

## Financial and Sustainability Reporting, Financial Planning and Business Valuation (I002920)

**Course size** *(nominal values; actual values may depend on programme)*

**Credits 5.0** **Study time 150 h**

**Course offerings in academic year 2024-2025**

A (Year) English Gent

**Lecturers in academic year 2024-2025**

Sopp, Karina FREIBE01 lecturer-in-charge

**Offered in the following programmes in 2024-2025**

	crdts	offering
<a href="#">International Master of Science in Sustainable and Innovative Natural Resource Management</a>	5	A

**Teaching languages**

English

**Keywords**

**Position of the course**

**Contents**

In this module the EU legal basis for preparing financial and sustainability reports is explained and global developments in (non-)financial reporting are discussed. In financial

reporting, especially the Accounting Directive and the International Financial Reporting Standards (IFRS) are covered. The accounting instruments and the main reporting principles according to these regulations are discussed. The connection between the asset, financial and earnings position of companies is worked through using business cases.

In sustainability reporting, the EU legal requirements and global developments are discussed. The focus is on the CSRD (Corporate Sustainability Reporting Directive) and the ESRS (European Sustainability Reporting Standards). The content of sustainability reports and their standardization are discussed. In addition, important non-financial key performance indicators (KPIs) are examined using concrete examples.

Furthermore, the link between financial and sustainability reporting is shown for financing decisions. For this purpose, financial plans are drawn up and the importance of non-financial KPIs for financing decisions is shown under consideration of EU regulations like the so called Taxonomy Regulation.

Finally, reasons for business valuations are discussed and discounted cash-flow methods and multiples methods for carrying out business valuations are presented and calculated.

**Initial competences**

none

**Final competences**

Students can assess the effects of business decisions on their asset, financial and earnings position and understand financial and sustainability reports of companies. In addition, students get to know financial and non-financial key performance indicators and their relevance for the management and financing process of companies. The students are enabled to draw up and interpret financial plans. They can assess the importance of financial planning and sustainable economic activities

on business financing. Reasons for a business valuation can be recognized and factors influencing business valuation can be identified.

**Conditions for credit contract**

This course unit cannot be taken via a credit contract

**Conditions for exam contract**

This course unit cannot be taken via an exam contract

**Teaching methods**

Seminar, Lecture

**Study material**

None

**References**

**Course content-related study coaching**

**Assessment moments**

end-of-term and continuous assessment

**Examination methods in case of periodic assessment during the first examination period**

Presentation, Written assessment

**Examination methods in case of periodic assessment during the second examination period**

Presentation, Written assessment

**Examination methods in case of permanent assessment**

Participation, Presentation

**Possibilities of retake in case of permanent assessment**

examination during the second examination period is possible in modified form

**Calculation of the examination mark**