

Number of ECTS credits : 3
Course language : English
Course leader : RUELLAN Amélie

≡ COURSE DESCRIPTION

The course provides managerial and technical knowledge on environmental and social impact measurement and accounting.

These skills are now required not only for CSR departments but also for financial professionals and top managers (e.g. CFOs and CEOs, CSR consultants).

Indeed, managers need to understand global social and environmental challenges, apprehend social and environmental impacts of their businesses. They also must recognise existing tools to measure these impacts and be able to analyse the related outcomes and reportings.

≡ COURSE OBJECTIVES

Having completed this course, students are expected to

- explain global and social challenges
- explain main steps to measure environmental and social impact of a business based on theory of change
- describe the different steps of carbon footprints and master calculations of GHG emissions
- analyse carbon footprint results and propose an action plan to reduce GHG emissions through the value chain
- make recommendations on which tools to use to measure social and environmental impacts (e.g. E LCA, biodiversity score, poverty footprint, measurement of social capital...)
- use SDG compass to highlight impacts of a business on SDGs
- quote sustainable development accounting and reporting frameworks (binding and non-binding)
- explain stakes related to non-financial reporting and materiality
- analyse non-financial report

≡ LEARNING OBJECTIVES

C4B learning goal	LG1 - Analysis
C4B learning objective	LO1 - Make use of critical analysis/critical thinking skills
Outcomes	Lev. 2 - Formulate a personal and well-informed opinion
C4B learning goal	LG4 - CSR
C4B learning objective	LO12 - Take a decision from economic, social and environmental perspectives
Outcomes	Lev. 1 - Identify and interpret laws, legal texts and international standards governing CSR and sustainable development of one's activities

≡ TACKLED CONCEPTS

- planetary boundaries
- SDGs
- science-based targets
- theory of change
- life cycle assessment
- carbon, biodiversity, poverty footprint
- carbon accounting and carbon pricing instruments
- licence to operate
- reporting and accounting associated with human rights
- multi-capital accounting
- nonfinancial and integrated reporting

≡ LEARNING METHODS

Case studies, lectures and discussions / analysis

Expected work and evaluation

Preliminary readings before each session. Partial preparation of case studies.

The whole represents a minimum of 10 hours of personal work.

≡ EXPECTED WORK AND EVALUATION

2 continuous assessments: teamwork (carbon footprint action plan + SDG compass)

Final evaluation of the course: on paper exam, 1 hour, MCQ + case analysis.

≡ BIBLIOGRAPHY

Compulsory readings:

Available on BB for each sessions

Further readings:

La comptabilité intégrée : un outil de transformation à la portée de tous

Other readings available on BB

BOOKS AVAILABLE at the KNOWLEDGE HUB:

Environmental management in organizations, John Brady, Alison Ebbage and Ruth Lunn, 2011, IEMA

Humanitarian ecological economics and accounting : capitalism, ecology and democracy, Jacques Richard and Alexandre Rambaud, Abington, 2022 (ebook)

Sustainability Accounting and Accountability, by [Matias Laine](#), [Helen Tregidga](#), [Jeffrey Unerman](#), [Abingdon](#), 2022 (ebook)

≡ EVALUATION METHODS

40 % : Continuous Control

60 % : Exam

≡ SESSIONS

1

Introductory Session

BRIEFING : 02h00

- Introduction of the class.
- Fundamental requirements about sustainability
- Why do organisations need to measure their environmental and social impacts?
- The steps to measure impacts based on theory of change.
- Introduction to D.light case study

2

Introduction to carbon footprint

LECTURE & CASE STUDIES : 02h00

- Correction of D.light case study
- Carbon footprint
 - GHG and GWP
 - Aims and scopes
 - The regulatory framework
 - Overview of the steps of carbon footprint process
 - Preparation of carbon footprint

3

From carbon footprint to action plan

LECTURE & CASE STUDIES : 02h00

- Data used for carbon footprint
- Emission factors
- Calculation
- Results
- Action plan
- Carbon pricing instruments

4

Environmental LCA and other tools to assess environmental impacts

BRIEFING : 02h00

Carbon pricing instruments (2/2)
Introduction to LCA
Biodiversity measurement

5

Social impact measurement 1/2

BRIEFING : 02h00

- Environmental LCA: indicators and examples of use
- Social and human capitals
 - The different capitals in value creation
 - Intellectual capital
 - Human capital
 - Social capital
 - Valuing social or human capital
 - Is it enough to ensure licence to operate?
 - Decent work and living wage
 - Human rights, ILO's conventions and UN guiding principles on business and human rights

6

Measuring social impact (2/2)

BRIEFING : 02h00

- Valuing human rights through the value chain - example of Unilever
- Social and socio-economic LCA
- Poverty footprint
- Example of a tool: SDG compass (team work that would be graded) - introduction

7

SDG Compass + multi-capital accounting

BRIEFING : 02h00

SDG Compass: presentation of teamwork
Multi-capital accounting
Indicators and scorecards

