

Learning Objectives

- Identify the potential economic impacts and financial risks of climate change.
- Recognize disclosure practices that are consistent with leading sustainability reporting frameworks.
- Identify areas of accounting and financial statement disclosures that are impacted by climate-related and other emerging risks

CHAPTER 1 – CLIMATE CHANGE AND THE ECONOMY

- 1.1 What Is Climate Change?
- 1.2 Environmental Policy
- 1.3 Climate Change and Financial Risks

CHAPTER 2 – SUSTAINABILITY DISCLOSURES

- 2.1 What Is Sustainability Reporting?
- 2.2 Current Sustainability Reporting Guidance
- 2.3 The Future of Sustainability Reporting

CHAPTER 3 – CLIMATE CHANGE ACCOUNTING

- 3.1 Materiality Judgments
- 3.2 Financial Accounting Impacts