



Fall Term 2025 (HS 2025)

Current Topics in ESG Reporting

Lectures

Friday, 26.09.2025	14.00 – 18.00 (Introductory lecture)
Friday, 10.10.2025	10.00 – 18.00 (Group presentations)
Friday, 14.11.2025	10.00 – 18.00 (Group presentations)

Lecturers: Verena Braun, Patricia Ruffing-Straube

Exam Date: no written final exam

Curricula-Classification: MA: Wahlpflichtbereich BWL 1

ECTS-Points: 3.0

Course Description:

This seminar provides a deep dive into the current landscape of ESG reporting, unraveling the complexities of integrating sustainability into the core of business strategies. We will explore the challenges and opportunities presented by ESG reporting, delve into the implications for management compensation, financing, and supply chain operations, and examine forward-looking solutions for carbon accounting and other contemporary topics.

Through a mix of state-of-the-art theoretical frameworks, empirical studies, literature reviews, and opinion pieces, you will gain a multidimensional understanding of how ESG considerations are transforming the economic and business landscapes.

Learning Objectives:

By the end of this seminar, participants will be able to:

- Understand the economics of ESG Reporting comprehensively
- Evaluate potential solutions for sustainable growth
- Think ahead and contribute to the existing body of research on ESG reporting

Course prerequisites:

Completed BA degree in economics or business administration.

Grading:

- Group presentations on papers, research proposal and other research proposal (feedback) (40%)
- Group research proposal (30%)
- Individual presentation and class participation (30%)



General readings:

- Christensen, H. B., Hail, L., & Leuz, C. (2021). Mandatory CSR and sustainability reporting: Economic analysis and literature review. *Review of Accounting Studies*, 26(3), 1176-1248.
- Friedman, H. L., & Ormazabal, G. (2024). The Role of Information in Building a More Sustainable Economy: A Supply and Demand Perspective. *Journal of Accounting Research*, 62(5), 1575-1609.
- Wagenhofer, A. (2024). Sustainability reporting: a financial reporting perspective. *Accounting in Europe*, 21(1), 1-13.

A regular class attendance at all three dates is mandatory

Students who miss classes without prior explanation and approval by the course organizers will receive an insufficient grade.

Course content

- Introductory lecture (26.09.2025)
- Group presentations on ESG reporting subtopics (10.10.2025). A list of presentation topics with references will be made available on the course web page (OLAT)
- Group research proposals and feedback (14.11.2025)

Course material

Learning material and documents are made available on the course web page (OLAT).

Notes

- Don't forget to officially register using the registration tool of the University of Zurich.
- The information in this syllabus supports the official information in the electronic university registration tool. In cases of doubt, the official information at the VWZ is decisive.

Contact

For questions or further details please contact:

Chair of Managerial Accounting
Department of Business Administration, University of Zurich
E-Mail: managerial.accounting@business.uzh.ch
www.business.uzh.ch/macc