Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G572	Corporate Sustainability Practices in Accounting	2	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Masters Degree
Objective	To inform students about Corporate Sustainability and Accounting
Content	Week 1: Corporate Sustainability Concept and Its Historical Development Week 2: Corporate Social Responsibility and Corporate Sustainability Fundamentals Week 3: The Importance of Financial Reporting in Terms of Corporate Sustainability Week 4: Comparison of Traditional Reporting and Sustainability Practices Week 5: Environmental Accounting and Sustainability Reporting Week 6: Case Solution 1 Week 7: Case Solution 2 Week 8: Midterm Exam Week 9: Global Regulations on Sustainability Reporting Week 10: Sustainability Reporting Practices from the World and Turkey Week 11: Sustainability Reporting and Climate Change Practices Week 12: Sustainability Reporting and Income Inequality Practices Week 13: Case Solution 3 Week 14: Application Examples
References	Related Readings; Adam, C. (2022). Climate change and the private sector: the role of internati onal reporting frameworks in promoting private sustainable investment. Denver Law Review, 99(3), 635-651. Blanco, C., Caro, F., & Corbett, C. J. (2017). An inside perspective on carbon disclosure. Business Horizons, 60(5), 635–646. Bui, B., Houqe, M. N., & Zaman, M. (2020). Climate governance effects on car bon disclosure and performance. British Accounting Review, 52(2), 100880. Cosma, S., Principale, S., & Venturelli, A. (2022). Sustainable governance and climate-change disclosure in European banking?: the role of the corporate social responsibility committee. Corporate Governance, 22(6), 1345 1369. Dincer, B., Keskin, A. İl., & Dincer, C. (2023). Nexus between Sustainability Reporting and Firm Performance: Considering Industry Groups, Accounting, and Market Measures. Sustainability (Switzerland), 15(7). Dinh, T., Husmann, A., & Melloni, G. (2023). Corporate Sustainability Reporting in Europe: A Scoping Review. Accounting in Europe, 20(1), 91–119.

Theory Topics

Week	Weekly Contents
1	Corporate Sustainability Concept and Dimensions
2	Historical Development of the Concept of Corporate Sustainability
3	Corporate Social Responsibility and Corporate Sustainability Fundamentals
4	Corporate Social Responsibility and Corporate Sustainability Implementation Principles
5	The Importance of Financial Reporting in Terms of Corporate Sustainability
6	Financial Reporting Conceptual Framework in terms of Corporate Sustainability and Social Responsibility

Week	Weekly Contents
7	Comparison of Traditional Reporting and Sustainability Practices
8	Environmental Accounting and Sustainability Reporting
9	Global Regulations on Sustainability Reporting
10	Sustainability Reporting Practices from the World and Turkey
11	Sustainability Reporting and Climate Change Practices
12	Sustainability Reporting and Income Inequality Practices
13	Case study
14	Case study