

Sustainability Accounting and Reporting (Advanced study course in business administration)

Title	Sustainability Accounting and Reporting (Advanced study course in business administration)
Semester	E2023
Master programme in	Virksomhedsstudier / Virksomhedsledelse / Business Administration and Leadership / Virksomhedsledelse
Type of activity	Course
Teaching language	English
Study regulation	Read about the Master Programme and find the Study Regulations at ruc.dk

REGISTRATION AND STUDY ADMINISTRATIVE

Registration	<p>You register for activities through stads selvbetjening during the announced registration period, which you can see on the Study administration homepage.</p> <p>When registering for courses, please be aware of the potential conflicts and overlaps between course and exam time and dates. The planning of course activities at Roskilde University is based on the recommended study programmes, which should not overlap. However, if you choose optional courses and/or study plans that goes beyond the recommended study programmes, an overlap of lectures or exam dates may occur depending on which courses you choose.</p>
Number of participants	
ECTS	5
Responsible for the activity	Slobodan Kacanski (kacanski@ruc.dk)
Head of study	Mette Apollo Rasmussen (apollo@ruc.dk)
Teachers	
Study administration	ISE Registration & Exams (ise-exams@ruc.dk)
Exam code(s)	U60543GB

ACADEMIC CONTENT

Overall objective	<p>Advanced study course in business administration</p> <p>This course aims at introducing the students to the main concepts of corporate sustainability and provide understanding on how green transformations of firm practices influence public disclosures provided through the reporting practices. The course will introduce the students with the most current approaches, methods, and techniques that businesses use to account for a company's social, economic, and environmental impacts. Moreover, this course will enable the students to comprehend the link between sustainability accounting, CSR accounting and ESG data, with the financial disclosures.</p>
Detailed description of content	<p>This course aims at introducing the students to the main concepts of corporate sustainability and provide understanding on how green transformations of firm practices influence public disclosures provided through the reporting practices. The course will introduce the students with the most current approaches, methods, and techniques that businesses use to account for a company's social, economic, and environmental impacts. Moreover, this course will enable the students to comprehend the link between sustainability accounting, CSR accounting and ESG data, with the financial disclosures. Course content (themes, topics): The content of this course is associated with the following topics: 1. corporate sustainability, 2. ethics and legitimacy of non-financial reporting, 3. critical review of conventional accounting, 4. regulatory framework for sustainability reporting: standards, initiatives, directives, and guidelines, 5. environmental management accounting framework and tools, 6. environmental costing methods, 7. and the role of accounting in corporate sustainability management.</p>
Course material and Reading list	<p>Further information about reading material will be provided on the Moodle page of the course. The course material will be based on research articles, book chapters and official regulatory framework material.</p> <p>Lectures & exercises: The teaching sessions will be comprised of lectures and practical exercises. The exercises sessions will particularly be supported by mini case studies where the students will be expected to analyse and interpret the sustainability (ESG) accounts of a company under certain conditions and solve carbon accounting cases. The exercises sessions will enable the students to better prepare for the final examination. Some of the lectures will be supported by visiting lecturers who are professionals in the field who will share their insights in the particular topic.</p>
Overall plan and expected work effort	
Format	Campus
Evaluation and feedback	
Programme	A detailed course content structure will be provided on Moodle few weeks before the beginning of the course.
ASSESSMENT	

Overall learning outcomes

After the course the student will be able to:

- Read and understand the content and the purpose of non-financial reporting, as well to understand ESG reports and carbon accounts
- Demonstrate a comprehensive understanding of corporate sustainability accounting and reporting, and the continuing debates within the literature and practical challenges
- Explain the current theoretical and practical developments in the sustainability field, with a special focus on reporting standards, initiatives, directives, and policies, and performance management, accountability, and reporting
- Demonstrate comprehension of the tools used in measuring different KPIs, such as sustainability dashboards and control panels and their use in order to focus, align and report measures
- Define the scope and limitations of sustainability in relation to the fields of accounting, management accounting and finance
- Be in the position to demonstrate an ability to evaluate case situations and provide clear recommendations; and be able to present their thoughts and analysis in a well-structured and clear manner.

Form of examination

Individual written take-home assignment given by the lecturer.

The character limit of the assignment is: 7,200-9,600 characters, including spaces.

The character limit includes the cover, table of contents, bibliography, figures and other illustrations, but exclude any appendices.

The duration of the take-home assignment is 48 hours and may include weekends and public holidays.

Assessment: 7-point grading scale.

Form of Re-examination

Samme som ordinær eksamen / same form as ordinary exam

Type of examination in special cases

Examination and assessment criteria

Exam form is individual 48-hours take-home written assignment.

Grading: 7-point grading scale.

Exam code(s)

Exam code(s) : U60543GB

Course days:

Hold: 1

Sustainability Accounting and Reporting (BAL, VL)

time 14-09-2023 10:15 til
14-09-2023 12:00

location 05.2-032 - teorirum (65)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 21-09-2023 10:15 til
21-09-2023 12:00

location 05.2-032 - teorirum (65)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 28-09-2023 10:15 til
28-09-2023 12:00

location 05.2-032 - teorirum (65)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 05-10-2023 10:15 til
05-10-2023 12:00

location 03.1-ne01 - auditorie c (50)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 12-10-2023 10:15 til
12-10-2023 12:00

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location 06.1-032 - teorirum (65)

Teacher

Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 19-10-2023 10:15 til
19-10-2023 12:00

location 06.1-032 - teorirum (65)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 26-10-2023 10:15 til
26-10-2023 12:00

location 03.1-ne01 - auditorie c (50)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 02-11-2023 10:15 til
02-11-2023 12:00

location 03.1-ne01 - auditorie c (50)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 09-11-2023 10:15 til
09-11-2023 12:00

location 03.1-ne01 - auditorie c (50)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting (BAL, VL)

time 16-11-2023 10:15 til
16-11-2023 12:00

location 03.1-ne01 - auditorie c (50)

Teacher Slobodan Kacanski (kacanski@ruc.dk)

Sustainability Accounting and Reporting - Exam

time 22-11-2023 10:00 til
24-11-2023 10:00

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Sustainability Accounting and Reporting - Reexam

time 12-02-2024 10:00 til
14-02-2024 10:00

forberedelsesnorm ikke valgt

forberedelsesnorm D-VIP ikke valgt