

# Sustainability Accounting and Integrated Reporting

A series of lectures with managers  
and sustainability specialists

## Competence Centre for Economic, Ecological and Social Sustainability

The Competence Centre for Economic, Environmental and Social Sustainability is a multi-disciplinary and cross-faculty centre of excellence, composed of professors and researchers from unibz and other Italian and foreign universities. The main objective of the competence centre is to study the economic, environmental and social aspects of policies and actions aimed at sustainable development in South Tyrol and to develop innovative approaches and solutions to be used in their implementation. The centre aims to bring together and interconnect the various areas of expertise, create synergies and stimulate fundraising initiatives, thus making a substantial contribution to the province's initiative in the field of sustainability.

In particular, the centre has the following objectives in the fields of research, teaching and cooperation with companies and institutions:

- Promoting sustainability in South Tyrol and beyond, through research projects and initiatives that foster the transformation of society towards sustainability.
- Promoting networking, exchange and cooperation between research centres in the areas of sustainability, both between unibz faculties and with external partners on a local, national and international level.
- Creating education and awareness on sustainable development issues, both for unibz students and for entrepreneurs, managers and financial institutions in South Tyrol.
- Acting as a service and contact point for public and private institutions in South Tyrol to provide expertise supporting sustainable projects.

We work in partnership with individual businesses, as well as public institutions, and professional and business associations, to support their sustainability ambitions. To discuss ways that we might work with you or your organisation, please contact the Centre Director: Prof. Massimiliano Bonacchi, [massimiliano.bonacchi@unibz.it](mailto:massimiliano.bonacchi@unibz.it).

## Programme

### 3 April 2023 | 13:00 – 16:00 | Room C2.02

- What do we talk about when we talk about accounting for sustainability?
- How to get ESG data and reports: Database Eikon ESG module

### 4 April 2023 | 10:00 – 13:00 | Room C2.02

- A framework to assess the impact of Sustainability on Organizational Processes, Performance and Reporting
- ESG Rating and Scores
- How to get ESG data and reports: Database S&P ESG module

### 11 April 2023 | 10:00 – 13:00 | Room C2.02

- Disclosing Sustainability: an external perspective. Why and How firms disclose ESG data to external Stakeholder
- The Evolution of Sustainability reporting – Stefania Caristia (KPMG)

### 12 April 2023 | 10:00 – 13:00 | Room C4.01

- Disclosing Sustainability: Accounting for 21st century firms
- Sostenibilità nell'Alta Moda – Rossella Ravagli (Sustainability Director at Armani)

### 17 April 2023 | 13:00 – 16:00 | Room C2.02

- Measuring Sustainability: an internal perspective.
- A Performance Measurement System For Sustainability
- Greenwashing and litigation – Cibrario Assereto, Clara (Cleary Gottlieb Steen & Hamilton LLP)

### 18 April 2023 | 10:00 – 13:00 | Room C2.02

- Measuring Sustainability: DartBoards and Clovers as New Tools in Sustainability Planning and Control
- ESG Evaluation for Private Companies. Pasqualina Sacco (Environmental and R&D coordinator ARB SBPA)

### 26 April 2023 | 13:00 – 16:00 | Room C4.01

- Return on Sustainability Investment (ROSI™) methodology to monetize the benefits of sustainable practices: Ulrich Atz (NYU-STERN)
- Sustainability Challenges for Banks – Cristiano Zazzara (NYU-Stern)

### 27 April 2023 | 10:00 – 13:00 | Room D1.01

- Sustainability in Capital markets: Why and How investor use ESG Information?
- ESG in Private Equity: The Risk Management Analysis at CDP Equity – Angelo Cortese (CDP Equity)

### 2 May 2023 | 13:00 – 16:00 | Room C4.01

- Sustainability standards: GRI, SASB, ESRS, ISSB, SEC Climate Disclosure

### 8 May 2023 | 13:00 – 16:00 | Room E3.20 A+B

- Key Performance Indicators (KPIs) of sustainability factors

### 10 May 2023 | 10:00 – 13:00 | Room E3.20 A+B

- Carbon accounting and decarbonization strategies

### 12 May 2023 | 10:00 – 13:00 | Room E3.20 A+B

- Sustainable Finance and ESG investing.
- Dalla Responsabilità sociale al Valore condiviso: l'evoluzione dell'approccio del Gruppo Hera alla rendicontazione di sostenibilità – Filippo Bocchi (Shared value and sustainability Director at HERA)

In **Sustainability Accounting and Integrated Reporting**, we study how the business world deals with the challenges of the 21<sup>st</sup> century. Financial numbers alone are no longer enough to understand the performance of a firm. This is a topic where our knowledge is changing rapidly. You will be at the cutting edge of research and practice!

All large private and public companies are currently addressing or evaluating issues related to sustainability.

The main objective of the course is to learn how to measure, report, and interpret ESG (environmental, social, governance) performance. We will examine how firms respond to the pressures by investors, customers, and governmental bodies. Each class will be a mixture of theory with Prof. Bonacchi or Prof. Dalla Via and practice with an invited guest speaker.

The course will provide you with the practical knowledge and background for:

- integrating sustainability indicators into decision-making from a managerial, internal perspective;
- interpreting sustainability information using several international reporting frameworks;
- assessing ESG performance from an investor/analyst, external perspective;
- develop a sense of the challenges with the current state of ESG data;
- understand where the frontier of sustainability reporting lies.

In a nutshell this course will help you develop into an informed user of non-financial information.

Professors Massimiliano Bonacchi and Nicola Dalla Via introduce and moderate the meetings.