



Lisbon School  
of Economics  
& Management  
Universidade de Lisboa

**Master in Accounting**  
**Sustainability, Accountability and Ethics**  
**2024/2025**

**DANONE**

1. Why do companies report on the non-financial dimensions of their businesses?
2. What different frameworks and standards are available to Danone for reporting non-financial information?
3. What are the key differences between Danone's view and the IIRC's view of integrated reporting or <IR>? How important are these differences to a company's reporting process?
4. If you were Laura Palmeiro, what would you decide?
5. What is an integrated KPI, and why is it so hard to develop?