

Rotman

RSM 314HF – ESG & Sustainability Accounting

Instructor: Professor Elisa Zuliani/ Fall 2025

**Here's
where it
changes.**

- Special topic course...
- RSM314 – ESG & Sustainability Accounting
- Offered for the second year



“This course was very informative, and I think more students should 1) know about it and 2) take it in their course load. I think we all know some information about the sustainability data that company's track and measure. But it's different when you look to the non-required standards that the SASB board recommends companies to implement in their reporting. This class is important because it makes understanding sustainability reporting less nonsensical and more practical to what company's are actually choosing to do today.”

“The course is innovative with the instructor brining students to discover and learn a subject that is currently still developing. The course provide such a unique perspective on accounting and how sustainability reporting may have impacts in the future financial world.”

“Professor. Zuliani did a great job in teaching us the material and making it engaging. We would do a case study at the end of each class on a new company which increased the applicability of the course material to the real world. She's a great prof”

“The overall quality of instruction was high in this course. The class felt like a constructive environment to discuss sustainability accounting, learning from bouncing off of each other's input. I also learned more about the current status of sustainability and what legislation and voluntary frameworks are in place as of now.”

Sustainability Matters...

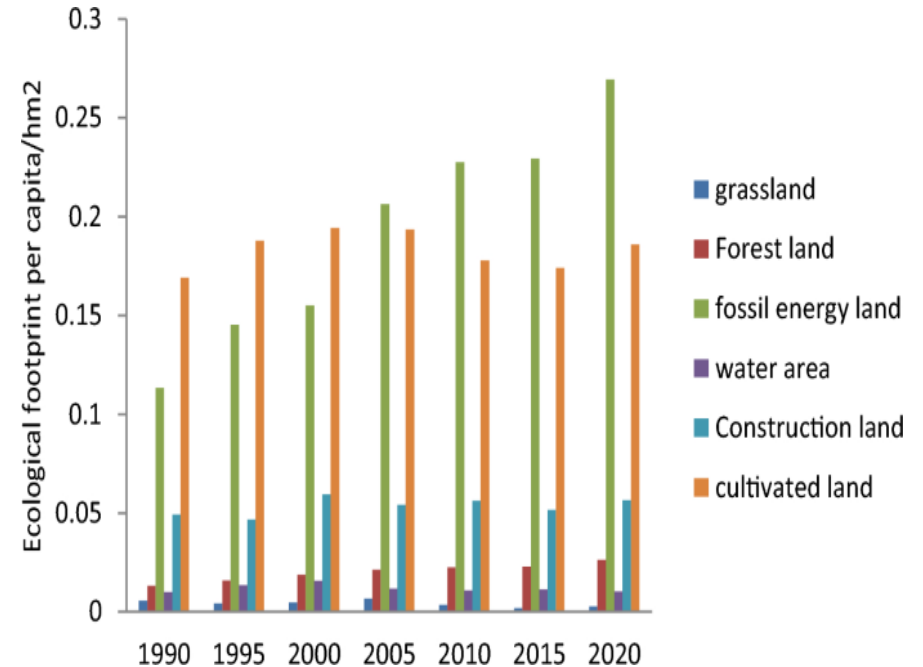
ESG and sustainability are now critical to the success of businesses!

Environmental issues now impact all aspects of a business's operations...

- Where is this reported?
- How is this reported?



- Measuring sustainability is tricky
- The information used to gauge a company's sustainability is provided by the company itself
- Many companies provide information voluntarily, but may say one thing but do another,



“Professor did a good job of explaining ESG accounting which could be quite challenging. It was obvious she was passionate about the subject matter and brought a lot of enthusiasm to the course.”

- Future business leaders....
- All commerce students will benefit from understanding sustainability accounting



“The content of this course is very useful and interesting. All the theories and case studies gave me an in-depth understanding of ESG and I think our prof did a great job delivering the content and finding the best materials. I highly recommend everyone to take this course and be educated about ESG concerns in the business world.”

Can't wait to meet you in September!!

Rotman

