

# **Sustainability Metrics and Performance Analysis**

**ACC2711**

## **Course Outline**

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### **Background and Objectives:**

As businesses recognize the importance of environmental, social, and governance factors, more managers and investors are seeking to incorporate them into their decision-making processes. This has led to a growing demand for professionals who can effectively process and analyze ESG information. The course will provide students with a comprehensive understanding of sustainability issues in business and how to disclose and analyze sustainability metrics. By learning how to assess ESG risks and opportunities, students will be equipped with the tools to make more informed management and investment decisions.

In addition to the practical benefits of the course, it also offers broader value in terms of developing critical thinking and information processing skills. The course teaches the fundamental concept of information disclosure and how to process information in general with a critical perspective. This will help students develop skills that are highly valued in many industries, such as the ability to identify key information, evaluate it critically, and communicate it effectively.

Overall, the course on "Sustainability Metrics and Performance Analysis" is highly relevant to the current business landscape and provides valuable skills for students seeking to work in management or investment roles. It equips students with the knowledge and tools to make informed decisions based on ESG considerations and helps them to develop broader critical thinking and information processing skills that are valuable in many industries.

The specific objectives are:

- In this course we examine how companies are using sustainability reporting and metrics to disclose their environmental social and governance (ESG) performance and explore how to assess the credibility and reliability of these claims.
- We learn to evaluate the sustainability performance of companies based on the information provided in their reports and assess the credibility and reliability of sustainability metrics and reporting frameworks.
- We explore the process of analyzing sustainability reporting metrics and identify best practices for ensuring reliability of sustainability reports. Towards the end students will

be equipped to make informed decisions based on sustainability metrics and performance analysis.

### **Learning Outcomes:**

- Understand the sustainability information environment, including sustainability reporting standards and regulations.
- Identify material environmental, social, and governance sustainability issues.
- Describe the use of sustainability metrics and reporting frameworks for measuring and reporting ESG performance.
- Analyze sustainability practices by examining corporate sustainability reports.
- Evaluate the reliability and credibility of sustainability reporting and develop strategies for improving sustainability practices.

### **Planned Teaching and Learning Activities**

Learning in this course is achieved through the following components, which are not in order of importance:

1. **Seminars:** Most weeks would be spent on seminar discussions covering current topics and issues on sustainability.
2. **Cases:** Some weeks would be spent on student presentations relating to cases based on real-life business entities and issues.
3. Readings assigned by instructors.
4. Self-learning through group project.
5. Class participation.
6. Independent learning on the part of the student.

### **Pre-requisite:**

ACC1701/ ACC1701X or EC 2204.

If undertaking an Undergraduate Degree THEN must have completed EC2204 at a grade of at least D OR must have completed ACC1701 at a grade of at least D OR must have completed ACC1701X at a grade of at least D

## **Topics to be covered for this course (tentative):**

### **SCHEDULE**

<b>Week</b>	<b>Topic</b>
1	Introduction - Course Overview: Discussion on Module profile and Group Project. <ul style="list-style-type: none"><li>• Sustainability and Business</li><li>• Sustainability Reporting: Environmental, Social and Governance Pillars of Sustainability.</li></ul>
2	Climate systems and climate change <ul style="list-style-type: none"><li>• Climate-Related Risks, Opportunities, and Financial Impact</li></ul>
3	Sustainability Reporting: Disclosure and Measurement Sustainability Reporting Regulations around the World <ul style="list-style-type: none"><li>• Regulatory requirements &amp; overview of Standards/Frameworks</li><li>• SGX sustainability requirements - SGX 27 Core ESG Metrics</li><li>• Introduction to GRI standards</li></ul>
4	Carbon Management & Accounting <ul style="list-style-type: none"><li>• Emissions reporting</li><li>• Carbon mitigation hierarchy</li><li>• Scoping</li></ul>
5	GRI standards – Deep Dive <ul style="list-style-type: none"><li>• Stakeholder engagement and Materiality Assessment/matrix.</li><li>• Application issues and case studies overview.</li></ul>
6	Sustainability report development plan <ul style="list-style-type: none"><li>• SGX Sustainability Reporting Guide.</li><li>• Structure and flow of the sustainability report</li><li>• 6 Phases of the ISCA Sustainability Reporting Implementation Roadmap</li><li>• Data collection</li><li>• Setting targets for sustainability metrics</li><li>• Challenges in preparing a sustainability report</li><li>• Elements of a good report</li></ul>
<b>Recess Week</b>	
7	Mid-term quiz
8	Sustainability Reporting Standards (SASB/ISSB) - I

9	Sustainability Reporting Standards (SASB/ISSB) -II
10	Exam preparation and group presentation queries
12	Group Presentation Day
12	Group Presentation Day
13	Final quiz

### **Course Assessment**

<b>Component</b>	<b>Percentage</b>	<b>Timing (tentative)</b>
Participation in tutorials/projects	15	Ongoing
Project	25	Week 11
Quiz/Tests	20	Week 7 (post recess)
<b>Final exam</b>	<b>40</b>	<b>Week 13/ as per BBA office</b>
	<b>100</b>	

### **Email communications to/from instructors**

Communications between instructors and students will be mainly via email (other than selected CANVAS announcements) — Note that email announcements will be sent to the students' NUS email accounts, and students should ensure that their NUS email mailboxes are always not “full”.