

Syllabus

Course description

Course title	Sustainability Accounting and Integrated Reporting
Course code	25446
Scientific sector	SECS-P/07
Degree	Master in Accounting and Finance
Semester	2 nd semester
Year	2019-2020
Credits	3
Modular	No

Total lecturing hours	18
Total lab hours	-
Total exercise hours	-
Attendance	Highly recommended
Prerequisites	None
Course page	TBA

Specific educational objectives	<p>The main objective of the course is to equip students with the knowledge required for the understanding as to how to measure, evaluate and disclose social and environmental corporate performance. The course will emphasize the interplay between sustainability strategy, organizational architecture and performance, providing the practical knowledge and insights for embedding sustainability into the corporate DNA as daily practice.</p> <p>The course focus is on the internal and external reporting systems resulting from and supporting corporate sustainability. We will analyze how to provide managers with innovative systems that generate appropriate information required for the measurement of sustainable value. Students will gain familiarity on how to disclose sustainability information using several international reporting frameworks such as Global Reporting Initiative (GRI) Standards, AA1000, Carbon Disclosure Project (CDP), <IR> Integrated Reporting, Sustainability Accounting Standards Board (SASB), and pertinent assurance practices to be applied in relation to sustainability reporting.</p>
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Lecturer	Prof. Paolo Perego Office SER E202 paolo.perego@unibz.it
Scientific sector of the lecturer	SECS-P/07
Teaching language	English

Office hours	Refer to the lecturer's web page
Lecturing assistant	Not foreseen
Teaching assistant	Not foreseen
Office hours	Not foreseen
List of topics covered	<ul style="list-style-type: none"> • The role of accounting for developing and implementing a sustainable strategy • Sustainability performance measurement • Sustainability reporting and assurance frameworks • Integrated Reporting <IR> • Non-financial disclosure EU directive • Sustainability governance, management control and incentive systems for sustainability • Value chain sustainable assessment • Responsible investment
Teaching format	<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 come to class fully prepared.</p>
Learning outcomes	<p>Knowledge and understanding: Understand the theoretical role and practical implications of accounting in measuring and governing sustainability performance in modern corporations</p> <p>Applying knowledge and understanding: Apply accounting techniques in internal measurement and external reporting for sustainability performance</p> <p>Making judgments: Analyse and apply sustainability accounting techniques to assess sustainability performance</p> <p>Learning skills: Ability to present in oral and written form an analysis of business solutions in response to specific issues related to the measurement and management of sustainability performance</p>

Assessment	<p>Final Exam (50%): The final exam is a combination of problems and essay questions.</p> <p>Solution/presentation of case studies (50%): Case studies will be assigned during the semester to be completed in writing a business report or PPT slides and presented in class by groups of students.</p> <p>The Final Exam´s objective is to assess how well students understand the material covered throughout the course (comprehension) and the interconnections (integration) among the various topics.</p> <p>The case studies measure the student's ability to search for the relevant economic information that apply to a specific business problem, stimulate them to analyse the problem and provide managerial recommendations to address it. Presentations in class allow the discussion of the solutions suggested in an interactive way.</p>
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p>Non-attending students: Final exam: 100%</p> <p>Attending students: Final exam: 50% Case studies to be handed in/presented in class: 50%</p> <p>Students must pass the exam to have a passing grade in the course.</p>
Required readings	TBA
Supplementary readings	TBA