



**Department of Human Ecology
Department of Agricultural & Resource Economics
School of Environmental & Biological Sciences
Corporate Sustainability Reporting**

Professor: Dr. Jack Harris & Dr. Serpil Guran
Class Time: 2pm-3:20pm
Class Location: Blake 131 (C/D)
Credits: 3 credits
Course Website: <https://rutgers.instructure.com/courses/360922>
Instructor Emails: Serpil.guran@rutgers.edu
Jack.L.Harris@rutgers.edu

Student Office Hours: Dr. Jack L. Harris, Thursdays 2pm-3:20pm and by appointment
Cook Office Building Room 210
Dr. Serpil Guran, Tuesdays 2pm-3.30pm by appointment
Cook Office Building Room 116

COURSE DESCRIPTION

How do we know what we know about sustainability in any given organization? With multiple definitions and metrics used to define sustainability, students must be able to identify, evaluate, and apply appropriate concepts, definitions, and metrics to the analysis and writing of corporate sustainability reports. In this course, we define corporate sustainability reporting to include not only private sector businesses, but nonprofits, social enterprises and ventures, and government agencies. This course focuses on the reporting and certification processes used by these organizations to communicate and report their sustainability activities and the processes through which they track key metrics needed to meet regulatory requirements and certification standards. Corporate Sustainability Reporting picks up where Sustainability Decision-Making Tools leaves off by focusing on these processes of sustainability reporting and certification using a framework of meaning, measurement, and certifying.

The course further explores how sustainability reporting is used to assess and communicate an organization's circular economy, sustainability, social impact, or corporate responsibility strategies

LEARNING OBJECTIVES

By the end of the course, students will be able to:

1. Identify and understand the key metrics and certifications used in corporate sustainability reporting.
2. Understand the differences between businesses, nonprofits, social enterprises/ventures, and government organizations and identify the key corporate sustainability reporting and certification processes for each type of organization.

3. Define key concepts related to the different Corporate Sustainability Reporting frameworks across sectors.
4. Explain key reporting frameworks such as the Sustainability Accounting Standards Board (SASB), Climate Disclosure Standards Board (CDSB), Carbon Disclosure Project (CDP), Global Reporting Initiative (GRI), European Sustainability Reporting Program (EU CSRD) International Integrated Reporting Council (IIRC), Taskforce on Climate-Related Disclosures (TCFD), World Economic Forum International Business Council (WEF IBC).
5. Analyze and evaluate Sustainability Reporting Strategies, Messages, and Digital Assets in different types of organizations.
6. Assess, Evaluate, and Recommend improvements to an organization's sustainability, social impact, or corporate responsibility reporting processes, documents, and strategy.

CANVAS COURSE MANAGEMENT SYSTEM

We will be using Canvas (URL here) to post course materials, including the syllabus, readings, lecture slides, assignment descriptions, and other resources. You will also submit all assignments online using Canvas. You will need your Rutgers NetID username and password to log into the Canvas site. [Course Site is here: https://rutgers.instructure.com/courses/360922](https://rutgers.instructure.com/courses/360922)

Students having login or other Canvas technical problems should contact the **Rutgers OIT Help Desk** by phone at **833-OIT-HELP**, by email at help@oit.rutgers.edu, or visit <https://it.rutgers.edu/help-support>. In addition, **SC&I IT Services** offers help with a variety of technology-related issues, tel: 848-932-5555 or email help@comminfo.rutgers.edu.

READINGS

Readings are usually updated weekly and are posted under the appropriate weekly module on Canvas.

METHODS OF ASSESSMENT AND GRADING

All written assignments are listed in the course schedule. Submission of written assignments is via Canvas unless instructed otherwise. Students are responsible for monitoring Canvas and their Rutgers emails, and for completing their work on-time and with academic integrity. Students are responsible for keeping track of deadlines and for following course requirements and policies.

Over the course of the semester, you may be dealing with myriad challenges. Your health and well-being should always take priority! If you are having trouble keeping up with class, please reach out so that we can figure out accommodations for you. You do not owe me any personal information about your situation – it's enough to just let me know that you are struggling. However, you are always welcome to talk to me about things that you are going through. If I can't help, I will do my best to point you toward someone who can.

<u>Grading</u>	
Reading Quizzes	10%
Attendance	10%
Individual & Group Projects	40%
Midterm Exam	20%
Final Exam	20%

Reading Quizzes (10%) Reading quizzes will take place at the end of every module.

Attendance (10%) Attendance is required and will be tracked/

Individual & Group Projects (40%)

There are multiple individual and group assignments of different lengths and point amounts throughout the semester, typically on a bi-weekly or weekly basis. These are posted on Canvas. The total points earned on these assignments equal 40% of your grade. Standard expectations of collegiate writing apply. The Rutgers Learning Center provides writing support if you are struggling with writing and composition or just want to improve your skills. <https://learningcenters.rutgers.edu/student-services/writing-tutoring> . Use of AI such as ChatGPT is not permitted in any stages of the writing process on any assignment.

5-10pt assignments: These are typically individual assignments. They may involve calculation.

25pt assignments: These are typically group assignments that involve collaboration, facilitation, and presentation. They may involve calculation.

50pt assignments: These are typically written individual assignments of 2-3 pages, double-spaced; References will be required – no Wikipedia or similar sources; videos may count depending on the assignment. From time to time the professor may ask you to discuss your references in class.

100pt assignments: These are group assignments that require research and analysis that involve collaboration, facilitation, presentation, and written reports. They may involve calculation.

Submitting assignments: All assignments should be submitted via Canvas. Only Word documents will be accepted.

Written assignments should be double-spaced, using a readable 11 or 12-point font (e.g., Times New Roman), and 1-inch margins. Citations and any references should be formatted according to APA (American Psychological Association) 7th edition guidelines. Papers should include a heading with your name, assignment title, and date. No cover page is necessary.

Emailed assignments may be accepted only in very exceptional circumstances

Late assignments and extenuating circumstances: Unless otherwise noted, all assignments are due at the time and date listed in the syllabus and/or on Canvas. However, if you are dealing with challenging circumstances and are unable to complete work on time, please let me know **before the due date** so that we can work out an alternative deadline. Otherwise, late work will typically result in a 5% deduction of points from your final grade on the assignment for each day it is late; after 72 hours, you will receive a zero for that assignment. These late policies are intended to keep

you on track, but I will be flexible if you let me know you are struggling.

Grading policies: Assignments will typically be graded within one to two weeks of the due date. Grades will be posted to the Canvas Gradebook. There are no re-submissions of papers or other assignments after the initial grading. If you have questions about your grade, please email within one week of receiving the grade for the assignment.

Seeking assistance: Students are encouraged to drop by our office hours or meet with either of us by appointment to discuss any questions or concerns pertaining to the course, readings, assignments, etc. Students should not hesitate to seek continuing assistance throughout the semester. If you can't make my student office hours (Tuesdays 2pm-3pm), feel free to email jack.l.harris@rutgers.edu or Serpil.guran@rutgers.edu to schedule an appointment in-person or on Zoom. If you email us with a question pertaining to class, you can generally expect a reply within 24-48 hours M-F; however, We ask that you reserve email for questions that will require only a brief response from us (a couple of sentences, maximum); if you have a more involved question or concern, please come to office hours, or schedule an appointment.

Midterm Exam (20%) The midterm covers both readings and lectures.

Final Exam (20%) The Final Exam is cumulative and covers readings and lectures.

Extra credit

Opportunities may arise where extra credit will be granted for attendance at events outside of our class that have a connection to this class. However, these are rare and not guaranteed.

Grade Requirements

A	93-100%	Excellent
B+	86-92%	Very good
B	80-85%	Good
C+	76-79%	Satisfactory
C	70-75%	Fair
D	60-69%	Minimum passing grade
F	<60%	Fail

ACADEMIC INTEGRITY

Academic integrity means, among other things, that you:

- Develop and write all of your own assignments.
- Show in detail where the materials you use in your papers come from. Create citations whether you are paraphrasing authors or quoting them directly. Be sure always to show source and page number within the assignment and include a bibliography in the back.
- Do not fabricate information or citations in your work.
- Do not facilitate academic dishonesty for another student by allowing your own work to be submitted by others.

The consequences of scholastic dishonesty are very serious. You can find Rutgers' academic integrity policy at <http://academicintegrity.rutgers.edu/>.

Please feel free to ask for clarification if you are at the least bit unsure about whether something fulfills (or violates) the principles of academic integrity, or if you have questions about the academic integrity policy as it relates to assignments for this course.

Diversity, Equity, and Inclusion

It is our intention that students of all backgrounds will be well served by this course. We will work to create an environment of inclusion which respects and affirms the inherent dignity, value, and uniqueness of all individuals, communities, and perspectives. We are lucky to have a diverse university. Diverse voices and life experiences enhance the learning process, and we welcome students to share their personal experiences. We will not tolerate disrespectful language or behavior against any individual or group. If you feel as though you have been disrespected or treated unfairly by the instructors or any other individual, please let us know. You may speak with the instructors in person, over email or report anonymously via the Office of Academic Programs. In addition, you may also report bias to the Rutgers Diversity and Inclusion initiative using this link: <http://inclusion.rutgers.edu/report-bias-incident/>.

COPYRIGHT NOTICE

Lectures and materials utilized in this course, including but not limited to videocasts, podcasts, visual presentations, assessments, and assignments, are protected by United States copyright laws as well as Rutgers University policy. As the instructor of this course, I possess sole copyright ownership. You are permitted to take notes for personal use or to provide to a classmate also currently enrolled in this course. Under no other circumstances is distribution of recorded or written materials associated with this course permitted to any internet site or similar information-sharing platform without my express written consent. Doing so is a violation of the university's [Academic Integrity Policy](#). Similarly, these copyright protections extend to original papers you produce for this course. In the event that I seek to share your work further, I will first obtain your written consent to do so.

SERVING STUDENTS WITH DISABILITIES

Students with documented disabilities who need accommodations in this class must do so through the [Rutgers Disabilities Services Office \(https://ods.rutgers.edu/\)](https://ods.rutgers.edu/). You can also speak with a SC&I adviser about your disability by [contacting the Office of Student Services](mailto:undergrad@comminfo.rutgers.edu) by phone 848-932-7550 or email undergrad@comminfo.rutgers.edu.

ADDITIONAL RESOURCES

Students are expected to become aware of university policies and services that will help them succeed in their academic work. You are responsible for following the guidelines specified in the university's academic integrity policy, procuring information literacy skills needed to succeed in academics, seeking advice when needed, and taking advantage of support services.

Students seeking help with academic advisement or class registration should contact the SEBS Office of Academic Programs in Room 214 in Martin Hall, 88 Lipman Drive or call 848-932-3000. You can also use the advising link located here: <https://sebs.rutgers.edu/advising/>. It is available 8am-5pm M-F except for holidays and university closures.

Rutgers has Learning Centers on each campus where any student can obtain tutoring and other help. For information, check <http://rlc.rutgers.edu/>. Rutgers also has a **Writing Coaching Program** (<https://rlc.rutgers.edu/student-services/writing-coaching>) where students can get online help with writing skills and assignments.

The RU Libraries offer scholarly resources from databases, indexes, and study guides to assist students with their academic coursework and research, as well as diverse library services and tools available to students. The library website is located at <http://www.libraries.rutgers.edu>.

STUDENT WELLNESS SERVICES

Counseling, ADAP & Psychiatric Services (CAPS) (<http://rhscaps.rutgers.edu/>) (848) 932-7884 / 17 Senior Street, New Brunswick, NJ 08901

CAPS is a university mental health support service that includes counseling, alcohol and other drug assistance, and psychiatric services staffed by a team of professional within Rutgers Health services to support students' efforts to succeed at Rutgers University. CAPS offers a variety of services that include individual therapy, group therapy and workshops, crisis intervention, referral to specialists in the community and consultation and collaboration with campus partners.

Violence Prevention & Victim Assistance (VPVA) (<http://vpva.rutgers.edu>) (848) 932-1181 / 3 Bartlett Street, New Brunswick, NJ 08901

The Office for Violence Prevention and Victim Assistance provides confidential crisis intervention, counseling, and advocacy for victims of sexual and relationship violence and stalking to students, staff, and faculty. To reach staff during office hours when the university is open or to reach an advocate after hours, call 848-932-1181.

Disability Services (ODS) (<https://ods.rutgers.edu>)

(848) 445-6800 / Lucy Stone Hall, Suite A145, Livingston Campus, 54 Joyce Kilmer Avenue, Piscataway, NJ 08854

The Office of Disability Services works with students with a documented disability to determine the

eligibility of reasonable accommodations, facilitates and coordinates those accommodations when applicable, and lastly engages with the Rutgers community at large to provide and connect students to appropriate resources.

[Scarlet Listeners](http://www.scarletlisteners.com) (<http://www.scarletlisteners.com>) (732)

247-5555

Free and confidential peer counseling and referral hotline, providing a comforting and supportive safe space.

RUTGERS CLIMATE & ENERGY INSTITUTE

The Rutgers Climate and Energy Institute (<https://rcei.rutgers.edu/>) seeks to contribute to a resilient, equitable, and sustainable climate future. RCEI connects faculty, staff, and students through transformative climate change research, innovation, education, and outreach. RCEI has 150 faculty and staff affiliates from all Rutgers campuses and is great place for student to explore interests in energy, environment, and sustainability more in-depth.

ABOUT THE PROFESSORS

Dr. Jack L. Harris (he/him) is an assistant teaching professor in sustainability and program director of the sustainability minor in the Department of Human Ecology within the School of Environmental and Biological Sciences. He teaches courses in sustainability, resilience, and disaster with an emphasis on community and organizational responses to complex environmental change. Jack received his B.A. in History at Rutgers and his master's and PhD in Communication at Rutgers in the School of Communication and Information Studies. While at Rutgers Jack was both an undergraduate associate and graduate fellow at Rutgers Eagleton Institute of Politics. He has taught corporate social responsibility & social impact and organizational theory courses at the University of Illinois, strategic and organizational communication, including courses on disasters, at SUNY New Paltz, and ran research projects at Northwestern's Network for Nonprofit and Social Impact where he also taught a master's course on nonprofit leadership and the core PhD course on research responsibility & ethics in the School of Communication.

His research crosses the areas of Disaster, Resilience, and Sustainability. Dr. Harris' book on long-term recovery after disaster last year *Hyperlocal Organizing: Collaborating for Recovery over Time* explores the broad multi-level interorganizational landscapes needed to solve problems of long-term recovery after disaster. His current research program seeks to understand the institutional framework of sustainability in communities and organizations and the ways in which sustainability contributes to economic and social well-being.

Dr. Serpil Guran (she/her) is a Professor of Professional Practice in the Department of Agricultural, Food and Resource Economics within the School of Environmental and Biological Sciences. She also serves as the Director of the EcoComplex "Clean Energy Innovation Center & Business Incubator". Her teaching involves sustainability development goals, circular economy, food, energy, water and waste nexus, clean energy technologies and reutilization of waste. She also includes Life Cycle Analysis (LCA) of bio-power, bio-heat, biofuels and bio-based materials related topics in her teachings. Dr. Guran is a chemical engineer, and she obtained her master's degree also in chemical engineering. She obtained her Ph.D. degree in Fuel and Energy Engineering at the University of Leeds, United Kingdom. Her research interests involves: Promoting and researching Sustainability Development Goals and Circular Carbon Economy in achieving climate change mitigation efforts, combining experimental and theoretical techniques to elucidate the role of sustainable biomass and components of waste, including food waste and plastic waste, in achieving a circular-low-carbon energy economy, coupling innovative biomass conversion technologies with suitable biomass resources to provide for the efficient use of biomass and waste in achieving energy security, sustainable development, and resiliency. Integrating components of waste (i.e. food waste, plastic waste) into circular carbon economy to support climate change mitigation. She currently teaches "Sustainability Decision Tools".

COURSE SCHEDULE

**Readings and assignments are subject to change.
All changes will be posted and announced via Canvas.**

**The Updated, Required Readings for the Course are on Canvas
Under the Appropriate Weekly Module**

Week 1: Introduction to Corporate Sustainability Reporting - Dr. Harris Wednesday 9/3

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Topics: What is Sustainability Reporting? What is ESG? Voluntary vs. Mandated Disclosure and Reporting. Changing norms in corporate sustainability reporting, ESG, and the business-society Relationship. US vs. European regulation, and norms; Global sustainability reporting.

**Week 2: Measurement and Meaning-
Monday 9/8th , Dr. Harris**

Wednesday 9/10th, Dr. Harris & Dr. Guran; students will work in groups in class

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings:

Archer, Chapter 1, pp. 29-57; Chapter 2, pp. 57-80; Horvath, A. (2022). Counting alone? In L.

Berhholz Ed. *Philanthropy and digital civil society, Blueprint, the annual industry forecast.*

Pizzi, S. Del Baldo, M., Caputo, F., Venturelli, A. (2021). Voluntary disclosure of sustainable development goals in mandatory non-financial reports: The moderating role of cultural dimension. *Journal of International Financial Management and Accounting.*

Topics: What do we measure in sustainability reporting? Do we measure what we mean? Do we capture meaning in our measurements? Financial vs. Non-Financial approaches to measurement in sustainability reporting.

**Week 3: Accounting for Social Costs –
September 15th , 17th, Dr. Guran**

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings: Milnet (2001). Positive Accounting Theory, Political Costs, and Social Disclosure Analyses: A critical look. *Critical Perspectives on Accounting* (2002) 13, 369–395

Karnani, A., (2010). Doing Well by Doing Good: The Grand Illusion
California Management Review 53(2) DOI: 10.1525/cmr.2011.53.2.69

Week 3 Group Work September 17

Topics: What is social cost? What are internal and external costs? Social Cost-Benefit Analysis Understanding social accounting based on evidence; How to account for social costs in cost accounting?

**Week 4: The Alphabet Soup of Corporate Sustainability Reporting I-
September 22nd , 24th , Dr. Guran**

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings (for both weeks): Siew, R, Y, J. (2015): A Review of Corporate Sustainability Reporting Tools. *Journal of Environmental Management*. 164(2015). 180-195.

Topics: Sustainability Accounting Standards Board (SASB), Climate Disclosure Standards Board (CDSB), Carbon Disclosure Project (CDP), ESG Reporting (Environment, Social, Governance), Global Reporting Initiative (GRI).

**Week 5: The Alphabet Soup of Corporate Sustainability Reporting II-
September 29th , October 1st ,Dr. Guran**

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Topics: European Sustainability Reporting Program (EU CSRD) International Integrated Reporting Council (IIRC), Taskforce on Climate-Related Disclosures (TCFD), World Economic Forum International Business Council (WEF IBC).

**Week 6: The Institutionalization of Corporate Reporting
October 6th , October 8th , Dr. Harris**

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Xu, S., & Woo, D. (2022). Key Players in Corporate Social Responsibility (CSR) Institutionalization: An Analysis of Multinational Companies' Interorganizational Positioning via CSR Reports. *Management Communication Quarterly*, Advance online publication. <https://doi.org/10.1177/08933189221095770>

Topics: Corporate Social Responsibility and sustainability reporting. Role of stakeholders in reporting. Communicative and institutional issues related to sustainability reporting.

Week 7: Understanding Organizational Differences: Businesses, Nonprofits, and Government Agencies
October 13th , 15th , Dr. Harris

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings: Mintzberg, H. (2015). Time for the plural sector. *Stanford Social Innovation Review*, 13(3), 28–33. <https://doi.org/10.48558/OWX6-ZG74>

Topics: Key players in sustainability reporting. What is a business? What is a nonprofit? What is a government agency? How do these different types of institutions and organizations impact sustainability reporting? How do we balance the important roles that each of these sectors play?

Week 8: Types of Corporate Sustainability Reporting: Business
October 20th , 22nd Dr. Guran
Upload Mid-terms to Canvas

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings Barauskaite, G., & Streimikiene, D. (2021). Corporate social responsibility and financial performance of companies: The puzzle of concepts, definitions, and assessment methods. *Corporate Social Responsibility and Environmental Management*, 28(1), 278-287.

Week 9: Types of Corporate Sustainability Reporting: Nonprofits
October 27th , 29th , Dr. Guran

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Readings: Horvath, A. (2023). Organizational Supererogation and the Transformation of Nonprofit Accountability. *American Journal of Sociology*. 2023(4). 1031-1076.

Week 10: Types of Corporate Sustainability Reporting: Government Agencies
November 3rd and 5th , Dr. Guran

Readings: Rutgers Sustainability Reporting Reader, See Canvas.

Week 11: Certification --- What is it, what does it signal?

**Certification and Standards Setting Agencies ---
November 10th, 12th, Dr. Harris**

Readings: Archer, Chapter 3, pp. 81-113.

Galtung, F. (2022). How Impactful is Fair Trade? *Journal of Fair Trade*, 1(2`), 40-48.

Readings: Troster, R, Hiete, M. (2018). Success of voluntary sustainability certification schemes: A comprehensive review. *Journal of Cleaner Production*. 196(2018) 1034-1043.

Topics: What does sustainability certification actually mean? How does sustainability certification communicate an organizations mission, purpose, and values to stakeholders? What are the key issues to consider for Financial and Non-Financial sustainability reporting? What role do standards setting agencies play in certification and reporting?

**Week 12: The Limits of Corporate Sustainability Reporting
November 17th, 19th, Dr. Harris**

Readings: Archer, Chapter 4, pp. 114-140; Chapter 6, pp. 168-194; Conclusion, pp.168-194.

Topics: What do the metrics and indicators of sustainability reporting actually tell us? How can sustainability, certifications, standards, and be improved to more accurately meet stakeholders expectations of responsible corporate behavior? Does sustainability reporting adequately meet contemporary climate and sustainability challenges?

Week 13: Thanksgiving Week ---- No Classes (Week of November 24th)

**Week 14: Corporate Sustainability Reporting Case Study; Group Projects Due Dr. Harris
Corporate Reporting
December 1st, 3rd**

**Week 15: Corporate Sustainability Reporting Case Study: Group Projects Due Dr. Harris
Nonprofits/NGOS and
Social Enterprises;
Government Agencies & Related Enterprises; Group Projects Due
December 8th, 10th**

**Week 16: Final Exams DUE --- These should be uploaded to Canvas No later than
December 17th at 3:30pm**