

Academic Year/course: 2021/22

61429 - Accounting and Information on Sustainability

Syllabus Information

Academic Year: 2021/22

Subject: 61429 - Contabilidad e información sobre sostenibilidad

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 526 - Master's in Accounting and Finance

ECTS: 4.0

Year: 1

Semester: First semester

Subject Type: Optional

Module:

1. General information

2. Learning goals

3. Assessment (1st and 2nd call)

3.1. Assessment tasks (description of tasks, marking system and assessment criteria)

Course assessment will be onsite. In the case of a new pandemic wave assessment will become partly online or fully online. It should be noted that in any online assessment task the student performance may be recorded, following the regulations described in

<https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/g>

A plagiarism detection software will be used to check the originality of the student's assessment tasks. Identification of plagiarism will invalidate the entire task performance (i.e. the task which will be graded with 0 points).

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

4.2. Learning tasks

The course includes the following learning tasks:

- Lectures. the professor/s will present and explain basic concepts which are key to understand the course contents. Students will be encouraged to engage in discussions about these basic concepts.
- Practice sessions
- Oral presentations
- Online tasks. Students have access to the ADD virtual platform (Moodle) to participate in discussion forums, and to prepare materials for discussion and public presentations.
- Conferences and seminars, etc.

All lectures and seminars will be imparted on site. In the case of a new health emergency caused by the current pandemic all teaching will be moved online.

4.3. Syllabus

1. Corporate Social Responsibility (CSR) Framework. Sustainable Development Goals.
2. Social and Environmental Accounting
3. CSR Reporting
4. Social and Environmental Management Accounting for Sustainability. Circular Economy and Climate Change.

4.4. Course planning and calendar

The calendar of classes will be published in the web site of the Faculty (econz.unizar.es) and/or in the Online Teaching Platform (ADD) and the presentation of works and other activities will be announced by the lecturer and through the appropriate channels.

All lectures and seminars will be imparted on site. In the case of a new health emergency caused by the current pandemic all te moved online.

4.5. Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Regulación contable de la información medioambiental: normativa española e internacional / Carlos Larrinaga González ... [et al.] Madrid: AECA, D.L. 2002