EPFL

MGT-533   **Sustainability accounting**

Markarian Lavetsky Garen

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**
Lecture	2 weekly
Exercises	1 weekly
Number of positions	

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