FOCUS UNIVERSITY INSTITUTE

Madrid, Spain

SUSTAINABILITY REPORTING AND BUSINESS ACCOUNTABILITY

Program Developer: Luis Fernando (Lou) Villalba, PhD., EdD.

Course Code:	MBA-BS 609 (Provisional)
Credits:	3 North American Graduate Credits / Proposed 6 ECTS
Academic Level:	Graduate (Master's / MBA)
Duration:	14 Weeks
Student Workload:	Approximately 150 Hours (42 Guided + 108 Independent)
Delivery Mode:	Madrid-Based, Online, or Blended
Program/Stage:	Master of Business Administration — Concentration: Business and Sustainability / Concentration Course 9
Professor:	____________________
Office Hours:	[To be determined]
Contact:	[To be determined]

1. Course Description

This advanced MBA concentration course develops the managerial capability to identify, measure, control, report, substantiate, and improve organizational sustainability performance. Students compare impact reporting, sustainability-related financial disclosure, regulatory reporting, management information, stakeholder accountability, and voluntary communications while distinguishing their audiences, purposes, boundaries, materiality concepts, and claims.

Students design sustainability data architecture, baselines, methodologies, estimates, controls, evidence trails, and review processes across climate, energy, water, materials, waste, biodiversity, workforce, human rights, communities, customers, supply chains, governance, and selected green-technology contexts. They apply environmental-management-system principles comparable to academic study of ISO 14001 concepts: context, aspects and impacts, obligations, objectives, operational control, monitoring, corrective action, management review, and continual improvement.

The course culminates in a Sustainability Reporting, Accountability, and Environmental-Management Portfolio. It develops assurance readiness and claims integrity but does not confer ISO certification, auditor status, legal authority, or professional assurance qualification; current standards and jurisdictional requirements must always be verified.

Prerequisites: Successful completion of the six-course MBA common trunk or approved equivalent.

2. Course Learning Outcomes

Upon successful completion of this course, students will be able to:

LO1. **Critically compare** the purposes, audiences, boundaries, materiality concepts, principles, and interoperability of major sustainability reporting, sustainability-related financial disclosure, accountability, and environmental-management frameworks. [Bloom's Level 5: Evaluate]

LO2. **Design** decision-useful sustainability data governance, baselines, methodologies, estimates, controls, evidence trails, and indicators for material environmental, social, governance, value-chain, risk, opportunity, and performance information. [Bloom's Level 6: Create]

LO3. **Apply** environmental-management-system principles comparable to ISO 14001 concepts to identify aspects and impacts, obligations, objectives, operational controls, monitoring, corrective action, management review, and continual improvement. [Bloom's Level 4: Analyze]

LO4. **Evaluate** sustainability reports, metrics, targets, narratives, forecasts, and claims for completeness, balance, comparability, traceability, uncertainty, control quality, greenwashing risk, assurance readiness, and accountability to affected stakeholders and rights-holders. [Bloom's Level 5: Evaluate]

LO5. **Create and defend** an integrated sustainability reporting, accountability, and environmental-management portfolio with material disclosures, data and control documentation, governance, remediation, improvement priorities, and transparent professional communication. [Bloom's Level 6: Create]

3. Required Materials

3.1 Main Texts and Open Educational Resource (OER)

- Main Text 1 (Open Access): Global Reporting Initiative. (2021-current). GRI Standards. Freely downloadable. https://www.globalreporting.org/standards/
- Main Text 2 (Open Access): IFRS Foundation. (2023-current). IFRS S1 and IFRS S2 plus supporting implementation materials. Free registration may be required. https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/

3.2 Supplementary Texts (Non-Open Educational Resources)

- Greenhouse Gas Protocol. (2004-current). Corporate Standard, Scope 2 Guidance, Scope 3 Standard, and calculation guidance.
- European Financial Reporting Advisory Group. (2023-current). European Sustainability Reporting Standards and implementation guidance; use only after verifying current EU requirements.
- United States Environmental Protection Agency. Environmental management system implementation guidance using ISO 14001 as a model.
- Selected current reporting standards, jurisdictional requirements, sector guidance, organizational reports, assurance statements, enforcement actions, and green-claims cases.

3.3 Open Educational Resources (OER)

- GRI Standards and supporting resources (freely downloadable): https://www.globalreporting.org/standards/
- IFRS Sustainability Standards Navigator and supporting materials: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/
- GHG Protocol standards and guidance: https://ghgprotocol.org/standards-guidance
- EFRAG ESRS and implementation support: https://www.efrag.org/en/sustainability-reporting/esrs-workstreams
- US EPA Environmental Management Systems resources: https://www.epa.gov/ems

- UNCTAD Guidance on Core Indicators for Entity Reporting: https://unctad.org/topic/enterprise-development/accounting-and-reporting/isar
- Taskforce on Nature-related Financial Disclosures recommendations and guidance: https://tnfd.global/recommendations-of-the-tnfd/
- OpenStax Business Ethics (CC BY-NC-SA 4.0): https://openstax.org/details/books/business-ethics

3.4 Technology Requirements

- Reliable internet connection and Learning Management System access
- Spreadsheet, collaborative-document, presentation, process-mapping, data-dictionary, control-matrix, dashboard, calculation, and data-visualization tools
- Instructor-approved artificial-intelligence, carbon-accounting, environmental-data, reporting, tagging, workflow, analytics, and assurance-support tools; multiple commercial subscriptions are not required
- PDF annotation and video-conferencing capability for standards research, report analysis, control walkthroughs, executive briefings, and the final oral defence

4. Assessment Structure

The course combines Reporting and Accountability Labs, a Materiality, Boundary, Data and Control Diagnostic, an independently completed midterm examination, a Framework Crosswalk and Claims Assurance Exercise, and the Week 14 Sustainability Reporting, Accountability, and Environmental-Management Portfolio.

Assessment Component	Type	Weight	Due Date
Reporting & Accountability Labs	Ongoing	10%	Continuous
Materiality, Boundary, Data & Control Diagnostic	**Formative**	15%	Week 4
Midterm Examination	**Summative**	20%	Week 7
Framework Crosswalk & Claims Assurance Exercise	**Summative**	15%	Week 10
Sustainability Reporting, Accountability & Environmental-Management Portfolio	**Summative**	40%	Week 14
TOTAL		**100%**	

5. Grading Scale

This course uses the American University grading scale:

Letter Grade	Percentage	Description
A	93-100%	Excellent; exceptional achievement
A-	90-92%	Excellent work with minor areas for improvement
B+	87-89%	Very good; above average performance
B	83-86%	Good; solid understanding demonstrated
B-	80-82%	Good work with some areas for improvement
C+	77-79%	Satisfactory; meets basic requirements
C	73-76%	Adequate; acceptable understanding
C-	70-72%	Passing but below average
D	60-69%	Minimum passing; significant improvement needed

Letter Grade	Percentage	Description
F	Below 60%	Failing; does not meet course requirements

6. Course Schedule

Week 1: Reporting Purposes, Audiences, Accountability, and Architecture

Topics: impact reporting; sustainability-related financial disclosure; regulatory and voluntary reporting; management information; users; accountability; reporting principles; interoperability; current-authority checks

Readings: GRI Standards overview; IFRS S1 overview; selected current jurisdictional guidance

Synchronous: purpose-audience-decision-use and reporting-architecture laboratory

Asynchronous: select an approved organization and define reporting and accountability decisions

Week 2: Boundaries, Value Chains, Stakeholders, and Rights-Holders

Topics: organizational, operational, financial-control, equity-share, activity, geographic, temporal, and value-chain boundaries; affected stakeholders; rights-holders; consolidation; omissions; restatements

Readings: GRI 1-3; GHG Protocol boundary guidance

Synchronous: boundary, value-chain, stakeholder, omission, and consolidation case

Asynchronous: prepare a boundary and accountability map

Week 3: Materiality, Double Materiality, Risks, Opportunities, and Impacts

Topics: impact materiality; financial materiality; double materiality; severity; likelihood; scale, scope, remediability; horizons; dependencies; stakeholder input; governance and documentation

Readings: GRI 3; IFRS S1; current ESRS implementation material

Synchronous: materiality-method, evidence, stakeholder-input, and challenge laboratory

Asynchronous: build a preliminary material-topic and financial-effects register

Week 4: Data Architecture, Baselines, Methods, Controls, and Audit Trails

Topics: data owners; dictionaries; units; boundaries; baselines; estimates; factors; calculations; access; change control; evidence; reconciliations; review; uncertainty; restatement

Readings: GHG Protocol calculation guidance; selected internal-control and data-quality resources

Synchronous: data lineage, control walkthrough, error, and evidence-trail laboratory

Asynchronous: complete the Materiality, Boundary, Data and Control Diagnostic

Assessment Due: Materiality, Boundary, Data & Control Diagnostic (15%)

Week 5: Environmental Management Systems and ISO 14001-Related Principles

Topics: organizational context; leadership; policy; aspects and impacts; compliance obligations; risks and opportunities; objectives; competence; communication; documented information; lifecycle perspective

Readings: US EPA EMS implementation guide; ISO public overview; selected organization evidence

Synchronous: aspects-impacts, obligations, objectives, and EMS-scope laboratory

Asynchronous: create an environmental aspects, impacts, obligations, and objectives register

Week 6: Operational Control, Monitoring, Corrective Action, and Improvement

Topics: operational criteria; procurement and contractors; emergency preparedness; monitoring and measurement; evaluation of compliance; nonconformity; corrective action; internal review; management review; continual improvement

Readings: US EPA EMS resources; selected operational-control cases

Synchronous: control-design, incident, root-cause, corrective-action, and management-review simulation

Asynchronous: prepare for the midterm through an integrated reporting and EMS case

Week 7: Midterm Examination and Reporting-System Integration

Topics: integration of purposes, audiences, boundaries, materiality, data governance, controls, evidence, GRI and ISSB architecture, EMS principles, and accountability

Readings: Review Weeks 1-6 resources

Synchronous: individual midterm examination; generative AI is not permitted unless expressly authorized

Asynchronous: post-examination correction and professional-learning plan

Assessment Due: Midterm Examination (20%)

Week 8: Climate and GHG Accounting

Topics: Scope 1, 2, and 3; inventory boundaries; activity data; emission factors; market- and location-based methods; base years; targets; transition plans; scenarios; financed and avoided emissions claims; controls

Readings: GHG Protocol Corporate Standard, Scope 2 Guidance, and Scope 3 Standard; IFRS S2

Synchronous: inventory, factor, calculation, target, transition-plan, and control laboratory

Asynchronous: develop a traceable climate metric, target, and control file

Week 9: Energy, Water, Materials, Waste, Biodiversity, and Green Technology

Topics: renewable energy; buildings; grids; IT; water; waste and e-waste; transport; agriculture; natural resources; circularity; biodiversity; technology performance; lifecycle effects; rebound; sector indicators

Readings: GRI Topic Standards; TNFD guidance; selected current sector and technology evidence

Synchronous: sector metric, baseline, technology-claim, rebound, and accountability case

Asynchronous: prepare cross-sector environmental disclosures and supporting evidence

Week 10: Framework Crosswalks, Interoperability, and Claims Assurance

Topics: GRI, IFRS S1/S2, ESRS, GHG Protocol, TNFD, UNCTAD indicators; disclosure crosswalks; completeness; neutrality; traceability; green claims; assurance evidence; limitations

Readings: Official framework interoperability and implementation resources

Synchronous: crosswalk, omission, claims, evidence, and assurance-readiness exercise

Asynchronous: submit Framework Crosswalk and Claims Assurance Exercise

Assessment Due: Framework Crosswalk & Claims Assurance Exercise (15%)

Week 11: Workforce, Human Rights, Communities, Customers, and Governance

Topics: workforce composition; job quality; health and safety; diversity and inclusion; supply-chain labour; due diligence; communities; Indigenous rights; customer welfare; privacy; ethics; anti-corruption; governance

Readings: GRI social and governance standards; UN Guiding Principles; selected due-diligence guidance

Synchronous: social-data, human-rights, grievance, remedy, privacy, and governance case

Asynchronous: develop social and governance evidence, control, and accountability records

Week 12: Report Design, Assurance Readiness, Board Review, and Remediation

Topics: connectivity; comparatives; balance; accessibility; digital reporting; evidence files; management representations; internal audit; limited and reasonable assurance concepts; board approval; remediation

Readings: GRI and ISSB presentation guidance; selected assurance standards overview and reports

Synchronous: report critique, assurance-readiness, board challenge, and remediation review

Asynchronous: complete draft disclosures, EMS file, controls, accountability and remediation plan

Project Milestone Due: Approved material disclosures, data and controls, EMS architecture, evidence index, governance, and remediation priorities

Week 13: Reporting, Accountability, and Environmental-Management Studio

Topics: portfolio synthesis; consistency; claims calibration; evidence sufficiency; control gaps; accountability; management review; corrective action; improvement; oral-defence preparation

Readings: Review current authoritative standards and evidence relevant to the selected organization and jurisdictions

Synchronous: portfolio studio, control challenge, instructor consultation, and executive-briefing rehearsal

Asynchronous: complete portfolio, presentation, AI Usage Statement, and critical reflection

Week 14: Portfolio Presentations, Oral Defence, and Integration

Topics: integration of materiality, reporting, data, controls, environmental management, climate, nature, social issues, governance, claims, assurance readiness, accountability, and improvement

Readings: No new readings; review portfolio evidence and course outcomes

Synchronous: portfolio presentations, individual oral defence, peer learning, and course synthesis

Asynchronous: submit final portfolio, evidence files, presentation, AI Usage Statement, and individual reflection

Assessment Due: Final Project: Sustainability Reporting, Accountability & Environmental-Management Portfolio (40%)

7. Detailed Assignment Descriptions

7.1 Reporting & Accountability Labs - 10%

Learning Outcomes Addressed: CLO1, CLO2, CLO3, CLO4, CLO5

Description

Students build reporting and accountability capability through standards navigation, materiality work, data and control laboratories, disclosure analysis, EMS simulations, report critique, evidence testing, and professional challenge.

Requirements

- Attend at least 12 of 14 synchronous sessions and participate actively
- Complete boundary, materiality, data, control, EMS, GHG, sector, social, claims, report, and assurance-readiness laboratories
- Use authoritative current standards, explicit units and boundaries, traceable calculations, evidence, and limitations
- Provide respectful, specific, evidence-based challenge during walkthroughs, cases, peer review, and executive briefings
- Follow confidentiality, lawful access, responsible disclosure, accessibility, academic-integrity, and AI-disclosure requirements

Participation Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Preparation & Engagement (20%)	Consistently prepared; contributions materially improve reporting and accountability decisions	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Applied Reporting & EMS Labs (35%)	Accurate, traceable work demonstrates excellent standards, data, control, and improvement judgment	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Professional Contribution (20%)	Evidence-based challenge materially improves shared analysis	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Responsible Evidence & Conduct (25%)	Exemplary provenance, confidentiality, rights-holder respect, safe disclosure, and AI transparency	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

7.2 Materiality, Boundary, Data & Control Diagnostic (Formative Assessment 1) - 15%

Learning Outcomes Addressed: CLO1, CLO2, CLO3

Due Date: Week 4

Description

Students design the foundations of a credible reporting system for an approved organization: materiality, boundary, data lineage, methods, baselines, controls, ownership, evidence, and accountability.

Requirements

1. Define purposes, audiences, decisions, boundaries, periods, entities, value-chain scope, and limitations
2. Document materiality method, topic universe, stakeholder input, financial effects, and approval governance
3. Create a data dictionary, baseline, source, owner, method, factor, estimate, uncertainty, and restatement register
4. Map collection, calculation, access, change, reconciliation, review, approval, and evidence-retention controls
5. Prioritize control gaps, remediation, responsibilities, safeguards, and a complete AI Usage Statement

Total Length: 1,800-2,200 words plus materiality map, boundary memo, data dictionary, control matrix, evidence index, and source record

Format: APA 7 professional brief with auditable exhibits; submit PDF and editable source files through the LMS

Materiality, Boundary, Data & Control Diagnostic Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Purpose, Scope & Boundaries (15%)	Precise audiences, decisions, entities, value chain, period, methods, and limitations	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Materiality & Accountability (20%)	Transparent method integrates impacts, financial effects, stakeholders, governance, and approval	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Data Architecture & Baselines (25%)	Owners, sources, units, methods, factors, estimates, uncertainty, and restatements are traceable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Controls, Evidence & Remediation (30%)	Lineage, access, change, calculation, reconciliation, review, approval, retention, gaps, and remediation are robust	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Communication & AI Transparency (10%)	Decision-ready, reproducible, cited, calibrated, accessible, and fully documented	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

7.3 Midterm Examination (Summative Assessment 1) - 20%

Learning Outcomes Addressed: CLO1, CLO2, CLO3, CLO4

Due Date: Week 7

Description

The individual examination assesses independent mastery of reporting purposes, audiences, boundaries, materiality, data governance, controls, major framework architecture, environmental-management principles, and accountability.

Requirements

1. Compare impact reporting, sustainability-related financial disclosure, management information, and accountability purposes
2. Analyze boundaries, materiality, stakeholders, risks, opportunities, impacts, and value-chain implications
3. Design or critique baselines, methods, factors, estimates, data lineage, controls, and evidence trails
4. Apply EMS context, aspects, impacts, obligations, objectives, controls, monitoring, corrective action, and review concepts
5. Recommend and defend proportionate reporting-system and accountability improvements

Format: 120-minute examination with applied short answers, evidence interpretation, analytical work, and an integrated decision case

Conditions: Individual work; approved reference sheet and calculator permitted; generative AI not permitted

Midterm Examination Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Framework Purposes & Concepts (20%)	Reporting, disclosure, accountability, and EMS concepts are accurately compared and applied	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Boundaries, Materiality & Stakeholders (20%)	Scope, impacts, risks, opportunities, affected groups, and materiality are rigorous	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Data, Methods & Controls (25%)	Baselines, calculations, estimates, lineage, controls, and evidence are sound	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
EMS & Improvement Judgment (20%)	Aspects, obligations, objectives, controls, monitoring, corrective action, and review are integrated	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Recommendation & Communication (15%)	Coherent, proportionate response is concise and convincingly defended	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

7.4 Framework Crosswalk & Claims Assurance Exercise (Summative Assessment 2) - 15%

Learning Outcomes Addressed: CLO2, CLO3, CLO4

Due Date: Week 10

Description

Students prepare a framework crosswalk and assurance-readiness memorandum for selected environmental, social, governance, or technology-related disclosures and claims.

Assignment Focus

The submission must distinguish requirements, guidance, organizational choices, estimates, forecasts, claims, and professional judgment; current authority and jurisdiction must be checked.

Requirements

1. Reporting context, audiences, jurisdictions, frameworks, boundaries, material topics, and claims
2. Crosswalk of relevant GRI, IFRS S1/S2, ESRS, GHG Protocol, TNFD, or other selected provisions
3. Traceable disclosure, metric, target, narrative, calculation, control, and evidence analysis
4. Completeness, balance, comparability, uncertainty, omission, greenwashing, and misstatement risk review
5. Assurance-readiness gaps, management response, remediation, ownership, review, and escalation
6. Complete standards-version, source, data, calculation, assumption, limitation, safe-disclosure, and AI Usage Statement records

Total Length: 1,800-2,200-word memorandum plus framework crosswalk, disclosure tests, claim file, control evidence, and remediation register

Format: Professional decision memorandum, auditable exhibits, and 5-7 minute individual review; submit through the LMS

Framework Crosswalk & Claims Assurance Exercise Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Context, Frameworks & Current Authority (10%)	Purposes, jurisdictions, versions, boundaries, topics, and claims are precise	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Crosswalk & Interoperability (20%)	Relevant provisions are accurately mapped without false equivalence	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Disclosure, Metric & Evidence Testing (20%)	Requirements, data, calculations, narratives, controls, and evidence are traceable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Claims, Omissions & Misstatement Risk (20%)	Completeness, balance, uncertainty, greenwashing, and material error are rigorously assessed	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Assurance Readiness & Remediation (20%)	Gaps, ownership, actions, review, escalation, and limitations are actionable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Evidence & AI Transparency (10%)	Standards, sources, data, assumptions, and AI use are verified and auditable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

8. Final Project: Sustainability Reporting, Accountability & Environmental-Management Portfolio (Summative Assessment 3) - 40%

Learning Outcomes Addressed: All course learning outcomes (CLO1-CLO5)

8.1 Project Overview

The final project is the signature assessment of Sustainability Reporting and Business Accountability. Students produce and defend an integrated portfolio connecting material disclosures to data, controls, environmental management, governance, accountability, and continual improvement.

8.2 Project Scope

Each student selects an approved organization, business unit, facility, product-service system, sector, or bounded value chain with lawful, non-confidential evidence. The project is academic and does not claim compliance, certification, audit, or assurance authority.

8.3 Deliverables

Sustainability Reporting, Accountability and Environmental-Management Portfolio (3,500-4,500 words plus exhibits)

1. Executive and Governance Brief: reporting context, material topics, key performance, limitations, accountability gaps, decisions requested, and improvement priorities
2. Reporting Architecture: purposes, audiences, frameworks, boundaries, materiality, reporting period, governance, and current-authority record
3. Material Disclosures: selected climate, energy, water, materials, waste, biodiversity, workforce, human-rights, community, customer, and governance information
4. Data and Control File: dictionary, baselines, methods, factors, estimates, uncertainty, lineage, reconciliations, review, approvals, evidence, and restatements
5. Environmental-Management File: context, aspects and impacts, obligations, objectives, operational controls, monitoring, nonconformity, corrective action, management review, and improvement
6. Claims and Assurance-Readiness File: claims register, substantiation, balance, omissions, greenwashing risk, evidence tests, control gaps, and remediation
7. Accountability and Improvement Plan: board and executive oversight, ownership, stakeholder and rights-holder engagement, grievance and remedy, roadmap, measures, and adaptation
8. Evidence and AI Record: standards versions, dated sources, data provenance, reproducible calculations, assumptions, limitations, independent judgment, reflection, and disclosure

Executive Presentation and Individual Oral Defence (12-15 minutes plus 5-10 minutes for questions)

- Present during the Week 14 synchronous session
- 10-12 slides or equivalent executive-ready narrative supported by materiality, disclosure, metric, control, EMS, accountability, and remediation evidence
- Respond to questions about standards, boundaries, methods, data, claims, controls, stakeholders, assurance readiness, improvement, and limitations
- Professional, accessible, and interculturally responsive communication with calibrated claims and independent graduate mastery

8.4 Project Timeline & Milestones

Week	Milestone	Deliverable	Weight
Week 9	Scope and Evidence Gate	Approved reporting context, boundaries, materiality method, data and control plan, and evidence protocol	Formative feedback

Week	Milestone	Deliverable	Weight
Week 12	Integrated Design Gate	Draft disclosures, EMS architecture, claims register, assurance-readiness analysis, governance, and remediation	Peer/instructor review
Week 13	Complete Draft and Challenge	Complete portfolio, evidence files, presentation, reflection, and AI record	Instructor feedback
Week 14	Final Presentation and Defence	Final portfolio, evidence files, executive presentation, and individual defence	40% of final grade

8.5 Final Project Grading Rubric

Sustainability Reporting, Accountability & Environmental-Management Portfolio Written/Applied Portfolio (70% of Final Project Grade)

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Reporting Architecture & Current Authority (15%)	Purposes, audiences, frameworks, versions, boundaries, materiality, governance, and limitations are decision-ready	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Material Disclosures & Performance Analysis (15%)	Balanced, connected disclosures integrate environmental, social, governance, financial, and value-chain evidence	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Data, Methods, Controls & Evidence (15%)	Baselines, methods, factors, estimates, lineage, controls, approvals, and audit trails are robust	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Environmental Management & Improvement (15%)	Aspects, obligations, objectives, controls, monitoring, corrective action, review, and continual improvement are coherent	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Claims Integrity & Assurance Readiness (15%)	Claims, omissions, uncertainty, greenwashing risks, evidence tests, gaps, and remediation are critically evaluated	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Accountability, Governance & Roadmap (15%)	Oversight, ownership, stakeholder engagement, remedy, actions, measures, and adaptation are actionable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Evidence, Limitations, AI & Professional Quality (10%)	Executive-ready, current, reproducible, calibrated, accessible, safe, and transparently disclosed	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

Executive Presentation and Individual Oral Defence (30% of Final Project Grade)

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Accountability Narrative (30%)	Compelling narrative connects material issues, evidence, performance, controls, accountability, and decisions	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Analytical & Reporting Visuals (25%)	Accurate, accessible visuals make metrics, trends, boundaries, controls, gaps, and remediation understandable	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Executive & Intercultural Presence (20%)	Confident, concise, accessible, calibrated, and responsive to diverse users	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready
Oral Defence (25%)	Responses demonstrate independent mastery of standards, methods, data, controls, claims, accountability, improvement, and limits	Strong, relevant work with minor gaps in evidence, integration, or precision	Adequate work demonstrating minimum competence but limited depth or integration	Incomplete, inaccurate, weakly supported, or not decision-ready

9. Course Learning Outcomes and Assessment Alignment

CLO / Assessment	Labs	Diagnostic	Midterm	Exercise	Final Project
CLO1	✓✓	✓✓	✓✓	✓	✓✓
CLO2	✓✓	✓✓	✓✓	✓✓	✓✓
CLO3	✓✓	✓✓	✓✓	✓✓	✓✓
CLO4	✓✓	✓	✓✓	✓✓	✓✓
CLO5	✓	✓	✓	✓	✓✓

Key: ✓ = Addressed | ✓✓ = Primary Direct Evidence

10. Course Policies

10.1 Attendance & Participation

Regular attendance and active participation in synchronous sessions are essential for success in this course. Students are expected to attend all scheduled synchronous sessions with cameras enabled. If you must miss a session, please notify the instructor in advance. More than two unexcused absences may result in a reduced participation grade.

10.2 Late Submission Policy

- Assignments submitted within 24 hours of deadline: 10% penalty
- Assignments submitted 24-48 hours late: 20% penalty
- Assignments submitted more than 48 hours late: not accepted without prior approval
- Extensions may be granted for documented emergencies with advance notice

10.3 Academic Integrity

All work submitted must be your own original work. Plagiarism, including the use of AI-generated content without proper disclosure, is a serious academic offense. All sources must be properly cited. Violations of academic integrity will result in a zero for the assignment and may lead to further disciplinary action.

10.4 AI Usage Policy

Artificial intelligence may support selected standards discovery, crosswalking, data-quality checks, control drafting, anomaly review, scenario work, report analysis, and communication, but students remain accountable for every standards version, boundary, unit, source, factor, calculation, estimate, control, disclosure, omission, and claim.

1. Assessment Conditions: The Week 7 midterm examination is completed without generative AI unless the instructor expressly authorizes a specific tool or accommodation.
2. Transparency and Provenance: Every AI-assisted submission must include an AI Usage Statement identifying tools, purposes, material prompts, outputs used, information supplied, verification steps, limitations, and substantive human revisions.
3. Verification, Current Authority, and Professional Limits: AI output is not evidence. Students must use dated authoritative sources, verify calculations and claims, distinguish facts from estimates and scenarios, document limitations, and avoid presenting course work as legal, audit, certification, engineering, or other regulated professional advice.
4. Privacy, Security, Confidentiality, Rights, and Responsible Disclosure: Sensitive personal, community, employee, customer, supplier, ecological, contractual, proprietary, or security information must not be entered into public AI systems. Students must use lawful access, data minimization, approved storage, safe simulation, rights-holder respect, and responsible disclosure.

10.5 Communication Expectations

The instructor will respond to emails within 48 hours during the work week. For urgent matters, please indicate 'URGENT' in the subject line. Course announcements will be posted on the LMS. Students are expected to check the LMS and their university email daily.

10.6 Accessibility & Accommodations

Focus University Institute is committed to providing equal access to all students. Students requiring accommodations should contact the Disability Services Office and the instructor at the beginning of the term. Reasonable accommodations will be made to ensure full participation in all course activities.

10.7 Netiquette Guidelines

Online learning requires respectful, professional communication. When participating in synchronous and asynchronous discussions, please use professional language, be respectful of diverse perspectives, avoid all-caps (which reads as shouting), and provide constructive feedback. Remember that cultural differences may affect communication styles.

11. Additional Resources

11.1 Library & Research Support

- Focus University Institute Library: sustainability reporting, accounting, environmental management, assurance, governance, climate, nature, human rights, supply chains, regulation, green claims, and data-quality databases
- Research Librarian consultations are available for authoritative academic, regulatory, standards, statistical, organizational, community, and methodological evidence.

11.2 Writing & Academic Support

- Writing and Learning Support: graduate standards research, data governance, spreadsheet modelling, carbon-accounting concepts, control design, evidence evaluation, disclosure writing, visualization, and presentation consultations
- APA Citation Guide: Purdue OWL (https://owl.purdue.edu/)

11.3 Technical Support

- IT Help Desk: LMS, spreadsheet, data-dictionary, process-mapping, control-matrix, dashboard, secure-storage, visualization, accessibility, and approved-tool support
- Source verification, data-provenance, safe-disclosure, accessibility, reproducibility, and AI Usage Statement tutorials are available in the course Getting Started module.

11.4 Professional Development

- GRI, IFRS Foundation/ISSB, GHG Protocol, EFRAG, UNCTAD ISAR, TNFD, US EPA, and other authoritative reporting and environmental-management resources
- Peer-reviewed research, current jurisdictional guidance, organizational reports, public datasets, assurance statements, enforcement actions, and stakeholder evidence
- OpenStax and other instructor-approved OER supporting ethics, accountability, management, data interpretation, and professional judgment

11.5 Suggested Bibliography (APA 7)

European Commission. (2023). Commission Delegated Regulation (EU) 2023/2772 as regards sustainability reporting standards. Official Journal of the European Union.
European Financial Reporting Advisory Group. (2024-current). ESRS implementation guidance. https://www.efrag.org/en/sustainability-reporting/esrs-workstreams

Global Reporting Initiative. (2021-current). GRI Standards. https://www.globalreporting.org/standards/
Greenhouse Gas Protocol. (2004). A corporate accounting and reporting standard (revised edition). https://ghgprotocol.org/corporate-standard
Greenhouse Gas Protocol. (2011). Corporate value chain (Scope 3) accounting and reporting standard. https://ghgprotocol.org/scope-3-calculation-guidance-2
IFRS Foundation. (2023). IFRS S1 general requirements for disclosure of sustainability-related financial information. https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/
IFRS Foundation. (2023). IFRS S2 climate-related disclosures. https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/
International Organization for Standardization. (2015-current). ISO 14001 environmental management systems—Requirements with guidance for use. Use the institutionally licensed current edition.
Taskforce on Nature-related Financial Disclosures. (2023). Recommendations of the TNFD. https://tnfd.global/recommendations-of-the-tnfd/
United States Environmental Protection Agency. (n.d.). Environmental management systems resources. https://www.epa.gov/ems

12. Syllabus Disclaimer

This syllabus represents a plan for the course and may be modified when reporting standards, environmental-management guidance, laws, technologies, assurance practices, or data requirements change. Students must verify the current authoritative version and jurisdiction before relying on any requirement or claim.

Focus University Institute

Madrid, Spain