



## GRADUATE SCHOOL

### **GM1408 Accounting and Sustainability, 7.5 credits**

Redovisning och hållbarhet, 7,5 högskolepoäng

*Second Cycle*

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#### **Confirmation**

This course syllabus was confirmed by Graduate School on 2017-11-10 and was last revised on 2018-05-29 to be valid from 2018-08-03, autumn semester of 2018.

*Field of education:* Social Sciences 100%

*Department:* Graduate School

#### **Position in the educational system**

The course Accounting and Sustainability is a course within the Master of Science programmes at the Graduate School, School of Business, Economics and Law, University of Gothenburg.

*Main field of studies*

Accounting and Financial Management

*Specialization*

A1N, Second cycle, has only first-cycle course/s as entry requirements

#### **Entry requirements**

To be eligible for the course Accounting and Sustainability, the participant must fulfil the entrance qualifications for one of the Master of Science programmes at the Graduate School.

#### **Learning outcomes**

After completion of the course, the student shall be able to:

1. Describe and explain the international sustainability accounting standards and frameworks and discuss underlying theoretical perspectives;

2. Analyze practical cases and reflect over the ways the theoretical concepts are translated in the practice of sustainability management and reporting;
3. Critically analyze sustainability accounts and reflect over ways corporate responsibility is communicated in the reports;
4. Evaluate potential and challenges of different tools for sustainability accounting and discuss the role of sustainability accounting in the context of sustainable development.

Additionally, the course will strengthen the generic skills of students. Analytical skills are acquired by solving theoretical and practical assignments. Oral and written communication skills, as well as training in information search are acquired through written assignments, presented and discussed at the seminars.

The course is sustainability-focused, which means that at least one of the learning outcomes clearly shows that the course content meets at least one of the University of Gothenburg's confirmed sustainability criteria. The content also constitutes the course's main focus.

### **Course content**

The course Accounting and Sustainability aims to provide advanced knowledge of international standards and frameworks for sustainability accounting, underlying theoretical perspectives and concepts, as well as perspectives of internal and external use of sustainability accounts in practice.

The course includes two main parts:

1. Sustainability accounting standards and frameworks and their use;
2. Integrated communication of sustainability in practice.

#### *Sustainability accounting standards and frameworks and their use.*

Part 1 of the course covers international accounting standards, frameworks and guidance. The norm- and standard-setters in focus are Global Reporting Initiative (GRI), International Integrated Reporting Council (IIRC) and the European Union (EU). Sustainability accounting issues are discussed in relation to International Sustainability Reporting Standards (GRI-standards).

Examples of areas covered include economic, social and environmental impacts of businesses, assessment and measurement of these impacts, materiality analysis and stakeholder engagement. These areas are discussed both from theoretical perspectives such as stakeholder-, legitimacy- and institutional and governance system perspectives.

*Integrated communication of sustainability in practice.*

Part 2 focuses on the integrated picture of how sustainability accounting serves both as a tool for internal governance and managerial decision making as well as for external stakeholder communication. Examples of areas covered are communication strategies, channels and functions of sustainability reporting and the users' perspective.

**Form of teaching**

The course consists of lectures and seminars.

*Language of instruction:* English

**Assessment**

Part 1 is examined through assignment 1 and case 1. Part 2 is examined through assignment 2 and case 2.

Learning outcome 1 is assessed through individual assignment 1 and group case 1.

Learning outcome 2 is assessed through group case 1 and group case 2.

Learning outcome 3 is assessed through group case 2.

Learning outcome 4 is assessed through individual assignment 2.

If a student, who has failed the same examined component twice, wishes to change examiner before the next examination, a written application shall be sent to the department responsible for the course and shall be granted unless there are special reasons to the contrary (Chapter 6, Section 22 of Higher Education Ordinance).

In cases where a course has been discontinued or has undergone major changes, the student shall normally be guaranteed at least three examination occasions (including the ordinary examination) during a period of at least one year from the last time the course was given.

The number of examinations is limited to five.

**Grades**

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

Pass is required on all learning outcomes. The grade (A-E) corresponds to the total score a student obtains on the two individual assignments and two group cases. To

receive a pass grade (A-E)  $\geq 50\%$  points is required in total, under condition that each individual assignment and each group case is passed. The scale is tied to fixed score intervals:

A: 85%-100%;

B: 75%-84%;

C: 68%-74%;

D: 60%-67%;

E: 50%-59%;

F:  $<50\%$

### **Course evaluation**

The course will be evaluated upon completion.

The results of and possible changes to the course will be shared with students who participated in the evaluation and students who are starting the course.