

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
<b>Hours</b>	<b>3 weekly</b>
Lecture	2 weekly
Exercises	1 weekly
<b>Number of positions</b>	

**Remark**

Courses given on UNIL Campus. In automne 2023-24 - only in MA3 for students cohort 2022-24

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

Group presentations (50% of the grade) and an individual project (25% of the grade), class participation (25% of the grade).

## Resources

### Moodle Link

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