



## 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> Nov 19, 2019   | <b>Subject group:</b> FE1                           |
| <b>Valid From:</b> Aug 17, 2020   | <b>Specialised in:</b> G2F                          |
| <b>Version:</b> 2   | <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. Describe approaches and differences of financing in not-for profit and for-profit organizations
3. Describe approaches for social accounting and sustainability reporting

Skills and abilities

4. Perform different valuation calculations
5. Apply and compare alternative ways of using and raising capital
6. Use Excel to calculate accounting measures

Judgement and approach

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

### Contents

This course introduces students to demands and challenges associated with the financing of business operations, with specific focus on sustainability. The second part of the course covers sustainable accounting and reporting; as it connects to financing of any venture. The course stresses the importance of ethical behaviour of managers and the European corporate governance principles.

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

### 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, 2, 4, 5) representing 5 credits.

Individually examined Excel quizzes (ILO: 6), Pass/Fail, representing 0 credits.

Written group assignment (ILOs: 3,7) representing 2.5 credits.

A pass must be achieved in the exam, written assignment and the Excel modules in order to pass the course. The final grade is based on the combined result of all tests. The course is examined both individually and in group.

Registration of examination:

| Name of the Test         | Value       | Grading        |
|--------------------------|-------------|----------------|
| Examination <sup>1</sup> | 7.5 credits | A/B/C/D/E/FX/F |

<sup>1</sup> Determines the final grade of the course, which is issued only when all course units have been passed.

### 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.