UNIVERSIDAD DEL PACÍFICO

Format to prepare the syllabus of courses for the international week

The purpose of this document is to complete the information for the preparation of the syllabus of courses for the international week in the empty boxes.

Please complete the following mandatory fields requested in each of the boxes below:

I. General Information

Complete the following general information:

Name of the course:

Sustainability Reporting

Teacher's name:

Christopher Hossfeld

II. Introduction

Describe briefly, simply and synthetically what the course consists of and its formative scope. To do so, indicate what the course offers or provides to the student, mentioning its practical and theoretical usefulness.

Reference example:

The Introduction to Engineering course provides a fundamental exploration of basic engineering principles and their application in various fields. Students will be introduced to essential engineering concepts, including methods of problem solving, design, analysis and optimization. The roles and responsibilities of engineers in today's society as well as the various branches of engineering and their practical applications will be examined. In addition, the ethical, environmental and social challenges facing engineering in the 21st century will be highlighted. This course will provide students with a solid foundation for exploring future careers in engineering and understanding its impact on the world around us.

Type the course introduction in the following box:

The purpose of this course is to familiarize students with sustainability or non-financial reporting. Students will learn about the fundamental concepts of sustainability reporting and how sustainable development issues influence company accounting and reporting practices. International initiatives to regulate sustainability reporting (ISSB, GRI, ESRS etc.) and their differences and common points will be discussed. Some novel approaches to integrate financial and sustainability information in a single set of integrated statements will be presented, such as the E-liability approach. The course content will be illustrated by real-life company sustainability statements. This course will provide students with the fundamental knowledge to understand the benefits and limits of sustainability reporting. As sustainable behavior and sustainability reporting become more and more part of regular business considerations, any student can benefit from this course. However, it will be in particular

helpful for students wanting to pursue careers in sustainability reporting and consulting, auditing, finance or analysis.

III. Final Learning Achievement of the Course

The final learning achievement is a precise and assessable statement of what a student is expected to be able to do at the end of the course. They are essential for guiding the teaching process, assessing student progress, and verifying the acquisition and application of knowledge.

To develop the learning achievement of the course, consider the following elements to develop the final learning achievement of the course:

Time	Subject	Observable action / Output	Criteria
When?	**Who?**	**What will he/she do?**	**How will he/she do it?**
At the end of the course	*the student*	*support an improvement proposal for the problem identified in a business model.*	*through the relevant use of the concepts, methods, techniques and tools learned during the course.*

Reference example:

At the end of the course, the student will support an improvement proposal for the problems identified in a business model through the relevant use of the concepts, methods, techniques and tools learned in the course.

Write the final achievement of the course in the following box:

At the end of the course, the student will analyze sustainability statements and will be able to propose new approaches to sustainability reporting through the use of the concepts and methods learned during the course. The student will be aware of the benefits and shortcomings of the current sustainability statements and the novel methods.

IV. Learning Units

In this section **the final learning achievement of the course** is moved and the **thematic contents** and the activities and evaluations that will be developed are indicated.

Reference example of a learning unit:

Learning Unit 1: Business organization

Unit Learning Achievement:
Upon completion of learning unit 1, the student will describe the business organization considering the type, mission and vision of the business, as well as the type of organization.
Contents:

- *Business Engineering Model and Information Engineering. Engineering model, its fundamental axes, processes, technology and projects.*
- *The enterprise as a production system; its parts and the relationship with its environment.*
- *Classification and types of enterprises: manufacturing production and service enterprises.*

Activities and evaluations:
- *Debate*
- *Presentations*

Now, type the name of the course after "Learning Unit 1". Also, move the final learning achievement of the course under "Unit Learning Achievement", the contents to be worked on during the week as well as the activities and evaluations to be developed.

Learning unit 1: Sustainability Reporting
Unit Learning Achievement: Upon completion of learning unit 1, the student will be familiar with the theoretical foundations of current sustainability reporting, its benefits and challenges and the main regulations companies have to follow. Students will also know about novel approaches integrating financial and sustainability information in a single set of integrated statements. **Contents:** ● Introduction to sustainability reporting ● Sustainability issues in financial reporting ● Current approaches and regulations to sustainability reporting ● Approaches to combine financial and sustainability reporting in integrated statements **Activities and evaluations:** ● Cases ● Application to real-life companies

V. Teaching Strategies

Th teaching strategies respond to the characteristics of the subject and the teaching methodology used by the teacher.

Below are some teaching strategies that can be selected. Write an "x" in the box corresponding to the teaching strategies you use in your course. If any of these strategies do not fit your course, add the strategy at the end of the list and describe it:

Teaching strategy	Type an x
Interactive presentation: *It consists of the explanation and demonstration of contents by the teacher, with the intervention of the students, either through questions or presentations of work prepared by the students.*	x
Exercise and problem solving:	X

Teaching strategy	Type an x
It consists of asking students to solve exercises and/or problems by using formulas or algorithms, applying procedures and interpreting the results.	
Case studies: *It consists of an in-depth analysis of a fact, problem or real or hypothetical event in order to interpret it, generate hypotheses, diagnose it and solve it.*	X
Group dynamics: *It consists of activities of a different nature conducted collaboratively between two or more students, whose purpose is to learn how the groups interact and thus facilitate experiential learning.*	
Structured debates/discussions: *It consists of moderating a systematically organized discussion of divergent opinions between two or more students on a topic or problem.*	
Role playing: *It consists of providing a real or simulated scenario in which students are required to assume fictitious or real roles with the intention that they can deploy all their abilities to resolve conflicts, as well as understand or experience a reality according to the role assumed.*	
Reflective dialogue: *It consists of the interaction of two participants who exchange ideas and opinions through a conversation with the purpose of reflecting critically and deeply on a specific topic. In this dynamic, students not only share their points of view, but are required to be open to listen and consider the other's perspective in order to build a more comprehensive understanding of the topics discussed.*	
Collaborative learning: *It consists of providing instructions for students in small groups to exchange information and work on a task until all participants have developed an understanding of it (not necessarily the same) and have completed it.*	X
Peer learning: *It consists of promoting collaborative spaces between a pair of students who exchange their knowledge, information, experiences and problem solving, being guided by the teacher (for example: students exchange their solutions between pairs, on an activity or exercise, before the teacher presents it to everyone).*	
Active learning: *It consists of encouraging students' participation and continuous reflection through activities aimed at deepening knowledge through interaction with the content, which involves the analysis and synthesis of information.*	X
Inverted classroom: *It consists of establishing pre-class activities for the review of conceptual materials and information (e.g., through videos, infographics, readings and other didactic resources), which allows students to prepare for a practical and active classroom session through collaboration, discussion and problem solving.*	
Experiential learning: *It consists of developing conditions for students to experience real or simulated situations (for example: debates, national or international learning visits, immersive experiences, internships, among others) that allow them to feel or perform actions and share them with their peers to strengthen their learning.*	
Service learning: *It consists of preparing students to apply the contents and tools provided by the course to the real needs of the community in order to develop a sense of social responsibility and, thus, improve their environment.*	
Spaces for creation: *It consists of facilitating physical or virtual spaces for students to create projects or prototypes based on computer programs or physical tools (for example: game labs software, design software, innovation labs, 3D printers, laser cutters, among others).*	
***Design thinking*:** *It consists of the development of solutions or products focused on the needs of users, through strategies and tools (for example: empathy map, user journey, Canva, among others) that allow students to develop their empathy to understand the environment, generate ideas and solutions, as well as prototyping solutions or products that can be tested and adjusted to achieve user satisfaction.*	
Problem-based learning: *It consists of posing a complex real-world or hypothetical problem formulated by the teacher, with the intention that students (usually in groups) gather more information and analyze the problem in order to propose solutions.*	
Research-based learning:	

Teaching strategy	Type an x
It consists of connecting teaching with research through the application of scientific concepts, theories and methods in order to generate new knowledge about a particular aspect of reality or the exploration of an unknown phenomenon in order to suggest theoretical or methodological guidelines for its approach.	
Project-based learning: *It consists of the design and development of projects (generally in groups of students) with the purpose of having the student manage a set of planned, interrelated and coordinated activities to achieve an objective within a given time frame.*	
Challenge-based learning: *It consists of providing a situation or general context in a social or physical environment so that students can collaboratively choose a challenge to be solved based on the learning of the contents offered by the course.*	
Gamification of learning: *It consists of developing a physical or virtual learning environment by applying the principles and elements of the game in order to encourage student motivation and participation.*	
Write other strategies not contemplated in the previous list that you need to detail:	

VI. Evaluation System

In this section, write the names of the evaluations to be used in the course in a manner consistent with the final learning achievement of the course, as well as the percentage of weighting that each type of evaluation will have in the final score, which should add up to 100%.

In order to evaluate learning, a series of activities and means are recognized that allow the collection of evidence of student performance throughout the course, for example: Group presentation, presentation, debate, dynamics, simulations, essays, final work, reports, reports, prototypes, designs, solving tasks, solving cases, program development, partial exam, final exam, graded assignments reading quizzes, self-evaluations, questionnaires, among others.

Reference example:

Considerations for evaluations

Attendance is essential for the evaluation activities to be graded.

Evaluation name	*%*	*Comments*
Exam	*20*	● *The grade is individual.* ● *Practical application of theoretical content and problem solving will be evaluated.*
Debate	*10*	● *The grade is individual.* ● *Participation and clarity of ideas will be evaluated.*
Presentation	*40*	● *The presentation is group based, but the grade is individual.* ● *Mastery of the topic, clarity of presentation, resolution of questions, substantiation of ideas and collaboration will be evaluated.*
Final report	*30*	● *The grade is a group based.* ● *Practical application of theoretical content and problem solving will be evaluated.*

Then write the considerations for the evaluations (optional), the name of the evaluations, the weighting percentage (%) and comments (optional):

Considerations for evaluations (optional)

I propose here an evaluation that is only based on a final exam. This is because it is a short online course making controlled intermediary evaluations difficult.

Name of evaluation	%	Comments
Final exam (1h)	100%	- The grade is individual - Theoretical knowledge, practical applications and problem solving will be evaluated

VII. References

This section should indicate the sources and resources of information, indicating the required and recommended readings. It is necessary to consider that this material must be available to the students and must contemplate safe and reliable links that are unlikely to change domain, for example, DOI, handle, reliable websites, etc. Likewise, avoid considering class handouts, teacher's notes, evaluations, among other teacher's own work materials that are not referenced.

Reference example:

Mandatory: list the references that you consider mandatory for the course.

Chopra, S. y Meindl, P. (2020). *Administración de la cadena de suministro: estrategia, planeación y operación* (6.ª ed.). Pearson Educación.

Recommended: list the references that you consider suggested for the course.

García, J., Rivera, L., Gonzalez-Ramirez, R., Leal, G. y Chong, M. (2018). *Best practices in manufacturing processes: experiences from Latin America.* Springer.

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Then, write in the corresponding box the bibliographic references to be used in the course.

Mandatory: list the references that you consider mandatory for the course.

Kaplan R. S. & Ramanna K. (2021): Accounting for climate change. Harvard Business Review, November-December.

Laine M. & Tregidga H. (2026): Sustainability accounting and accountability, 4th edition, Routledge.

Pontopiddan C. A. (2025): Sustainability accounting and reporting, Cengage.

Reichelstein S. (2024): Corporate carbon accounting: balance sheets and flow statements. Review of Accounting Studies, vol. 29, pp. 2125-2156.

Recommended: list the references that you consider suggested for the course

Bebbington J. et al. (2021): Routledge handbook of environmental accounting, Routledge.

Brohé A. (2016): The handbook of carbon accounting, Routledge.

Hasan R. (2025): Sustainability accounting and reporting, Routledge.

Moi C. et al. (2024): Sustainability reporting, Palgrave Macmilan.

Rimmel G. (2026): Accounting for sustainability, 2nd edition, Routledge.

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