

Welcome to Financial and ESG Reporting!

FACULTY TEAM

Yi Wang (yi.wang@iseg.ulisboa.pt) - coordinator

Office hour: 3-4 pm on Thursday (Room 303)

OBJECTIVES

1. Understand the theories and roles of information disclosure;
2. Comprehend the importance of financial and ESG reporting;
3. Deepen knowledge on financial reporting framework and standards;
4. Grasp and apply key concepts in financial statement analysis;
5. Examine the concepts and evolution of ESG reporting and policies in the EU and other countries;
6. Learn and apply appropriate procedures for preparing ESG disclosures;
7. Understand key sustainability-related issues, including sustainability assurance, ESG investments, and ESG ratings;
8. Understand and discuss some literature references, case studies and scenarios on reporting, sustainability, accountability and ethics.

PROGRAM

1. Introduction to Corporate Reporting
 - 1.1 Information Asymmetry and the Market for Lemons
 - 1.2 The Role and Impact of Corporate Reporting
2. ESG Reporting (Part 1): Foundations
 - 2.1 Key Concepts of Sustainability and Sustainability Reporting
 - 2.2 ESG Reporting Frameworks and Standards
3. ESG Reporting (Part 2): The ESG Reporting Process
4. ESG Reporting (Part 3): Sustainability Assurance and Emerging Issues
 - 4.1 Sustainability Assurance
 - 4.2 Other Related Topics in ESG Reporting
5. Financial Reporting (Part 1): Fundamentals
 - 5.1 Core Concepts of Financial Reporting
 - 5.2 Financial Reporting Frameworks and Standards
6. Financial Reporting (Part 2): Financial Analysis and Interpretation
 - 6.1 Financial Ratio Analysis
 - 6.2 Interpretation of Financial Statements

EVALUATION

The course consists of a three-hour weekly class, typically comprising a two-hour lecture focused on

knowledge delivery and a one-hour workshop dedicated to practical exercises such as case studies and in-class discussions.

In the regular season, assessment is divided into two components: a group project, which accounts for 40% of the final grade, and an individual written exam, which contributes the remaining 60%. A minimum grade of 8 points (out of 20 points) is needed in the exam. The final grade is the combined result of both components. Final grades of 18 points or higher may be subject to further testing to defend the grade.