

Introduction – Current Developments



Capital Markets

- Increasing demand for sustainability information ("Sustainable Finance")
- Larry Fink Letter to CEOs 2021
- Supervisory bodies

Pressure from Stakeholders

- Push from society towards sustainable development
- Purpose-driven employees
- Consumers' preferences

Voluntary Frameworks

- Increasing amount of voluntary standards and frameworks
- GRI, SASB, CDP, TCFD etc.



EU Regulations

- · High pace of regulatory actions
- NFRD, EU Taxonomy, CSRD, SFDR etc.

Standard Setting

 Development of sustainability reporting standards by IFRS Foundation and EFRAG

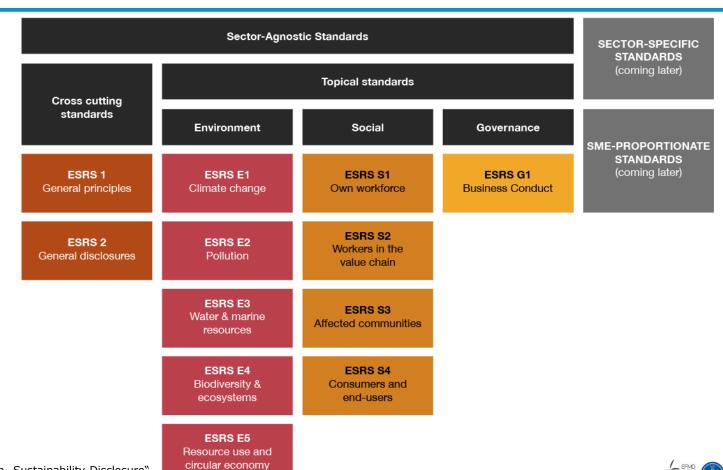
Greenwashing and Assurance

- Misreporting and corporate scandals
- Increasing demand for assurance of sustainability information



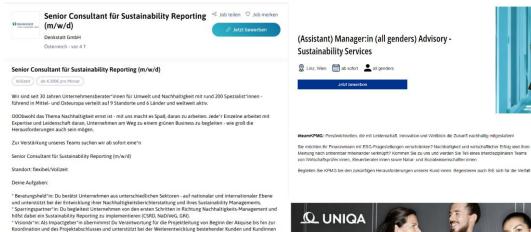
European Sustainability Reporting Standards (ESRS)





Job Market - Current Job Openings





(Assistant) Manager:in (all genders) Advisory -Sustainability Services

Q Linz, Wien ab sofort all genders

Q UNIQA

(C) Vollzeit

Professional

Advisory

pwc

intrittsdatum

urbeitszeit: follzeit (40 Worhenstunden)

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Manager (w/m/d) im Bereich Sustainability Reporting, Capital Markets Accounting Advisory Services

Bist du bereit, die Zukunft zu gestalten und deine Erfahrung in neue Projekte einzubringen? Dann hast du genau das, worauf es ankommt.

Du bist verantwortlich für die operative Projektleitung, Produktentwicklung und Neukundengevinnung in verschiedenen Sustainability Projekten

- · Sustainable Finance. EU-Taxonomie
- Beratung bei der Erstellung von Nachhaltigkeitsberichten, GHG-Bilanzen und der
- Klimaberichterstattung
- Beratung bei der Einführung von neuen Standards
- . Beratung iZm mit Environmental Social Governance (ESG) und/oder Green Bonds

- * Abgeschlossenes einschlägiges Hochschulstudium wie z.B. Umweltwissenschaften, Ressourcenmanagement, Wirtschaft
- * Mind. 3 Jahre Berufserfahrung im Bereich nachhaltige Entwicklung, Nachhaltigkeitsmanagement, CSR
- * Inhaltliche Expertise in folgenden Bereichen:
- * Erstellung von Nachhaltigkeitsberichten / kombinierten Geschäfts- und Nachhaltigkeitsberichten * Kenntnis (kommender) relevanter regulatorischer Erfordernisse (NaDiVeG, CSRD)
- * Wesentlichkeitsanalysen
- * Sustainability Reporting Standards (v.a. GRI, eventuell weitere Standards wie SASB)
- * ESG-Kennzahlen-Management



Senior ESG Manager:in (m/w/d)

Soravia Investment Holding GmbH

Wien - vor 25 T

Jetzt bewerben

Bei UNIQA Real Estate liegt unser Fokus auf dem Erwerb, dem Asset Management und der Verwaltung von Wohn-, Büro- und Gewerbeimmobilien in den Zielmärkten der UNIQA Gruppe. Als internationales Unternehmen wissen wir, dass wir gemeinsam mehi bewegen können. Bei UNIQA sind wir deshalb die Gemeinschaft für ein besseres Leben. Wir nutzen unsere individuellen Fähiokeiten, um zusammen eine nachhaltige Zukunft zu gestalten. Erzähle uns vor

Standort: Wien, AT Stundenausmaß: 40 Jährliches Mindestgehalt Brutt Startdatum: ab sofort

Senior ESG Manager:in (m/w/d)

Vollzeit) (ab 4.500€ pro Monat)

Senior ESG Manager:in (w/m/d)

Wien - Vollzeit

SORAVIA

Seit über 140 Jahren steht der Name Soravia für Erfahrung und Kontinuität im Bau- und Immobiliengeschäft. Dabei konzentriert sich SORAVIA auf die Geschäftsfelder Quartiersentwicklung, frei finanzierter und sozialer Wohnbau, Bürogebäude und Hospitality. Das Kerngeschäft der Immobilien-Projektentwicklung ergänzt SORAVIA um Service-Unternehmen in den Bereichen Facility-, Property- und Asset-Management, sowie Investment Management.

Mehr informationnen zur SORAVIA: https://www.soravia.at/geschichte/

Ihre Aufgaben

- * Fortschreibung und Umsetzung der unternehmensweiten Nachhaltigkeitsstrategie
- * Erstellung von Nachhaltigkeitsberichten für die Unternehmensgruppe nach anerkannten Standards (GRI/CSRD) und Sicherstellung der Einhaltung der zukünftigen gesetzlichen Berichtspflichten
- * Messung, Aufarbeitung und Management relevanter Informationen und KPIs zur Nachhaltigkeitswirkung des Unternehmens in Abstimmung mit den Geschäftseinheiten

Senior Consultant in Sustainability/ESG/Sustainable Finance (m/w/d)





DEIN START IN EINE #KLIMAFITTE ZUKUNFT









Master Specialization "Sustainability Disclosure"

Structure of the Specialization



Course 1

The Practice of Sustainability Disclosure

This course provides a hands-on approach to sustainability reporting. After completing this course, students will have the ability to set-up sustainability reporting in a company based on:

- Overview of corporate sustainability reporting and related concepts
- Insights into the most common voluntary sustainability reporting frameworks
- Insights into current sustainability reporting regulations in the European Union
- Insights into sustainability reporting standards (ESRS, IFRS)

Course 2

Research on Sustainability Disclosure

This course provides insights into the most relevant research in the field of sustainability reporting. After completing this course, students will have the ability to assess empirical research and derive practical recommendations based on:

- A general overview of academic research and a hands-on approach for reading academic papers
- Insights into seminal papers in the field and their contributions to practice
- Practical exercises regarding data collection and data analysis
- Examination of specific research questions based on a given dataset to provide results on up-to-date problems

Structure of the Specialization – Course 1



The Practice of Sustainability Disclosure (Course 1)

Contents Format Assessment Sustainability (reporting): Definitions, Half-day and full-day sessions in Homework and presentation in groups November/December theory, practical implementation (40%)Voluntary frameworks (GRI, SASB, TCFD, Structure within the session: In-class participation (20%) SDGs, etc.) Final exam (40%) Introductory lectures EU regulatory developments (NFRD, Classroom discussions Taxonomy, CSRD) Team work: case studies and Sustainability reporting standards (ESRS, presentations IFRS) Keynote speeches and case studies with practitioners

Literature recommendations:

De Villiers, C.; Maroun, W. (2018). Sustainability Accounting and Integrated Reporting. Routledge. Hummel, K.; Jobst, D. (2022). The Current State of Corporate Sustainability Reporting Regulation in the European Union. Working paper. KPMG (2022). Big shifts, small steps: Survey of Sustainability Reporting 2022

Structure of the Specialization – Course 2



Research on Sustainability Disclosure (Course 2)

Format Assessment Contents Introduction into sustainability accounting Half-day and full-day sessions in March-Clicker: Questions on the introductory research session (20%) May Structure within the session: Presentation of assigned papers in groups Research landscape and the role of paradigms (30%) Introductory lectures Presentation and discussion of Term paper of the assigned research Retrieval and analysis of data seminal research papers in classroom project in groups (40%) Research Project: Data analysis, "Hands-on" data management interpretation of results to derive practical In-class participation (10%) session conclusions • Research project: Work as a research team on a research question

Literature recommendations:

Christensen, H. B., Hail, L., & Leuz, C. (2021). Mandatory CSR and sustainability reporting: economic analysis and literature review. Review of Accounting Studies, 26, 1176–1248. https://doi.org/10.1007/s11142-021-09609-5.

Haji; A.A.; Coram, P.; Troshani, I. (2022). Consequences of CSR reporting regulations worldwide: a review and research agenda. Accounting, Auditing & Accountability Journal. https://doi.org/10.1108/AAAJ-05-2020-4571

Summary



In a nutshell...

...after completing this specialization, students will have the ability to:

Set-up a sustainability reporting Analyse data to investigate up-**Apply the most common voluntary** to-date problems and mandatory standards **Assess fundamental research** Understand the role of assurance findings in the field in sustainability reporting Critically reflect on the role of

accounting for achieving sustainable development

Contact Details – Accounting & Reporting





If you are interested in our research or have further questions on our teaching, please do not hesitate to contact us!



Please also visit our website for more information:

www.wu.ac.at/reporting/sure



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Institute for Accounting and Auditing

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Research papers publicly available:

http://ssrn.com/author=1678086



