

Course title: Sustainability Reporting				
Course code: PPM 168	No. of credits: 2	L-T-P distribution: 20-10-00	Learning hours: 30	
Pre-requisite course code and title (if any):				
Department: Department of Business Sustainability				
Course coordinator (s):		Course instructor (s):		
Contact details:				
Course type	Core	Course offered in: Semester I		
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
	Analysis and Research; Prerequisites of a sustainability Report, structure of a sustainability Report, The concept of sustainability Indicators, stakeholder Engagement including identification, mapping and prioritization, Indicator development (including performance measurement and monitoring) and materiality assessment information for inclusion in sustainability report, writing and designing the report Verification and Assurance of Sustainability Reports (Assurance Standards)			

5.	<p>Sustainability Reporting in India Current and Future Trends in India, Role of Regulator, Institutional Framework, stakeholder Engagement, Future of Sustainability Reporting, Challenges before firms DPE Guidelines for PSUs on CSR and Sustainable Development, National Voluntary Guidelines, SEBI Guidelines, (Case Studies and Experience Sharing) Sustainability Reporting Practices by Corporate Sector (Experience sharing will be done by executives from companies from different sectors) Advocacy for Sustainability Reporting (Experience sharing by officials from GIZ, GRI)</p>	3	2	0
6.	<p>Integrated Reporting The IR Framework, Value creation for organization and others, the concept of capitals, The Value creation process, Guiding Principles and Materiality for Integrated Reporting Case: Novo-Nordisk: A Commitment to Sustainability Case: Natura Cosmetics, S. A</p>	3	2	0
	Total	20	10	0
<p>Evaluation criteria</p> <ul style="list-style-type: none"> ▪ Test 1: Written Test - 20% ▪ Test 2: Case Analysis – 20% ▪ Test 3: Project – 20% ▪ Test 4: Written Test – 40% 				
<p>Learning Outcome After attending the course, the student will:</p> <ul style="list-style-type: none"> • Gain ability to describe the history, need and benefits of sustainability reporting by firms (Test 1, Test 2, Case Analysis) • Critically evaluate practices of sustainability reporting (Case Analysis, Test 2) • Prepare sustainability reports in accordance with various guidelines, standards and frameworks (Project, Case analysis) 				
<p>Pedagogical Approach The course will have a mix of theory and applied coursework with more practical approach. The teaching shall be done mainly through lectures/ case discussions/case presentations/exercises etc. The entire course has been divided into six modules. There will be 14 sessions (two hour each) as per the course outline. The students are also expected to work on cases as well as assignments given to them from time to time which will help them develop their analytical as well as conceptual skills. The students would be expected to solve case studies on sustainability assessments and sustainability reporting. To give them practical exposure, they would be asked to prepare a sustainability report for a selected company Both case study presentations as well as projects are group assignments. Students are expected to work in the group of 4-5 for working out case solutions. The alternative solutions from all the groups will then be discussed in class. Since there is no specified text book on sustainability, the instructor will largely depend on various articles, websites in the related area and these shall be provided to the students from time to time and will form part of class discussions. The course will also have an experience sharing module where various sustainability practitioners would be invited from industry, NGOs, PSUs to share their hands on experience on relevant topics pertaining to sustainability reporting</p>				
<p>Materials Rogers, Jalal & Boyd: An Introduction to Sustainable Development, PHI Learning,2007 Singh.Triple Bottom Line Reporting and Corporate Sustainability, PHI learning,2006 J.G. Stead & Edward Stead: Sustainable Strategic Management, M. E. Sharpe & Co., 2004. J.G. Stead & Edward Stead: Management for a Small Planet, M.E. Sharpe& Co.,2009 WebLinks: https://www.globalreporting.org/reporting/reporting-frameworkoverview/Pages/default.aspx http://www.sustreport.org/business/report/intro.html https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-TechnicalProtocol.pdfhttp://www.tatamotors.com/sustainability/pdf/GRI-report-07-08.pdfhttp://www.kpcindia.com/Pdf/Business/Sustainability%20Reporting%20(Under%20GRI).pdf http://www.sustainabledevelopment.in/services/corporate_sustainability_management/activities/sustainability_reporting.html</p>				
Additional information (if any)				
Student responsibilities: attendance as per university rules				

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Course Reviewers:

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