, the future executives and business men will not be trained in CSR and SD, what will affect the activity of their companies. Imagine that arises a problem that has to be solved applying knowledge about CSR and SD skills. For instance, imagine that a firm has a problem related with pollution with one of the factories of the company, it is emitting high levels of certain contaminants particles. A part from the social and environmental problems, it may have economical and financial consequences that affect directly the company. Some of the consequences may be: the sales can decrease because some clients believe that it is very important the respect for the environment and they are willing to change the supplier because they do not want to damage their image or

do not agree with those practices. The possibility that the company has to pay a fine or sanction it is probably in many of the cases too. Also the company may have a problem with employees. Current employees are not willing to continue working for a company that pollutes because it can affect their health and reputation. This also can decrease the attraction of well-prepared workers for the company. It may also affect potential investments. There are countries and companies that are compromised with CSR and SD and they do not want to invest in companies that do not respect the environment. All these problems affect directly to companies. So in the case that the students do not acquire a certain number of skills related with CSR and SD they will not be able to address some of the situations that can cause these problems and solve them.

One of the other roles of the universities is to educate and transmit a certain values to students. This has more relation with the society in general. We have seen that students may have certain social and environmental skills to solve some problems, but also the students have to acquire social and environmental values. This second role of the university has a more social objective, the relationship between us: respect for others, respect for the environment,

Some recommendations may help to solve this problem. The universities have to include subjects that work directly those values and concerns because it is one of the best ways to develop and acquire social and environmental competences. Another option is to extend the number of the competences that develop CSR and SD values because after this paper, we only have found few competences related with those values from a large range of competences that the degree include.

This paper is only based in the Universidad Pública de Navarra and only in the degree Business Administration and Management; therefore the information and the conclusions extracted are limited. We do not know the role of other universities with respect the position that they have in educating and including CSR and SD values in their studies. This is a preliminary work but it could be extended to investigate other universities and degrees. Firstly it would be interesting to analyze other degrees at Universidad Pública de Navarra in order to know whether or not the behavior of this university is the same for other studies. Then the investigation could be extended to other universities and degrees in order to get conclusions that would give a larger perspective about the behavior of the Spanish universities.

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