

**MQ-Module (to MW57, MW58, or MW59): Projektarbeit**  
**Winter 2023/2024**

***Topic: Recent developments in sustainability reporting***

**Content:**

Over the past decades, a large number of institutions have established and formed the landscape of non-financial reporting standards as well as frameworks. In recent years, a shift in pace as well as a supremacy from voluntary to regulatory non-financial reporting standards has been evident. Driven by the Green Deal, especially the European Union is a trail-blazer in this dynamic environment. The implementation of the European Sustainability Reporting Standards (ESRS) poses a number of challenges for European companies. Furthermore, international organizations such as the International Sustainability Standards Board (ISSB) and U.S. regulators are also involved in recent standard development.

During the course of this module (“MW58: Projektarbeit”), we will dive deeper into this exact topic. Participants will first form teams to develop and present a method for determining potential financial effects of sustainability-related risks and opportunities as required by the ESRS. The practice-oriented question is posed in cooperation with the ESG Audit & Assurance Team of Grant Thornton Germany, one of the ten biggest audit companies in Germany. Based on the acquired knowledge, participants will develop and write a research proposal on a selected topic from the research area of regulatory sustainability reporting. Thereby, the module combines both research and practice.

**Further information:**

The following video provides further organizational details (access for HHU members only):

<https://mediathek.hhu.de/watch/4c26fb59-6b35-4f74-8428-962269995917>

**Admission requirements:**

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**Düsseldorf, 2023-09-13**

**Heinrich Heine University  
Düsseldorf**

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40225 Düsseldorf  
Building 24.31  
Level 02 Room 08

[www.hhu.de](http://www.hhu.de)

Completion of module MW57, MW58, or MW59. Exceptions can be made in special individual cases (e.g., prior acquisition of knowledge comparable to the course content as part of a study abroad program).

**Timetable:**

<b>Date</b>	<b>Topic (and time)</b>	<b>Room</b>
13.10.2023	Kick-off session (12:30 – 14:00)	2431.00.006 (S3/4)
20.10.2023	Company presentation (12:30 – 14:00)	<b>2421.00.90</b>
27.10.2023	<i>Team session</i>	
03.11.2023	Q&A and discussion (12:30 – 14:00)	2431.00.006 (S3/4)
10.11.2023	<i>Team session</i>	
17.11.2023	Interim presentations (12:30 – 14:00)	2431.00.006 (S3/4)
24.11.2023	<i>Team session</i>	
01.12.2023	Final presentations ( <b>10:30 – 14:00</b> )	<b>Grant Thornton HQ (Johannstraße 39, 40476 Düsseldorf)</b>
08.12.2023	Introductory lecture "Research proposals" (12:30 – 14:00)	2431.00.006 (S3/4)
15.12.2023	<i>Individual session</i>	
05.01.2024	Q&A and discussion (12:30 – 14:00)	2431.00.006 (S3/4)
12.01.2024	<i>Individual session</i>	
19.01.2024	Q&A and discussion (12:30 – 14:00)	2431.00.006 (S3/4)
26.01.2024	<i>Individual session</i>	
02.02.2024	Submission of research proposals	2431.00.006 (S3/4)

**Form of examination:**

*Team presentation:*

You will work in teams to develop practice-relevant concepts and ideas in the context of the method development and present them to Grant Thornton Germany. In addition, you will write (also in a team) a short "Executive Summary" of your concepts and ideas. Length of the executive summary: 1,000 – 1,500 words. Submission deadline (including the presentations): November 30, 2023.

*Individual written assignment:*

You will develop and write a research proposal related to the module's topic. Length: 1,500 – 2,500 words. Submission deadline: February 2, 2024.

For successful completion of the module, both parts (individual written assignment and team presentation) must be passed independently.

**Application:**

Application from September 1 to September 30, 2023 (earlier applications will be deleted!). If additional places are available, the application period will be extended (in this case, we will inform you via our website). Please visit the website for the latest information on this topic. If there are more applications than available places, the date of receipt of the registration is decisive (provided that the admission requirements are met).

To apply, please send an email to [sustainability@hhu.de](mailto:sustainability@hhu.de) during the application period with the following information:

- Name
- Matriculation number
- Program of study
- Semester of study (in the winter term)