

Module number 94135	Module name Elective: Sustainability Management and Reporting		
Course of study M.Sc. Environmental Governance	Type of course Elective Module	Semester / Rotation 3rd / Winter Term	
Teaching methods (‘Socratic’) Lectures, case study work, presentations	Prerequisites for attendance None	Language English	
Type of examination (duration) Short research assignment / thesis paper		ECTS-LP (Workload) 5 (150h, of this 55 attendance)	
Module coordinator Prof. Dr. Heiner Schanz; Email: heiner.schanz@envgov.uni-freiburg.de			
Additional teachers involved -			
Syllabus <p>The perspectives on ‘sustainability’ in business and consequently the type of sustainability management companies are engaged in are shifting. Following Gerdeman (2014) some companies still initially focus on compliance issues and due diligence resp. regulatory affairs, whereas others become more strategic about sustainability by focusing on increasing efficiency and increasing reputation through developing business cases based on sustainability considerations. Still other companies shift to more advanced innovative stages by integrating sustainability into the core of the business in ways that transform the company. The shift in sustainability management approaches is accompanied by a growing market for sustainability services, ranging from classical strategy consultants including stakeholder management and CSR-activities to sustainability reporting and sustainability assurance services.</p> <p>The module provides a conceptual and theoretical overview on different approaches and instruments to sustainability issues in business management and reporting in general. It is not intended as a technical module to train students in the application of different instruments in sustainability management and reporting, but rather to understand the main driving forces underlying the shifts in sustainability management and reporting, as well as in sustainability services. This will be accomplished through a combination of interactive (‘Socratic’) lectures, intensive readings, case studies from different industries as well as short research assignments.</p>			
Learning goals and qualifications: <p>In this module students learn to:</p> <ul style="list-style-type: none"> • Identify the main approaches of sustainability management and reporting in companies and their distinctive characteristics (1, 2); • Understand the shifts and their underlying dynamics in approaches to sustainability management and reporting (2); • Apply basic skills of research to relevant case studies (3, 6). <p><i>Classification of cognitive skills following Bloom (1956):</i> 1 = Knowledge: recalling facts, terms, basic concepts and answers; 2 = Comprehension: understanding something; 3 = Application: using a general concept to solve problems in a particular situation; 4 = Analysis: breaking something</p>			
Core readings: <p>A list of relevant texts will be made available at the start of the course; obligatory readings (and part of the voluntary readings) will be made available online in electronic form.</p> <p>Miller, K.P. and Serafeim, G. (2014): Chief Sustainability Officers: Who Are They and What Do They Do? Chapter 8 in Leading Sustainable Change, Oxford University Press, 2014. Available at SSRN: http://ssrn.com/abstract=2411976 or http://dx.doi.org/10.2139/ssrn.2411976.</p> <p>Schrettle, S., Hinz, A., Scherrer -Rathje, M., & Friedli, T. (2014). Turning sustainability into action: Explaining firms' sustainability efforts and their impact on firm performance. <i>International Journal of Production Economics</i>, 147, 73-84.</p>			

Starik, M., & Kanashiro, P. (2013). Toward a Theory of Sustainability Management: Uncovering and Integrating the Nearly Obvious. *Organization & Environment*, 26(1), 7-30.

Dauvergne, P., & Lister, J. (2012). Big brand sustainability: Governance prospects and environmental limits. *Global Environmental Change*, 22(1), 36-45. doi:<http://dx.doi.org/10.1016/j.gloenvcha.2011.10.007>

Friedman, M. (1970). The Social Responsibility of Business is to Increase its Profits. *The New York Times Magazine*, pp. 32-33, 122-126. Retrieved from <http://www.umich.edu/~thecore/doc/Friedman.pdf>

Kolk, A. (2010). Trajectories of sustainability reporting by MNCs. *Journal of World Business*, 45(4), 367-374.

Hahn, R., & Kühnen, M. (2013). Determinants of sustainability reporting: a review of results, trends, theory, and opportunities in an expanding field of research. *Journal of Cleaner Production*, 59, 5-21. .