

# 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>	2023-2024
<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 reporting.</p> <p>The objective of this course is to provide students with a critical appreciation of the theoretical foundations of sustainability accounting and its reporting issues in practice. The course focuses on existing and emerging frameworks for corporate environmental, social, and governance (ESG) corporate metrics, assessing their reliability and relevance, and incentivizing managers to integrate ESG metrics in their decision-making.</p>
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<b>Lecturer</b>	Prof Paolo Perego <a href="mailto:paolo.perego@unibz.it">paolo.perego@unibz.it</a>
<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/ESG accounting and reporting</li> <li>• Evolution and current landscape of sustainability/ESG Reporting: <ul style="list-style-type: none"> <li>➤ Regulatory and market-based drivers</li> <li>➤ ESG Reporting standards: main international frameworks (ESRS, GRI, IFRS, TCFD) and latest developments</li> <li>➤ Double Materiality assessment across standards</li> </ul> </li> <li>• Integrated Reporting (&lt;IR&gt;): principles and practices</li> <li>• Carbon management and carbon reporting: international GHG measurement protocols and international disclosure practices</li> <li>• Management accounting and control for ESG/sustainability: <ul style="list-style-type: none"> <li>➤ the role of incentives in executive compensation</li> <li>➤ ESG/Sustainability governance</li> </ul> </li> <li>• Assurance practices in relation to ESG/sustainability reporting: current standards (ISAE3000) and future developments (ISSA5000)</li> <li>• Role of ESG/sustainability information in investment decisions: current developments in impact investing and sustainable finance</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.</p>

<p><b>Learning outcomes</b></p>	<p>After completing this course, students should be able to critically discuss the assumptions underlying sustainability in organizations and the role of accounting and reporting of ESG information.</p> <p>The course encourages experiential learning by promoting reflection on the way ESG/sustainability information is disclosed in corporate reports. Students 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 also provides transferable skills such as teamwork, leadership, time management and the ability to communicate clearly and confidently in oral and written form.</p>
<p><b>Assessment</b></p>	<p><b>Attending</b> students:</p> <ul style="list-style-type: none"> <li>• Assignments, Midterm, Group project work</li> <li>• Final written exam: combination of multiple-choice questions and open/essays questions</li> <li>• Class participation</li> </ul> <p><b>Non-attending</b> students:</p> <ul style="list-style-type: none"> <li>• Final written exam: combination of multiple-choice questions and open/essays questions</li> </ul>
<p><b>Assessment language</b></p>	<p>English</p>
<p><b>Evaluation criteria and criteria for awarding marks</b></p>	<p><b>Attending</b> students:</p> <ul style="list-style-type: none"> <li>• combination of assignments/group presentations, optional Midterm and Final written exam</li> </ul> <p><b>Non-attending</b> students:</p> <ul style="list-style-type: none"> <li>• final written exam: 100%</li> </ul> <p>PLEASE NOTE: students must pass the final exam to have a passing grade in the course.</p>

<b>Required readings</b>	<p>The course literature comprises a set of academic articles, book chapter, best-practice professional reports, annual corporate ESG/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