

30608 Sustainability Reporting

Veranstaltungsnummer (Stud.IP)
30608
Veranstaltungsname
Sustainability Reporting
Modulverantwortliche/r
Prof. Dr. Christoph Pelger

Modulgruppe	Prüfungsnummer	ECTS
Accounting, Finance and Taxation (Vertiefung)	262507	5
Modulangebot	Zeitdauer des Moduls	SWS
Winter term	1 Semester	2

Workload
Lecture 2 SWS (30 hours class interaction; 120 hours self-study)
Empfohlenes Studiensemester
Master course
Empfohlene Voraussetzungen
Some background knowledge in corporate financial reporting (IFRS or local GAAP, e.g., HGB) is recommended.
Verpflichtende Voraussetzungen
None
Unterrichtssprache
English

Inhalt
<p>In recent years corporate sustainability reporting has moved from a voluntary activity, prone to “greenwashing”, to a regulated field. The European Union in particular has been instrumental in promoting regulations on sustainability reporting.</p> <p>This course aims to provide an overview and to analyse current dynamic developments in the area of sustainability reporting. This involves regulation and standard-setting as well as actual practices of sustainability reporting. In this course, cases of companies’ sustainability reports are presented and discussed and recent academic research is mobilized to reflect on current (and future) developments in regulation/standards and practice.</p>
Lernziele
<p>After completing the course, students are able to</p> <ul style="list-style-type: none">• Explain and reflect on the relevant regulatory settings and central regulations and standards on corporate sustainability reporting.• Assess current practices of sustainability reporting and discuss how these might be improved.• Discuss and evaluate relevant academic research on the quality of sustainability reports and their impact on corporations, markets and stakeholders.
Bezug zur LPO I

Lehrform, Lehr- und Lernmethode, Medienform

Lectures, cases, student presentations, discussions

Prüfungsleistung (Prüfungsform, Umfang, Gewichtung)

Individual essays, individual and group presentations, active participation in the sessions.

Weitere Hinweise

The course is taught in English.

The maximum number of participants is limited to 10 students. Prior application for this course is necessary. Information on the application process are provided on the website of the Chair of Accounting and Auditing and in Stud.IP.