

PULSAR Perspective For The Future
FINCOP & EDUCOP

**9th JOINT EDUCATION AND
FINANCIAL REPORTING
COMMUNITIES OF PRACTICE
WORKSHOOP**

**June 5-7, 2024
Ulcinj, Montenegro**

CFRR, WORLD BANK GROUP





UNIVERSITY OF SARAJEVO
**School of Economics
and Business**

THE CHALLENGES OF THE INTEGRATION OF THEMES ON SUSTAINABILITY IN STUDY PROGRAMMES

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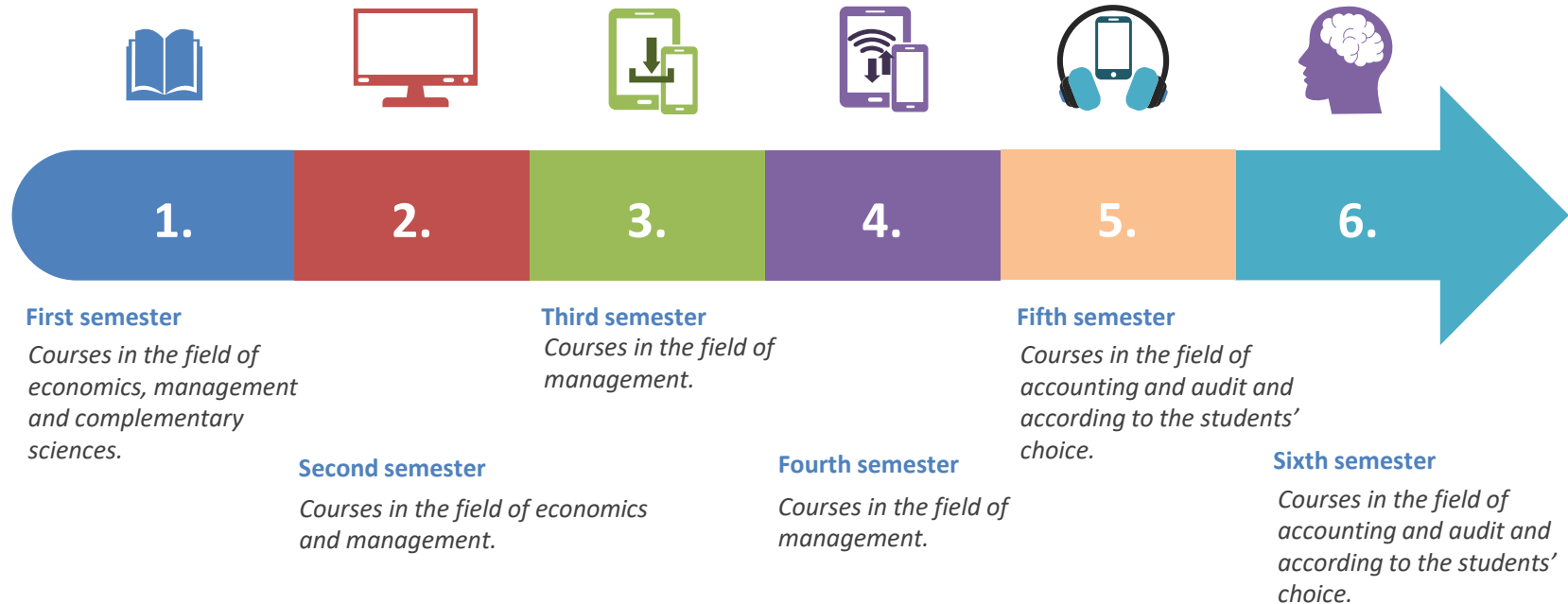
RESPONSIBLE EDUCATION FOR RESPONSIBLE SOCIETY



- ❖ The University of Sarajevo – School of Economics and Business is dedicated to the Sustainable Development Goals in all teaching and research activities.
- ❖ The following were implemented:
 - Summer school on circular economy in partnership with UNDP BiH;
 - Winter school of energy transition in partnership with the USAID Mission in Bosnia and Herzegovina
 - The Center for Sustainable Energy Transition was established in cooperation with EU4Energy
 - Cooperation with the private sector in the field of SDG - student projects, research projects, etc.

I STUDY CYCLE

Stream Accounting and Audit



Structure of the stream Accounting and Audit I CYCLE

Fifth semester

- Financial Reporting
- Financial Statement Audit
- Cost Accounting
- Business Analysis
- Elective course
- Practice



Sixth semester

- Managerial Accounting
- Forensic Accounting
- Bank Accounting
- Elective course
- Elective course
- Project
- Final paper



TOPICS REGARDING SUSTAINABILITY ARE TAUGHT IN THE COURSE FINANCIAL REPORTING



Final paper

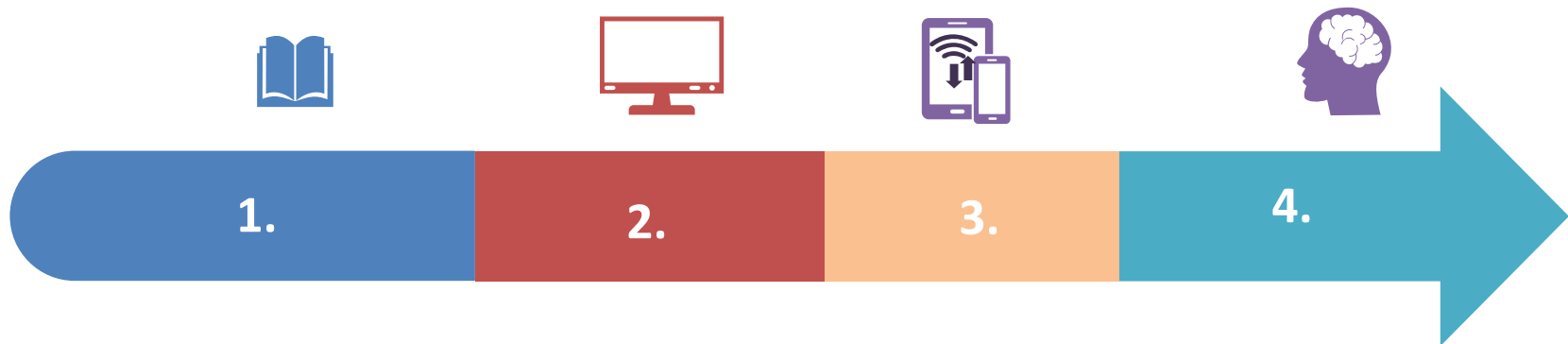
The student researches a topic in the field of accounting and audit through the implementation of the acquired knowledge, skills and competencies during the period of studying.

TEACHING UNITS IN THE COURSE FINANCIAL REPORTING

- ❖ Regulatory Reporting Framework
- ❖ Financial Reporting
- ❖ Tax Reporting
- ❖ ESG Reporting
- ❖ Reporting on Sustainability
- ❖ Relation between Financial and Non-Financial Reporting

II STUDY CYCLE

Stream Accounting and Audit



First semester

Research methods and courses in the field of accounting and audit.

Second semester

Courses in the field accounting and audit.

Third semester

Research methodology, courses in the field of accounting and audit and courses chosen in line with the students' preferences (elective courses).

Fourth semester

Final paper

Structure of the stream Accounting and Audit II CYCLE

First semester

- Research Methods
- Financial Accounting and IFRS
- Advanced Financial Reporting
- Advanced Cost Accounting
- Professional Ethics of Accountants and Auditors II



Second semester

- Accounting in Financial Institutions
- Audit of Financial Statements and IAS
- Advanced Business Analysis
- Advanced Management Accounting
- Budget Accounting and Reporting



TOPICS ON SUSTAINABILITY ARE TAUGHT IN THE COURSE “SUSTAINABLE DEVELOPMENT AND REPORTING”

Third semester

- Research Methodology
- Forensic Accounting and Investigations
- Internal Audit and Internal Control Systems
- Sustainable Development and Reporting
- Elective Course



Fourth semester

Through final paper and the implementation of the acquired knowledge, skills and competencies, the students explore the less explored/unexplored themes in the field of accounting and audit.

TEACHING UNITS IN THE COURSE SUSTAINABLE DEVELOPMENT AND REPORTING

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- ❖ European Green Plan
 - ❖ Circular Economics
 - ❖ Environmental Accounting
 - ❖ EU Non-Financial Reporting Directive
 - ❖ ESG Reporting
 - ❖ Metrics for Non-Financial Reporting
 - ❖ EU Taxonomy
 - ❖ EU Corporate Sustainability Directive
 - ❖ Sustainability Reporting
 - ❖ The Challenges of Audit of Non-Financial Information

The teaching goal of the course sustainable development and reporting

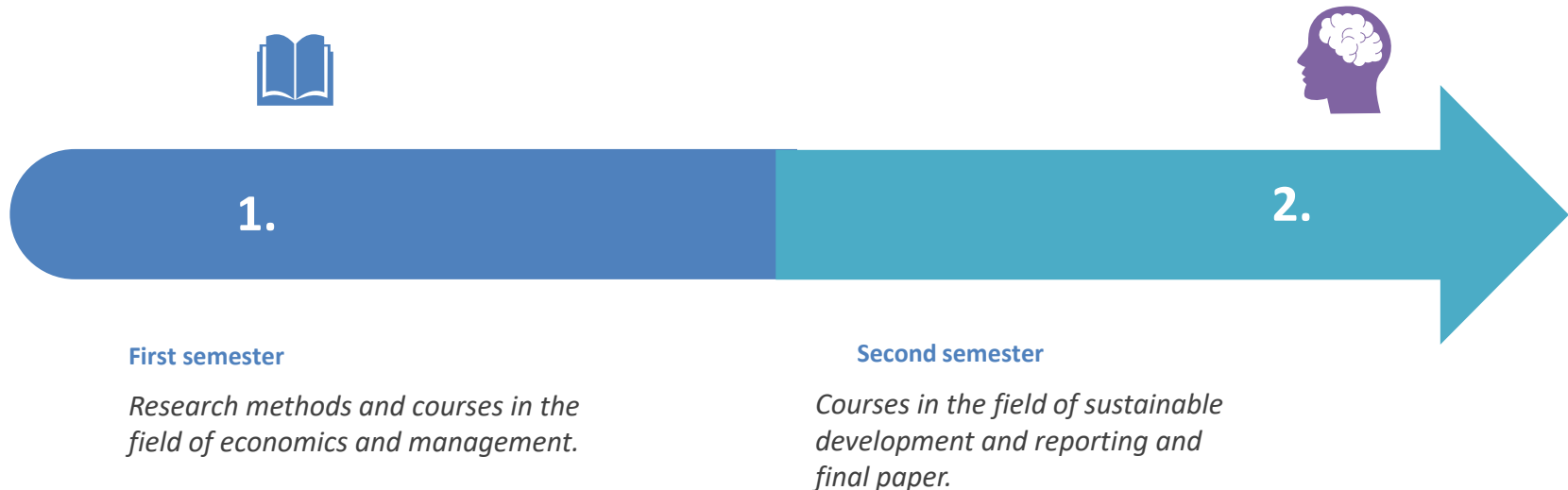
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- ❖ Enable students to acquire basic knowledge on sustainable development and socially responsible business activities of companies, with a special focus on the understanding of the requirements of non-financial reporting, understanding and implementation of international guidelines for the preparation of non-financial information, as well as the understanding and implementation of the EU directives, international standards and guidelines which refer to non-financial reporting, sustainability reporting and socially responsible business in general.

LEARNING OUTCOMES OF THE COURSE SUSTAINABLE DEVELOPMENT AND REPORTING

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- ❖ Understand basic concepts of sustainability
 - ❖ Understand basic requirements of reporting on sustainability
 - ❖ Practical preparation of reports on sustainability and reports on business
 - ❖ Critical analysis of reports on sustainability and reports on business
 - ❖ Understand basic risks of greenwashing
 - ❖ Understand the challenges of audit of the report on sustainability

II CYCLE OF STUDY – One-year study programme

Stream Sustainable Development and Reporting



Structure of the stream Sustainable Development and Reporting One-Year Master Study Programme



First semester

- Research methods
- Sustainable Development Economics
- Sustainable Development Financing
- Sustainable Development Management
- Sustainable Development Accounting

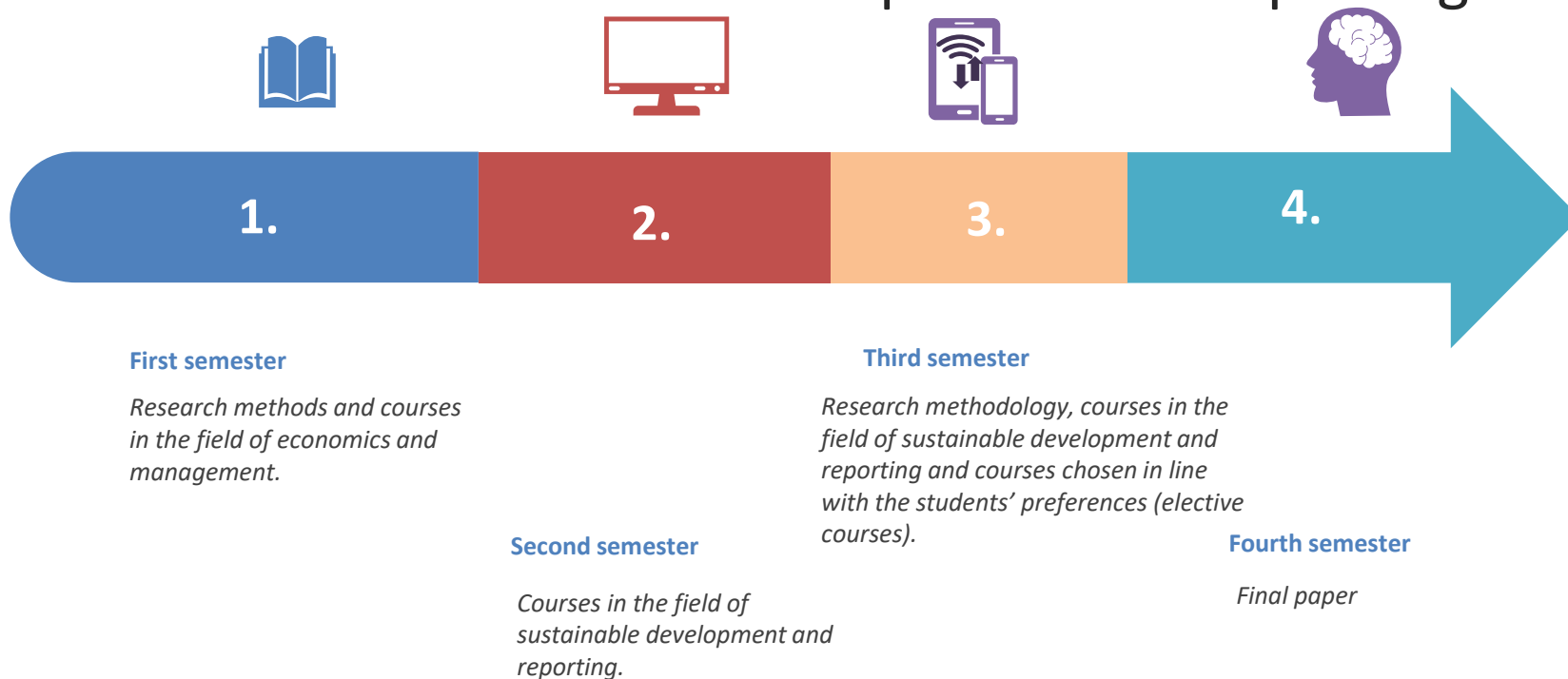


Second semester

- Audit of the Sustainable Development Report
- 2 courses in the field SUSTAINABLE DEVELOPMENT from the partner institution – Faculty of Mechanical Engineering
- Final paper – by the implementation of the acquired knowledge, skills and competencies, the student explores the themes in the field of sustainable development.

II CYCLE OF STUDY – Two-year study programme

Stream Sustainable Development and Reporting



Structure of the stream Sustainable Development and Reporting Two-year Master Study Programme

First semester

- Research methods
- Sustainable Development Economics
- Sustainable Development Financing
- Sustainable Development Management
- Sustainable Development Accounting

Second semester

- Financial and Non-Financial Reporting
- Sustainable Development Marketing
- Sustainable Development Report Audit
- 2 courses in the field SUSTAINABLE DEVELOPMENT from the partner institution – Faculty of Mechanical Engineering



Third semester

- Research methodology
- Forensic analysis of reports on sustainable development
- 1 subject in the field of SUSTAINABLE DEVELOPMENT from the partner institution - Faculty of Mechanical Engineering
- 2 elective subjects from the domicile or partner institution

Fourth semester

In the final paper, the student explores the themes in the field of sustainable development by implementing the acquired knowledge, skills and competencies.

Thank you for your attention!

