



Accounting for Sustainability,
Social and Environmental Transparency

TM4 | Sustainability, taxation
and strategic decision

ISP Urbino | 18/09/2025

**ISM UNIVERSITY OF MANAGEMENT AND
ECONOMICS**

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Accounting for Sustainability,
Social and Environmental Transparency

Sustainability, taxation, and strategic decision making

Teaching Module 4





ID 2023-1-IT02-KA220-HED-000156791
CUP H63C23000220006



**Co-funded by
the European Union**

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Outline

01. Case focus
Sustainability,
taxation, and
strategic decision
making

02. Type of task
Taking stakeholder
roles

03.
Game rules
**Technical
aspects**



Focus of the case

The role of universities in the twin transition: digitalization and sustainability, with particular focus on sustainability challenges

01

Research practices

02

Financial sustainability

03

Infrastructure

04

Welfare

05

Other areas

06

Social impact



Taxation perspective

Taxation also plays an important role in the green transition, aiming to incentivize sustainable behaviour

01

**Carbon
Border
Adjustment
Mechanism**

02

**Energy
Taxation
Directive**

03

**Sustainable
Finance
Taxonomy**

04

**Environmen
tal Tax
Reforms**

05

**Circular
Economy
and Waste
Taxation**

06

**Green VAT
and others**



Type of task

Take the role of the stakeholders of European Greenridge University!

01

University employees

02

University students

03

Local community and local government

04

University board

05

Suppliers and transport providers

06

National government



Type of task

Decisions will need to be made in a matrix game. Focus on your key objectives in relation to:

- Sustainability (broader implications of your actions)
- Taxation (dependence on taxation system or behavioural implications of taxation approaches)



Rules of the game

The game we are playing has a particular structure – a matrix game (developed by Chris Engle). Players must come up with actions on their own (there is no list of possible actions), they must then provide arguments for their success (or failure), and comment on the actions of the other players in a situation as described in the scenario.

Before starting, each team is given background information and their own team's objectives.



Rules of the game

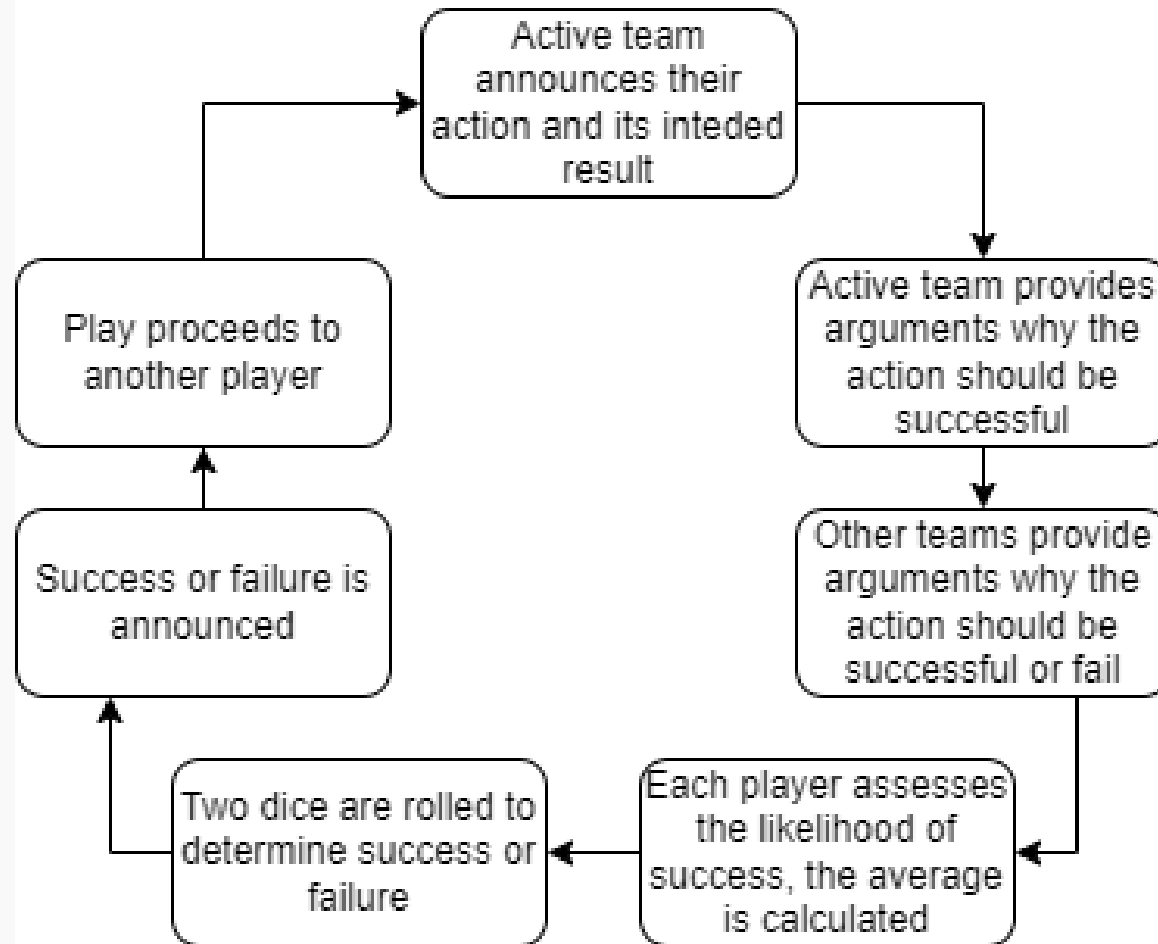
Each turn each team must select one action that they would take during the turn (representing several months) and define what outcome they expect from it. They must be as precise about actions and expected outcomes as they can be!

All teams write down their actions and outcomes on paper simultaneously and secretly, so that they cannot change their actions during the turn.

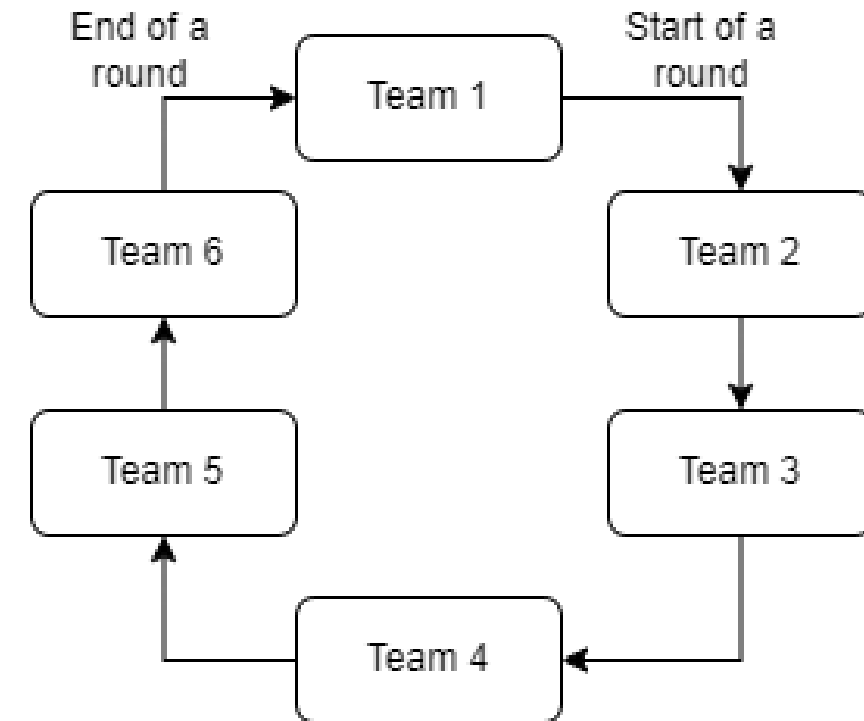


Rules of the game

Turn



Round





WORK PLAN

STUDENT TASK

Thursday

15:00-15:30
Amphi 104 floor 3

Introduction to Teaching Module 4 (TM 4)
Sustainability, taxation and strategic decision making

15:30-15:45
Room S102 floor 1

Coffee break

15:45-17:30
Rooms 303, 305 floor 3

Working on TM 4 Sustainability, taxation and strategic decision making

Friday

8:30-10:30
Rooms 302, 303 floor 3

Working on TM 4 Sustainability, taxation and strategic decision making

10:30 -10:45
Room S102 floor 1

Coffee break

10:45-13:00
Rooms 302, 303 floor 3

Working on TM 4 Sustainability, taxation and strategic decision making

13:00-14:00
University restaurant

Lunch

14:00-15:00
Amphi 104 floor 3

TM 4 - Presentation of solutions and discussion



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Thank you!