

- Faculté des sciences économiques
- www.unine.ch/seco

Sustainability Reporting (5AF1002)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Bachelor en sciences économiques, orientation durabilité	Cours: 2 ph	Voir ci-dessous	3
Bachelor en sciences économiques, orientation économie	Cours: 2 ph	Voir ci-dessous	3
Bachelor en sciences économiques, orientation management	Cours: 2 ph	Voir ci-dessous	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Automne

Equipe enseignante

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Contenu

This course provides a comprehensive introduction to the core concepts of corporate sustainability reporting, combining theoretical foundations, empirical evidence, and practical applications. Students will examine the motivations behind voluntary sustainability disclosure, analyze the conditions under which sustainability regulation is effective, and evaluate the impacts of such disclosures on firms and stakeholders.

Topics covered include:

- Fundamental concepts of corporate sustainability and reporting, e.g., the concept of materiality in sustainability reporting
- Motivations and effects of corporate sustainability reporting, e.g., signaling and legitimacy theory
- Corporate sustainability reporting institutional setting and reporting initiatives, e.g., the Global Reporting Initiative (GRI) standards
- Issues and challenges of corporate sustainability reporting, e.g., greenwashing

Forme de l'évaluation

Final exam: 2-hour written exam (100%) during the exam session at the end of the semester.

Allowed tools: calculator without restrictions.

Neither documents nor connected devices are permitted during the exam.

In case of violation of these rules, the students are in situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

Modalités de rattrapage

Retake exam: 2-hour written exam (100%) during the exam session.

Allowed tools: calculator without restrictions.

Neither documents nor connected devices are permitted during the exam.

In case of violation of these rules, the students are in situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

Documentation

Course slides and relevant readings will be provided by the instructor.

Pré-requis

Previous Bachelor course(s).

Forme de l'enseignement

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Lectures: 2 hours per week (see course schedule).

Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :

- Identify the basic concepts of corporate sustainability and international standards and guidelines of sustainability reporting
- Develop a critical approach to analyzing corporate sustainability reports and questioning corporate action against the background of their reporting
- Analyse the role of communicating and reporting sustainability-related topics to different shareholder and stakeholder groups of a company
- Express an understanding of the overriding relationships between corporate (financial and sustainability) performance and sustainability reporting
- Define the institutional setting of sustainability reporting and distinguish major reporting initiatives or regulations at the European (e.g., European Sustainability Reporting Standards (ESRS)) and global level (e.g., Global Reporting Initiative (GRI))

Compétences transférables

- Generate new ideas (creativity)
- Carry out a critical analysis
- Apply knowledge to new situations