



## COURSE SYLLABUS

# Finance and Accounting for Sustainability, 7.5 credits

*Finance and Accounting for Sustainability, 7,5 högskolepoäng*

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<b>Course Code:</b>	JFAN17	<b>Education Cycle:</b>	First-cycle level
<b>Confirmed by:</b>	Council for Undergraduate and Masters Education Jun 20, 2017	<b>Disciplinary domain:</b>	Social sciences
<b>Revised by:</b>	Council for Undergraduate and Masters Education Mar 29, 2021	<b>Subject group:</b>	FE1
<b>Valid From:</b>	Aug 23, 2021	<b>Specialised in:</b>	G2F
<b>Version:</b>	3	<b>Main field of study:</b>	Business Administration

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### Intended Learning Outcomes (ILO)

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

Knowledge and understanding

1. Account for principles in corporate finance
2. Account for principles in sustainable finance
3. Describe approaches and differences of financing in not-for profit and for-profit organizations
4. Describe approaches for social accounting and sustainability reporting

Skills and abilities

5. Perform different valuation calculations
6. Apply and compare alternative ways of using and raising capital

Judgement and approach

7. Elaborate and evaluate ethical, social and environmental dimensions of finance and accounting decisions

### Contents

This course introduces students to corporate finance with specific focus on sustainability. The course deals with the operations and methods of neoclassical corporate finance connected to valuation as well as demands and challenges associated with the financing of business operations. Also approaches to sustainable finance are introduced. The course also covers sustainable accounting and reporting as it connects to financing of any venture. The course stresses the importance of reflection, particularly related to sustainability.

The weight of the two topics in the course is: financing 80 %, accounting 20 %.

### Connection to Research and Practice

Today's influence of sustainability on the fields of finance and accounting is intense. Still the basic operations of corporate finance is needed, especially in practical business operations. At the

same time, an introduction to sustainable finance is necessary. Sustainable finance is currently the most dynamic research area in finance and closely connected to areas such as entrepreneurship and ownership.

In this course the students will reflect upon the differences and similarities between neoclassical and sustainable finance in order to account for the interaction of sustainability and corporate finance. In the part on sustainable accounting, the students are directly evaluating the current standards used in the field.

### Type of instruction

The course is based on a series of lectures and seminars.

The teaching is conducted in English.

### Prerequisites

60 credits (equivalent to one year of studies) in Business Administration and/or Economics, and Statistics; with at least 7,5 credits being Statistics and 30 credits being Business Administration, including the course Basic Financial Accounting (or the equivalent).

### Examination and grades

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

Individual written exam (ILOs: 1, 3, 5, 6) representing 5 credits.

Written group assignment I (sustainable accounting) (ILOs: 4,7) representing 1.5 credits.

Written group assignment II (sustainable finance) (ILOs: 2,7) representing 1 credit

To pass the course, students must pass each element of examination.

Registration of examination:

Name of the Test	Value	Grading
Individual written exam <sup>1</sup>	5 credits	A/B/C/D/E/FX/F
Written group assignment I (sustainable accounting) <sup>1</sup>	1.5 credits	A/B/C/D/E/FX/F
Written group assignment II (sustainable finance) <sup>1</sup>	1 credit	A/B/C/D/E/FX/F

<sup>1</sup> All parts of 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 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, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by

program directors and discussed in program groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

### **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 plagiarizing. 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 plagiarizing 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**

Berk, J., DeMarzo, P., *Corporate Finance*. Pearson International Ed., latest edition

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