



Accounting for Sustainability,
Social and Environmental Transparency

TEACHING MODULE 4

Sustainability, taxation and strategic
decision making

READINGS LIST

TEACHING MODULE 4

I. Reading list and links on carbon taxation policy and regulations

- 1) **European Commission - Energy Performance of Buildings Directive,**
https://energy.ec.europa.eu/topics/energy-efficiency/energy-performance-buildings/energy-performance-buildings-directive_en

Focus on why poor-performing non-residential buildings need renovation.

- 2) **European Commission - Public buildings and energy efficiency,**
https://energy.ec.europa.eu/topics/energy-efficiency/energy-efficiency-targets-directive-and-rules/public-buildings_en

Focus on why public buildings are expected to lead by example.

- 3) **European Commission - ETS2: buildings, road transport and additional sectors,**
https://climate.ec.europa.eu/areas-action/carbon-markets/ets2-buildings-road-transport-and-additional-sectors_en

Focus on how carbon pricing can encourage building renovation.

- 4) **European Commission - Energy renovation of buildings,**
https://energy.ec.europa.eu/topics/energy-efficiency/energy-performance-buildings/energy-performance-buildings-directive/energy-renovation-buildings_en

Focus on examples of renovation: insulation, windows, heating systems, solar panels and digital controls.

- 5) **OECD Effective Carbon Rates 2025: Recent Trends in Taxes on Energy Use and Carbon Pricing,** https://www.oecd.org/en/publications/2025/11/effective-carbon-rates-2025_a578dc11.html

Focus on carbon pricing policies, which are increasingly diverse and flexible to balance diverse policy objectives, and their adoption.

- 6) **OECD Effective Carbon Rates 2025: Recent Trends in Taxes on Energy Use and Carbon Pricing, Methodology**, https://www.oecd.org/en/publications/effective-carbon-rates-2025_a5a5d71f-en/full-report/effective-carbon-rates-methodology_7efe9e4b.html#annex-d1e10868-0309ed7218

Focus on Annexe A. Effective Carbon Rates methodology

- 7) **OECD Carbon pricing and Energy taxation data base**, <https://www.oecd.org/content/oecd/en/data/datasets/carbon-pricing-and-energy-taxation-database.html>

Focus on recent trends in taxes on energy use and carbon pricing, use for references on specific carbon taxes if needed.

II. Reading links on European universities' sustainability policy and reporting, climate goals, sustainable buildings subject to carbon taxation

1) **EUA European University Association**

CSR factsheet for universities

<https://www.eua.eu/publications/briefings/what-does-the-corporate-sustainability-reporting-directive-mean-for-universities.html>

2) **Trinity College Dublin,**

Sustainability Report - <https://www.iau-hesd.net/action/trinity-college-dublin-launches-2025-annual-sustainability-report>;

Sustainability Strategy -

<https://www.tcd.ie/media/tcd/sustainability/pdfs/Trinity-Sustainability-Strategy-2023-2030.pdf>;

Carbon Footprint Report -

<https://www.tcd.ie/sustainability/resources/sustainability-reports/carbon-footprint-reports/>

3) **KTH Royal Institute of Technology,**

Sustainability Report - <https://intra.kth.se/en/styrning/miljo-hallbar-utveckling/overgripande-rapport/redovis/hallbarhetsredovisningar-1.889274>

Climate goals - <https://www.kth.se/en/om/miljo-hallbar-utveckling/klimatramverk/kth-s-klimatmal-och-vagen-mot-nettonollutslapp-av-vaxthusgaser-1.1365276>

<https://www.kth.se/en/om/miljo-hallbar-utveckling/klimatramverk/kth-s-klimatmal-och-vagen-mot-nettonollutslapp-av-vaxthusgaser-1.1365276>

Sustainable buildings and energy - <https://intra.kth.se/en/styrning/miljo-hallbar-utveckling/miljoledningssystem/miljo-i-vardagen/sustainable-buildings-and-energy-1.580595>

4) **Politecnico di Milano,**

Sustainability plan -

https://www.polimi.it/fileadmin/user_upload/IL-Politecnico/documenti-strategici/piano-strategico-sostenibilita/PianoSostenibilita26-28_agg_ENG.pdf

Energy management -

<https://www.polimi.it/en/sustainable-development/environment/energy-and-decarbonisation/gestione-energetica>