



**UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA**

## **SYLLABUS DEL CORSO**

### **Sostenibilità in azienda: la creazione di valore condiviso**

**2223-BbetweenSDG-06-03**

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#### **Module description**

Analysis of the impact of sustainability (referring to Environmental, Social and Governance, ESG factors) in the value creation process of corporate organizations, considering its implementation in corporate strategy, in the various organizational functions and in the corporate governance and risk management model. Particular in-depth analysis will be aimed at analyzing the consequences of the implementation of sustainability in corporate reporting and auditing systems. The tools will be provided for an adequate interpretation of the legislation envisaged by the Legislative Decree. 254/2016 for the purpose of drafting the NFS and the sustainability report, also in consideration of the recent approval of the European directive, Corporate Reporting Sustainability Disclosure (CRSD) and the 2030 Agenda. Sustainability will also be analyzed in the control of the supply chain and in the management of marketing and consumer policies, both in large and small-medium sized companies. Practical cases will also be provided in the various sectors of activity, also verifying the impact of sustainability in the relationship between companies and the financial sector.

#### **Learning goals**

The in-depth analysis of corporate sustainability will be conducted both in a systematic view of the corporate reporting system and in the context of planning and control systems, risk management, corporate governance and corporate strategy. Students will acquire and deepen the basic skills related to The use of managerial and business tools applied to environmental and social sustainability through the study and observation of the ways in which companies manage and report on issues related to ESG factors through the communication to the various stakeholders, in particular to investors and the financial world. The module offers students both theoretical notions and application examples in order to identify, analyze and understand the key elements for drafting the sustainability report. Thanks to the learning process, students will be able to measure corporate results in terms of sustainability, acquire inter-sectoral skills and competences, analyze and interpret a sustainability report in different corporate contexts in the light of recent EU legislation.

## **General goal**

The general objective of the course is to introduce and explore the issues of corporate sustainability within the value creation process. From this point of view, the objective is to make people understand how sustainability objectives can be combined with the objective of financial performance.

## **Specific skills and competences**

Course participants will be able to understand how the concept of Corporate Social Responsibility and ESG factors can be integrated into the corporate context. It will also be possible to understand how the processes and the various corporate functions can implement sustainability and in particular how a sustainability report can be constructed, both on a mandatory and voluntary basis. Finally, the participants will be able to read and interpret corporate sustainability reports through concrete cases.

## **Sustainable Development Goals of the 2030 UN Agenda**

In particular, knowledge of the tools covered by the module intends to favor the following SDGs: Objective 9: Industry, Innovation and Infrastructures, Objective 12: Responsible consumption and production, Objective 13: Climate change.

## **Breakdown of meetings**

The module, lasting 12 hours, is divided as follows: 6 meetings, two hours each.

I meeting 2 hours

Corporate sustainability: CSR, ESG and new business models

II meeting 2 hours

Sustainability in the company: business processes and value chain

III meeting 2 hours

Sustainability in the company: corporate reporting

IV meeting 2 hours

Corporate sustainability: risk management and corporate governance

I meet you 2 hours

Sustainability in the company: financial performance and financial markets

I meet you 2 hours

Sustainability in the company: analysis of company reports and specific sectors

## **Number of participants**

There is no limit to the number of participants.

The module is delivered remotely.

## **Language used in meetings**

Italian

## **Delivery period of the module**

May-June 2023

## **Methods of assessing the outcomes of the learning process**

Participants will be provided with materials on the topics covered. It will be possible to agree on an in-depth study for an oral discussion at the end of the course. Quizzes, open-ended questions, incentives for active participation, drafting of short reports during the course of the various modules may also be provided.

## **Department of affiliation of the teacher**

Department of Business and Law

## **Sustainable Development Goals**

INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION |  
CLIMATE ACTION

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