Juraj Dobrila University of Pula
Zagrebačka 30
52100 Pula
Croatia

VOP2 Form

Course Syllabus				
Course Code and Title	200979, Corporate sustainability reporting			
Name(s) of Lecturer(s) (with website link)	Full professor Lorena Mošnja-Škare, Phd Full professor Robert Zenzerović, PhD Associate professor Ksenija Černe, PhD Associate professor Ticijan Peruško, PhD Adriana Galant, PhD, Lecturer			
Study programme	University graduate study, Business economy			
Course status	Mandatory	Study level	Graduate	
Semester	Winter	Study year	I.	
Classroom location	Classroom, external institutions, Field work	Teaching language(s)	Croatian (with the possibility of teaching on English)	
ECTS credits	6	Number of hours per semester	18	
Prerequisites	There are no prerequisites for this course.			
Correlativity	Financial reporting, Financial accounting, Strategic management accounting, Audit and business analysis, Accounting information systems			
Objective of the course	To familiarise students with the importance of corporate sustainability reporting, standards and guidelines for preparing corporate sustainability reports and to enable students for preparing corporate sustainability reports, to interpret information from such reports and to use them for purposes of decision making.			
Learning outcomes	1. Identify the importance of nonfinancial reporting/corporate sustainability reporting 2. Apply different standards and guidelines while preparing and analysing nonfinancial reports/corporate sustainability reports 3. Compare, evaluate, critically evaluate and comment nonfinancial reports/corporate sustainability reports 4. Use information contained in nonfinancial reports/corporate sustainability reports while making business decisions 5. Design nonfinancial report/corporate sustainability report 6. Recognize, compare and evaluate integrated reports			
Course content (syllabus)	1. Introduction to corporate social responsibility 2. Theory background of corporate sustainability reporting 3. Normative framework of corporate sustainability reporting 4. Corporate sustainability reporting standards/guidelines (Global Reporting Initiative (GRI), European sustainability reporting standards (ESRS), United Nations Global Compact and other frameworks) 5. Corporate sustainability indicators in a function of business analysis 6. Review and analysis of corporate sustainability reports examples			

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7. Integrated reporting

Course activities, teaching and learning methods and assessment criteria (alternative modes should be listed in course requirements)

Student responsibilities (delete the excessive)	Learning outcomes	Hours	ECTS credits	Grade ratio (%)
Attendance and class participation	1-6	45	1,5	10%
Seminar paper/project	2-5	45	1,5	30%
Individual task	2-5	30	1	20%
Written exam	1-4,6	60	2	40%
TOTAL		180	**6**	100%

Additional information (assessment criteria):

Attendance and class participation: Students are obligated to attend at least 70% of teaching classes. For attending more than 70% of classes students get the right on 10% of final grade. It is necessary to prepare for classes every week by determining and repeating the material presented in the lectures and seminars of the previous week, solve the task requested by the teacher/assistant in class, answer the questions asked, participate in the discussion, etc. All students must be prepared for each lecture and seminar class.

The topic of the seminar/project is assigned by the course teacher/assistant. The student prepares and submits the seminar/project for review, achieving from minimum 15% to a maximum of 30% success rate. In case of more serious deficiencies, the seminar/project is returned to the student for correction according to the given instructions.

The topic of the individual task is assigned by the subject lecturer/assistant. The student completes it and submits it for review, from minimum 10% to a maximum of 20% success rate. In case of more serious deficiencies, the individual task is returned to the student for correction according to the given instructions.

The student must pass the curriculum from the final exam. A passed exam is considered an exam in which the student obtained at least 50% of the total number of points. In order to gain the right to access the final exam, the student must prepare a seminar/project and an independent assignment that must be positively evaluated.

The final grade in the course is derived from the overall percentage of success on the exam, the success achieved for the seminar/project and individual assignment, and attendance and activities in class.

Students have the possibility of a pre-exam.

Course requirements

For successful completion of the course, student must:

1. Students are obligated to attend at least 70% of teaching classes. It is necessary to prepare for classes every week by determining and repeating the material presented in the lectures and seminars of the previous week, solve the task requested by the teacher/assistant in class, answer the questions asked, participate

	in the discussion, etc. All students must be prepared for each lecture and seminar class. 2. Prepare seminar/project before attending the final exam 3. Prepare independent task before attending the final exam 4. Pass the final exam	
Mid-term and final exam term	They are published at the beginning of academic year on the web sites of Faculty and ISVU.	
Additional information on the course	/	
Bibliography	Mandatory: 1. Corporate Social Responsibility for ALL Project, Sustainability Reporting Handbook for Employers' Organizations, 2016 2. The script Optional: 1. Journal Računovodstvo i financije/Accounting and finance – http://www.rif.hr 2. Journal Računovodstvo, revizija i financije/Accounting, audit and finance – http://www.rrif.hr 3. Nonfinancial reports of companies 4. Accounting Act 5. 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 6. European Commission (2017). COMMUNICATION FROM THE COMMISSION, Guidelines on non-financial reporting (methodology for reporting non-financial information) (2017/C 215/01) 7. European Parliament and Council (2022). DIRECTIVE (EU) 2022/2464 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting	