



GUJARAT TECHNOLOGICAL UNIVERSITY
Syllabus for Master of Business Administration (Part - Time), 4th Semester
Specialization: Business Sustainability
Subject Name: Sustainability Reporting
Subject Code: 5549946

1. Learning Outcome:

Learning Outcome Component	Learning Outcome
Business Environment and Domain Knowledge (BEDK)	<ul style="list-style-type: none"> Understand the Sustainability Reporting Formats of various Organisations classified in National Vs. International, Manufacturing Vs Service, and Large Organisations Vs. MSMEs
Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)	<ul style="list-style-type: none"> Analyse why and why not certain reporting elements are crucial to the stakeholders at large.
Global Exposure and Cross-Cultural Understanding (GECCU)	<ul style="list-style-type: none"> Compare and Contrast the emphasis points and their presentation for National Vs Global Organisations.
Social Responsiveness and Ethics (SRE)	<ul style="list-style-type: none"> Understand the perception of stakeholders giving the commitment of organizations towards appropriate reporting.
Effective Communication (EC)	<ul style="list-style-type: none"> Empathise with the way Organisations design their communication to reach out to all kinds of stakeholders
Leadership and Teamwork (LT)	<ul style="list-style-type: none"> Appreciate and Ensure the role of all organizational functions for consistent internal reporting of business operations

LO – PO Mapping: Correlation Levels:

1 = Slight (Low); 2 = Moderate (Medium); 3 = Substantial (High), “-“= no correlation

Sub. Code: 5549946	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
LO1: Understand the Sustainability Reporting Formats of various Organisations classified in National Vs. International, Manufacturing Vs Service, and Large Organisations Vs. MSMEs	3	3	2	3	3	3	3	2	2
LO2: Analyse why and why not certain reporting elements are crucial to the stakeholders at large.	3	3	3	3	2	3	3	1	2
LO3: Compare and Contrast the emphasis points and their presentation for National Vs Global Organisations.	3	3	3	3	3	2	2	1	2
LO4: Understand the perception of stakeholders giving the commitment of organizations towards appropriate reporting.	3	2	2	3	2	2	3	1	2



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LO5: Empathise with the way Organisations design their communication to reach out to all kinds of stakeholders	3	3	3	3	1	3	3	-	2
LO6: Appreciate and Ensure the role of all organizational functions for consistent internal reporting of business operations	3	1	3	3	1	3	2	2	2

2. Course Duration: The course duration is of 40 sessions of 60 minutes each.

3. Course Contents:

Module No:	Module Content	No. of Sessions	70 Marks (External Evaluation)
I	<p>Introduction to Sustainability Reporting</p> <ul style="list-style-type: none"> • The concept of Environment, Business and Society, Sustainability and the Role of Corporation • The Triple Bottom Line Approach to Business, • Role of financial and non-financial disclosures and reporting • Sustainability Reporting – Need and benefits for Sustainability Reporting • Sustainability Report as a tool for sustainability risk assessment and stakeholder communication on sustainability performance. 	10	17
II	<p>Monitoring and Measuring Sustainability Performance</p> <ul style="list-style-type: none"> • Establishing a sustainability management framework based on policy, system and procedures. • Measuring, monitoring and improving sustainability performance. • Establishing sustainability indicators and developing goals for organization. • Establishing method of gathering data and calculation of carbon Footprint (Scope-1, Scope-2, Scope-3) 	10	18
III	<p>Sustainability related management standards and Indices</p> <ul style="list-style-type: none"> • GRI Standards, Framework: disclosure requirements, Performance Indicators [Economic, Environmental, Labour Practices, Human Rights, Society, Product Responsibility] UN Global compact; OECD guidelines for Multinational Enterprises; The CERES Principles; Social Accountability 8000; Ethical Trading Initiative's 	10	18



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	<p>Base Code; ICC OECD principles of Corporate Governance, ISO9001 Quality Management Standard; ISO 14001 Environmental Management System Standard; ISO 26000 Social responsibility Guidance Standard; OHSAS 18001; SIGMA Management Framework; AS8000-8004; IFC Social and Environmental Management System; SA8000; ISO27000 and 28000 Securitymanagement System Standards; ISO 50001 Energy Management System; Dow Jones Sustainability Index; FTSE4 Good Indices; Domini Social Index; Ethibel Sustainability Index; BSE Greenex, Science based Targets</p> <p>Sustainability Reporting in India</p> <ul style="list-style-type: none"> • CurrentandFutureTrends in India • RoleofRegulator,InstitutionalFramework, Stakeholders Engagement, • Challenges before firms DPE Guidelinesfor PSUs on CSR and Sustainable Development, • National Voluntary Guidelines, SEBIGuidelines, • Reporting format in India – BRR & BRSR 		
IV	<p>Planning a Sustainability Report</p> <ul style="list-style-type: none"> • Analysis and Research; Prerequisites of a sustainability Report • Structure of a sustainability Report, • Concept of sustainability Indicators, • Stakeholder Engagement including identification, mapping and prioritization, • Indicator development (including performancemeasurement and monitoring) and materiality assessment information for inclusion insustainability report, • Writing and designing the report • Verification and Assurance of Sustainability Reports (Assurance Standards) <p>IntegratedReporting</p> <ul style="list-style-type: none"> • The IR Framework • Value creation for organizationand others, • The concept of capitals, • TheValue creation process, • Guiding Principles and Materiality for Integrated Reporting 	10	17
V	Practical:		30



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	<p>Executives are required to analyze and present their views on following cases</p> <ul style="list-style-type: none"> • Case: Green IT at Wipro linked with Mod-1 • Case: Sustainability at Millipore linked with mod 2 • Case: Dow-Chemicals linked with Mod - 3 • Case: Novo-Nordisk: A Commitment to Sustainability linked with Mod-4 • Case: Natura Cosmetics, S.A linked with Mod-4 <p>Sustainability Reporting Practices by Corporate Sectors (Experience sharing by executives from companies from different sectors)</p>		(marks CEC)
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4. Pedagogy:

- ICT enabled Classroom teaching
- Case study
- Practical / live assignment
- Interactive class room discussions

5. Evaluation: Students shall be evaluated on the following components:

A	Internal Evaluation	(Internal Assessment- 50 Marks)
	Continuous Evaluation Component	30 marks
	Class Presence & Participation	10 marks
	Quiz	10 marks
B	Mid-Semester examination	(Internal Assessment-30 Marks)
C	End –Semester Examination	(External Assessment-70 Marks)

5. Text &Reference Books:

No.	Author	Name of the Book	Publisher	Year of Publication/ Edition
1	Gwendolen B. White	Sustainability Reporting: Getting Started	Business Expert Press	Latest
2	Laura Bini , Marco Bellucci	Integrated Sustainability Reporting: Linking Environmental and Social Information to Value Creation Processes	Springer	Latest
3	Kye G bang bola, Nicole Lawler	Gold Standard Sustainability Reporting: A Step by Step Guide to Producing Sustainability Reports	Routledge	Latest
4	Irene M. Herremans	Sustainability Performance and Reporting	Business Expert Press	Latest
5	Stefan Schaltegger, Martin Bennett,	Sustainability Accounting and Reporting	Edward Elgar	Latest



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	Roger Burritt			
6	Anurodh Godha, Prerna Jain	Sustainability Reporting Trend in Indian Companies as Per GRI Framework : A Comparative Study	SAGE Publications Limited	Latest
7	Maria-Gabriella Baldarelli, Mara Del Baldo, Ninel Nesheva- Kiosseva	Environmental Accounting and Reporting: Theory and Practice	Springer	Latest
8	Mara Del Baldo, Samuel O. Idowu	Integrated Reporting Antecedents and Perspectives for Organizations and Stakeholders		Latest

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

7. List of Journals/Periodicals/Magazines/Newspapers / Web resources, etc.

- Asian Journal of Sustainability and Social Responsibility, Kumar, K., Prakash, A. Examination of sustainability reporting practices in Indian banking sector. *AJSSR* 4, 2 (2019). <https://doi.org/10.1186/s41180-018-0022-2>
- Emerald Insights, Journal of Indian Business Research, 2021 Rising standards of sustainability reporting in India: A study of impact of reforms in disclosure norms on corporate performance by Puneeta Goel
- International Journal of Education, Modern Management, Applied Science & Social Science (IJEMASSS) 53, Volume 01, No. 01, January-March, 2019, pp.53-58. Sustainability Reporting Practices in India : an Analysis of Compliance Level of BRR Requirements among Indian Companies
- Sustainability Reporting Practices in India: Challenges and Prospects by K.S.Venkateswara Kumar V. Rama Devi, Twelfth AIMS International Conference on Management
- <https://www.globalreporting.org/reporting/reportingframeworkoverview/Pages/default.aspx>
- <http://www.sustreport.org/business/report/intro.html>
- <https://www.globalreporting.org/resource/library/G3.1-Guidelines-Incl-TechnicalProtocol.pdf>
- [http://www.enviroreporting.com/GRI G4 Guidelines on Sustainability Reporting](http://www.enviroreporting.com/GRI%20G4%20Guidelines%20on%20Sustainability%20Reporting)
- <http://www.tatamotors.com/sustainability/pdf/GRI-report-07-08.pdf>
[http://www.kpcindia.com/Pdf/Business/Sustainability%20Reporting%20\(Under%20GRI\).pdf](http://www.kpcindia.com/Pdf/Business/Sustainability%20Reporting%20(Under%20GRI).pdf)
- http://www.sustainabledevelopment.in/services/corporate_substainability_management/activities/sustainabiliy_reporting.html