



**SYLLABUS**

<b>COURSE DESCRIPTION</b>		
Type of the course: ( x ) Normal ( ) Teaching Assistant (TA) ( ) Thesis/Dissertation		
Course Title: Principles and Practices of Environmental, Social and Governance		
Periodicity: ( x ) Annual ( ) Semestral ( ) Sporadic		
Academic term: Trimester		
<b>WORKLOAD</b> (Art. 35 da Res. 05/CUn/2010)		
Workload: 60-hour course		Credits: 4
Carga horária teórica: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credit = WL 30)
Academic Degree: ( ) Master ( ) PhD ( x ) Master and PhD		
Course Type: (Art. 33 da Res. 05/CUn/2010)		
Master: ( x ) Elective - ( ) Compulsory		Doctorate: ( x ) Elective - ( ) Compulsory
<b>COURSE INSTRUCTOR</b> (Art. 33, § 2º da Res. 05/CUn/2010):		
<b>AREA OF CONCENTRATION / LINE OF RESEARCH</b>		
<b>Research Area:</b> Controllership and Governance		
<b>Research Line:</b> Financial Accounting and Governance		
<b>COURSE PURPOSE</b>		
<p>a) Knowledge - provide students with knowledge about the Environmental, Social and Governance (ESG) pillars and how companies work based on ESG principles;</p> <p>b) Skills - develop in the student the ability to understand the dimension and implications of using information on ESG principles; and</p> <p>c) Attitudes - motivate students to critically reflect on the content of the discipline, translated into research, and its dissemination in events and/or journals in the area.</p>		
<b>COURSE DESCRIPTION</b>		
Socio-environmental issues faced by organizations. Environmental, Social and Governance (ESG). ESG Performance Indicators. Investments in ESG Funds. Materiality and Relevance of ESG information. ESG and Accounting Information Quality. Thematic bonds: Green bonds. Social bonds, sustainability bonds. Social inequalities and inclusion.		
<b>COURSE CONTENT</b>		
<p><b>1. Socio-environmental and governance problems of organizations</b></p> <ul style="list-style-type: none"> <li>✓ Contextualization and scope</li> <li>✓ Transparency</li> </ul> <p><b>2. Environmental, Social and Governance (ESG)</b></p> <ul style="list-style-type: none"> <li>✓ Contextualization of the term ESG</li> <li>✓ Cases and theoretical-empirical research</li> </ul> <p><b>3. ESG Performance Indicators</b></p> <ul style="list-style-type: none"> <li>✓ ESG Ratings</li> <li>✓ ESG performance score by content analysis</li> <li>✓ Listing status in Sustainability Indexes</li> <li>✓ Cases and theoretical-empirical research</li> </ul> <p><b>4. Investments in ESG Funds</b></p> <ul style="list-style-type: none"> <li>✓ Strategies/Choices for ESG Investments</li> <li>✓ Sustainable assets</li> <li>✓ ESG risk containment for asset protection</li> </ul>		



<ul style="list-style-type: none"><li>✓ Promotion and adoption of positive ESG practices to increase asset value</li><li>✓ Cases and theoretical-empirical research</li></ul> <p><b>5. ESG and the Quality of Accounting Information (QIC)</b></p> <ul style="list-style-type: none"><li>✓ Materiality and Relevance of ESG Information</li><li>✓ Greenwashing</li><li>✓ Cases and theoretical-empirical research</li></ul> <p><b>6. Thematic titles</b></p> <ul style="list-style-type: none"><li>✓ Green bonds</li><li>✓ Social bonds</li><li>✓ Sustainability bonds</li><li>✓ Carbon Credits</li><li>✓ Cases and theoretical-empirical research</li></ul> <p><b>7. ESG, social inequalities and inclusion</b></p> <ul style="list-style-type: none"><li>✓ Composition of organizational boards</li><li>✓ Humanization of interpersonal relationships</li><li>✓ Cases and theoretical-empirical research</li></ul>
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#### METHODOLOGY

Reading of scientific articles and/or texts indicated by the professor, completed with research carried out by the student. Presentation of seminars based on proposed themes and critical discussion based on the themes studied. Exercise resolution. Elaboration and case solution.

#### GRADING POLICY

Resolution/Presentation of proposed activities (35%); Final course activity (case, report, study/article proposal) (30%); Presence/active participation in classes (35%).

#### MAIN REFERENCES

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