

Sustainability, Accountability and Ethics

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Learning Objectives

- To provide students with an understanding of what the concepts of sustainability, accountability and ethics mean and why these are important for accounting, business strategy, management and performance;
- To understand the advantages and drawbacks of these emerging concepts (e.g. Global Reporting Initiative);
- To balance performance, accountability and social accountability;
- To present and discuss some research literature, case studies and scenarios on sustainability, accountability and ethics.

Course content

- 1 - Setting the context for sustainability accounting and accountability
- 2 - Interpret and analyse the financial statements: exploring performance and value creation
- 3 - ESG reporting: frameworks and standards
- 4 - SDG's and sustainability measures
- 5 - Integrated reporting: balancing financial and non-financial reporting
- 6 - Sustainability, organizational performance and reputation
- 7 - Reflecting on ethics in accounting

Methodology

Classes include:

- The analysis of financial, non-financial (sustainability) and integrated reports;
- Review of **research papers** addressing financial reporting, ESG reporting, sustainability and the impact of ESG factors on corporate performance or other topics of interest;
- The discussion of different **case studies**;
- The analysis and discussion of **ethical scenarios**.

Bibliography

Sustainability, Accounting and Accountability. Laine, M.; Tregidga, H. Routledge 4th 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 Accountabillity. Editors: Bebbington, Jan, Unerman, Jeffrey, O'Dwyner, Brendan (Eds.) Routledge Ed. 2th edition 2014

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

Directive (EU) 2024/1760 of the European Parliament and of the Council of 13th 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%).