

## Syllabus

### Course description

<b>Course title</b>	<b>Sustainability Accounting and Integrated Reporting</b>
<b>Course code</b>	<b>25455</b>
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Master in Accounting and Finance
<b>Semester</b>	2 <sup>nd</sup> semester
<b>Year</b>	2022-2023
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	-
<b>Total exercise hours</b>	-
<b>Attendance</b>	Highly recommended
<b>Prerequisites</b>	None
<b>Course page</b>	TBA

<b>Specific educational objectives</b>	<p>This course aims to develop students' knowledge and understanding of contemporary issues in the theory and practice of sustainability accounting and accountability in organizations (both corporate and non-corporate settings) and to do so it will examine the role of accounting and accountability practices and logics in discharging these duties.</p> <p>The objective of this course is to provide students with a critical appreciation of the utility and relevance of overall role of accountability for complex and multidimensional scenarios. To achieve this objective, we will focus on contemporary issues in the practice and the theory of accounting for sustainability. As a result, the course explores key issues in the growing area of sustainability accounting including: notions of accountability in the context of sustainability, cultural perspectives on sustainability accounting, elements of sustainability reporting and the role of accounting in embedding sustainability in decision making.</p>
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<b>Lecturer</b>	<p>Prof Massimiliano Bonacchi massimiliano.bonacchi@unibz.it</p> <p>Dr Leonardo Rinaldi <a href="mailto:leonardo.rinaldi@unibz.it">leonardo.rinaldi@unibz.it</a></p>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	English

<b>Office hours</b>	Refer to the unibz timetable
<b>Lecturing assistant</b>	Not foreseen
<b>Teaching assistant</b>	Not foreseen
<b>Office hours</b>	Refer to the unibz timetable
<b>List of topics covered</b>	<ul style="list-style-type: none"> <li>• The role of sustainability accounting and accountability</li> <li>• Motivational theories for engaging in sustainability accounting and accountability practices</li> <li>• Management accounting for sustainability</li> <li>• Integrated performance management</li> <li>• The role of sustainability accounting in organisational change</li> <li>• Assurance practices in relation to sustainability reporting</li> <li>• Sustainability accounting and accountability in other organizational settings: Non-Governmental Organizations and the Public Sector</li> <li>• Sustainability Governance</li> </ul>
<b>Teaching format</b>	<p>The course combines in-class explanation of the background material, problem-solving and case discussions. Presentations and interactive discussions are the main teaching methods used in this course.</p> <p>Students are expected to participate actively in class work, which will give them the opportunity to apply theoretical concepts to realistic business-related situations. In order to benefit from this approach, it is important that students participate fully prepared.</p>

<b>Learning outcomes</b>	<p>After completing this course, students should be able to critically discuss the assumptions underlying sustainability in organizations and role of accountability, accounting and reporting in different operational and cultural domains. They should further be able to demonstrate an awareness and understanding of the broad nature of sustainability accounting and accountability developments and rationales united to the ability to conduct teamwork and to present research arguments coherently.</p> <p>The course encourages experiential learning by promoting reflection on the intercultural aspects of sustainability accounting practices alongside the core academic understanding. It also provides transferable skills such as teamwork, leadership, time management and the ability to communicate clearly and confidently in oral and written form.</p>
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<b>Assessment</b>	<ul style="list-style-type: none"> <li>• <b>Group presentation (20%)</b>: case studies will be assigned during the semester to be completed in</li> </ul>
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	<p>writing a business report or PPT slides and presented in class (group assessment)</p> <ul style="list-style-type: none"> <li>• <b>Individual written essay</b> (30%) students are required to write a critical essay (max 2,500 words excluding references and appendixes) discussing one topic from a choice of three</li> </ul> <p>These in-course assignments are intended to gauge the students' ability to search for and present relevant information that apply to a specific sustainability problem and stimulate them to deal with complexity.</p> <ul style="list-style-type: none"> <li>• <b>Final exam</b> (50%): combination of problems and essay questions. The aim of the final exam is to assess students' knowledge and understanding (interconnections) of the material covered throughout the course.</li> </ul>
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	<p><b>Attending</b> students:</p> <ul style="list-style-type: none"> <li>• Group presentation: 20%</li> <li>• Individual essay: 30%</li> <li>• Final exam: 50%</li> </ul> <p><b>Non-attending</b> students:</p> <ul style="list-style-type: none"> <li>• Final exam: 100%</li> </ul> <p>PLEASE NOTE: students must pass the exam to have a passing grade in the course.</p>
<b>Required readings</b>	<p>The course literature comprises a set of academic articles, best-practice professional reports, annual corporate CSR/Sustainability reports and lecture slides.</p> <p>The list of required readings is announced by the beginning of the course.</p>
<b>Supplementary readings</b>	TBA