

Blended Learning Master Module

Corporate Sustainability Accounting and Reporting (CSAR)



- **Target group:** Master students with an interest in a deeper understanding in the field of **corporate sustainability**, in the non-trivial way to **measure and/or report** it and the resulting **design challenges** for an informative CSAR
- **This module targets you to ...**
 - discuss recent **developments on sustainability issues** with a focus on accounting and reporting (CSAR),
 - enhance your understanding of **environmental and social issues in the corporate context**,
 - understand the **design challenges of CSAR** in order to comprehend and **critically question arguments** raised, for example, in the context of the growing CSAR regulation
 - analyse **corporate sustainability disclosures** through the lens of a **structured conceptual frame**
- **Relevant Issues (excerpt):**
 - What is sustainability and how are the **three pillars (Economy, Ecology, Society)** interrelated to each other?
 - Which are relevant **theoretical approaches** that are helpful to explain CSAR?
 - How can CSAR basically be **designed (purpose, foci, principles etc.)**? What are the **critical challenges**?
 - What are widely **practiced guidelines, frameworks and standards** with respect to CSAR? How and why do these approaches differ? How are those to be evaluated through the “**conceptual lens**” regarding the design challenges?
 - What's the role of **CSAR in the capital market**? Do, e.g., non-financial KPIs really matter? Is the **assurance of CSAR** information necessary and purposeful possible?
 - **Quo vadis CSAR?** Recent developments in the attempt of **standardization** and **global harmonization**

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Part I: Video units to convey key lecture content on **CSAR** as a basis for interactive critical discussion after relevant chapters*. (semester week 1-10)

Part II: Interactive presentations & discussions* on the analysis of corporate sustainability reports (semester week 11-14)

- Chapter 1: **Conceptual Foundations**
with **online-** and **interactive presence phase**
- Chapter 2: **Theoretical Perspectives on CSAR**
with **online-** and **interactive presence phase**
- Chapter 3: **Challenges for Constructing & Designing CSAR**
with **online-** and **interactive presence phase**
- Chapter 4: **Contemporary CSAR-Standard Setting & Practice**
with **class lectures, online-** and **interactive presence phase**

Analysis of a corporate sustainability report – Students' Presentations & Discussions

Extra time available for module participants **to prepare presentations independently in groups** (= one week)

Presentations by the module participants and discussions:
Presentations are followed by discussions in the plenum which critically examine the reporting practice with respect to the “conceptual lens” developed in chapter 3 as well as other related aspects of the course (e.g. theoretical perspectives).



Online phases serve to convey the lecture content of the module, **interactive presence phases** to record the learning status as well as feedback on learning processes including the scientific discussion in Part I. The interlocking of these online and presence phases prepares the module participants in the best possible way for the successful completion of their **presentations and the critical discussion** in Part II.

Grading of Coursework and/or Examinations



The overall grade is the weighted arithmetic mean of the individual grades of the following examination performances:

- **Written examination in January** (60% / 45 minutes),
- **Presentation** of an analysis of a corporate sustainability report (40%) in German (or English),
- **Registration procedure**
 - Maximum of 24 participants
 - Via Fridolin



The basic prerequisite for an adequate assessment of the performance is attendance at the **presence** of the module and **active participation** in the interactive scientific discussions. The basis for this is the self-study of the video files which convey the central lecture contents.