Detailed course unit executive plan and programme						
Course unit code						
Course unit title	**Nonfinancial reporting**					
GENERAL INFORMATION						
Study programme	**Graduate level, Business economics**				Year	1.
Director of the course and assistant	Professor Lorena Mošnja Škare, PhD Associate Professor Robert Zenzerović, PhD Associate Professor Ksenija Černe, PhD Associate Professor Ticijan Peruško, PhD Lecturer Adriana Galant, PhD					
Course status[1]	X	Mandatory		Elective		

Credits allocated and type of lectures		
	Winter semester	Summer semester
ECTS students workload		**6**
Number of hours per semester		18

Course objectives, teaching and learning methods and learning outcomes

The basic objectives of this course include: to familiarize students with the importance of nonfinancial reporting, standards and guidelines for preparing and disclosing nonfinancial reports and to enable students for preparing nonfinancial report, to interpret information from such reports and to use them for purposes of decision making.

After completion of the course and gained the scheduled number of credits the students will be able to:

1. Identify the importance of nonfinancial reporting
2. Apply different standards and guidelines while preparing and analysing nonfinancial reports
3. Compare, evaluate, critically evaluate and comment nonfinancial reports
4. Use information contained in nonfinancial reports while making business decisions
5. Design nonfinancial report
6. Recognize, compare and evaluate integrated reports

Requirements, correspondence and correlativity

It is desirable to previously take a course on business accounting or similar courses.

Course content (list of topics)

1. Introduction to corporate social responsibility
2. Theory background of nonfinancial reporting
3. Normative framework of nonfinancial reporting
4. Presentation of nonfinancial reporting standards/guidelines
5. Nonfinancial indicators in a function of business analysis
6. Review and analysis of nonfinancial reports examples
7. Integrated reporting

Modes of instruction and acquiring knowledge (mark in **bold)**

Lectures	Seminars and workshops	**Exercises**	**Individual tasks**	Multimedia and internet
Distance learning	**Counseling**	Laboratory	Tutorial	Fieldwork

Student requirements

Assessment and evaluation of students (mark in **bold)**

Attendance	**Class participation**	**Seminar paper**	Experimental work
Written exam	Oral exam	Essay	Research
Project	Continuous assessment	Report	Practical work

[1] Mark with „X“

Assessment breakdown within the *European credit transfer system*

REQUIREMENTS	HOURS (estimation)	LEARNING OUTCOMES	SHARE IN ECTS	SHARE IN GRADE
Attendance and class participation	45	1-6	1,6	10%
Seminar paper/project I.	39	2-5	1,4	30%
Seminar paper/project II.	28	2-5	1	20%
Written exam	56	1-4,6	2	40%
TOTAL	**168**	-	**6**	100%

Bibliography

Mandatory bibliography

- Corporate Social Responsibility For ALL Project, Sustainability Reporting Handbook for Employers' Organizations, 2016

Additional bibliography

- European Parliament and Council (2014). DIRECTIVE 2014/95/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups, Strasbourg
- European Commission (2017). COMMUNICATION FROM THE COMMISSION, Guidelines on non-financial reporting (methodology for reporting non-financial information) (2017/C 215/01)
- Nonfinancial reports of companies

Additional information on the course