



## Course syllabus

School of Business and Economics  
Department of Management

4FE133 Miljöredovisning, 7,5 högskolepoäng  
Environmental Accounting, 7.5 credits

### **Main field of study**

Business Administration

### **Subject**

Business Administration

### **Level**

Second cycle

### **Progression**

A1N

### **Date of Ratification**

Approved 2022-02-28.

Revised 2025-06-16. Minor revision of objectives, prerequisites and standard texts.

The course syllabus is valid from spring semester 2026.

### **Prerequisites**

Specific entry requirements:

75 hp in Business Administration or Engineering, including an independent project of 15 credits, and English 6, or the equivalent.

### **Objectives**

After completing this course the student should be able to:

- explain, apply and critically evaluate current methods of environmental accounting
- assess how environmental accounting can contribute to organisational accountability and more sustainable society

- analyse and evaluate the content of environmental reporting and make decisions on appropriate accounting methods for particular circumstances

## Content

The course covers the following areas and concepts:

- environmental and carbon accounting
- organisational accountability and approaches to sustainability
- environmental and sustainability reporting
- sustainability accounting standards and frameworks
- climate change and accounting for carbon

## Type of Instruction

The teaching consists of lectures and seminars.

## Examination

The course is assessed with the grades A, B, C, D, E or F.

The course is examined through one case studie 3 credits, one assignment 3 credits and oral presentation and discussions 1.5 credits.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

## Course Evaluation

A course evaluation should be conducted during the course or in connection with its conclusion. The results and analysis of the completed course evaluation should be promptly communicated to students who have completed the course. Students participating in the next course instance should be informed of the results of the previous course evaluation and any improvements that have been made, no later than at the start of the course.

## Required Reading and Additional Study Material

### **Required reading**

Scientific articles and reporting frameworks. About 700 pages.

### **Reference literature**

Bebbington, J., Larrinaga, C., O'Dwyer, B. & Thomson, I. *Handbook of Environmental Accounting*. Routledge. Latest edition. About 440 pages.