

ESG505 Sustainability Reporting

Level: 5

Credit Units: 5 Credit Units

Language: ENGLISH

Presentation Pattern: EVERY REGULAR SEMESTER

Synopsis:

How a sustainability report is prepared and presented can communicate how seriously an organisation is committed to its environmental and societal improvement efforts. In this course ESG505 Sustainability Reporting, students will learn about the key components of a sustainability report and the major frameworks used to assess materiality and for reporting climate and other sustainability-related disclosures. Students will also consider the perspectives of users of these sustainability reports, including internal users who are interesting in evaluating the impact decisions undertaken to further an organisation's sustainability goals and external users like investors who may be concerned about potential economic losses from ESG risks that the organisation faces. Finally, students will learn about the limitations of ESG disclosure by organisations and third-party sources.

Topics:

- Benefits and challenges of sustainability disclosure
- Components of a sustainability report
- Core ESG metrics
- Climate-related disclosure frameworks
- Sustainability reporting frameworks
- Materiality assessment frameworks
- Greenhouse gas accounting
- Best sectoral practices in sustainability reporting
- Systems to collect and disseminate sustainability data
- Using sustainability reporting for sustainability management
- Third party ratings—methodologies and limitations
- Case studies

Learning Outcome:

- Compare the different sustainability reporting frameworks to determine which is relevant to an organisation
- Measure the impact of a sustainability-linked managerial decision
- Judge the materiality of an ESG issue for a given industry
- Estimate the financial risk exposure from ESG metrics disclosed by an organisation
- Support the sustainability goals of an organisation through reporting
- Prepare a sustainability report for an organisation

Assessment Strategies - Regular Semester (Evening Class):

Components	Description	Weightage Allocation (%)
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Overall Continuous Assessment	PARTICIPATION 1	20
	GROUP BASED ASSIGNMENT 1	30
Overall Examinable Components	ECA	50
Total		100

*The information listed is subject to review and change.