



COURSE SYLLABUS

Sustainability Accounting, Reporting, and Law, 7.5 credits

Sustainability Accounting, Reporting, and Law, 7,5 högskolepoäng

Course Code: JSAN15	Education Cycle: First-cycle level
Confirmed by: Council for Undergraduate and Masters Education Apr 9, 2024	Disciplinary domain: Social sciences
Valid From: Aug 18, 2025	Subject group: FE1
Version: 1	Specialised in: G2F
	Main field of study: Business Administration, Commercial Law

Intended Learning Outcomes (ILO)

On completion of the course, the students will be able to:

Knowledge and understanding

1. Explain sustainability accounting principles required for enterprises and projects.
2. Explain the reporting principles relevant to sustainable enterprises and projects.
3. Explain key regulations and laws for sustainability accounting and reporting in enterprises.

Skills and abilities

4. Analyse the outcome of performed accounting calculations and the impact of sustainability in enterprises and projects.
5. Apply sustainability reporting principles to produce valuable and ethical information for stakeholders of enterprises.

Judgement and approach

6. Evaluate the ethical and legal implications of the sustainability accounting outcomes and reporting practices.

Contents

This course introduces students to accounting, reporting, and law, specifically focusing on sustainability. The course deals with basic management accounting calculations and outcomes connected to enterprises and projects focusing on sustainability. The course is divided into three modules. Firstly, the students learn about sustainability accounting principles and management accounting tools, such as the Balanced Scorecard (BSC) and Key Performance Indicators (KPIs). Secondly, the students will discuss sustainability-related principles and types of reporting. Third, the course introduces key regulations and law for sustainability accounting and reporting in enterprises. The course focuses on using sustainability accounting, reporting, and regulation as tools for stimulating the enterprise transformation. The course fosters students' critical thinking competence in line with the Inner Development Goals by developing the ability to apply sustainability accounting and reporting methods and tools in an enterprise and generate evidence. The weight of the three topics in the course is: accounting 50%, reporting 40%, and

regulations and law 10%.

Connection to Research and Practice

Today's influence of sustainability on the fields of sustainability accounting, reporting and law is intense. Still, the basic operations of accounting are needed, especially in practical business operations. At the same time, an introduction to key regulations and law for sustainability accounting and reporting in enterprises is necessary. Sustainability accounting, reporting, and regulations are dynamic research areas and are closely connected to entrepreneurship and ownership. Sustainability accounting and reporting metrics have become essential for entrepreneurs, managers, and stakeholders. Sustainability regulations and laws keep changing to induce the transformation of enterprises towards sustainability. Therefore, understanding sustainability accounting, reporting and regulation is essential for the development of students' critical thinking. In this course, students will reflect upon the different theories that explain the current issues on the topic. Moreover, the course focuses on the challenges and opportunities of the current frameworks to advance the avenues for future research. Sustainability is a major topic of research at JIBS, being key research domains for both MMTC and CeFEO research centres.

Type of instruction

The course is based on experiential learning relying on collaboration with enterprises. By doing this, students practice their critical thinking competence linked to the Inner Development Goals. The course provides opportunities for students to build their normative competence as they practice how for-profit or non-for profit reconcile sustainability values with accounting principles and targets. The course is based on a series of lectures and seminars.

The teaching is conducted in English.

Prerequisites

General entry requirement and 60 credits, including taken the course Basic Financial Accounting, 7,5 credits, and 10 credits in courses on sustainability in the enterprise or related (or the equivalent).

Examination and grades

The course is graded A, B, C, D, E, FX or F.

- Written group assignment (ILOs: 2, 4, and 6) representing 3.5 credits.
- Individual written exam (ILO: 1, 3, 5 and 6), representing 4 credits.

Registration of examination:

Name of the Test	Value	Grading
Written group assignment ¹	3.5 credits	A/B/C/D/E/FX/F
Individual written exam ¹	4 credits	A/B/C/D/E/FX/F

¹ All parts of the compulsory examination in the course must be passed with a passing grade (A-E) before a final grade can be set. The final grade of the course is determined by the sum total of points for all parts of the examination in the course (0-100 points). Grade is set in accordance to JIBS grading policy.

Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, the programme evaluators in the course must be contacted. In the middle of the course, the examiner should meet the programme evaluators to identify strengths/weaknesses in the first half of the course.

At the end of the course, the examiner should remind students to fill in the survey. The examiner should also call a meeting with the programme evaluators to debrief the course, based on course evaluation data and comments. The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluations.

At the end of each study period, JIBS' Director of Quality and Accreditation crafts a "Course Evaluation Quarter Report", presenting the quantitative results from course evaluation surveys. The Associate Dean of Education, The Associate Deans of Faculty, Programme Directors, and JSA President and Quality receive the report.

Other information

Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarising. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarising called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

Course literature

Brockett, A. & Zabihollah, R., *Corporate Sustainability: Integrating Performance and Reporting*. First edition. Wiley.

A list of compulsory articles will be presented at the beginning of the course.