

Number of ECTS credits : 3

Course language : English

Course leader : RUELLAN Amélie

Speakers : RUELLAN Amélie

≡ COURSE DESCRIPTION

The course provides managerial and technical knowledge on sustainable development accounting, skills now required for CFOs, controllers, sustainability managers, strategy managers, investor relations managers and the CEOs. It is a necessary course for strategic management and the management of sustainable development today, a subject often managed by direct management, and which requires managers to know how to read new environmental and social accounts and analyze how their organization impacts and / or contributes to society.

≡ COURSE OBJECTIVES

This course will allow you to:

- understand sustainable development accounting and the main existing standards (GRI, SASB, IR, GHG PROTOCOL, water footprint and NATURAL CAPITAL ACCOUNTING) as well as the counter-analyses and accounts carried out by other stakeholders such as NGOs, consumers, investors and rating agencies (see DJSI, SDGs ratings, palm oil ratings etc).
- learn who is responsible for the role of sustainable development accounting and the development of financial directors specializing in environmental and social accounts
- management control of sustainable development
- carbon accounting
- how to calculate and analyze the poverty footprint
- how to analyze and account for its impact on human rights
- multi-capital accounting
- measuring the impact

≡ LEARNING OBJECTIVES

Learning goals C4B	LG1 - Analyse
Learning objectives C4B	LO1 - Développer un esprit critique
Outcomes	Niv. 2 - Formuler un avis propre et argumenté

Learning goals C4B	LG4 - RSO
Learning objectives C4B	LO12 - Arbitrer en fonction des considérations économiques, sociétales et environnementales
Outcomes	Niv. 1 - Identifier et interpréter les lois, réglementations et normes internationales s'appliquant à son activité en matière de RSO et développement durable

≡ CONCEPTS

- sustainable development accounting and reporting
- management control of sustainable development
- carbon accounting, carbon footprint
- the poverty footprint
- licence to operate
- multi-capital accounting
- integrated reporting
- science-based targets

≡ METHODS

Case studies, lectures and discussions / analysis

Expected work and evaluation

Preliminary readings before each session. Partial preparation of case studies.

The whole represents a minimum of 10 hours of personal work.

≡ EVALUATION METHODS

Final evaluation of the course: on paper exam, 1 hour, case analysis. The skills "critical thinking" and "Arbitrating according to economic, societal and environmental considerations" are assessed in the exam through the case analysis.

≡ BIBLIOGRAPHY

Compulsory readings:

- **For session 4:** [What is an environmental P&L](#)
- **For session 5: Oxfam Poverty Footprint:** Understanding Business Contribution to Developpement: to read before session 5 (available on BB platform)

Further readings:

- [Should FASB and IASB be responsible for setting standards for non financial information?](#)
- [La comptabilité intégrée : un outil de transformation à la portée de tous](#)

BOOKS AVAILABLE at the KNOWLEDGE HUB:

Environmental management in organizations, John Brady, Alison Ebbage and Ruth Lunn, 2011, IEMA

Humanitarian ecological economics and accounting : capitalism, ecology and democracy, Jacques Richard and Alexandre Rambaud, Abington, 2022 (ebook)

Sustainability Accounting and Accountability, by [Matias Laine](#), [Helen Tregidga](#), [Jeffrey Unerman](#), [Abingdon](#), 2022 (ebook)

≡ EVALUATION METHODS

100 % : Examen

1**Introductory Session**

BRIEFING : 02h00

Introduction of the class.

Concepts of sustainable development, sustainability and CSR, their origins and interactions.

Discussion about Nestlé case study

2**What is sustainable development accounting?**

BRIEFING : 02h00

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- Nestlé case study: results and key learnings
 - Why do we need specific accounting methods for CSR?
 - Regulatory constraints
 - Beyond regulations: stakeholders expectations
 - Which data, to measure what?
 - Importance of materiality concept
 - Which format?

3**Management control of sustainable development**

COURS ET ÉTUDES DE CAS : 02h00

Organizational mutations for sustainability

What is sustainability management control?

Some tools for sustainability management control

4**Evaluation of environmental impact**

BRIEFING : 02h00

The tools of environmental assessment: a prerequisite for accounting

Understand the methods for environmental impact evaluation

Some tools: LCA, Biodiversity footprint, E P&L (Kering example)

5**Carbon footprint and accounting**

BRIEFING : 02h00

The 3 “scopes”

How to calculate GHG emissions?

Carbon reporting

TCFD recommendations

“science-based” objectives and the Carbon Disclosure Project

The use of carbon prices within companies

What is carbon neutrality?

6**Measuring social impact**

BRIEFING : 02h00

Presentation of social accounting: definition of capital and challenges for the organization

Human rights, due diligence and licence to operate

7**Measuring social impact: some tools**

BRIEFING : 02h00

Human rights in the value chain: the case of Unilever

SDG Compass: application to a company's value chain

8**Multi-capital accounting**

COURS : 02h00

Usefulness, purpose and existing models