

MGT-533

Sustainability accounting

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Cursus	Sem.	Type
Managmt, dur et tech	MA3	Obl.

Language of teaching	English
Credits	3
Session	Winter
Semester	Fall
Exam	During the semester
Workload	90h
Weeks	14
Hours	3 weekly
Courses	2 weekly
Exercises	1 weekly
Number of positions	

Remark

Courses given on UNIL Campus.

Summary

Students will learn tools and techniques to improve society and create value from an accounting and finance perspective. This course will develop the student's critical thinking, problem-solving and presentation skills to assess and understand the problematics linked to ESG investing and reporting.

Content**Learning Outcomes**

By the end of the course, the student must be able to:

- Recognize the complexity of ESG and ESG Disclosures
- Examine the trade-offs between creating profits and enhancing ESG
- Distinguish "Greenwashing" and true ESG
- Explore recent developments in sustainability accounting
- Analyze and benchmark ESG and sustainability metrics in the corporate annual reports of companies
- Develop critical thinking, analytical and presentation skills

Transversal skills

- Give feedback (critique) in an appropriate fashion.
- Identify the different roles that are involved in well-functioning teams and assume different roles, including leadership roles.
- Respect relevant legal guidelines and ethical codes for the profession.
- Demonstrate the capacity for critical thinking
- Demonstrate a capacity for creativity.
- Continue to work through difficulties or initial failure to find optimal solutions.
- Make an oral presentation.
- Access and evaluate appropriate sources of information.

Assessment methods

The evaluation in this course will be based on group projects (65% of the grade), group presentations (20% of the grade) and an individual project (15% of the grade).

Resources

Moodle Link

- <https://go.epfl.ch/MGT-533>