

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	Economic Sciences		
<b>ACADEMIC UNIT</b>	Accounting and Finance		
<b>LEVEL OF STUDIES</b>	Undergraduate		
<b>COURSE CODE</b>	AF711	<b>SEMESTER</b>	7 <sup>th</sup>
<b>COURSE TITLE</b>	Environmental – Sustainable Accounting		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		3	5
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>		3	5
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area (Specialized General Knowledge)		
<b>PREREQUISITE COURSES:</b>	No courses		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes, if there is participation		
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.uowm.gr/courses/ACCFIN159/">https://eclass.uowm.gr/courses/ACCFIN159/</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p><b>This course aims to provide sufficient knowledge for students to understand the concept of environmental and sustainable accounting (what are the necessary environmental and social information) as well as what are the requirements of the law (4403/2016) that organizations should and businesses to harmonize. Further, to understand how sustainable performance management affects corporate costs, revenues and risks.</b></p> <p><b>Upon successful completion of the course, the student will be able to:</b></p> <ol style="list-style-type: none"> <li><b>1. Has a holistic view of sustainability / environment</b></li> <li><b>2. To get to know the characteristics of environmental accounting</b></li> <li><b>3. To have full knowledge of the latest developments taking place at the legislative level at the European and Greek level</b></li> <li><b>4. To have an overall, timeless picture of the global economic situation,</b></li> <li><b>5. To be able to understand the close relationship of the institutional framework</b></li> </ol>

(institutions, markets, exchange), the ways of monitoring the quantities (international exchange & financial markets, balance of payments)

6. To have full knowledge of the latest developments taking place in the international economic scene (Trading of Pollutants, European Support Mechanism, etc.)

7. To form an opinion and critique on the management of sustainable performance

#### General Competences

*Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?*

*Search for, analysis and synthesis of data and information, with the use of the necessary technology*

*Adapting to new situations*

*Decision-making*

*Working independently*

*Team work*

*Working in an international environment*

*Working in an interdisciplinary environment*

*Production of new research ideas*

*Project planning and management*

*Respect for difference and multiculturalism*

*Respect for the natural environment*

*Showing social, professional and ethical responsibility and sensitivity to gender issues*

*Criticism and self-criticism*

*Production of free, creative and inductive thinking*

*.....*

*Others...*

*.....*

- Decision making
- Search, analysis and synthesis of data and information, using the necessary technologies
- Adaptation to new situations
- Autonomous Work
- Teamwork

### (3) SYLLABUS

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1. Environmental, Social - Sustainable Accounting
2. Models of accounting and disclosure of information on the sustainable performance of organizations
3. Presentation of the legislation and mandatory recording of non-financial sustainability information in the accounting statements
4. Effects of the environmental-sustainable policy on the strategic planning and financial structure of businesses
5. Definition of the concepts of environmental and social costs
6. Definition of the concept of "environmental" revenue
7. Defining the concept of asset depreciation linked to environmental degradation
8. Corporate Greenhouse Gas Accounting: Carbon Footprint Analysis
9. Environmental, Social and Corporate Governance

#### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Using a projector. Learning process support through the e-class online platform</p>	
<p style="text-align: center;"><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures for the theoretical part of the course, Electronic Presentations	50
	Exemplary solved exercises. Exercises that the students should solve in class, to further reinforce the lectures	30
	Independent Study	45
Course total	<b>125</b>	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p><b>Final written exam (50% of the grade):</b> Students are asked to answer a series of questions that will cover all the material taught in the course. These will include:</p> <ul style="list-style-type: none"> <li>• Multiple choice questions</li> <li>• True / False questions</li> <li>• Judgement Questions</li> <li>• Solving problems in Accounting matters</li> <li>• Comparative evaluation of theory elements</li> </ul> <p><b>Assignment (40% of grade)</b> Each student will handle a specific topic related with the contents of the course</p> <p><b>Presentation (10% of the grade)</b>  Presentation of the given assignment taking place during the last weeks of the course</p>	

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## (5) SUGGESTED BIBLIOGRAPHY

- Suggested bibliography:

*I. Nikolaou, K. Evangelinos, Accounting for Sustainable Business Performance, published by Disigma, 2020*

*S. Schaltegger, R. Burritt, Contemporary Environmental Accounting - Issues, Concepts and Practice, eds. Taylor & Francis, 2017, <https://doi.org/10.4324/9781351282529>*

- Related academic journals:

1. Journal of Environmental Economics and Management
2. Journal of Environmental Economics and Policy
3. Journal of Environmental Management
4. Journal of Environmental Planning and Management
5. Journal of the Association of Environmental and Resource Economics
6. Journal of Transport Economics and Policy