LUND UNIVERSITY

School of Economics and Management

FEKD52, Sustainability reporting, transition finance, and business transformation, 5 credits

Hållbarhetsrapportering, finansiell omdirigering och företagsomställning, 5 högskolepoäng

First Cycle / Grundnivå

Details of approval

The syllabus was approved by The Board of the Department of Business Administration on 2025-09-23. The syllabus comes into effect 2025-09-23 and is valid from the spring semester 2026.

General information

FEKD52 is offered as a free-standing course.

Language of instruction: English

Main field of study	*Specialisation*
Business Administration	G2F, First cycle, has at least 60 credits in first-cycle course/s as entry requirements

Learning outcomes

The course goals are to develop the students' knowledge of and ability to apply theories, policies, frameworks and concepts related to promoting green transition and dealing with the twin crises of climate change and biodiversity loss through an understanding of sustainability reporting, transition finance and business transformation.

A passing grade on the course will be awarded to students who:

Knowledge and understanding

- Demonstrate knowledge and understanding of fundamental theories, polices, frameworks and concepts related to sustainability reporting, transition finance, and business transformation.

- Demonstrate an ability to identify relevant theoretical and practical opportunities and challenges (enabling and constraining factors) in promoting the green transition by better integration of sustainability consideration into financial decision making.

Competence and skills

- Can identify and analyse the strengths and weaknesses in the discussed theories, policies, frameworks and concepts including their applicability in different transition contexts.
- Can use the discussed theories, policies, frameworks and concepts in analysing relevant enabling and constraining factors (stemming from policy, industry, and/or financial market) for green transition.

Judgement and approach

- Demonstrate an ability to reflect and assess the different perspectives that the theories, polices, frameworks and concepts, introduced during the course, represent, as well as to how they can be combined when addressing practical and theoretical problems related to the green transition and the twin crises of climate change and biodiversity loss.

Course content

The course is developed to advance the students' knowledge of and ability to apply theories, policies, frameworks and concepts related to promoting green transition and dealing with the twin crises of climate change and biodiversity loss through a deeper understanding of sustainability reporting regulations, transition finance and business transformation.

The course will provide the students with knowledge and skills that promote the green transition by better integration of sustainability consideration into financial decision making through enhanced sustainability reporting regulations. The course is structured into modules integrating the following themes:

- The twin crises of climate change and biodiversity loss. The objective, structure, and content of the EU Green Deal, transition finance, and the myriads of public policies and private initiatives related to green transition and business transformation.

- Transition versus incremental change
    - enabling and constraining factors for transition
    - the role of industry, the financial system, and policy makers in promoting societal and business transition
    - the roles of management, leadership, and innovation

- The objective, structure, and content of upcoming and launched sustainability reporting regulations and auditing standards including the Corporate Sustainability Reporting Directive (CSRD) and its European Sustainability Reporting Standards (ESRS), the Omnibus proposal, Corporate Sustainability Due Dilligence Directive (CSDDD), Green Claim Directive.

- The tension between regulative compliance and business transformation.

Course design

The primary classroom activities are seminars/workshops with elements of lectures, guest lectures, and student presentations. The seminars/workshops are built upon active student participation in terms of discussions in various forms and students are given individual and group assignments to work on as means to prepare for the seminars.

Assessment

The course will be assessed through individual and group assignments, as well as active participation in seminars/workshops.

- Course participation and seminar/workshop assignments: 2 credit
- Final group assignment: 3 credits

Seminar/workshop attendance is compulsory.

The examiner, in consultation with Disability Support Services, may deviate from the regular form of examination in order to provide a permanently disabled student with a form of examination equivalent to that of a student without a disability.

Grades

Grading scale includes the grades: Fail, Pass

Entry requirements

To be eligible for the course a minimum of 60 completed credits is required.

Further information

In case of closure of the course: In case of closure of the course, within three semesters after the closure of the course, three extra opportunities for examination of the respective examination part of the course will be offered to students with unsuccessful results. Please note that after this, you can only receive certificates for the examination parts that you have completed.