

Category	Content
Module title (German)	Nachhaltigkeitsberichterstattung & Integrated Reporting
Subtitle	
Module title (English)	Sustainability Accounting & Integrated Reporting
Credit points and total expected workload	6 CP
Responsible	Chair of Accounting, Management Control and Auditing
Contact	Thomas Kern (The Accountability Institute, Melbourne/Australia) Assoc. Prof. Nick McGuigan (Monash University, Melbourne/Australia) (Prof. Dr. Peter Lorson, Rostock/Germany)
Language	English / seminar paper in German or English
Enrolment cap	Yes (5-30 participants – if oversubscribed selection by lot)

Module level	Bachelor Programme – advanced
Mandatory prerequisites	None
Recommended prerequisites	English language skills Successful participation in „Introduction to Business Administration“ Knowledge in „Accounting“ and „Financial Accounting“

Assignment to curricula	B.Sc. Wirtschaftswissenschaften B.Sc. Betriebswirtschaftslehre B.Sc. Wirtschaftsinformatik B.Sc. Wirtschaftsingenieurwesen B.A. Wirtschaftspädagogik
Relation to subsequent modules/subject-specific parts	None

Module duration	1 semester
Term/Offering mode	Wintersemester - unregular

Learning and qualification objectives (skills)	Through this module, students gain skills for the academic discourse on fundamental issues of accounting, accountability and assurance facing the accounting profession. Basic techniques for academic writing are presented and developed through the module.
Teaching content	This module focuses on the ways in which sustainability impacts on the core functions performed by professionals in accounting and business. It considers both external and internal reporting aspects of corporate social and environmental sustainability, and the ways in which such information can be incorporated into organisational decision making. After a critical introduction to the legal (oversight) framework, corporate governance expectations are debated and discussed from a societal and ethical point of view. The fundamentals of sustainability and integrated reporting are discussed, including whether such models could meet

	increasing corporate governance expectations. Related problems are to be discussed in groups and to be elaborated on in a seminar paper. The interim results are to be presented.
Literature	TBA at beginning of semester

Attendance in weekly hours (SWS) differentiated by delivery mode	
Delivery mode 1	Colloquium 2 SWS
Delivery mode 2	
etc.	
Learning modes	Structured self-studies Group work Online discussion forums Writing of an academic paper Oral presentation (incl. preparation of visual aids)
Expected student workload	Attendance: 20 h Preparation and follow-up: 30 h Structured self-studies: 30 h Academic paper (research + writing) 90 h Preparation of presentation: 10 h Total 180 h

(Assessment) prerequisites (type, extent) if any	Participation in online group discussions as well as participation during class discussions (online or in presence).
Assessment tasks/requirements for successful completion of the module (type, extend)	Seminar paper (10-14 pages) and presentation of interim results (10 min).
Assessment due dates	
Assessment	

Remarks	<p>This module can be used in B.Sc. Business and Economics as "ABWL: Projektarbeit", as "Projektseminar" or as an <u>elective</u> module.</p> <p>Two separate registrations are required</p> <ul style="list-style-type: none"> • Chair of Accounting, Management Control and Auditing (01.08.21 - 08.11.21), • Study and Examination Office (11.10. - 08.11.21; Frist zur Anmeldung als ABWL-Projektarbeit/Projektseminar: 11.10.-25.10.21). <p>The schedule of classes is as follows:</p> <ul style="list-style-type: none"> • Mon, 01.11.21: „Introduction to scientific writing“; • Online Workshops <ul style="list-style-type: none"> • Mon, 08.11.21 • Mon, 15.11.21 – inter alia Assignment of topics • Mon, 22.11.21 • Mon, 29.11.21 • Mon, 06.12.21 • Mon, 13.12.21 – Presentation of interim findings
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Date of last change	
Editor	Lorson
System number	
Status	