

## SUSTAINABILITY REPORTING

### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>SUSTAINABILITY REPORTING</b>	<b>02</b>	<b>0</b>	<b>0</b>	<b>02</b>	<b>Class XII</b>	<b>NIL</b>

### Learning Objectives

- To gain insights into the step-by-step process of writing a sustainability report using internationally acceptable standards.
- To evolve a holistic view of sustainability and understand the carrying capacity of ecosystems for human needs.
- To acquire skills to address sustainability challenges in a global context.
- To evaluate industrial/organizational processes/programmes based on the interconnections among economic, environmental, and social activities

### Learning outcomes

The Learning Outcomes of this course are as follows.

After studying the course, the students will be able to:

- Develop a multi-disciplinary and holistic perspective of sustainability and identify key factors determining sustainability and associated benefits
- Write sustainability reports using universal, sector, and topic standards
- Explain sustainability challenges and effective methods to communicate it to different stakeholders
- Apply sustainability concepts, and GRI Standards for sustainable industries
- Serve as environmental consultants to different industries
- Advise governments on sustainable environmental policies

### SYLLABUS: SUSTAINABILITY REPORTING

#### Practicals/Hands-on Exercises (02 Credits: 60 hours)

1. Investigate the framework for sustainability reporting outlined by global reporting initiatives (GRI)
2. Analyse universal, sector, and topic standards given by GRI

3. Develop sustainability reporting of your institute
4. Examine and report the sustainability of your residential society or residential area around your College
5. Compare and contrast sustainability reporting of the market in your neighbourhood and the selected mining industry
6. Visit a thermal power plant in and around your city and write its sustainability report
7. Using appropriate standards, evaluate the sustainability of a Cement Factory in your city
8. Field survey of a waste treatment facility in your city, assess their sustainability and give recommendations if required.
9. Analyze the potential and limitations of certified tools and software recommended by the GRI for sustainability reporting
10. Examine and evaluate sustainability reports available on different sectors and topics worldwide and give appropriate recommendations, if any.

### **Teaching learning interface for practical skills**

To impart training on technical and analytical skills related to the course objectives, a wide range of learning methods will be used, including (a) laboratory practicals; (b) field-work exercises; (c) customized exercises based on available data; (d) survey analyses; and (e) developing case studies; (f) demonstration and critical analyses; and (h) experiential learning individually and collectively.

### **Prospective Sectors:**

All Multi-National Companies, (b) Environmental and Sustainability Consultancies, (c) Environmental NGOs, (d) World Bank, and (e) UNDP

### **Essential/recommended readings**

- Bini, L. and Bellucci, M., 2020. Integrated Sustainability Reporting: Linking Environmental and Social Information to Value Creation Processes. Springer.
- A Short-Introduction to GRI Standards.  
<https://www.globalreporting.org/media/wtafl4tw/a-short-introduction-to-the-gri-standards.pdf>
- Evaluating National Policies on Corporate Sustainability Reporting  
<https://wedocs.unep.org/handle/20.500.11822/9435>
- Gutterman, A.S., 2021. Sustainability Reporting and Communications. Business Expert Press.
- Sustainability Reporting in the Financial Sector: A Governmental Approach  
<https://wedocs.unep.org/handle/20.500.11822/17375>
- United Nations Environment Program (UNEP), 2015. Raising the bar: Advancing environmental disclosure in sustainability reporting.

### **Suggested readings**

- Greiling, D., Traxler, A.A. and Stötzer, S., 2015. Sustainability reporting in the Austrian, German and Swiss public sector. International Journal of Public Sector Management.
- <https://www.globalreporting.org/reporting-support/reporting-tools/certified-software-and-tools/>

### **Examination scheme and mode:**

Evaluation scheme and mode will be as per the guidelines notified by the University of Delhi.