

- Faculté des sciences économiques
- www.unine.ch/seco

ESG Disclosure (5AF2052)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en développement international des affaires	Cours: 2 ph	Voir ci-dessous	3
Master en finance	Cours: 2 ph	Voir ci-dessous	3
Master of Science en innovation	Cours: 2 ph	Voir ci-dessous	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Equipe enseignante

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Contenu

- Framework for analysis of financial and non-financial information
- ESG information and forecasting
- Retrieving ESG data (Thomson Reuters Eikon, content analysis)
- Stakeholder reactions to ESG disclosures
- ESG disclosures and ratings
- Real effects of ESG disclosures

Forme de l'évaluation

- The final grade is a combination of
- 45%: paper assignment (discussion and participation)
 - 25%: case study report (final report)
 - 30%: case study presentations (presentation and Q&A).

Further information will be given the first day of class.

Modalités de rattrapage

Retake exam: new case will be assigned (100%).

Documentation

Palepu / Healy / Peek (2013): Business Analysis and Valuation, 3rd edition, Cengage Learning Emea.

Christensen Hans; Hail Luzi; Leuz Christian (2021): Mandatory CSR and sustainability reporting: economic analysis and literature review. Review of Accounting Studies 26 (3), S. 1176-1248.

Pré-requis

International Financial Reporting Standards (5EN1021) and/or Financial Accounting (5AF2001)

Forme de l'enseignement

Sessions of 4 lessons (according to schedule).

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Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Define the framework for analyzing financial and non-financial information
- Synthesise knowledge in verbal presentation and written reports
- Judge the quality of firms' ESG performance
- Identify the challenges of (empirical) research
- Describe the different effects of ESG disclosures on stakeholders and potential feedback mechanisms
- Recognise the limitations of ESG ratings provided by data vendors
- Discuss contemporary research in the area of ESG disclosures
- Relate ESG disclosures to forecasting

Compétences transférables

- Present projects
- Develop hands-on, pro forma modelling skills using Excel
- Carry out a critical analysis
- Manage a project
- Discuss complex issues