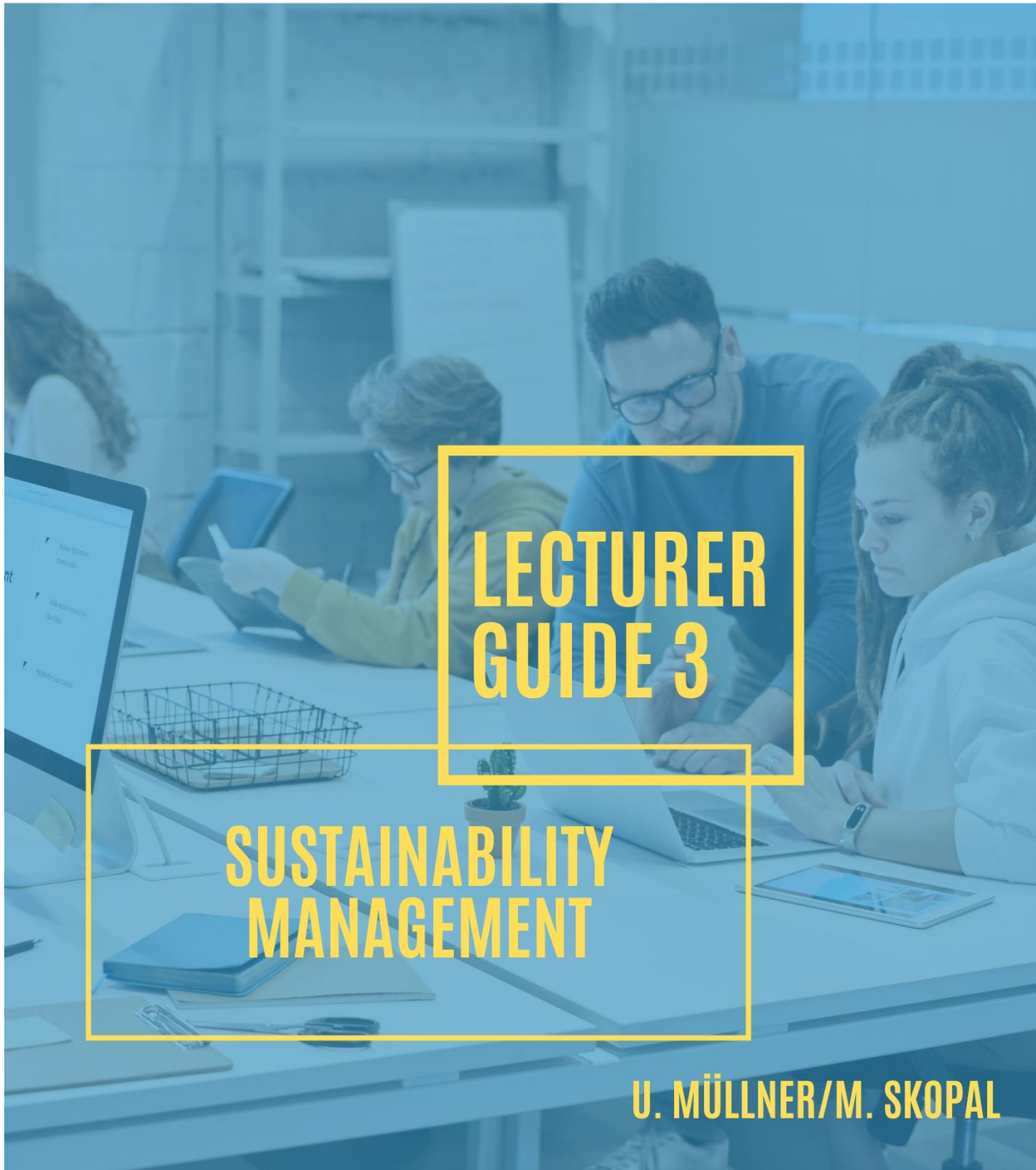


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LECTURER GUIDE 3

SUSTAINABILITY MANAGEMENT

U. MÜLLNER/M. SKOPAL

Sustainability Management

How to use this lecturer guide

There are four different Lecturer Guides for the courses and two manuals for the Simulation Games.

Lecturer Guide 1	Lecturer Guide 2	Lecturer Guide 3	Lecturer Guide 4	Manual	Manual
Management in the Social Economy	Sustainability	Sustainability Management	Green Controlling	Simulation Game #1 Sustainability	Simulation Game #2 Green Monopoly

This lecturer guide is a unique guide for all lecturers interested in teaching Sustainability Management. The course is divided into two modules:

- 1) Sustainability management in social enterprises
- 2) Sustainability reporting

One of the main features of the guide is to give an overview of the teaching and learning materials that are available and present them in detail.

Scheduling for the lessons has been done for two different teaching methods: (1) a frontal teaching and (2) an innovative form of teaching, the so-called Flipped Classroom. This is a proposal that can be modified as needed, or the two teaching methods can also be combined. Each university, each lecturer should make his or her own adjustment for teaching if regarded.

The contents of the guide in detail are:



Introduction: brief overview of the teaching methods used, and the target groups of students addressed



Teaching and learning materials that are available for the course 1 Management in the Social Economy



Working tasks: listing of different working tasks for students



Learning outcomes for each module: which learning objectives and competences should the students obtain after completing the topic



Preparation for each module: what preparations are required for the lecturers and/or students for each module



Suggestion of scheduling the two modules: frontal teaching and flipped classroom

In the appendix you will find detailed instructions for the working tasks, a list of additional recommended literature, an overview of all courses with the ECTS and questions for the videos, you can use in your lecture.

The content of the course and the different modules can also be used in the context of a project work. The basis for this are the working tasks, which can be used depending on the pre-knowledge of the students and which can be extended or also shortened as required.

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1. Introduction



Methods

The teaching of the modules is described using two different methods to design the lectures: Frontal form and Flipped Classroom. In Flipped Classroom, the students develop the content of the course through self-study assignments. The time in class is then used for discussions or interactive activities. If you need more information about the Flipped Classroom methods you can watch this video (<https://www.youtube.com/watch?v=BCIxikOq73Q>) or read this summary (<https://www.panopto.com/blog/what-is-a-flipped-classroom/>).

When using the flipped classroom concept, the students should be given in advance the necessary materials (scripts, worksheets or links to the videos). The following platforms can be considered, for example, and we recommend not to use too many different tools:

- Moodle (<https://moodle.com>)
- Mahara (<https://mahara.org>)
- Poll Everywhere (<https://www.polleverywhere.com/>)
- Blackboard (<https://blackboard.com>)
- Canvas by Instructure (<https://www.instructure.com/canvas>)
- LearnDash (<https://www.learndash.com/>)
- MS Teams (<https://microsoft.com/>)
- Google Classroom (<https://classroom.google.com/u/0>)

In the appendix, there is an example for Moodle and for MS Teams on how the design of the platform can look like to provide all the necessary materials for the students.

The students can also use these platforms for online learning.

For each teaching method, appropriate timetables are provided to support the structuring of the lessons. They only provide guidelines, as these two methods can also be combined or several parts of them can be used as needed.

The lecturer guide provides a link between the practical-theoretical contents and goals and the intended competence development along the learning outcomes.

To ensure that the theoretical knowledge is also well applied and the transfer into practice can take place, there is a selection of working tasks for each module. These can be done

- during the lessons
- as homework
- as advanced exercises by the students
- or use it as an examination.

Target group

The target group includes students in Social Economy and social work in Austria, the Czech Republic, Germany and Romania. (Bachelor and Master degree) as well as neighbour disciplines like public management or health management. The course can of course also be used for students in other countries.

Overview

No.	Module	Key topics
1	Sustainability management in social enterprises	Definition of sustainability management Requirements and implementation Role of the sustainability manager
2	Sustainability reporting	Summary of reporting schemes (GRI, EMAS, ISO 14000, UNGC, ECG, Science based targets)
ECTS: 2		

The whole course includes a combination of teaching units, self-study, literature research, working tasks and suggestions for grading and knowledge review. Self-study by students can also be performed well through online learning. Therefore, these units are included in the self-study units.

Some working tasks (such as seminar papers) can be used as examination work.

The division can be found in the schedules of the different teaching methods in the specific modules.

2. Teaching and learning materials



The following teaching and learning materials are available for the work on the modules. In the scheduling for frontal teaching (chapter 4.3) and the scheduling for flipped classroom (chapter 4.4) the use of the different materials is pointed out.

Script

The course is based on the script no.3 Sustainability Management and the script is divided into two modules:

- 1) Sustainability Management
- 2) Sustainability Reporting

In addition to a detailed theoretical content, it also contains practical examples. The practical examples provide a more detailed inside into the topics. They are divided into a general description of the social enterprise and a part dealing with the practical implementation of the theoretical content in the social enterprise.

Overview of practical examples in script no. 3:

- Café Nase (CZ)
- RUSZ (AT)
- Bruderhaus Diakonie (DE) in Module 1
- Wien Work (AT)
- Bruderhaus Diakonie (DE) in Module 2
- Behindertenhilfe Norden GmbH (DE)
- ALLMENDA Social Business eG (AT)

At the end of each module there are questions (knowledge check) for the students to review the theoretical content and to check what they have learned. Furthermore, a list of references can be found in the script.

The script can be found in the download section of the project website: www.eco3project.org

Slides for Power Point presentation

For each course, there are separate Power Point slides, which will support the teaching of the modules. Some slides have additional notes and guidance for the lecturers.

The Power Point slides can be found in the download section of the project website: www.eco3project.org

Business cases

The business cases can be used for a detailed insight into the practice of social enterprises. For the construction of the cases, data were collected from various enterprises.

For this course the businesses cases #2 “Helping Hands” and #3 “Organisation Omaha” will be used for the working tasks 3d Materiality analysis and 3e Stakeholder analysis.

Short description business case #2 “Helping Hands”:

“Helping Hands” is an organisation operating in a small town and providing social work services for three different target groups (elderly, people with disability and people in need). The different services, as well as the mission, vision and the current situation regarding sustainability, staff members, financing and so on are presented in the business case.

Short description business case #3 “Organisation Omaha”:

The organisation Omaha provides social services (1) in a daily centre for children from vulnerable families and children with disabilities, (2) in a school for development skills for people with disabilities, (3) as homecare service for elderly people and (4) in a work centre (protected unit). The business case provides a current status of the sustainability engagement of the organisation, a meeting protocol about future finance, business and sustainability development.

The complete business cases can be found in the appendix (chapter 6.1). All the other business cases created in the course of this project can be found in the download section of the project website: www.eco3project.org

Pocket lectures - Videos

There are some videos available for this course, which can be used in many ways. These are short video clips that provide information on specific themes based on the course.

The videos can be used as an introduction to the topic to get a good overview of the content of the modules.

However, they can also be used to help students review or repeat the theoretical content, to summarise what they have learned or to prepare for a lesson or a test.

Description of the videos

Requirements for sustainability management Contents of the video are the requirements for sustainability management in a social enterprise. For a successful implementation a sustainability strategy and/or mission has to be defined, and specific goals have to be set.

How to start a sustainability process? The managing director of the organisation akaryon GmbH Petra Bußwald speaks about possibilities how a social enterprise can start with a sustainability process.

Introduction to the eco³-tool Video tutorial about the eco3-tool and its functionalities. How to work with the tool.

Materiality analysis in the eco³-tool This video describes the theory on the materiality analysis and shows a practical example with the use of the eco³-tool.

Why are sustainability reporting schemes needed? The managing director of the organisation akaryon GmbH Petra Bußwald speaks about the importance of sustainability reporting schemes for social enterprises and points out the most important ones.

From GRI to ECG: different reporting schemes and standards Reporting schemes and systems enable organisations to report in a standardised way. Within this video the differences between the most common schemes like Global Reporting Initiative (GRI), Economy for the Common Good (ECG) or EMAS are explained.

Videos for the Simulation Game #1 Sustainability:

eco³ Simulation Game I - Sustainability This video is made for lecturers to get an overview of the game phases and materials. The Video shows how you can use the game and motivate the students to engage in the game.

In the appendix you will find some questions regarding the videos that can be used for discussions with students.

The videos have individual links with which you can view them. You can find them in the respective module areas. All videos can also be accessed via the project website: www.eco3project.org.

Self-check test

Another self-check test for the students for each course is available on the project website (www.eco3project.org). With these questions, the students can easily check their knowledge on their own. After answering the questions, students receive immediately feedback on whether their answers were correct or not.

For course no. 3 **Sustainability Management**, there are 18 questions provided according to the two modules.

The self-check test can also be made available to students using other online platforms, such as the learning platform Kahoot (<https://kahoot.com>) or the presentation platform Mentimeter (<https://www.mentimeter.com>).

The solutions to the self-check test are not included in this lecturer guide. If you are interested in them, please contact sowosec@fh-campuswien.ac.at.

eco³-tool (teaching tool)

With this tool students learn how to retrieve data from business cases and work hands-on with a software for Green Controlling. Key competences gained by the students consist of putting data into a new, unknown tool, getting an evaluation, and assessing the evaluation to draw the right conclusions from the data.

In working with the eco³-tool students experience the important process of collecting data, processing data, and interpreting the results. This empowers students with the generally needed skill to know how to make fact-based decisions.

The tool is configured for the Economy for the Common Good (ECG) and is pre-configured to several working tasks.

The tool is accessible via the eco³ webpage and directly at <https://eco3.esg-tool.com/welcome>

Simulation Game #1 Sustainability

The Simulation Game #1 should give students the opportunity to think about the importance of implementing sustainability management in a social enterprise, to exchange ideas in different stakeholder groups and to collect initial ideas for implementing sustainability measures. To support this, exemplary measures in the sense of the Economy for the Common Good will be provided. The Simulation Game is based on a concrete business case about a fictional social enterprise.

The detailed instructions and the required materials for the Simulation Game #1 can be found in the manual, which can be downloaded from the project website: www.eco3project.org.

3. Working tasks



There are different working tasks for the course available. They can be used in class or as homework. Most of the tasks can be used for both and are suitable for frontal teaching or flipped classroom.

By using the working tasks, the theoretical knowledge can be applied and the students can gain practical learning experience.

The working tasks are divided into 4 categories: single work or group work, research activity, conception work and a seminar paper.

The following table provides an overview of the different working tasks and options for use.

No.	Title	single / group work	research activity	conception work	seminar paper	work in class	home-work
3a	Identifying and dealing with measures for social enterprises	✓					✓
3b	Materiality analysis for business case #2			✓		✓	✓
3c	Stakeholder analysis for business case #3				✓		✓
3d	Common Good report	✓				✓	✓
3e	Sustainability report		✓			✓	✓

In the following, the individual tasks are described in detail, what preparation work is required, what materials are needed or how much time needs to be planned for the preparation.

The working sheets for the students can be found in chapter 6.1.

Working task 3a Identifying and dealing with measures for social enterprises

Short description of the activity

The students should read the examples for a sustainability measure in a social enterprise. Based on these examples, they should think about what other measures could be implemented in a social enterprise and what they think would be implemented easily, especially at the beginning. With the results, they should write a short position paper together in order to win over staff members for the implementation and present it in class.

Materials

→ Script 3

Time for preparation

0,5 hour

Size of the group

Pairs or 3 - 4 students

Preparation

- ★ Print out worksheet

Aim of the working task

Students can define measures, which are necessary for the implementation of the three sustainability dimensions in social enterprises.

Working task 3b Materiality analysis for business case #2

Short description of the activity

Students should read the business case #2 "Helping Hands" and try to draw conclusions from the information given. They then develop a materiality analysis and should explain the reasons for the decisions they have made.

Materials

- ➔ Business case #2 "Helping hands"
- ➔ eco³-tool (be sure the students have the hardware and internet connection)
- ➔ Manual eco³-tool

Time for preparation

1 hour

Size of the group

4 - 5 students

Preparation

- ★ Print out worksheet + business case #2 "Helping Hands"
- ★ Get familiar with the eco³-tool (Video: Introduction to the eco³-tool)

Aim of the working task

Students know when a materiality analysis is necessary and can do it themselves. They can make decisions based on incomplete information in a group process and provide a short justification for these decisions.

Working task 3c Stakeholder analysis for business case #3

Short description of the activity

The students should read business case #3 "Organisation Omaha" and familiarise themselves with the stakeholder analysis. How can stakeholders be identified and how can stakeholders be involved in the decision-making process. The students should elaborate a stakeholder map of the "Organisation Omaha" and prepare for a stakeholder forum event.

Materials

- ➔ Business case #3 "Organisation Omaha"
- ➔ Script 3

Time for preparation

0,5 hour

Size of the group

Single work

Preparation

- ★ Print out worksheet + business case #3 “Organisation Omaha”

Aim of the working task

Students can use the business case to derive information and create a stakeholder map based on the given information and their own ideas to complete it.

Working task 3d Common Good report

Short description of the activity

In groups, the students must read the ECG report of the Camphill Special School and answer questions about it. They then present their results in class.

Materials

- ➔ ECG report of the Camphill Special School (extra document on eco³ website)
- ➔ Flip chart paper/pen or
- ➔ Laptop/beamer

Time for preparation

1 - 2 hours

Size of the group

3 - 5 students

Preparation

- ★ Print out worksheet
- ★ Read ECG report
- ★ Be common with the key figures of the report
- ★ Be common with the qualitative information of the report
- ★ Be common with the inside the report represents

Aim of the working task

Students become familiar with a report on the Economy for the Common Good, can evaluate the quality of an ECG report and extract relevant information.

Working task 3e Sustainability report

Short description of the activity

Students should find a business of the Social Economy that provide sustainability reports for this research task. Afterwards they should answer various questions based on this report.

Materials

- ➔ Be sure the students have the hardware and internet connection for internet research

Time for preparation

0,5 hour

Size of the group

Single Work/Pairs

Preparation

- ★ Print out worksheet

Aim of the working task

Students can read a sustainability report and relate information between the reporting scheme and the report itself.

The solutions to the working tasks are not included in this lecturer guide. If you are interested in them, please contact sowosec@fh-campuswien.ac.at.

4. Module 1: Sustainability management in social enterprises

In this module, a definition of sustainability management is given, the requirements for sustainability management are presented and the implementation of sustainability management in social enterprises is described as well. For the implementation, the use of different analyses (e.g. stakeholder analysis) will be discussed and the role of a sustainability manager will be described in more detail.

The aim of this module is to gain a basic knowledge of sustainability management and to be able to provide first analyses that will initiate an implementation.

4.1. Learning outcomes



Students should:

- be able to describe why sustainability management is important for social enterprises and be able to make an in-depth analysis on the implementation of a sustainability management system.
- be able to suggest possible improvements in terms of sustainability of the selected practical examples.
- be able to create, interpret and evaluate various analyses for the implementation of sustainability management.

4.2. Preparation



Lecturer

This technical equipment is needed: PC, audio-visual technology.

The following materials must be prepared:

- Script: pages 1 - 27
- Power Point presentation (PPP): slides 2 - 34
- Working tasks and necessary worksheets for the student
 - 3a Identifying and dealing with measures for social enterprises
 - 3b Materiality analysis for business case #2
 - 3c Stakeholder analysis for business case #3
- Business cases
 - Business case #2 “Helping Hands” (for working task 3b materiality analysis)
 - Business case #3 “Organisation Omaha” (for working task 3c stakeholder analysis)
- Videos
 - Requirements for sustainability management (06:56 min.)
<https://vimeo.com/844531666/1db87c3c23>
 - How to start a sustainability process? (09:55 min.)
<https://vimeo.com/844531873/c49afdce9b>
 - Introduction to the eco³-tool (07:56 min.)
<https://vimeo.com/844190305/992511083e>
 - Materiality analysis in the eco³-tool (05:47 min.)
<https://vimeo.com/844190197/79845da29b>

Students

The individual preparation by the students can be seen in the schedules (chapters 4.3 and 4.4). They can read the script and/or watch the videos named above (requested by lecturer).



4.3. Scheduling for frontal teaching

Below is a proposal for the teaching of module 1 (Sustainability management in social enterprises) through frontal teaching.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working task 3c = examination units	Sum
13	11	20	44

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Definition of sustainability management and role of the sustainability manager	In class lecture		<ul style="list-style-type: none"> • Script pages 1-3, 16 • PPP slides 2-5, 20 	2	Familiar with the concept of sustainability management and the role of a sustainability manager.
Sustainability management requirements and implementation I	In class lecture		<ul style="list-style-type: none"> • Script pages 4-8, 12-15 • PPP slides 6-12 • Videos Requirements for sustainability management & How to start a sustainability process? 	2	Knowledge about sustainability management requirements and possibilities for implementation in social enterprises.
Working task 3a		Elaboration	<ul style="list-style-type: none"> • Worksheet 3a students 	3	Students can define measures, which are necessary for the implementation of the three sustainability dimensions in social enterprises.
Working task 3a	Presentation and discussion			1	Students can define measures, which are necessary for the implementation of the three sustainability dimensions in social enterprises.
Sustainability management implementation II	In class lecture		<ul style="list-style-type: none"> • Script pages 8-12 • PPP slides 13-19 	2	Knowledge of the use of different analysis.
Introduction to the eco ³ -tool for students	In class lecture (computer room preferred)		<ul style="list-style-type: none"> • eco³-tool • Videos Introduction to the eco³-tool & Materiality analysis in the eco³-tool 	2	Knowledge of the use of the eco ³ -tool and how to work on a materiality analysis in the tool.

Working task 3b		Elaboration	<ul style="list-style-type: none"> Worksheet 3b students 	4	Students know when a materiality analysis is necessary and can do it themselves. They can make decisions based on incomplete information in a group process and provide a short justification for these decisions.
Working task 3b	Discussion and clearing of open questions			1	Students know when a materiality analysis is necessary and can do it themselves. They can make decisions based on incomplete information in a group process and provide a short justification for these decisions.
Practical examples		Self- study students	<ul style="list-style-type: none"> Script pages 17 – 27 	2	Knowledge about the implementation of a sustainability management system in social enterprises.
Practical example	Repetition and clearing of open questions		<ul style="list-style-type: none"> PPP slides 21-34 	1	Knowledge about the implementation of a sustainability management system in social enterprises.
Knowledge check		Self-study students	<ul style="list-style-type: none"> Script page 27 	1	Checking level of knowledge
Knowledge check	Repetition and clearing of open questions		<ul style="list-style-type: none"> Script page 27 	1	Checking level of knowledge.
Working task 3c		Elaboration	<ul style="list-style-type: none"> Worksheet 3c students 	20	Students can use the business case to derive information and create a stakeholder map based on the given information and their own ideas to complete it.
Working task 3c	Feedback and discussion			1	Students can use the business case to derive information and create a stakeholder map based on the given information and their own ideas to complete it.
Self-check-test		Self-check test students	Online	1	Repetition

4.4. Scheduling for flipped classroom



Below is a proposal for the teaching of module 1 (Sustainability management in social enterprises) through flipped classroom.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working task 3c = examination units	Sum
10	14	20	44

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Definition of sustainability management and role of the sustainability manager		Self-study students	<ul style="list-style-type: none"> Script pages 1-3, 16 	1	Familiar with the concept of sustainability management and the role of a sustainability manager.
Definition of sustainability management and role of the sustainability manager	Repetition and clearing of open questions		<ul style="list-style-type: none"> PPP slides 1-5, 20 	1	Familiar with the concept of sustainability management and the role of a sustainability manager.
Sustainability management requirements and implementation I		Self-study students	<ul style="list-style-type: none"> Script pages 4-8, 12-15 Videos Requirements for sustainability management & How to start a sustainability process? 	1	Knowledge about sustainability management requirements and possibilities for implementation in social enterprises.
Sustainability management requirements and implementation I	Repetition and clearing of open questions		<ul style="list-style-type: none"> PPP slides 6-12 	1	Knowledge about sustainability management requirements and possibilities for implementation in social enterprises.
Working task 3a		Elaboration	<ul style="list-style-type: none"> Worksheet 3a students 	3	Students can define measures, which are necessary for the implementation of the three sustainability dimensions in social enterprises.
Working task 3a	Presentation and discussion			1	Students can define measures, which are necessary for the implementation of the three sustainability dimensions in social enterprises.
Sustainability management implementation II		Self-study students	<ul style="list-style-type: none"> Script pages 8-12 	1	Knowledge of the use of different analysis.

Sustainability management implementation II	Repetition and clearing of open questions		<ul style="list-style-type: none"> • PPP slides 13-19 	1	Knowledge of the use of different analysis.
Introduction to the eco ³ -tool for students	In class lecture (computer room preferred)		<ul style="list-style-type: none"> • eco³-tool • Videos Introduction to the eco³-tool & Materiality analysis in the eco³-tool 	2	Knowledge of the use of the eco ³ -tool and how to work on a materiality analysis in the tool.
Working task 3b		Elaboration	<ul style="list-style-type: none"> • Worksheet 3b students 	4	Students know when a materiality analysis is necessary and can do it themselves. They can make decisions based on incomplete information in a group process and provide a short justification for these decisions.
Working task 3b	Discussion and clearing of open questions			1	Students know when a materiality analysis is necessary and can do it themselves. They can make decisions based on incomplete information in a group process and provide a short justification for these decisions.
Practical examples		Self- study students	<ul style="list-style-type: none"> • Script pages 17-27 	2	Knowledge about the implementation of a sustainability management system in social enterprises
Practical example	Repetition and clearing of open questions		<ul style="list-style-type: none"> • PPP slides 21-34 	1	Knowledge about the implementation of a sustainability management system in social enterprises
Knowledge check		Self-study students	<ul style="list-style-type: none"> • Script page 27 	1	Checking level of knowledge
Knowledge check	Repetition and clearing of open questions		<ul style="list-style-type: none"> • Script page 27 	1	Checking level of knowledge
Working task 3c		Elaboration	<ul style="list-style-type: none"> • Worksheet 3c students 	20	Students can use the business case to derive information and create a stakeholder map based on the given information and their own ideas to complete it.
Working task 3c	Feedback and discussion			1	Students can use the business case to derive information and create a stakeholder map based on the given information and their own ideas to complete it.
Self-check-test		Self-check test students	Online	1	Repetition

5. Module 2: Sustainability Reporting

This module deals with different reporting schemes. The aim is to know about the different sustainability reporting schemes, how they are structured and where the differences lie.

5.1. Learning outcomes



Students should:

- know the common reporting schemes (e.g. GRI, Economy for the Common Good, EMAS, ISO 14000:2015) and be able to describe the main differences between them.
- be able to interpret qualitative or quantitative information on the basis of a reporting scheme and think critically about the implementation of different reporting schemes, depending on how they fit in with the respective social enterprise.
- identify relevant measures within a reporting scheme and develop their own sustainability measures.

5.2. Preparation



Lecturer

This technical equipment is needed: PC, audio-visual technology.

The following materials must be prepared:

- Script: pages 28 - 47
- Power Point presentation (PPP): slides 35 - 59
- Working tasks and necessary worksheets for the student
 - 3d Common Good report
 - 3e Sustainability report
- Videos
 - Why are sustainability reporting schemes needed? (10:50 min.)
<https://vimeo.com/844534157/1f89f6f49f>
 - From GRI to ECG: different reporting schemes and standards (10:48 min.)
<https://vimeo.com/842757527/8075f9e7d4>

Students

The individual preparation by the students can be seen in the schedules (chapters 5.3 and 5.4). They can read the script and/or watch the videos named above (requested by lecturer).

5.3. Scheduling for frontal teaching



Below is a proposal for the teaching of module 2 (Sustainability Reporting) through frontal teaching.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Sum
11	11	22

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Importance of sustainability reporting schemes	Discussion about it	Students watch Video and take notes	<ul style="list-style-type: none"> • Video Why are sustainability reporting schemes needed? 	1	Knowledge about the importance of sustainability reporting schemes.
General information reporting schemes, information about GRI & ECG (+ practical examples)	In class lecture		<ul style="list-style-type: none"> • Script pages 28-33, 40-46 • PPP slides 35-42, 53-57 	3	Familiar with general information about reporting schemes and GRI and ECG.
Working task 3d		Elaboration	<ul style="list-style-type: none"> • Worksheet 3d students 	4	Students become familiar with a report on the Economy for the Common Good, can evaluate the quality of an ECG report and extract relevant information.
Working task 3d	Presentation and discussion			1	Students become familiar with a report on the Economy for the Common Good, can evaluate the quality of an ECG report and extract relevant information.
Information about EMAS, ISO, UNGC and Science based targets (+ practical examples)	In class lecture		<ul style="list-style-type: none"> • Script pages 33-40, 46 • PPP slides 43-52, 58,59 	3	Familiar with the reporting schemes EMAS, ISO, UNGC and Science based targets.
Differences and similarities of the reporting schemes		Students watch Video and take notes	<ul style="list-style-type: none"> • Video From GRI to ECG: different reporting schemes and standards 	1	Familiar with different reporting schemes and their differences and similarities.
Differences and similarities of the reporting schemes	Discussion and clearing of open questions			1	Familiar with different reporting schemes and their differences and similarities.
Knowledge check		Self-study students	<ul style="list-style-type: none"> • Script page 47 	1	Checking level of knowledge
Knowledge check	Repetition and clearing of open questions		<ul style="list-style-type: none"> • Script page 47 	1	Checking level of knowledge
Working task 3e		Elaboration	<ul style="list-style-type: none"> • Worksheet 3e students 	4	Students can read a sustainability report and relate information between the reporting scheme and the report itself.
Working task 3e	Discussion and clearing of open questions			1	Students can read a sustainability report and relate information between the reporting

					scheme and the report itself.
Self-check-test		Self-check test students	Online	1	Repetition

5.4. Scheduling for flipped classroom



Below is a proposal for the teaching of module 2 (Sustainability Reporting) through flipped classroom.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Sum
7	15	22

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Importance of sustainability reporting schemes	Discussion about it	Students watch Video and take notes	<ul style="list-style-type: none"> Video Why are sustainability reporting schemes needed? 	1	Knowledge about the importance of sustainability reporting schemes.
General information reporting schemes, information about GRI & ECG (+ practical examples)		Self-study students	<ul style="list-style-type: none"> Script pages 28-33, 40-46 	2	Familiar with general information about reporting schemes and GRI and ECG.
General information reporting schemes, information about GRI & ECG (+ practical examples)	Repetition and clearing of open questions		<ul style="list-style-type: none"> PPP slides 35-42, 53-57 	1	Familiar with general information about reporting schemes and GRI and ECG.
Working task 3d		Elaboration	<ul style="list-style-type: none"> Worksheet 3d students 	4	Students become familiar with a report on the Economy for the Common Good, can evaluate the quality of an ECG report and extract relevant information.
Working task 3d	Presentation and discussion			1	Students become familiar with a report on the Economy for the Common Good, can evaluate the quality of an ECG report and extract relevant information.
Information about EMAS, ISO, UNGC and Science based targets (+ practical examples)		Self-study students	<ul style="list-style-type: none"> Script pages 33-40, 46 	2	Familiar with the reporting schemes EMAS, ISO, UNGC and Science based targets.

Information about EMAS, ISO, UNGC and Science based targets (+ practical examples)	Repetition and clearing of open questions		<ul style="list-style-type: none"> • PPP slides 43-52, 58,59 	1	Familiar with the reporting schemes EMAS, ISO, UNGC and Science based targets.
Differences and similarities of the reporting schemes		Students watch Video and take notes	<ul style="list-style-type: none"> • Video From GRI to ECG: different reporting schemes and standards 	1	Familiar with different reporting schemes and their differences and similarities.
Differences and similarities of the reporting schemes	Discussion and clearing of open questions			1	Familiar with different reporting schemes and their differences and similarities.
Knowledge check		Self-study students	<ul style="list-style-type: none"> • Script page 47 	1	Checking level of knowledge
Knowledge check	Repetition and clearing of open questions		<ul style="list-style-type: none"> • Script page 47 	1	Checking level of knowledge
Working task 3e		Elaboration	<ul style="list-style-type: none"> • Worksheet 3e students 	4	Students can read a sustainability report and relate information between the reporting scheme and the report itself.
Working task 3e	Discussion and clearing of open questions			1	Students can read a sustainability report and relate information between the reporting scheme and the report itself.
Self-check-test		Self-check test students	Online	1	Repetition

6. Appendix

6.1. Worksheets

Working task 3a Identifying and dealing with measures for social enterprises

1. Go to script 3 (p. 13 & 14), read and understand the examples for a sustainability measure in a social enterprise.
2. On the basis of this examples, think about what other measures could be implemented in a social enterprise and which measures can be implemented easily, especially at the beginning. Think about 4 - 6 measures and write those down. You do not have to cover all three dimensions.
3. Write a short position paper with your results together in the group in order to win over staff members for the implementation.
4. Present your position paper in class and discuss and discusses which arguments were convincing.

Remark: Think also about the incentive system (p. 14 & 15), maybe you can use this as an inspiration for the position paper.

Materials

➔ Script 3

Time limit: 3 units + 2 units presentation in class

Number of pages: 1 - 2 pages

Working task 3b Materiality analysis for business case #2

1. Read the business case "Helping Hands"
2. Read the worksheet: What is a materiality analysis?
3. Open the working task in the eco³-tool.
4. Click on the button "2 Materiality".
5. Click on the green button materiality analysis in row 1: A1 Human dignity in the supply chain – this is already prefilled.
6. Read the indicator description and the text in the section materiality analysis. Have a look at internal & stakeholder relevance. You can choose between "low", "medium" and "high" relevance. Alter, if you have a different opinion or save, if you agree.
7. Click on the right button materiality analysis in row 2: A2 Solidarity and social justice in the supply chain.
8. Read indicator description and discuss in your group your assessment.
9. Add text in materiality analysis and rate internal & stakeholder relevance.
10. Repeat step 8 & 9 until row 22: E4 Transparency and co-determination
11. Export results.

Materials

- ➔ Script 3
- ➔ Worksheet: What is a materiality analysis?
- ➔ Business case #2 "Helping hands"
- ➔ eco³-tool
- ➔ Manual eco³-tool

Time limit: 4 units

Worksheet: What is a materiality analysis?

A materiality analysis is needed to reduce complexity and allow an organisation to focus on the topics/aspects that are most relevant to them. It enables us to gather insights on the relative importance of specific Environmental, Social and Economic issues and their impact on value creation.

Within sustainability and integrated reporting, the materiality analysis is the process by which an organisation determines and prioritises its relevant aspects and topics to derive its materiality matrix. The matrix consists of the two axes x = "internal relevance" and y = "stakeholder relevance".

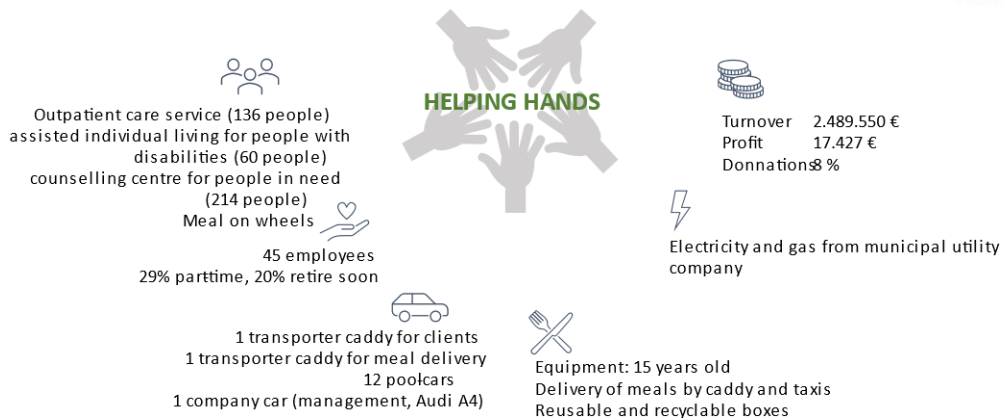
In a real-world setting, it is important to disclose a fair amount of related information and to explain the methods for the stakeholder and topics/aspects identification into the reporting: which aspects were not included into the analysis and why (not)? For the sake of simplifying this working task, this step of choosing topics/aspects is predefined with taking the themes of the Common Good Matrix, which actually rejects this methodology.

The advantage of the materiality analysis is that the management can focus on important influencing factors and is therefore more likely to take them into consideration instead of being overwhelmed by the manifold topics and aspects that could be considered on-top of the day-to-day-work.

However, the materiality analysis can strategically be misused to define report content without considering the interests of legitimised stakeholder groups and thus, does not improve the reports to those groups. A given scheme – like the one presented in the eco³-tool prevents this.

Poor reporting about materiality assessments might lead to potential conflicts with stakeholders that do see their important topics not sufficiently reflected in the sustainability or integrated report.

Business case #2 Helping Hands



HELPING HANDS provides social services in Hometown and its surroundings. Hometown is a small town with 38,745 people. The organisation HELPING HANDS is active in three fields of social work: Help for the elderly, help for the disabled and help for people in need.

The organisation HELPING HANDS was founded in 1992 by a group of caregivers with the aim of helping elderly to live alone at home as long as possible. HELPING HANDS has grown and now offers several services

- Outpatient care service
- Assisted individual living for people with disabilities
- Meals on wheels
- Counselling centre for people in need

Employees	Heads of employees
In Sum	45
Outpatient care service	18
Assisted individual living	10
Counselling centre for people in need	3
Meal on wheels/kitchen	9
Administration	5
Part-time rate	29%
Retirement rate in the next 5 years	20%

Customers	
Outpatient care service	136
Assisted individual living	60
Counselling centre for people in need	214

Financial figures (Last year)	absolut	in %
Turnover	2,489,550 €	
Profit	17,427 €	0.7%
Income, detailed		
From the state through fee contracts	1,742,685 €	70%
Costumers contribution	547,701 €	22%
Donnations	746,865 €	8%

Outpatient Care Service

136 seniors take advantage of HELPING HANDS care. They live in their own apartment in and up to 30 kilometres around Hometown. They are visited by caregivers several times a week or even several times a day. The caregivers use company cars for their route to the seniors. About 80% of the seniors take advantage of HELPING HANDS' kitchen lunch menu.

Assisted individual living

There is **assisted individual living** for about 60 people spread across the city and the surrounding area (within a radius of 15 kilometres). There are shared flats and individual flats where people with disabilities live and are regularly visited and cared for by HELPING HANDS staff. About half of the people receive a lunch menu from HELPING HANDS's central kitchen.

Counselling Centre

The Counselling Centre for people in need offers counselling for people in social difficulties. The problems of the people are numerous. For example, people turn to the Counselling Centre with

- Relationship problems
- Educational issues
- Need for assistance in filling out documents
- Financial problems
- Psychological problems

- Addiction problems

The staff provide support themselves, but also refer clients to other institutions. The office of the Counselling Centre is located in the centre of Hometown. In the same building like the administration of HELPING HANDS.

Meal on wheels/Centre kitchen

The Central Kitchen cooks fresh lunch menus daily. It delivers the hot lunch menus to people of assisted individual living and outpatient care service. Furthermore, three kindergartens of HEED (competition of HELPING HANDS) and a nursing home of HEED. There are also 3 people with disabilities working in the kitchen.

Finance

HELPING HANDS' costs are currently covered by its income from state funds, contributions from clients (e.g. for food, care) and donations. But the financial margin is small: last year HELPING HANDS made a profit of about 17.000 euros.

Image

Due to their commitment to people in need, HELPING HANDS enjoys a good reputation in Hometown. It is generally known that the organisation does good social work. However, they are also feeling the effects of the shortage of skilled workers. It is becoming increasingly difficult to fill new positions.

Mission & Vision

Mission

Our goal is that people can live independently regardless of their limitations. We offer services to enable them to do this.

Vision

We stand for freedom and justice. Our vision is a society in community, respect, and solidarity.

Work philosophy

We work with highly professional and qualitative standards.

Legal form: association

75% of those present must agree to a change in the statutes.

Environment

Hometown is a small town in a rural area of your country. The next big city is 1½ hour driving, the city has a theatre and two cinemas. There is no noteworthy tourist activity and no university in the town. The city has a train connection and within the city limits good public transport with 8 bus lines, the surroundings have rather poor public transport links.

Leisure facilities consist of the local football team, swimming ponds in the West and extensive hiking paths in the local hills.

Competitor

- HEED - Help and Empowerment Efforts for Disadvantaged persons
 - Similar size to HELPING HANDS

- Covers kindergardens and a nursing home
- Outpatient care service (smaller than HELPING HANDS)

Staff

Currently, one position in the Counselling Centre is vacant. HELPING HANDS feels the lack of skilled workers. In the next five years 20% of the staff will retire.

Training

Currently, HELPING HANDS does not train its own employees. Training courses can be applied for, but currently they are often rejected because HELPING HANDS does not have sufficient funds.

Salary

The employees' wages are in line with the national average.

Working hours

In the areas of outpatient care service and assisted individual living, part-time work is possible and desired. In other areas no person is currently working part-time. Some would like to reduce their hours, but are unable to do so due to the ongoing workload.

Management

The manager is a 50 year old male. Each area has a leader who can make decisions on her/his own within a defined framework. There is a weekly meeting of the leaders and the manager. Likewise, there are weekly team meetings in the areas. The manager strives to maintain an open corporate culture. The decisions of the meetings are sent to all employees via e-mail distribution list. In one team meeting, however, it was criticized that the background to the decisions is often unclear and inquiries frequently go unanswered.

Corporate Culture

New ideas need a lot of convincing. There are clear hierarchies.

Costumers

HELPING HANDS has a very good utilisation of its offers. There are many inquiries from potential customers for both the outpatient care service and assisted individual living. Outpatient care service: The Seniors are very happy with HELPING HANDS. They like the individual care and support of the caregivers.

Assisted individual living: It is also unclear whether the clients of assisted living are satisfied with the service overall. The employees are only aware of satisfied and also dissatisfied individual cases, but no overall evaluation is carried out. A few clients want more activities, e.g. visits to the theatre, cafes, and walks in the Hometown city park.

Counselling for people in need: It is not known how satisfied the clients are. The image of the counselling is very good.

Central kitchen: A few persons of assisted individual living and of outpatient care service are unsatisfied with the food as it is cold. The nursing home is very satisfied with the meals. One kindergarten complains that the portions are too big for the children.

In Hometown, HELPING HANDS has the image of customer-oriented organisation, providing high quality.

Premises & Equipment

The organisation HELPING HANDS consists of an administration. Beyond that there is office space for Counselling Centre, meeting rooms and office workstations.

The central kitchen is in a building on the outskirts of the city. The premises are rented. The central kitchen has equipment that is 15 years old.

Fleet

The fleet consists of 1 Transporter Caddy (gasoline, one of them so old nearly reaching end of life) to shuttle the clients.

To deliver the meals HELPING HANDS has another Transporter Caddy (gasoline) on its own. Furthermore, meals to clients are delivered by taxi.

The employees of outpatient care service and assisted individual living have 12 pool-cars (gasoline) at their disposal - a sophisticated logistic software tool enables all employees to have access to a company car when needed.

The CEO drives his own company car, a two-year-old Audi A4 (gasoline).

Suppliers

- HELPING HANDS has only a few suppliers: one for food, one for hygiene products and craftsmen.
- Kitchen and meal on wheels
 - The kitchen sources its products almost exclusively from a large grocer. There are rumours that, this grocer of the central kitchen is suspected of sourcing products from suppliers that pay below subsistence wages, have fired union members and force employees to work unpaid overtime.
 - The food is cooked in the central kitchen and delivered hot. Delivery is made by transporter caddy to the three kindergartens and the nursing home. Reusable boxes are used for this purpose. The transporter caddy and taxi cabs bring the food to people in the surrounding area. A few Customers are dissatisfied with the food, as it is sometimes already cold.
- Hygiene articles are ordered from large seller. There is no information about its ecological behaviour.
- HELPING HANDS assigns craftsman services to companies from Hometown and the surrounding area.

Sustainability

HELPING HANDS would like to become more sustainable. However, the organisation has limited funding and currently sees few opportunities to become more sustainable. The leaders of the areas have gathered some information on possible topics of environmental sustainability:

- Every worker uses his own car to get to work.
- HELPING HANDS get their electricity from the municipal utility company and also get their gas for heating from there. The new building in the city centre (administration, Counselling Centre) is insulated according to current standards. They don't have any solar system or similar.

- Several clients of the Counselling Centre participated in an energy consultation with the local electricity supplier. This were suggestions of the consultants.
- Waste:
 - Meal on wheels uses recyclable containers. The customers dispose of them themselves.
 - Meals for kindergarten and nursing home are transported in reusable boxes.
 - Leftover food of the kindergarten and nursing home of HEED is re-transported to central kitchen and is disposed by a specialist food disposal company. The food waste is about 15% on average.
 - Waste of the incontinence articles is disposed of via the customers' household waste. In some cases, however, the trash cans are overfilled.

Working task 3c Stakeholder analysis for business case #3

1. Read script 3 chapter 1.2 on “Sustainability management requirements and implementation”.
2. Read business case Omaha.
3. Create stakeholder profiles:
Systematically identify Omahas stakeholders including their influence, attitudes, resources and expectations towards the organisation and structure the information for every stakeholder into these headings in a profile:
 - Stakeholder
 - Influence on Omaha
 - Attitudes/values/conflicts
 - Resources
 - General expectations
 - Sustainability expectations

If you do not find sufficient information on this, make assumptions that fit the given facts and justify your choices. (In real life these stakeholder mappings are also based on educated guesses, as you never dispose over all information on your stakeholders.)

4. Stakeholder management
Based on these profiles identify aspects where stakeholders have conflicting claims toward Omaha and describe them. Consider: what are NoGos for each of them, what are incentives to convince them? Outline in one of these issues how Omaha should proceed to settle the stakeholder conflict.

Materials

- ➔ Script 3
- ➔ Business case #3 “Organisation Omaha”

Time limit: 20 units

Number of pages: 10 pages

Business case #3 Organisation Omaha

The Company

Organisation Omaha was founded in 2010 and is a small social firm under the legal form of an association. The original aim of Omaha was to combat poverty by providing **social services for people in risk of poverty**. In its early days, Omaha has created various **programs**, tailored to the needs of different groups in vulnerable situations: **for children and families, disabled people, elderly people**.

The social services they provide today consist of:

- a daily centre for children from vulnerable families and children with disabilities
- a school for development skills for people with disabilities in order to enable them to an autonomous, independent life
- a homecare service for elderly people.
- a work centre (protected unit): offers jobs for people with disabilities.

The central management organises all the above-mentioned services. The social services have eight permanent employees, of which three are currently working full-time. One of those three is the top manager (CEO), who oversees both strategic and administrative matters. The other seven employees have executive positions in the social services themselves.

The **protected unit (work centre)** offers **jobs for people with disabilities**. The protected unit takes up almost half the size of whole organisation. It therefore has an own operative management department, which is however linked to the central management and must report to the top manager in regular intervals. The department takes care of the management of clients (disabled people) and customers (that buy the products and services). The protected unit has eight permanent non-disabled employees, of which six work full-time. Two of them work in the protected unit administration, the other six are supervisors for the disabled people that currently work with the protected unit. The great majority of the total employees of the unit are people with disabilities.

The protected unit provides a wide range of products and services. On one hand side, they produce **physical products** such as merchandize products (t-shirts, mugs, bags, cups, etc.) and decorative objects for housing. On the other side, the unit offers different types of office **services**, like bookbinding services, archival processing, typing and multiplication operations.

Task Stakeholder Mapping

Since the organisation is rather small, all decisions are made on the level of the central management. Apart from the operative management for the protected unit, which is mainly in charge of clients (disabled people) and sales of their product and service lines, there are separate departments. All employees are active participants in the decision-making of Omaha. Each of them feels responsible for good welfare of the association and beneficiaries. It is common to have formal and informal discussions and to look together for the best alternatives in order to achieve the organisations goals.

Last month, there has been a **meeting between the board and the permanent employees of Omaha**, in which strategic matters that concern the organisation were discussed.

At the start of the meeting, the top manager presented the latest report and forecast on the financial situation of Omaha:

Revenues last year:

Incomes 2020	72,000 €
Fees (Costs?) 2020	71,000 €

Profit 2020: 349,65 €

Turnover: 42.972, 35 €

Turnover growth rate to previous year: 18 %

Financing Structure upcoming year

Contributions of founding members	14%
Sponsorship	27%
Donations	51.5%
Public Funding by Law	3.5%
Self-Financing from Economic Activities	3%

Later the group moved on to an open discussion of the agenda. An intern has documented the outcomes of the discussion in the meeting protocol:

Protocol of the Meeting

TOP 1: Future Finance

The financial report forecast was presented.

- There is an unequal distribution of current financing structure -> risk
- Need of active acquisition of financial or other resources for diversification of risk
 - New Donors and/or Sponsorships
 - Alternative Funding Options
 - Capitalization of own resources

TOP 2: Business Development:

Ideas for new Product and Service Development

- Creation of a “free-from-fees” service for elderly people with special social status
 - The intention is to create an own, more autonomous department for the elderly care which will continue providing the homecare to elderly people like before, and additionally give service for free to people without resources
- Increase of community development in order to contribute to the improvement of life quality for people in vulnerability and at risk of social exclusion
 - Create an inclusive intergenerational festival with personal invitation of people in vulnerability and at risk of social exclusion

Top 3: Strategic Development

Employees

- The organisation would like to grow and needs to acquire new employees in order to do so: How do we become more attractive as an employer? (Everybody: gather ideas for next meeting)

Customer acquisition

- Omaha wants to actively apply for projects

Sustainability

- Necessity to maintain financial sustainability to be able to continue providing services to beneficiaries
 - Idea: Involvement of volunteers in social programs (e.g. for tasks without qualification requirements -> increase in client capacity without increase in financial resources)
- Call from current employees for more environmental sustainability
 - Idea: Finding new ways of reusing and recycling of previously used materials
 - Sustainability in terms of education of beneficiaries about the alternatives of responsible acting
 - More involvement of employees in development and implementation of ecological concepts -> **distribution of tasks for the next meeting!**

End of protocol, 15.12.2020

In the meeting, the topic sustainability took a central place in the discussion. The group has decided to give further attention to the topic and would like to consider the possibility to include it into the business development. Therefore, every member of the meeting received a task to prepare for the next meeting. Your task is, to conduct a **stakeholder analysis** with focus on sustainability for **both the social services and the protected unit**.

Sustainability in the organisation: Status Quo

You remember that it was not the first time the topic of sustainability was addressed in the organisation, and you wonder why there has never been a strategy implemented. You start researching in the old documents and speak to your colleagues about the role of sustainability in the organisation's past and why previous attempts to implement it have failed. You have gathered the information you found in a structured way:

Sustainability in the past

Financial Sustainability	<p>There were first steps towards sustainability already when the organisation was founded, however mainly in the financial dimension. The financial resources were needed in order to provide social services to beneficiaries, and to improve the community life.</p> <p>The organisation already has volunteers that help the association without remuneration.</p>
Social Sustainability	<p>The association's original aim was to improve life quality of the beneficiaries. All the other aspects build on this.</p> <p>The organisation tries to create a functional partnership with other NGO's and public institutions to cover all beneficiaries needs, not only social needs, but also health, education, access to job, etc. There are contacts, but not many of the partnerships actively function yet.</p> <p>There are projects for the involvement of the local community. For example, some families take care for children from poor families a few hours per days and become role models for them.</p>

<p>Environmental Sustainability</p>	<p>The association has done activities to focus on environmental sustainability in the past. In the protected units, there is an arranged space for the selection of waste by assortment.</p> <p>The school LearnEasy works with the children in difficulties on environmental education.</p> <p>Various materials are recycled (PETs, papers, etc.). Beneficiaries are involved in taking the waste to collection centres instead of dumpsters (education for environment).</p> <p>There were double glazed windows installed in the buildings and the light bulbs were exchanged in order to reduce consumption.</p>
<p>General</p>	<p>There were several attempts to involve sustainability in different projects.</p> <p>The organisation tried to include sustainability goals in the association's strategic plan since 2014, however it failed.</p>
<p>Challenges and reasons for failure in the past</p>	<ul style="list-style-type: none"> • Activity focus on person comes first (beneficiaries) • It is necessary to respect all legal standards (accreditation of social services, request by projects rules, for protected unit) • <i>The CEO said:</i> "It is important to pay attention to sustainability. You stated the business, but for an NGO it is important to achieve social goals first, and you fight for survive, and then you can look for a solution for sustainability". • Many donors make conditions for their donation, for example, who and how many get services of Omaha.

Working task 3d Common Good report

- Read the ECG report of the Camphill Special School
- Answer the following questions:
 1. What quantitative information are given in the report? Pick three key figures and describe their meaningfulness in your own words.
 2. Pick three examples of qualitative information that are given in the report. Do they describe the organisation properly?
 3. In your opinion, does the report give good insights into the organisation performance? Justify your answer!
- Present your results in class (5 - 10 minutes per group). You can summarise your answers on a Flipchart or PowerPoint Presentation.

Materials

- ➔ ECG report of the Camphill Special School
- ➔ Script 3 (especially chapter 2.2.5)
- ➔ Practical example: Allmenda Social Business eG
- ➔ Maybe a laptop/computer

Time limit: 4 units

Working task 3e Sustainability report

1. Search online for an enterprise of the Social Economy that provides sustainability reports or information about the implementation of a sustainability strategy.
2. Read the report or your findings for the implementation of a sustainability strategy.
3. Afterwards please answer the following questions:
 - Does the enterprise follow a reporting standard? How can you conclude this from the given information?
 - Are all aspect of sustainability taken into account? Pick three Examples for each dimension of sustainability and describe their connection to the SDGs
 - What are the five most important KPIs you would choose to describe this enterprise?
 - Have they planned any measures?
 - a. If yes, discuss whether they tackle the most important weaknesses
 - b. If not, what measures would you propose?

Summarise your results in a paper

Materials

➔ Script 3

Time limit: 4 units

Number of pages: 2 - 3 pages

6.2. Questions for the videos

For the use of the videos, we have collected possible questions that the students can answer when working with the videos.

Video name	Questions
Requirements for sustainability management	<ul style="list-style-type: none"> • What three requirements are mentioned in the video to enable an organisation to implement a sustainability management system? • What tools are described to deal with sustainability management? • What challenge is highlighted in relation to the stakeholders of an organisation? • What aspects should a detailed analysis of the implementation of sustainability include? • Which measures can support the change towards a sustainable organisational culture?
Materiality analysis in the eco ³ -tool	<ul style="list-style-type: none"> • How is complexity reduced by the materiality analysis? • What do the two axes of the materiality analysis represent? • What should management focus on after a materiality analysis is performed? • How could a materiality analysis be misused? • Which two aspects will be important in a real-life setting?
Why are sustainability reporting schemes are needed?	<ul style="list-style-type: none"> • What does a sustainability reporting scheme include? • Which advantages of reporting schemes are mentioned in the video? • Which aspects regarding the importance of reporting on sustainability indicators are listed in the video? • Which social indicators are mentioned? • What recommendations are given in the video for the integration of sustainability indicators in a business report?
How to start a sustainability process?	<ul style="list-style-type: none"> • What opportunities to get involved in organisational sustainability are listed in the video? • What does the expert recommend starting the sustainability process? • How is a sustainability process initiated and who is involved? • How is the Greenhouse Gas Protocol distinguished? • How can a basic plan for the preparation of the first sustainability report and the establishment of a sustainability management look like?
From GRI to ECG: different reporting schemes and standards	<ul style="list-style-type: none"> • Why should organisations use a reporting system? • What means PDCA and what is meant by the general approach in the video? • Which reporting schemes are useful for a sustainable reporting? • Why is the GRI useful for enterprises of the Social Economy? • How is the GRI structured? • What is the different between GRI and EMAS? • What is the connection between the United Nations Global Compact and the SDGs? • Can you identify differences or similarities between ISO 14001:2015 and Science Based Targets?

6.3. Overview

The following table is a suggestion of possible ways to divide all four courses.

	Course 1: Management in the Social Economy	Course 2: Sustainability	Course 3: Sustainability Management	Course 4: Green Controlling	Simulation Game #1 Sustainability	Simulation Game #2 Green Monopoly
ECTS	2	2	2	4	2,5	2,5
Modules	2	4	2	3		
Teaching units	23 / 16*	24 / 19*	24 / 17*	49 / 25*		
Self-study (including online learning) units	23 / 30*	20 / 25*	22 / 29*	43 / 67*		
Examination units	20	22	20	40		
Total units	66	66	66	132	82	82

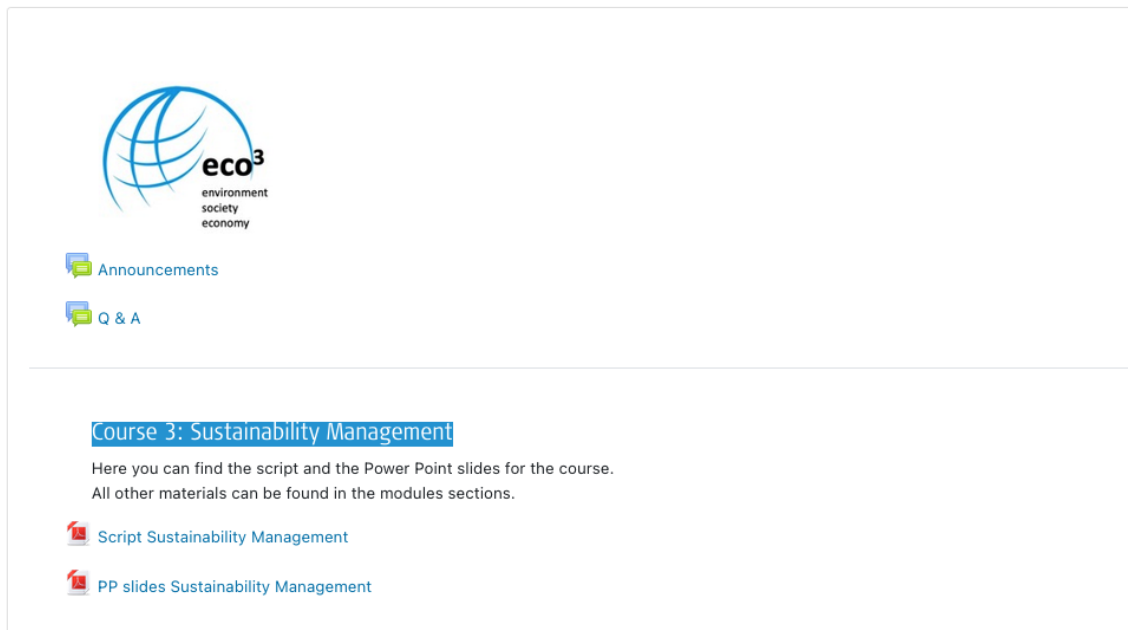
* frontal teaching / flipped classroom

6.4. Moodle and MS Teams

Below you will find examples of how you can integrate the course on online platforms – Moodle and MS Teams.

First you will find the screenshots for the **Moodle course**.

At the beginning you can set up two forums, which can be used for announcements, as well as questions and answers. Students can also find the documents for the course at the first sight here. The script and the slides.



The screenshot displays a Moodle course interface. At the top left is the 'eco³' logo, which consists of a blue globe icon and the text 'eco³ environment society economy'. Below the logo are two forum icons: 'Announcements' and 'Q & A'. A horizontal line separates this section from the course title 'Course 3: Sustainability Management', which is highlighted in blue. Underneath the title, a paragraph reads: 'Here you can find the script and the Power Point slides for the course. All other materials can be found in the modules sections.' Below this text are two document icons: 'Script Sustainability Management' and 'PP slides Sustainability Management'.

Now you can insert the modules as sections in Moodle. The students have everything they need for module 1 available right away. Direct links to the videos and the self-check test improve the clarity.

Module 1 | Sustainability management in social enterprises

Content

- Definition of sustainability management
- Sustainability management requirements and implementation
- Role of the sustainability manager
- Practical Examples: Café Nase (CZ), RUSZ (AT) & Bruderhaus Diakonie (DE)
- Working tasks: 3a, 3b & 3c

Videos

-  Requirements for sustainability management
-  How to start a sustainability process?
-  Materiality analysis in the eco3-tool

Working tasks

Submit your working tasks here, there is a separate submission option for each working task.
Note the different submission dates. For group submissions, only one person should submit and write the names of the others.

 Working task 3a: Identifying and dealing with measures for social enterprises

Opened: Wednesday, 10 May 2023, 12:00 AM

Due: Friday, 22 September 2023, 12:00 AM

 Working task 3b: Materiality analysis for business case #2

Opened: Wednesday, 10 May 2023, 12:00 AM

Due: Thursday, 5 October 2023, 12:00 AM

 Working task 4c: Stakeholder analysis for business case #3

Opened: Wednesday, 10 May 2023, 12:00 AM

Due: Sunday, 5 November 2023, 12:00 AM

 Self-check test

Here you can check what you have learned in an online self-check test.

The proposal for module 2 in Moodle.



You can, of course, decide for yourself whether you need a separate submission for all the working tasks, or if students already submit some as part of the attendance in class.

Module 2 (Sustainability Reporting)

Content


- General information
- Reporting schemes (e.g. GRI, EMAS, Economy for the Common Good)
- Practical Examples: Wien Work (AT), Bruderhaus Diakonie (DE), Behindertenhilfe Norden GmbH (DE) & ALLMENDA Social Business eG (AT)
- Working tasks: 3d & 3e


Videos


-  [Why are sustainability reporting schemes needed?](#)
-  [From GRI to ECG: different reporting schemes and standards](#)

Working tasks

Submit your working tasks here, there is a separate submission option for each working task.
Note the different submission dates. For group submissions, only one person should submit and write the names of the others.

 [Working task 3d: Common Good report](#)
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Monday, 13 November 2023, 12:00 AM

 [Working task 3e: Sustainability report](#)
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Wednesday, 10 January 2024, 12:00 AM


 [Self-check test](#)


Here you can check what you have learned in an online self-check test.

Of course, you can also add the eco³-tool to the Moodle online course, as it is one part of this course. Here is a suggestion:

eco3-tool


This course is linked with an online tool, you can find all the information here.

 [Link to eco3-tool](#)

 [Manual](#)

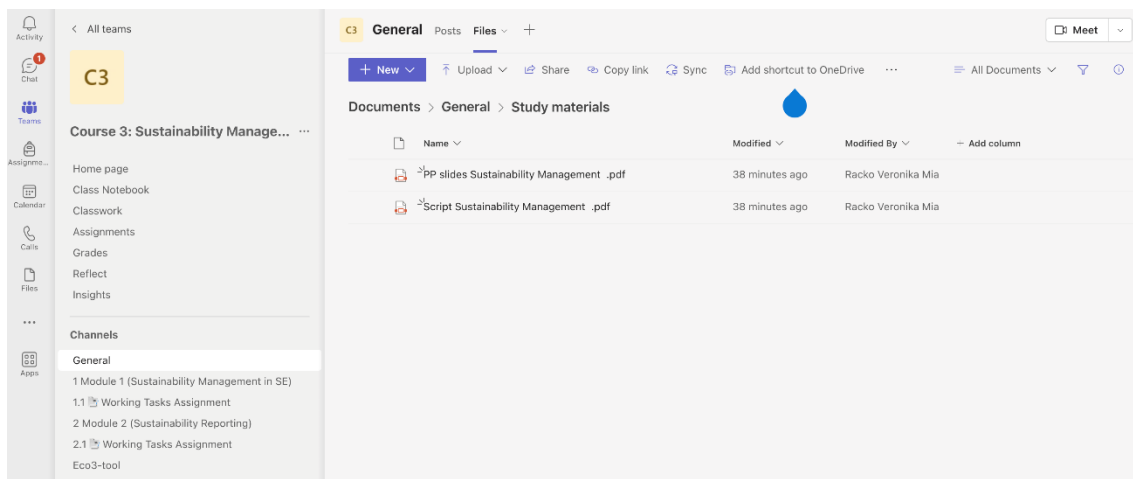
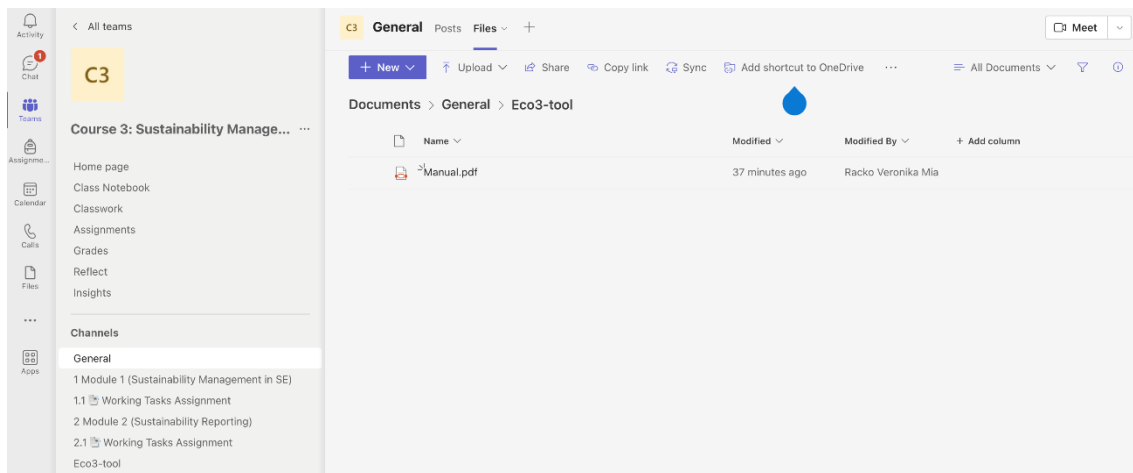
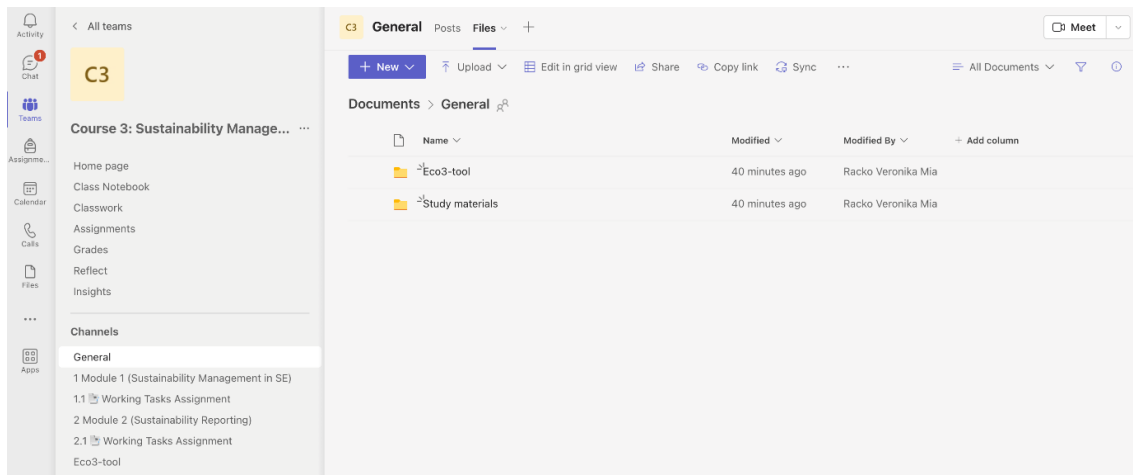
A step-by-step guide to work with the eco3-tool.

Video

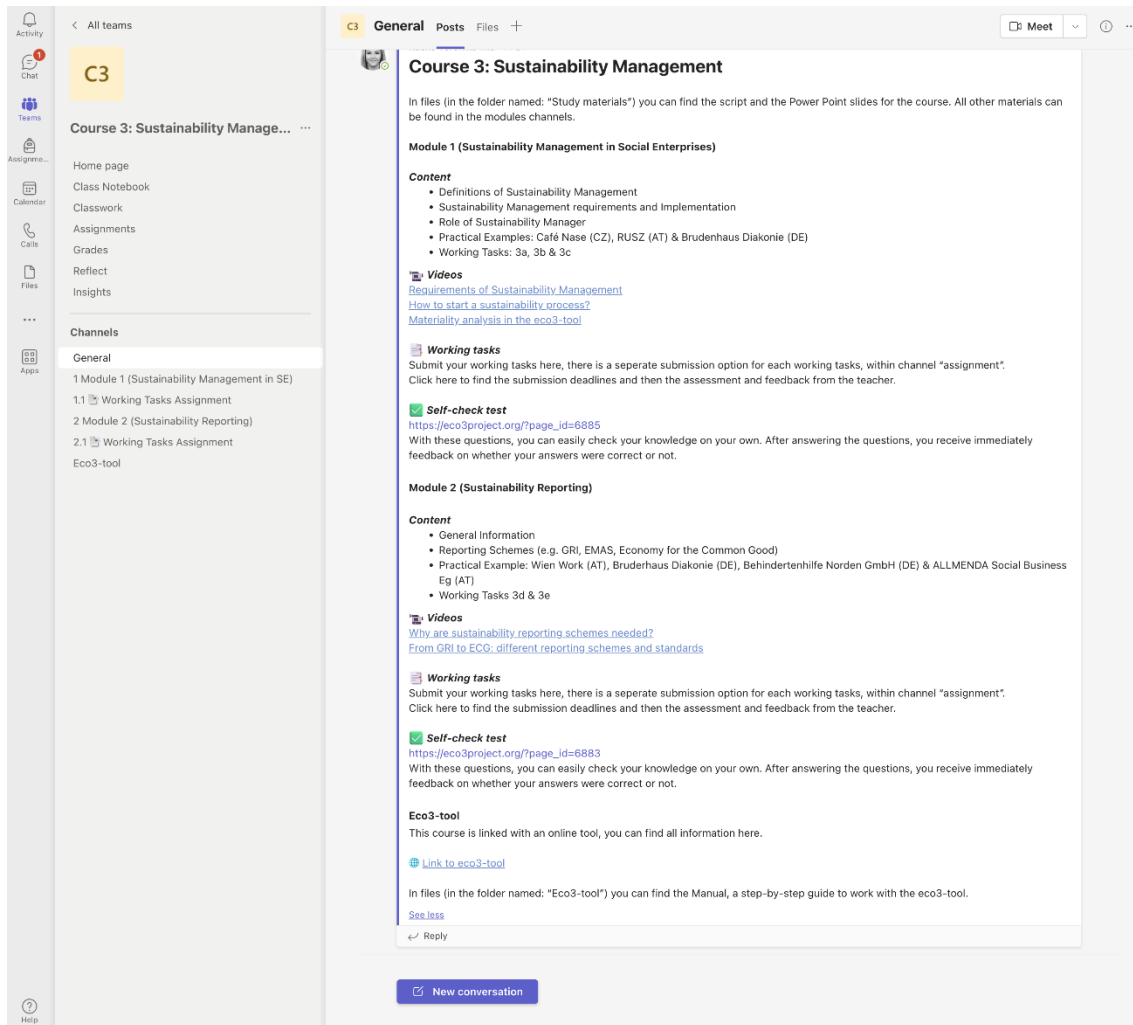
-  [Introduction to the eco3-tool](#)

Here are suggestions for designing the course on the [MS Teams](#) platform.

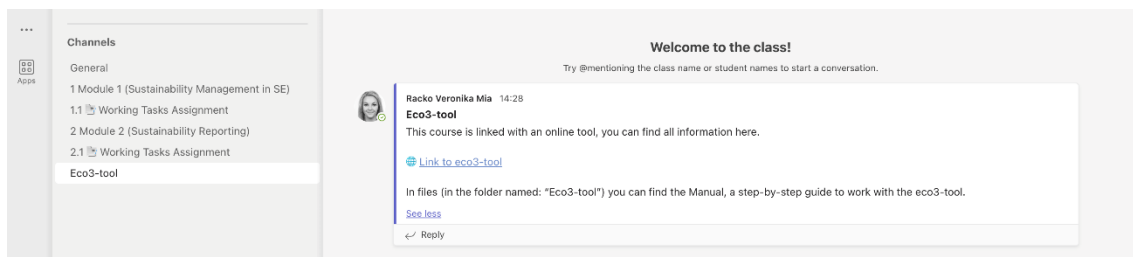
First give a general overview of the course, where you can also find the script and slides.



Now insert the individual modules as sections in MS Teams. Students will have a good overview of materials. Direct links to the videos and the self-test improve clarity.



Make an own channel for the eco³-tool.



6.5. List of literature recommendation

Below you can find additional literature in English and the languages of the eco³ partners (Czech and German). The rest of the literature can be found in the corresponding script.

Czech

- Hejdukova, P., Krechovská, M. (2018). *Řízení neziskových organizací*. Praha: Grada Publishing a.s.
- Franková, E. (2019). *Sociální podniky a jejich ekosystémy v Evropě*. Shrnutí národní zprávy ČR. Luxembourg: PO EU. 2019. https://www.tessea.cz/images/pdf/Socialni-podniky-a-jejich-ekosystemy-v-Evropě_2019_Shrnuti-narodni-zpravy.pdf.
- Dorňáková, E., Franková, E. (2016). *Společensky odpovědné zadávání zakázek*. Praha: P3. 2016. https://ceske-socialni-podnikani.cz/media/com_form2content/documents/c1/a1284/f239/P3_Spolecensky_odpovedne_zadavani_VZ.pdf.
- Vrabcová, P. (2021). *Udržitelné podnikání v praxi*. Praha: Grada.
- CIRAA EU (2022). *Poznejte, jak je na tom váš byznys z hlediska udržitelnosti*. <https://www.ciraa.eu/esg/>.
- EKO-NET (2006). *Systémy environmentálního managementu (EMS)*. <http://eko-net.cir.cz/systemy-environmentalnihomanagementu-ems->.
- Kašparová, K., Kunz V. (2013). *Moderní přístupy ke společenské odpovědnosti firem a CSR reportování*. Praha: Grada Management.
- SKUPINA ČEZ (2017). *Zpráva o udržitelném rozvoji Skupiny ČEZ 2017*. <https://www.cez.cz/edee/content/file/udrzitelny-rozvoj/zpravao-udrzitelnem-rozvoji-skc-2017.pdf>.

English

- Chudhury, D.P. (2018). *Sustainability management. Strategies and execution for achieving Responsible organizational goals*. India: Zorba Books.
- Franková, E. (2019). *Social Enterprises and their Ecosystems in Europe. Updated Country Report: Czech Republic*. EC, 2019. Luxembourg: Publications Office of the European Union. <https://europa.eu/!Qq64ny>.

German

- Daub, C.H., Scherrer, Y.M., & Frecè J. T. (2013). *Nachhaltiges Management von Nonprofit-Organisationen*. In *Ökologisches Wirtschaften*, 2013(4). Oekom-Verlag.
- Ulrich, S. (2020): *Nachhaltigkeitscontrolling. Was Controller und Manager über die Steuerung der Nachhaltigkeit wissen sollten*. München. UVK Verlag.
- Wördenweber, M. (2017): *Nachhaltigkeitsmanagement. Grundlagen und Praxis unternehmerischen Handelns*. Freiburg. Schäffer-Poeschel.

*This Lecturer Guide was written by **Ursula Müllner** and **Marianne Skopal**. All eco³ project members participated in the development (e.g., feedback, testing, proofreading, etc.). Representing members of the working groups are Maximilian Bergdolt, Vera Besse, Věra Malík Holasová, Šárka Kopřivová, Anna Musialová, Katharina Packmohr, Florina Pop, Veronika Mia Racko, Adina Rebeleanu, Peter Stepanek, Béla Szabó and Pascal Weiler.*

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