



## Bibliography

*Sustainability, Accounting and Accountability*. Laine, M.; Tregidga, H. Routledge 4<sup>th</sup> edition 2025

*Accountability, Ethics and Sustainability of Organizations: New Theories, Strategies and Tools for Survival and Growth*. Editors: Brunelli, Sandro, Di Carlo, Emiliano (Eds.) 2020

*Sustainability Accounting and Accountability*. Editors: Bebbington, Jan, Unerman, Jeffrey, O'Dwyner, Brendan (Eds.) Routledge Ed. 2<sup>th</sup> edition 2014

Corporate Sustainability Reporting Directive (CSRD) 2022/2464/EU

Directive (EU) 2024/1760 of the European Parliament and of the Council of 13<sup>th</sup> June 2024 (Corporate Sustainability Due Diligence Directive)

Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirement – “Omnibus Package”

## Assessment

In the **regular season**, the final grade results from the weighting of the following items:

- Financial and non-financial reports analysis (20%) – “Group Work 1”;
- Non-financial reports analysis (20%) – “Group Work 1”;
- Ethical scenarios discussion (10%) “Group Work 2”;
- Final Test (50%) – last class.

In the **re-sit season** and **special season**, the final grade results from the weighting of the following items:

- Written exam (100%).