

CSR Reporting

**ECTS** : 3

**Description du contenu de l'enseignement :**

This course reviews the various rules and regulations regarding sustainability reporting with a focus on GRI framework, IFRS sustainability standards, the European regulations (CSRD, ESRS).

The course insists on the diverse conceptions and orientations of CSR and sustainability reporting and tries to offer a critical analysis of CSR guidelines and regulations

- Through the confrontation with CSR reporting practices (CSR reports)
- Through a comparative analysis with financial reporting

**Compétence à acquérir :**

The aim of the course is to allow students to get acquainted with the various guidelines, regulations and standards of CSR reporting.

- In a historical perspective: from soft guidelines (GRI, ...) to compulsory rules (CSRD, ESRS)
- Through a variety of viewpoints (standard-setters / preparers / users) and orientations
- Through the various dimensions of CSR (Environmental, Social, Governance)

Following this course, students should be familiar with the various guidelines and regulations related to CSR reporting.

**Mode de contrôle des connaissances :**

Continuous assessment: 50 % (oral présentation + participation)

A terminal examination: 50 % (analysis of a CSR report)

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