

SYLLABUS

Sustainable international business 7.5 credits G0016N

Hållbart företagande ur ett globalt perspektiv

Course syllabus admitted: Autumn 2023 Sp 1 - Present

**DECISION DATE
2022-02-11**

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Hållbart företagande ur ett globalt perspektiv

First cycle, G0016N

Education level	Grade scale	Subject	Subject group (SCB)
First cycle	U G VG	Företagsekonomi	Business Administration

Main field of study

Business Administration

Entry requirements

In order to meet the general entry requirements for first cycle studies you must have successfully completed upper secondary education and documented skills in English language and completed courses of at least 30 credits in the subject area Business Administration with at least the grade Pass, for example: Principles of Marketing (M0015N) 7,5 credits, Management of business (O0017N) 7,5 credits, Introductory Course Accounting and Control (R0008N) 7,5 credits, Models for Management Control (R0009N) 7,5 credits, or equivalent knowledge.

Selection

The selection is based on 1-165 credits.

Course Aim

After finalizing the course, the student shall be able to:

- account for the phenomenon sustainable business and how it has developed
- account for key concepts, models, methods, frameworks and legislations related to accounting, management and communication of companies' sustainability work
- identify and analyze problems related to sustainable business and give suggestions on how these can be handled
- Reflect and critically evaluate the role of sustainability accounting, sustainability management, and communication of sustainability in relation to companies actual sustainability work and ethical aspects of sustainable business

Contents

First, an overview of the general background to how sustainable business has developed and related concepts and definitions are introduced. Globalization and economic development have made it possible to create larger and more powerful multinational companies, but it also means greater responsibility, which makes global companies interesting to study and analyse. In order to gain insight into the phenomenon of sustainable business and its inherent conflicts and complexity, examples are mainly drawn from global multinational companies, but the sustainability work of other organizations may also be noted. Related concepts to sustainable business, such as the company's social, economic, and environmental responsibilities, are also presented at the beginning of the course.

Second, the course has an internal and external perspective on sustainable business and what problems and conflicts it can entail. The internal perspective includes strategy and the role of management accounting for sustainable business. Specific management control tools and models as well as ethical decision-making are discussed. Furthermore, the internal perspective includes sustainability standards, processes, frameworks, legislation that companies can use to report sustainability. Then the external perspective is presented, which deals with communication and the relationship with the stakeholders, but also the relationship between sustainability reporting and financial markets is presented. Strategic communication, sustainability as marketing and the reporting of companies' sustainability work are key elements in the external perspective. Finally, goal conflicts and the complexity of sustainable business are discussed, which means, among other things, that companies must balance between ecological, social, financial, ethical, present, and future perspectives when they plan, implement and report on their activities.

Realization

Each course occasion's language and form is stated and appear on the course page on Luleå University of Technology's website.

In the carrying out of the course, the following activities are included:

- individual studies
- lectures
- written assignments
- seminars

Examination

If there is a decision on special educational support, in accordance with the Guideline Student's rights and obligations at Luleå University of Technology, an adapted or alternative form of examination can be provided. The course objectives and expected learning outcomes are examined through completion of an individual exam, written assignments conducted in groups, and mandatory seminars.

Unauthorized aids during exams and assessments

If a student, by using unauthorized aids, tries to mislead during an exam or when a study performance is to be assessed, disciplinary measures may be taken. The term "unauthorized aids" refers to aids that the teacher has not previously specified as permissible aids and that may assist in solving the examination task. This means that all aids not specified as permissible are prohibited. The Swedish version has interpretative precedence in the event of a conflict.

Remarks

Students must register for the courses themselves, or contact ETKS educational administration eduetks@ltu.se, no later than three days after the quarter commences. Failure to do so can result in the place being lost. This rule also applies to students with a guaranteed place.

Course offered by

Department of Social Sciences, Technology and Arts

Modules

Code	Description	Grade scale	Cr	Status	From period	Title
0001	Written exam	U G VG	3	Mandatory	A22	
0002	Written assignment and seminar	U G#	4.5	Mandatory	A22	

Study guidance

Study guidance for the course is to be found in our learning platform Canvas before the course starts. Students applying for single subject courses get more information in the Welcome letter. You will find the learning platform via My LTU.

Last revised

by Director of Undergraduate Studies Daniel Örtqvist, Department of Social Sciences, Technology and Arts 2022-02-

11

Syllabus established

by Director of Undergraduate Studies Daniel Örtqvist, Department of Social Sciences, Technology and Arts 2022-02-11