

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

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
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