Georg-August-Universität Göttingen		6 Credits
Modul: M.WIWI-BWL.0085: Finance, Managen Sustainability Accounting	nent Accounting and	4 WLH
German title: Finanz- und Nachhaltigkeitscontrol	ling	
Learning outcomes, core skills:	g outcomes, core skills:  Attenda 56 hour	
After successfully completing this course, the stu	idents possess knowledge	Self-study time:
about how finance and sustainability accounting		124 hours
corporate management. Moreover, the students		
structure and implementation of important control	•	
the students can critically reflect the controlling in	nstruments and are able to	
coordinate their application.		
Course		
1. Lecture		2 WLH
content:		2 (1)
Introduction to Finance and Sustainability Accounting		
Valuation with Discounted Cash Flow methods		
Value- and sustainability-oriented key figures		
4. Portfolio analysis		
5. Cost management and environmental cost accounting		
<ul><li>6. Life-cycle assessment</li><li>7. Sustainability reporting</li></ul>		
<ul><li>7. Sustainability reporting</li><li>8. Summary</li></ul>		
o. Summary		
<b>2. Tutorial</b> Within the associated tutorials, the students will deepen the contents of the lecture through sample calculations and case studies.		2 WLH
<b>Examination:</b> Written exam (90 minutes, 6 credits) or written exam (90 minutes, 5 credits and case study presentation approx. 20 minutes, 1 credit)		6 Credits
Prerequisite: None		
Examination requirements Students need to prove their theoretical knowled	go in the field of Einenee	
Students need to prove their theoretical knowled	_	
Management Accounting, and Sustainability Accounting. The students have to demonstrate that they can critically evaluate and develop further		
controlling instruments on their own. Moreover, the students have to apply		
the theoretical knowledge in case studies.		
Admission requirements: None	Recommended previous	knowledge:
The second of th	B.WIWI-OPH.0004 "Introduction to Finance" B.WIWI-BWL.0002 "Cost and Management Accounting"	
Language: German	Person responsible for module: Prof. Dr. Stefan Dierkes	
Course frequency: Every winter semester	Duration: 1 semester	
Number of repeat examination permitted: Twice	Recommended semester: 1 - 2	
Maximum number of students: Not limited	Proposal for eligibility (study course):	