

Welcome to Financial and ESG Reporting!

FACULTY TEAM

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PROGRAM

1. Financial reporting framework
 - 1.1. Concept, importance, benefits and pitfalls
 - 1.2. Common use-cases
 - 1.3. Value reporting versus traditional reporting
 - 1.4. Investor relations dashboards
2. Main international financial reporting standards
 - 2.1. IFRS/GAAP/GDPR
 - 2.2. IFRS Conceptual framework
 - 2.3. Measuring and disclosing operational assets (some IAS)
 - 2.4. Harmonization: motivations and benefits
3. Financial statements: analysis and interpretation
 - 3.1. Reconciling financial statements
 - 3.2. Managerial balance sheet and working capital requirements
 - 3.3. Matching strategy and financing the operational cycle
 - 3.4. Operational efficiency, liquidity and profitability
 - 3.5. Self-sustainable growth rate
 - 3.6. Value creation
4. Non-financial reporting: adapting to new demands and challenges
 - 4.1. ESG reporting: meaning, motivations and progress
 - 4.2. Frameworks and standards
 - 4.3. Materiality and stakeholder engagement
 - 4.4. Principles for Responsible Investment Decisions
5. Integrated reporting systems and metrics
 - 5.1. Sustainable Balanced Scorecard
 - 5.2. Financial and non-financial KPI

EVALUATION

In the regular season, your final grade will be computed based on the individual written exam (60%) with a minimum grade of 8 points, addressed at the end of the course;

and weighted with the grade obtained in 1 group evaluation: Group work on Sustainability Reporting (40%).