

# UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

## **COURSE SYLLABUS**

# Research in Sustainability Reporting and Management

2425-111R015

#### **Title**

RESEARCH IN SUSTAINABILITY REPORTING AND MANAGEMENT

#### Teacher(s)

PROF. FEDERICA DONI

#### Language

**ENGLISH** 

### **Short description**

The program will look into how organizations and companies take into account the needs to manage business operations to create sustainable value and to disclose on sustainability iissues. The aim is to promote research, discussion and dissemination on the integration of ESG, i.e. Environmental, Social and Governance (ESG) related activities into the businesses, in all industries particularly at the European level in the context of the adoption of the Directive EU/2464/2022. The program aims to deepen participants' knowledge, understanding and building their competencies on the role and value of sustainability management and reporting. The purpose of the program is to give participants the possibility to improve their knowledge and grow their skill-set regarding to: 1) Intercultural, financial, economic and sociological aspects of corporate social responsibility in the business and finance context;

2) Directive EU/2464/2022 and its implementation in the European Union; 3) Climate change and biodiversity: the role of economic system, at local and global level; 4) Co-creation of viable pathways to long-term sustainable initiatives in profit sectors both financial and non financial.

In more details the course suggests research areas on sustainability reporting and management that will be carried out in a systemic view by investigating the impact of ESG issues in the context of the planning and control systems, risk management, corporate governance models and business strategy. The students involved acquire knowledge regarding ESG reporting and managerial and business management tools through an in-depth analysis of literature review and several empirical analysis performed in different contexts. The course offers students both conceptual/ theoretical frameworks and empirical evidence for identifying, analyzing and understanding the key elements of reporting and management on sustainability information. The module will focus mainly on the EU Directive CSRD and on ESRS and ISSB standards for understanding the key effects in terms of standardization of sustainability reporting in the European Union.

#### **CFU / Hours**

1 CFU/8 HOURS

#### **Teaching period**

20th March - 11th April 2025

#### **Sustainable Development Goals**

AFFORDABLE AND CLEAN ENERGY | INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION | CLIMATE ACTION