

MGT-556

ESG accounting and reporting

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

Language of teaching	English
Credits	3
Withdrawal Session	Unauthorized Winter
Semester	Fall
Exam	During the semester
Workload	90h
Weeks	14
Hours	2 weekly
Lecture	1.71 weekly
Number of positions	40

It is not allowed to withdraw from this subject after the registration deadline.

Remark

Courses given on IMD Campus. MA3 only

Summary

We will look at the trends that led to mandatory ESG reporting and to what extent they are affecting current business practice.

Content

- The changing landscape of corporate reporting
- Mandatory vs voluntary sustainability reporting
- The concept of integrated reporting
- Reporting on the "E" in ESG: Deep dive on climate-related risks and opportunities
- Issues in reporting: The challenges with the "S" and the "G" in ESG
- The future of sustainability accounting

Keywords

Sustainability accounting
Reporting
ESG risks and opportunities

Learning Prerequisites**Required courses**

None

Recommended courses

None

Learning Outcomes

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

- Contextualise the importance of sustainability accounting, including strategic organizational designs and non-financial performance management
- Explore the connection between strategy setting and its implementation through important ESG accounting tools.
- Recognize an overview over major regulation and standards in the space of mandatory sustainability reporting
- Explore sustainability reporting and performance management tools
- Implement the process of identifying, measuring, and reporting ESG accounting information.
- Integrate the importance of organizational designs for sustainability reporting and strategy implementation.

Transversal skills

- Use a work methodology appropriate to the task.
- Give feedback (critique) in an appropriate fashion.
- Negotiate effectively within the group.
- Respect relevant legal guidelines and ethical codes for the profession.
- Take responsibility for environmental impacts of her/ his actions and decisions.
- Demonstrate the capacity for critical thinking
- Access and evaluate appropriate sources of information.
- Collect data.

Teaching methods

Instructor moderated class discussions, case study analyses, and individual work result presentations are key learning mechanisms throughout the course. We usually start with an introduction of theory and concepts around a specific ESG accounting topic, before exercises based on group work or case study analyses deepen the learner's knowledge about concrete applications in companies and beyond. This allows the learners to apply knowledge and analytical skills acquired during the course in a broader learning exercise.

Assessment methods

Class participation (individual): 20%

Final paper: Company analysis (group work): 80%

Resources

Moodle Link

- <https://go.epfl.ch/MGT-556>