

Course title: Sustainability Reporting				
Course code: PPM 168	No. of credits: 2	L-T-P distribution: 18-10-0	Learning hours: 28	
Pre-requisite course code and title (if any):				
Department: Department of Business Sustainability				
Course coordinator (s): Dr. Sapna A. Narula		Course instructor (s): Dr. Sapna A. Narula		
Contact details: Sapna.narula@terisas.ac.in				
Course type	Core	Course offered in: Semester 1		
Course description Sustainability reporting is the practice adopted by organizations for measuring, communicating, and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development. 'Sustainability reporting' is a broad term considered synonymous with others used to describe reporting on economic, environmental, and social impacts (e.g., triple bottom line, corporate responsibility reporting, etc.). As the stakeholders like government agencies, employees, investors, financial institutions, community, NGOs, consumers, etc. have become more demanding and are asking the companies to disclose information on its social, environmental and economic impacts, it has become necessary for the companies to communicate and engage all these stakeholders in the decision-process and hence sustainability reporting has emerged to be an important tool for stakeholder engagement and communication.				
Course objectives				
<ul style="list-style-type: none"> To familiarize students with the rationale and process of sustainability reporting To equip students with the sustainability practices in Indian /Multinational firms To impart knowledge about sustainability guidelines, frameworks and standards and enable them to manage sustainability reporting process of a firm 				
Course content				
Module	Topic	L	T	P
1.	Introduction to Sustainability Reporting The concept of Environment, Business and Society, Sustainability and the Role of Corporation, The Triple Bottom Line Approach to Business, Role of financial and non-financial disclosures and reporting What is sustainability Reporting, Need and benefits for Sustainability Reporting, Sustainability Report as a tool for sustainability risk assessment and stakeholder communication on sustainability performance. Case: Green IT at Wipro	2	0	0
2.	Monitoring and Measuring Sustainability Performance Establishing a sustainability management framework based of policy, system and procedures. Measuring, monitoring and improving sustainability performance. Establishing sustainability indicators and developing goals for organization Case: Sustainability at Millipore	4	0	0
3.	Sustainability related management standards and Indices GRI Standards, Framework: disclosure requirements, Performance Indicators [Economic, Environmental, Labour Practices, Human Rights, Society, Product Responsibility] UN Global compact; OECD guidelines for Multinational Enterprises; The CERES Principles; Social Accountability 8000; Ethical Trading Initiative's Base Code; ICC OECD principles of Corporate Governance, ISO9001 Quality Management Standard; ISO 14001 Environmental Management System Standard; ISO 26000 Social responsibility Guidance Standard; OHSAS 18001; SIGMA Management Framework; AS8000-8004; IFC Social and Environmental Management System; SA8000; ISO27000 and 28000 Security management System Standards; ISO 50001 Energy Management System; Dow Jones Sustainability Index; FTSE4Good Indices; Domini Social Index; Ethibel Sustainability Index; BSE Greenex, Science based Targets Case: Dow-Chemicals	6	4	0
4.	Planning a Sustainability Report	2	2	0

<https://www.globalreporting.org/reporting/reporting-frameworkoverview/Pages/default.aspx> <http://www.sustreport.org/business/report/intro.html>
<https://www.globalreporting.org/resourcelibrary/G3.1-Guidelines-Incl-TechnicalProtocol.pdf>
<http://www.enviroreporting.com/>
<http://www.tatamotors.com/sustainability/pdf/GRI-report-07-08.pdf>
[http://www.kpcindia.com/Pdf/Business/Sustainability%20Reporting%20\(Under%20GRI\).pdf](http://www.kpcindia.com/Pdf/Business/Sustainability%20Reporting%20(Under%20GRI).pdf)
http://www.sustainabledevelopment.in/services/corporate_sustainability_management/actities/sustainabiliy_reporting.html

Additional information (if any)

Student responsibilities: attendance as per University rules

Course Reviewers:

Dr. Yogendra Chaudhry, EPt. Head, Centre for Sustainable Development Westland Consulting, Ketek Group Inc, Canada & Chair, Public Education Division at Air and Waste Management Association, US.

Dr. Ambika Zutshi, Associate Professor , Faculty of Business and Law, Deakin University