

# **Máster Universitario en Finanzas y Banca/ Master of Science in Finance and Banking**

## **1. SUBJECT**

- **Name:** Ethics, Professional Standards and corporate responsibility
- **Type of subject:** elective
- **Credits:** 3 ECTS
- **Hours dedication:** 18 hours (in classroom)  
57 hours (out classroom)
- **Professor:** Marcos Eguiguren
- **Contact:** [marcos.eguiguren@gmail.com](mailto:marcos.eguiguren@gmail.com)

## **2. COURSE DESCRIPTION**

### **Contents**

This course shall discuss ethics, the role of a code of ethics in defining a profession, and the importance of ethics and CSR (Corporate Social Responsibility) in the finance and accounting profession.

The course also covers the practical application of an ethic code, standards of professional conduct and CSR.

The objective of the course is to introduce the student in the ethical dimension of the finance and accounting profession.

### **Specific Abilities**

**SA1.** Analyse the impact of the accounting framework, macroeconomics and international finance on the management of the company, studying the current and expected context, in order to maximise the value of the company.

**SA2.** To understand the functioning of financial institutions, as well as the impact of banking regulation on them.

**SA3.** Apply financial tools to estimate the value of financial products, real assets, and firms, using qualitative, econometric and statistical techniques.

**SA4.** Apply management techniques in commercial banks and other deposit-taking institutions necessary to grant or not to grant a bank credit to a company.

**SA5.** Demonstrate an understanding of the interaction between financial products and

institutions and real assets and firms.

**SA7.** Determine knowledge of the new computer technologies of artificial intelligence and machine learning and their possibilities in the digital economy.

**SA8.** To be able to draw conclusions in order to contribute some new aspects to the field of knowledge.

### Teaching methodology

**TM1 Traditional methodologies:** this includes lectures based on the lecturer's explanations.

**TM2 Active methodologies:** this includes discussion sessions on previously assigned reading; presentations of topics by students.

**TM3 Independent methodologies:** this includes reading texts and carrying out individual or group assignments.

### Evaluation criteria

Evaluation	Minimum	Maximum
Exam	40%	70%
Presentations	10%	30%
Individual or group project	20%	40%
Participation in the activities planned within the classroom	10%	30%
<b>Total</b>	<b>80%</b>	<b>170%</b>

### 3. BIBLIOGRAPHY

Standards of Practice Handbook, CFA Institute 2014.

Slides provided by the professor.