

Summer School Lisbon Syllabus

Subject: ESG Reporting: Environmental, Social and Governance

Lecturers:

Inna Choban de Sousa Paiva

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 PhD in Accounting

Inna Paiva is an Associate Professor with habilitation at the Instituto Universitário de Lisboa (ISCTE-IUL) and Vice-Dean for Finance and Development of Iscte Business School, Portugal. She has experience in teaching in master's programmes and programmes for executive education, and engages with courses related to financial accounting, ESG reporting and sustainability reporting. Her considerable experience in sustainability and ESG projects was built through collaborations with ADENE – Energy Agency and international investment companies. She has extensive expertise in sustainable finance, energy efficiency policies, and ESG reporting. Beyond sustainability, her research interests include corporate accountability, sustainable financial reporting, and the impact of regulatory frameworks on ESG performance.

Course Structure:

Course Title: ESG Reporting: Environmental, Social and Governance
Department: Accounting
Target: Bachelor or Master students

Pre-requisites:
<p>Objectives:</p> <p>Provide participants with theoretical and practical skills to understand the legal and regulatory framework for ESG reporting, apply relevant indices and metrics, implement internal control mechanisms and prepare sustainability reports in line with stakeholder expectations and European and international regulatory requirements.</p> <p>At the end of the course, students will be able to:</p> <ul style="list-style-type: none"> • Understand the evolution and legal framework of ESG reporting. • Know and apply the main ESG reporting obligations and standards. • Define and develop the main ESG indices and metrics. • Understand internal control for ESG reporting. • Learn how to prepare ESG reports.
<p>Programme:</p> <ol style="list-style-type: none"> 1 - Evolution and legal framework of ESG reporting. 2 - Main ESG reporting obligations and standards. 3 - ESG indices and metrics. 4 - Internal control for ESG reporting. 5 - Preparing ESG reporting.
Assessment:

Assessment throughout the semester is based on a scale of 0 to 20 points and is obtained from the weighted average of the following assessment instruments:

- Examination (45%)
- Group Work and Presentation (35%)
- Case Write-up (10%)
- Class Participation and Preparation (10%)

Teaching Method:

The following teaching and learning methodologies will be used for the acquisition of the competences defined: (a) Expositive, for the presentation of the theoretical reference frameworks; (b) Participative, with the resolution and analysis of practical cases and real cases and/or support texts and reading; (c) Active, with the realisation of mini cases and group work.

Reading:

The students will be provided at the beginning of the Summer School with a Course Reading Packet consisting of articles, various texts and case studies.

References:

- De Villiers, Charl , Hsiao, P.C., Maroun, W. W. (2022). The Routledge Handbook of Integrated Reporting. 1st Edition, Routledge, London. ISBN 9780367499006.
- De Villiers, C., Maroun W. (2018). Sustainability Accounting and Integrated Reporting, London, Routledge, 1st Edition.
- European Sustainability Reporting Standards.(2023). EC. https://eur-lex.europa.eu/eli/reg_del/2023/2772/oj/eng