

**30608 Sustainability Reporting**

<b>module number</b>
30608
<b>module title</b>
Sustainability Reporting
<b>module coordinator</b>
Prof. Dr. Christoph Pelger

<b>examination number</b>	<b>credit points (ECTS)</b>	<b>hours per week (SWS)</b>
262507	5	3
<b>availability</b>	<b>duration</b>	<b>recommended semester</b>
Every winter semester	1 semester	

<b>workload</b>
Lecture 3 SWS (45 hours class interaction; 105 hours self-study)
<b>module applicability</b>
<b>reference to the LPO I</b>
<b>recommended requirements</b>
Basic knowledge in accounting
<b>obligatory requirements</b>
<b>language</b>
English

<b>content</b>
<p>In recent years, corporate sustainability reporting has moved from a voluntary activity, prone to “greenwashing”, to a regulated field. The European Union has been particularly instrumental in promoting regulations on sustainability reporting, as becomes manifest in the recent Corporate Sustainability Reporting Directive (CSRD).</p> <p>This course aims to provide an overview and to analyse current dynamic developments in the area of sustainability reporting. This involves some background on the development and theories of (voluntary) sustainability reporting, insights into current and planned regulations, standards, guidances and frameworks as well as actual practices of sustainability reporting. In this course, cases of companies’ sustainability reports are presented and discussed and academic research is mobilized to reflect on current (and future) developments in regulation/standards and practice.</p>

**intended learning outcomes (ILOs)**

After successful participation in this course, students

- Explain the development of sustainability reporting and understand the limits of voluntary reporting in this area.
- Compare different frameworks, guidelines and standards of sustainability reporting and evaluate them based on theories of sustainability reporting.
- Analyze sustainability reports of listed companies and assess their content in light of relevant standards.
- Develop suggestions on how current practices of sustainability reporting and reporting standards in this area could be improved.
- Present their insights into practical cases, reporting standards and research studies effectively in oral presentations and short essays.

**teaching methods**

Lecture with seminar character (input lectures, cases, student presentations, discussions)

**required attendance****examination (type of examination, scope)**

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

**overall grade relevance****possibility of retake exam****reading list****additional notes**

The course is taught in English.

The maximum number of participants is limited. 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.