

Module Sustainability Reporting (Bachelor BWL) - WT 2022/2023

Information on the content and examination regulations
according to module description 3BWLBA034

1 Learning objectives and prior knowledge

Within the scope of the module, participants gain an in-depth understanding of the motives, design options and problem areas of sustainability reporting. Furthermore, they acquire the relevant basic knowledge of the legal regulations for sustainability reporting by companies. As part of their term paper, students learn to independently work on a current research topic from the field of sustainability reporting using scientific methods and with the help of relevant literature, practical cases and other materials.

The aim of the module is to enable participants to interpret the practice of sustainability reporting as well as empirical findings and to draw appropriate conclusions on this basis.

There are no special prerequisites for participation in this module.

The module consists of the following two elements: Sustainability Reporting (2 SWS) and a colloquium (2 SWS). Both courses take place exclusively in the winter term.

2. Regulations for the final exam

As a final module examination, students have to write a paper (approx. 20 pages) on a current issue in sustainability reporting (6 ECTS).

3. Readings

The following literature is recommended for the preparation and follow-up of the module contents:

- Alsahali, K.F. and Malagueño, R. (2021), "An empirical study of sustainability reporting assurance: current trends and new insights", Journal of Accounting & Organizational Change, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JAOC-05-2020-0060>
- Hickman, L. E. (2020) "Information asymmetry in CSR reporting: publicly-traded versus privately-held firms", Sustainability Accounting, Management and Policy Journal, Vol. 11 No. 1, pp. 207-232
- Lindgreen, A. et al. (2019): Measuring and controlling sustainability: Spanning theory and practice, Routledge.
- Global Reporting Initiative (GRI) Standards
- Sustainability Accounting Standards Board (SASB) Standards

4 Exam language

The term paper can be written in German as well as in English.

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