

AC3393: SUSTAINABILITY REPORTING AND DISCLOSURE PRACTICES

Effective Term

Semester A 2025/26

Part I Course Overview

Course Title

Sustainability Reporting and Disclosure Practices

Subject Code

AC - Accountancy

Course Number

3393

Academic Unit

Accountancy (AC)

College/School

College of Business (CB)

Course Duration

One Semester

Credit Units

3

Level

B1, B2, B3, B4 - Bachelor's Degree

Medium of Instruction

English

Medium of Assessment

English

Prerequisites

CB2100 Introduction to Financial Accounting

Precursors

Nil

Equivalent Courses

Nil

Exclusive Courses

Nil

Part II Course Details

Abstract

The integration of ESG (environment, social, and governance) with the knowledge of other disciplines can broaden students' career opportunities and facilitate the achievement of United Nation's sustainable development goals. This course targets at students without a background in business administration (e.g., Environmental Science and Engineering) and aims to provide the students with an overview of ESG topics, ESG information, financial impact analysis, and ESG strategy and management, in order to equip the students with the ability to analyze and manage ESG performance.

This course aims to:

- a. Provide an overview of ESG topics and ESG information sources.
- b. Equip students with the knowledge to analyze the financial impact of material ESG topics and improve ESG performance.

Course Intended Learning Outcomes (CILOs)

CILOs		Weighting (if DEC-A1 DEC-A2 DEC-A3 app.)			
1	Describe the fundamental characteristics of ESG.		x	x	
2	Identify ESG issues and material ESG topics.		x	x	
3	Analyze the financial impact of material ESG topics based on the fundamental knowledge of financial and ESG reporting standards.		x	x	
4	Use ESG performance metrics to set targets and develop ESG strategy and management approaches to prepare for two of the four pillars in TCFD-based recommendation disclosures.		x	x	
5	Demonstrate good teamwork and presentation skills in both verbal and written perspectives.		x	x	

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

Learning and Teaching Activities (LTAs)

LTAs		Brief Description	CILO No.	Hours/week (if applicable)
1	Lecture	Students will engage in formal lectures to gain knowledge in ESG issues, integrated reporting, financial impact analysis, and ESG strategy and management.	1, 2, 3	
2	Class Discussion	Students will engage in structured discussion with peer students.	1, 2, 3	

3	Group Project*	Students will participate in groups to consolidate their learning as they present in both verbal and written perspectives and will actively engage as audience members during peers' presentations in order to expand their knowledge.	1, 2, 3, 4, 5	
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Additional Information for LTAs

*DEC LTA element

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("- " for nil entry)	Allow Use of GenAI?
1	Peer discussion: Students are required to actively participate in class discussions.	1, 2, 3, 4	10	Students may use GenAI tools during in-class discussions to support learning, such as generating ideas or enhancing collaboration.	Yes
2	Assignment: Students are required to finish and submit their assignment.	1, 2, 3, 4	10	Students are permitted to use Generative AI tools for information searching; however, they are strictly prohibited from using AI to write any part of their assessment reports.	Yes
3	Mid-term test: Students will be assessed their knowledge learned in class.	1, 2, 3, 4	10	-	No
4	Group project*: Students will work in groups to critically identify a firm's material ESG topics, the financial impacts of material ESG topics, ESG performance, and ESG reporting quality.	1, 2, 3, 4, 5	20	Students are required to properly acknowledge the use of GenAI tools, and provide explanation of why the piece of response from the GenAI tool is adopted.	Yes

Continuous Assessment (%)

50

Examination (%)

50

Examination Duration (Hours)

3

Additional Information for ATs

*DEC AT element

Final examination: Students will be assessed via examination of their knowledge learned in class.

Students are required to pass both coursework and examination components to guarantee to pass the course. Failing either component may lead to failure in the course. The passing mark is generally 50.

Assessment Rubrics (AR)

Assessment Task

Mid-term test; and Final examination

Criterion

Develop the ability to identify material ESG topics and use theoretical and practical knowledge to analyze and manage ESG performance.

Excellent (A+, A, A-)

High

Good (B+, B, B-)

Significant

Fair (C+, C, C-)

Moderate

Marginal (D)

Basic

Failure (F)

Not even reaching marginal levels

Assessment Task

Peer Discussion; and Assignment

Criterion

Provide rigorous thinking and active discussion on various conceptual and practical ESG issues, financial impact, and ESG strategy and management.

Excellent (A+, A, A-)

High

Good (B+, B, B-)

Significant

Fair (C+, C, C-)

Moderate

Marginal (D)

Basic

Failure (F)

Not even reaching marginal levels

Assessment Task

Group Project

Criterion

Develop the ability to collect and analyze ESG information, evaluate the financial impact of material ESG topics, and provide insights on improving ESG performance.

Develop good teamwork and presentation skills in both verbal and written perspectives.

Excellent (A+, A, A-)

High

Good (B+, B, B-)

Significant

Fair (C+, C, C-)

Moderate

Marginal (D)

Basic

Failure (F)

Not even reaching marginal levels

Part III Other Information

Keyword Syllabus

ESG disclosure, ESG reporting, Sustainability reporting, HKEX ESG Reporting Guide, climate disclosure, International Sustainability Standards Board (ISSB), Global Reporting Initiative (GRI), Task Force on Climate-Related Financial Disclosures (TCFD), ESG strategy and management, ethics in ESG reporting.

Reading List

Compulsory Readings

	Title
1	HKEX Appendix 27 Environmental, Social and Governance Reporting Guide
2	International Sustainability Standards Board (ISSB) Standards
3	Task Force for Climate-related Financial Disclosures (TCFD) Standards
4	Global Reporting Initiative (GRI) Standards

Additional Readings

Title	
1	Business Sustainability Reporting (https://www.dechowandsloan.com)
2	John Wild and Ken Shaw, Financial and Managerial Accounting, 9th Edition. The McGraw-Hill Companies, Inc. (ISBN: 9781260247855)
3	Hong Kong Financial Reporting Standards (HKFRSs) – Members Handbook, Hong Kong Institute of Certified Public Accountants http://www.hkicpa.org.hk/ebook/HKSA_Members_Handbook_Master/volumeII/contentpage.pdf