

IB9RW-15 Sustainability Reporting

27/28

Department

Warwick Business School

Level

Taught Postgraduate Level

Module leader

Lisa Weaver

Credit value

15

Module duration

9 weeks

Assessment

100% coursework

Study location

University of Warwick main campus, Coventry

Description

Introductory description

This module familiarises students with the practice of sustainability reporting and the use of sustainability reports by a range of stakeholders including investors.

Module aims

This module equips students with the knowledge and skills to read, analyse and critically evaluate sustainability reports produced by companies and other organisations in a rapidly evolving global landscape.

Students will explore key reporting frameworks, including IFRS S1 and S2, and examine how organisations communicate sustainability-related risks and opportunities to investors and other stakeholders.

The module emphasises the integration of financial and non-financial information, ethical considerations, and introduces the role of assurance in enhancing trust.

Through the use of real-world case studies and practical activities, students develop the ability to interpret disclosures, challenge potential bias, and appreciate how sustainability reporting can drive strategic decision-making and long-term value creation.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

The global variety of sustainability reporting frameworks

Integrated Reporting

Investor-focussed Sustainability Reporting (IFRS Sustainability Standards)

Deep dive into specific topics e.g. Climate-related financial disclosure, Nature-related financial disclosure

Assessing the quality of sustainability reports

Sustainability related impacts on financial statements

Ethics, credibility and assurance

Learning outcomes

By the end of the module, students should be able to:

- Demonstrate an understanding of current sustainability reporting frameworks and differences between these frameworks.
- Develop personal viewpoints and articulate opinions on current issues in sustainability reporting.
- Recognise ethical dilemmas facing preparers of sustainability reports and recommend appropriate responses.
- Prepare and present clear, concise and effective communications in respect of sustainability reporting issues for a range of both internal and external stakeholders of an organisation.

Indicative reading list

[Reading lists can be found in Talis](#)

Research element

Students will be encouraged to investigate company cases in exploring the background and context of sustainability reporting activities and their appropriateness.

Interdisciplinary

Sustainability reporting issues cross disciplinary boundaries and require an engagement with different types of expertise from both the social and the natural sciences, for example in relation to climate change, biodiversity, or human rights disclosure.

International

Sustainability reporting issues tend to be global issues, most evidently in the area of greenhouse gas emissions reporting in relation to international reporting frameworks and climate change policies. Many sustainability reporting issues refer to the United Nations Sustainable Development Goals and international agreements. IFRS Sustainability Reporting Standards are intended for global use and widely adopted. Reporting entities tend to have supply chains that span the globe and often long distances between countries and jurisdictions whilst being associated with a variety of local impacts across international communities.

Subject specific skills

Interpret and apply key sustainability reporting frameworks, including IFRS S1 and S2.

Analyse sustainability-related risks and opportunities and assess how these should be reflected in narrative disclosures and financial statements.

Evaluate and apply the concept of materiality, including financial materiality and double materiality. Critically assess the quality of sustainability disclosures, identifying potential bias, greenwashing, and gaps in transparency.

Transferable skills

Develop problem framing and problem solving skills in exploring case studies.

Demonstrate the use of professional scepticism and judgement in sustainability reporting.

Study

Study time

Type	Required
Online learning (independent)	9 sessions of 1 hour (6%)
Other activity	18 hours (12%)
Private study	49 hours (33%)
Assessment	74 hours (49%)
Total	150 hours

Private study description

Private study includes preparation for lectures

Other activity description

9 x 2 hr F2F workshops

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Assessment group A2

	Weighting	Study time	Eligible for self-certification
Assessment component			
Individual assignment	100%	74 hours	Yes (extension)
Reassessment component is the same			

Feedback on assessment

via my.wbs

Availability

Courses

This module is Core for:

- Year 1 of TIBS-NL00 MSc Accounting and Sustainability

This module is Optional for:

- Year 1 of TIBS-NN00 MSc Accounting and Financial Management