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)