

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 2023-2024

A (Year) English Gent

Lecturers in academic year 2023-2024

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Offered in the following programmes in 2023-2024

	crdts	offering
International Master of Science in Sustainable and Innovative Natural Resource Management	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.

1. Financial Reporting

1.1. Legal requirements

1.2. Financial statement components

1.3. Main reporting principles

1.4. Financial KPIs and corporate management

2. Corporate Sustainability Reporting

2.1. Legal requirements

2.2. Content of sustainability reports

2.3. Standardization

- 2.4. Non-financial KPIs and corporate management
- 3. Reporting und financing decisions
 - 3.1. Financial planning
 - 3.2. KPIs and green economic activities
- 4. Basics of business valuation
 - 4.1. Reasons for business valuations
 - 4.2. DCF-methods
 - 4.3. Multiples methods

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

Learning materials and price

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

Participation, Presentation, Written assessment

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

Participation, Presentation, Written assessment

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

examination during the second examination period is possible in modified form

Calculation of the examination mark