University of Zagreb Faculty of Agriculture
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Introduction to ESG Reporting (269538)

Course coordinator

Prof. Mario Njavro, PhD

Course description

Sustainable strategy or sustainable business strategy is a company's decision to take into account environmental, social and governance factors and risks in its business conduct. This includes all aspects of business behaviour. The course "Introduction to ESG Reporting" aims to equip students with the skills to analyze and report on a company's Environmental, Social, and Governance (ESG) performance. It covers ESG frameworks, standards, and best practices for transparent, accurate reporting, aligning business strategies with sustainable and ethical operations. The course is focused on agri-food companies and different approaches to sustainability.

ECTS: **6.00**

English language: **L1**

E-learning: **L1 with L2 elements**

Teaching hours: 60
Lectures: 30
Auditory exercises: 10
Seminar: 20

Grading

Sufficient (2): 61-
Good (3):
Very good (4):
Excellent (5):

Lecturer

- Prof. Mario Njavro, PhD
- Assoc. Prof. Vesna Očić, PhD
- Tajana Čop, PhD

Associate teacher for exercises

- Assoc. Prof. Vesna Očić, PhD
- Tajana Čop, PhD

Associate teacher for seminars

- Prof. Mario Njavro, PhD
- Assoc. Prof. Vesna Očić, PhD
- Tajana Čop, PhD

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Type of course

- Graduate studies / Environment, agriculture and resource management (Elective course, 4 semester, 2 year)

General competencies

The course provides skills and expertise in analyzing environmental, social and governance factors that reflects on a company business performance, apply sustainability standards, and prepare ESG report.

Types of instruction

- Lectures
- Auditory Exercises
- Consultations
- Seminars

Learning outcomes

Learning outcome	Evaluation methods
Understand the fundamental concepts and importance of ESG criteria and reporting in contemporary business practices, recognizing the role of ESG in sustainable development and corporate responsibility.	Written and oral exam
Analyze various ESG reporting frameworks and standards, to discern their applicability and relevance to different organizational contexts and industries.	Written and oral exam
Apply critical thinking to assess the quality and integrity of ESG reports, identifying strengths and weaknesses in a company's sustainability practices and disclosures.	Written and oral exam; seminar
Evaluate the impact of ESG factors on a company's operational and financial performance, considering the implications for risk management, investor relations, and regulatory compliance.	Written and oral exam; seminar
Create comprehensive ESG reports, employing best practices in data collection, analysis, and communication to effectively convey a company's ESG performance and strategic commitment to sustainability and ethical governance.	Seminar

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Weekly class schedule

1. Overview of ESG concepts, importance, and history
2. Environmental challenges and reporting standards
3. Social responsibility, human rights, and labor practices in ESG reporting
4. How to integrate ESG risks into existing risk strategy and risk management frameworks
5. Corporate governance, ethics, and compliance in ESG
6. Introduction to Corporate Sustainability Reporting Directive (CSRD) and ESRS (EU Sustainability Reporting Standard), and other frameworks
7. Understanding materiality and its significance in ESG
8. ESG reporting and communication
9. ESG in Agri-food chain
10. Emerging trends in ESG Reporting
11. Case studies on environmental sustainability reporting
12. Comparative analysis of ESG reporting frameworks
13. Identify and prioritize the environmental, social, and governance (ESG) issues that are most significant to an organization's business and its stakeholders. Group work on a mock ESG reporting project. Group work to compile a ESG report for a hypothetical company and present reports, followed by feedback and discussion.
14. Identify and prioritize the environmental, social, and governance (ESG) issues that are most significant to an organization's business and its stakeholders. Group work on a mock ESG reporting project. Group work to compile a ESG report for a hypothetical company and present reports, followed by feedback and discussion. Identify, analyse and manage ESG risk
15. dentify and prioritize the environmental, social, and governance (ESG) issues that are most significant to an organization's business and its stakeholders. Group work on a mock ESG reporting project. Group work to compile a ESG report for a hypothetical company and present reports, followed by feedback and discussion. Identify, analyse and manage ESG risk.

Obligatory literature

1. Avlonas, Nikos & Nassos, George. (2013). Practical Sustainability Strategies: How to Gain a Competitive Advantage. 10.1002/9781118787472.

Recommended literature

1. Camilleri, Mark Anthony. (2016). Corporate Sustainability, Social Responsibility and Environmental Management: An Introduction to Theory and Practice with Case Studies. 10.13140/RG.2.2.10640.61440.
2. 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 (Text with EEA relevance)
3. Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards
4. Sachs, Jeffrey D. 2015. The Age of Sustainable Development. New York, NY: Columbia University Press.

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Similar course at related universities

- Sustainability and Change; Hohenheim University, Germany
- Sustainability Analysis, Wageningen University, the Netherlands

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