



SYLLABUS

COURSE DESCRIPTION		
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation		
Course Title: Accountability and Sustainability		
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: <input type="checkbox"/> Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/> Master and PhD		
Course Type:		
Master: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory		Doctorate: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllership and Governance		
Research Line: Management Control and Performance Evaluation Financial Accounting and Governance		
COURSE PURPOSE		
<p>a) Knowledge – stimulate the student to broaden the knowledge about fundamentals and applications of environmental sustainability aspects and artefacts in the Accounting Science context;</p> <p>b) Skills – develop the intellectual abilities of the student aiming the comprehension and insight, in a critical way, about the Accountability role in the environmental sustainability; and</p> <p>c) Attitude – motivate the students to held and disseminate researches in the knowledge area.</p>		
COURSE DESCRIPTION		
Accountability and Sustainability theories, principles and methods. Theories that involve environmental sustainability matters: Theory of Stakeholders, Theory of Diffusion, Theory of Legitimacy. Innovation Practices and environmental management, environmental disclosure and assessment processes on the environmental management. Applied Control Systems to environmental sustainability in enterprises.		
COURSE CONTENT		
<ol style="list-style-type: none"> 1. Environmental Accountability: environmental assets and liabilities, environmental costs and legal conformities. 2. Theory of <i>Stakeholders and Administration Reports</i> 3. Theory of Diffusion and Reference Report 4. Theory of Legitimacy and Accounting reports 5. Environmental Innovation Practices in enterprises 6. Environmental Disclosure 7. <i>Global Reporting Initiative</i> and integrated reports 8. Environmental Management Assessment 9. Applied Control Systems to environmental sustainability in enterprises 		
METHODOLOGY		



Debates, seminars, forums and development of an empirical study about the subject.

GRADING POLICY

Attendance in the classroom (10%); activities related to contents according to the discipline teaching plan (45%); final paper elaboration and presentation (45%).

MAIN REFERENCES

ABREU, A. C. S.; ZARO, E. S.; LUIZ, G.; VAN BELLEN, H. M.; VICENTE, E. F. R. Governança corporativa na estrutura conceitual do relato integrado: divulgações das empresas brasileiras participantes do projeto piloto. **Revista de Gestão, Finanças e Contabilidade**, v. 6, p. 31-49, 2016.

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BURRITT, R. L. Environmental performance accountability: Planet, people, profits. **Accounting, Auditing, Accountability Journal**, v. 25, n. 2, p. 370-405, 2012.

GRAY, R. Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet. **Accounting, Organizations and Society**, v. 35, n. 1, p. 47-62, 2010.

HYTTINEN, K.; RUUTU, S.; NIEMINEN, M.; GALLOUJ, F.; TOIVONEN, M. A system dynamic multi-criteria evaluation of innovations in environmental services. **Economics Policy of Energy the Environment**, v. 3, p. 29-52, 2015.

LOPEZ-VALEIRAS, E.; GOMEZ-CONDE, J.; NARANJO-GIL, D. Sustainable innovation, management accounting & control systems international performance. **Sustainability (Switzerl)**, v. 7, n. 3, p. 3479-3492, 2015.

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STRAY, S. Environmental Reporting: The UK water & energy industries. **Journal of Business Ethics**, v. 80, n. 4, p. 697-710, 2008.

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VERRECCHIA, R. E. Essay on disclosure. **Journal of Accounting Economics**, n. 32, p 97-180, 2001.

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BRANCO, M. C.; EUGÉNIO, T.; RIBEIRO, J. Environmental disclosure in response to public perception of environmental threats: The case of co-incineration in Portugal. **Journal of Communication Management**, v. 12, n. 2, p. 136-151, 2008.

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