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LECTURER GUIDE 4

GREEN CONTROLLING

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Green Controlling

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 Green Controlling. The course is divided into three modules:

1) Management control in social enterprises
2) Management control and Green Controlling
3) Green Controlling in social enterprises

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 adjustments 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 4 Green Controlling

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 three 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.

Table of content

1 Introduction

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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 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.

No.	Module	Key topics
1	Management control in social enterprises	• Controlling in social enterprises • Control circle • Operational and strategic controlling • Controlling concepts
2	Management control and Green Controlling	• Objectives and key figures • Process of implementing Green Controlling • Task and requirements for Green Controlling
3	Green Controlling in social enterprises	• Environmental goals • Key figures for Green Controlling • Common Good report
ECTS: 4		

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 (chapters 4.3, 5.3 and 6.3) and the scheduling for flipped classroom (chapters 4.4, 5.4 and 6.4) the use of the different materials is pointed out.

Script

The course is based on the script no.4 Green Controlling and the script is divided into three modules:

1) Management control in social enterprises
2) Management control and Green Controlling
3) Green Controlling in social enterprises

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 4:

- Caritas Vienna (AT) and Equalizent (AT)
- Green Controlling (fictional example)
- Sustainability Balanced Scorecard (fictional example)
- Herzogsägmühle (DE)

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 no. 4 the business case #4 Social Work Newfield will be used for the working task 4b Business case evaluation.

Short description business case #4 Social Work Newfield

It describes the developments in the field of sustainability and which concrete measures have already been implemented. The measures have been divided to the areas of finance, energy, employees, leadership and customers.

In addition, the organigram shows the individual work areas and responsible employees.

Short description business case #5 Caring Maintown

The business case provides a concrete description of the organisation Caring Maintown. The following information is provided: Number of employees, existing facilities of the organisation or members of the organisation.

Furthermore, on the one hand, the data of the human resources department and the facility management are listed in detail.

Short description business case #6 Caring Maintown: year 2

This business case is a follow-up to business case #5. Based on the data provided for the year 1 (business case #5), the framework conditions have changed in the year 2, e.g., number of employees or the consumption of energy resources.

The complete business case can be found in the appendix (chapter 7.1). 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 to 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.

Objectives and key figures Objectives and key figures must be defined to carry out controlling. The video describes the different key figures and what requirements they have to fulfil.

Sustainability Balanced Scorecard (SBSC) The SBSC is based on the classic Balances Scorecard but expands the concept by including aspects of sustainability. The video shows the structure of the SBSC and how it can be used in an organisation.

Introduction to the eco^3-tool Video tutorial about the eco^3-tool and its functionalities. How to work with the tool.

Common Good report – interview with an expert As an example, for Green Controlling the Common Good report can be used. How to proceed here exactly and which aspects have to be considered are described in this video.

Videos for the Simulation Game #2 Green Monopoly:

eco^3 Simulation Game II - Green Monopoly 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.

Measures in the eco^3-tool In this video tutorial the students learn how to work with the measures of the Simulation Game #2 Green Monopoly in the eco^3-tool.

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.

eco[3]-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 eco[3]-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 eco[3] webpage and directly at https://eco3.esg-tool.com/

Simulation Game #2 Green Monopoly

The Simulation Game #2 is supported by the eco[3]-tool as well, as students apply the knowledge, they have gained in the course, to get results for their business case in comparing two business years and checking out scenarios for a set of measures.

A full example of an ECG dataset is also provided for exploring the ECG-Matrix and example data to give a concrete presentation, what is needed from an organisation reporting toward these reporting scheme.

The eco[3]-tool is a spin-off of the software ESG-Cockpit (www.esg-cockpit.com), which is used by companies and organisations to collect their data for sustainability reporting and controlling.

The detailed instructions and the required materials for the Simulation Game #2 can be found in the manual, which can be downloaded from 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. 4 **Green Controlling,** there are 30 questions available, and they are divided amongst the three 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.

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 four 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
4a	Implementing of Green Controlling				✓		✓
4b	Business case evaluation			✓			✓
4c	Key figure into eco³-tool	✓				✓	✓
4d	2-year comparison in eco³-tool	✓				✓	✓
4e	Social key figures		✓			✓	✓

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 7.1.

Working task 4a Implementation of Green Controlling

Short description of the activity
Students should identify the necessary steps for the implementation of Green Controlling on the basis of a known or a fictional organisation, and all necessary steps for the implementation should be considered.

- Clear position: Define a clear position of the organisation with regard to sustainability as well as controlling so the strategic planning phase can begin.
- Strategic planning phase: Supporting the management in implementing the defined goals in a sustainable and long-term way
- Strategic analyses phase: using analysis tools such as SWOT or PESTEL, the most important sustainability issues for the organisation are defined.
- Operationalisation of strategic goals and measures: Develop and define appropriate targets and measures for the different fields of finance, customers, development, process and sustainability (environment, ecology, social). In addition, key figures must be selected so that the measures can be monitored.
- Report for management: an appropriate reporting system to be installed in order to support the decision-making process.

Materials
➡ Scripts 3 and 4

Time for preparation
15 min to present the assignment

Size of the group
Single or group work

Preparation
✸ Print out worksheet

Aim of the working task
Students know the implementation process for Green Controlling and can develop it for an organisation.

Working task 4b Business case evaluation

Short description of the activity
The students should evaluate a business case with the help of the SWOT analysis and, based on this, identify and develop appropriate measures to increase the sustainability performance of the organisation. A further step is the setting of key figures that are used for monitoring the measures.

The results are described and an overview is developed using SBCS (Sustainability Balanced Scorecard), which serves as a summary.

Information about SWOT analysis and SBCS can be found in script 4, chapter 2.3 Process of implementing Green Controlling and chapter 2.5.2 Fictional Example Sustainability Balanced Scorecard (SBSC)

Materials
➡ Scripts 4
➡ Business case #4 Social Work Newfield

Time for preparation
0,5 hours

Size of the group
group work

Preparation
✸ Print out worksheet
✸ Print out Business case #4 Social Work Newfield

Aim of the working task
Students know how to use SWOT analysis and existing data. They should be able to define their own sustainability measures and present them using SBSC (Sustainability Balanced Scorecard).

Working task 4c Key figure into eco³-tool

Short description of the activity
As a homework students read a business case and retrieve data from this data source and add it to the eco³-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.

On basis of the results the students elaborate on measures to be implemented by the business case organisation.

The tool is accessible via the eco³ Webpage and directly at https://eco3.esg-tool.com/

The login information how to access the tool is provided by the teacher.

Materials
➡ Script 4
➡ Business case #5 Caring Maintown
➡ eco³-tool
➡ Manual eco³-tool

Time for preparation
0,5 hours

Size of the group
Single or group work

Preparation
✹ Print out worksheet
✹ Print out business case #5 Caring Maintown

Aim of the working task
Students understand how key figures work in practice and can apply their knowledge by entering data into eco³-tool. They learn to distinguish relevant data from not relevant one. They learn to find measures and elaborate on employees, obstacles, estimate costs and structure the process how to implement improvements in an organisation.

Working task 4d 2-year comparison in eco³-tool

Short description of the activity
The students should get to know a tool to support sustainability reporting and learn to navigate in a software tool totally new to them. They should read and understand the working task, to add a few numbers in the eco³-tool. Retrieve an evaluation and interpret the results. Combined with knowledge they have already learned in the course the interpretation needs researching new information on scope 1, 2 and 3 on the internet.

The tool is accessible via the eco³ Webpage and directly at https://eco3.esg-tool.com/

The login information how to access the tool is provided by the teacher.

Materials
➡ Script 4
➡ Business case #6 Caring Maintown: year 2
➡ eco³-tool
➡ Manual eco³-tool

Time for preparation
0,5 hours

Size of the group
Single or group work

Preparation
✹ Print out worksheet
✹ Print out business case #6 Caring Maintown: year 2

Aim of the working task
Students get acquainted with the eco³-tool and its functions. They learn to enter data into a database and how to carry out analyses based on the data entered.

Short description of the activity

The students should read chapter 3.1.2 environmental key figures again and the Practical Example about Herzogsägmühle (chapter 3.3) and use it as a basis for their own research on social key figures. They can use reporting standards or do an internet search to identify social key figures. On the basis of at least 15 selected key figures, they have to make an educated guess which key figures of the compiled list can be measured in a social enterprise with little/high effort and explain their choice.

Remark: other reporting schemes can be found in script 3 Sustainability Management

Materials
➡ Scripts 3 and 4
➡ Be sure the students have the hardware and internet connection for this research task.

Time for preparation
0,5 hours

Size of the group
Single work

Preparation
✹ Print out worksheet

Aim of the working task
Students know what social key figures are and can identify them in reporting schemes. They have an understanding of the effort required to measure social key figures.

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.

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4 Module 1: Management control in social enterprises

The module shows which tasks are necessary for the field of controlling, how they differ from management tasks and which controlling concepts can be applied.

Controlling is also important for non-profit organisations and social enterprises and special points for these organisations must be considered.

The aim of the module is also to explain the difference between operational and strategic controlling. Objectives need to be defined so that this can be carried out properly.

4.1 Learning outcomes

Students should:

- understand the main tasks of controlling and the difference between controlling and management and also operational and strategic controlling.
- apply different management concepts according to the type and size of an organisation.
- apply the requirements for controlling in Social Economy organisations.

4.2 Preparation

Lecturer

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

The following materials must be prepared:

- Script: pages 1 - 12
- Power Point presentation (PPP): slides 2 - 18

Students

The individual preparation by the students can be seen in the schedules (chapters 4.3 and chapter 4.4).

4.3 Scheduling for frontal teaching

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

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Sum
6	4	**10**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Definitions, control circle,	In class lecture		• Script pages 1-4	1	Main tasks of controlling, familiar

			• PPP slides 3-7		with control circle and difference between controlling and management
difference between manager and controller					
• Controlling concepts • Operational and strategic controlling	In class lecture		• Script pages 4-6 • PPP slides 8-10	2	Familiar with different controlling concepts and difference between operational and strategic controlling
Requirements for controlling in Social Economy organisations	In class lecture		• Script pages 6-7 • PPP slides 11-12	2	Get to know the requirements of controlling in social enterprises
Knowledge check		Self-study students	Script page 12	1	Checking level of knowledge
Practical example		Self- study students	Practical example Caritas Vienna and Equalizent page 8-11	2	Difference in controlling between a small and big organisation
Practical example	Discussion in plenum		PPP slides 13-18	1	Difference in controlling between a small and big organisation
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 (Management control in social enterprises) through flipped classroom.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Sum
3	7	**10**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Definitions, control circle, difference between manager and controller		Self- study students	Script pages 1-4	1	Main tasks of controlling, familiar with control circle and difference between controlling and management
• Controlling concepts • Operational and strategic controlling		Self- study students	Script pages 4-6	1	Familiar with different controlling concepts and difference between operational and strategic controlling
Definitions, concepts, controlling	Repetition and clearing of open questions		PPP slides 3-8	1	Familiar with different controlling concepts and difference between operational and strategic controlling
Requirements for controlling in		Self-study students	Script pages 6-7	1	Get to know the requirements of

Social Economy organisations					controlling in social enterprises
Requirements for controlling in Social Economy organisations	Repetition and clearing of open questions		Script pages 6-7	1	Get to know the requirements of controlling in social enterprises / repetition
Practical example		Self- study students	Practical example Caritas Vienna and Equalizent page 8-11	2	Difference in controlling between a small and big organisation
Practical example	Discussion in plenum		PPP slides 13-18	1	Difference in controlling between a small and big organisation
Knowledge check		Self-study students	Script page 12	1	Checking level of knowledge
Self-check-test		Self-check test students	Online	1	Repetition

5 Module 2: Management control and Green Controlling

The module first shows the difference between controlling and Green Controlling and how the process of implementation can succeed. A clear position on sustainability is also necessary, as well as the definition of appropriate key figures, tasks and requirements.

Furthermore, the concept of the Sustainability Balanced Scorecard (SBSC) is also presented, which is based on the classic Balanced Scorecard.

5.1 Learning outcomes

Students should:

- understand the main goals, the tasks and difficulties of implementing a Green Controlling.
- be able to implement a Green Controlling process in an organisation.
- create a Sustainability Balanced Scorecard and be able to apply the structure and different ways of implementing an SBSC in a social enterprise.

5.2 Preparation

Lecturer

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

The following materials must be prepared:

- Script: pages 13-29
- Power Point presentation (PPP): slides 19-44
- Working tasks and necessary worksheets for the student
  - o 4a Implementing of Green Controlling
  - o 4b Business case evaluation
- Business case #4 Social Work Newfield (for working task 4b Business case evaluation)
- Videos
  - o Objectives and key figures (07:23 min.)
    https://vimeo.com/842758413/5927176320
  - o Sustainability Balanced Scorecard (SBSC) (08:32 min.)
    https://vimeo.com/844530557/2dac2e99e8

Students

The individual preparation by the students can be seen in the schedules (chapters 5.3 and chapter 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 (Management control and Green Controlling) through frontal teaching.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working task 4b = examination units	Sum
23	15	20	**58**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Objectives and key figures	In class lecture		• Script pages 13-16 • PPP slides 19-25 • Video Objectives and key figures	3	Gain knowledge about objectives and key figures
Green Controlling	In class lecture		• Script pages 16-17 • PPP slides 26-27	3	Difference between controlling and Green Controlling
Practical example		Self-study students	Practical example: Fictional example Green Controlling (pages 22-25)	4	Implementing Green Controlling
Practical examples	Discussion in plenum		PPP slides 34-37	2	Implementing Green Controlling
Process of implementation Green Controlling	In class lecture		• Script pages 18-20 • PPP slides 28-32	2	Process of implementing Green Controlling
Working task 4a		Elaboration	Worksheet 4a students	10	Implementing Green Controlling process for an organisation
Working task 4a	Presentation and discussion			2	Implementing Green Controlling process for an organisation
Tasks and requirements for Green Controlling	In class lecture		• Script pages 20-22 • PPP slides 33	2	Difficulties of implementing a Green Controlling
Practical example	In class lecture		Practical example: Fictional example Sustainability Balanced Scorecard (SBSC) (pages 25-28, slides 38-44)	2	Gain knowledge about structure and different ways of implementing the SBSC
Sustainability Balanced Scorecard (SBSC)	Watch video and discussion in plenum		Video Sustainability Balanced Scorecard (SBSC)	3	Implementing the SBSC into a social enterprise
Knowledge check	Repetition		Script page 29	2	Checking level of knowledge
Working task 4b		Elaboration	Worksheet 4b students	20	Using SWOT analysis and Sustainability Balanced Scorecard

				2	(SBSC) and define sustainability measures
Working task 4b	Presentation and discussion			2	Using SWOT analysis and Sustainability Balanced Scorecard (SBSC) and define sustainability measures
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 (Management control and Green Controlling) through flipped classroom.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working task 4b = examination units	Sum
10	28	20	**58**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Objectives and key figures		Self-study students and watch video	• Script pages 13-16 • Video Objectives and key figures	2	Gain knowledge about objectives and key figures
Objectives and key figures	Repetition and clearing of open questions		• PPP slides 19-25	2	Gain knowledge about objectives and key figures
Green Controlling		Self-study students and watch video	• Script pages 16-17	2	Difference between controlling and Green Controlling
Practical example		Self-study students	Practical example: Fictional example Green Controlling (pages 22-25)	2	Implementing Green Controlling
Green Controlling	Repetition and clearing of open questions		PPP slides 26-27	2	Difference between controlling and Green Controlling and implementing Green Controlling
Process of implementation Green Controlling		Self-study students	Script pages 18-20	3	Process of implementing Green Controlling
Working task 4a		Elaboration	Worksheet 4a students	10	Implementing Green Controlling process for an organisation
Working task 4a	Presentation and discussion and clearing of open questions			2	Implementing Green Controlling process for an organisation
Tasks and requirements for Green Controlling		Self-study students	Script pages 20-22	2	Difficulties of implementing a Green Controlling

Video and practical example		Self-study students	• Video Sustainability Balanced Scorecard (SBSC) • Practical example: Fictional example Sustainability Balanced Scorecard (SBSC) (pages 25-28)	4	Gain knowledge about structure and different ways of implementing the SBSC into a social enterprise
Sustainability Balanced Scorecard (SBSC)	Repetition and clearing of open questions		PPP slides 38-44	2	Gain knowledge about structure and different ways of implementing the SBSC into a social enterprise
Knowledge check		Self-study students	Script page 29	2	Checking level of knowledge
Working task 4b		Elaboration	Worksheet 4b students	20	Using SWOT analysis and Sustainability Balanced Scorecard (SBSC) and define sustainability measures
Working task 4b	Presentation and discussion			2	Using SWOT analysis and Sustainability Balanced Scorecard (SBSC) and define sustainability measures
Self-check-test		Self-check test students	Online	1	Repetition

6 Module 3: Green Controlling in social enterprises

This module describes various goals that are important for Green Controlling and shows how they can be identified.

The aim of the module is to get to know some key figures for Green Controlling and their calculation for using them.

As an example of Green Controlling for social enterprises, the Common Good report is presented in detail.

6.1 Learning outcomes

Students should:

- understand the different types of key figures in a social organisation and be able to create environmental and social key figures and evaluate them.
- understand the most important topics of the Common Good report in terms of ecological, social/health and economic sustainability.
- apply the Common Good report in a social organisation.

6.2 Preparation

Lecturer

This technical equipment is needed: PC, audio-visual technology and access to the eco³-tool.

The following materials must be prepared:

- Script: pages 30-65
- Power Point presentation (PPP): slides 45-64
- Working tasks and necessary worksheets for the student
  - 4c Key figure into eco³-tool
  - 4d 2-year comparison in eco³-tool
  - 4e Social key figures
- Video
  - Introduction to the eco³-tool (07:56 min.)
    https://vimeo.com/844190305/992511083e
  - Common Good report – interview with an expert (06:42 min.)
    https://vimeo.com/842758043/46abbb12e2

This technical equipment is needed: PC, audio-visual technology and access to the eco³-tool.

Identifying key figures can be difficult. Therefore, when preparing the lesson, consider what key figure data is available and can be easily collected.

Students

The individual preparation by the students can be seen in the schedules (chapters 6.3 and chapter 6.4). They can read the script and/or watch the video named above (requested by lecturer).

6.3 Scheduling for frontal teaching

Below is a proposal for the teaching of module 3 (Green Controlling in social enterprise) through frontal teaching.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working tasks 4d, 4e = examination units	Sum
20	24	20	**64**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Environmental goals	In class lecture		• Script pages 30-32 • PPP slides 47-48	1	Get to know environmental goals
Environmental key figures	In class lecture		• Script pages 33-35 • PPP slides 49-51	2	Using environmental key figures for Green Controlling
Social goals and key figures	In class lecture		• Script pages 36-37 • PPP slide 52	2	Get to know social goals and using social key figures for Green Controlling
Working task 4c		Elaboration	• Video Introduction to the eco^3-tool • Worksheet 4c students	10	Get to know the data collection of key figures
Working task 4c	Presentation and discussion			1	Get to know the data collection of key figures
Working task 4d		Elaboration	Worksheet 4d	10	Comparison of key figures from different years
Working task 4d	Presentation and discussion			1	Comparison of key figures from different years
Knowledge check		Self-study students, repetition	Script page 65 (questions 1 – 5)	2	Checking level of knowledge
Common Good report	In class lecture		• Script pages 37-55 • PPP slides 53-59 • Video Common Good report – interview with an expert	9	Gain information how to set up a Common Good report
Knowledge check		Self-study students, repetition	Script page 65 (questions 6-11)	1	Checking level of knowledge
Practical example		Self-study students	Practical example: Herzogsägmühle (pages 56-65)	10	Different aspects of the Common Good report regarding ecological, social/health and economic sustainability
Practical examples	Discussion in plenum		PPP slides 60-64	2	Different aspects of the Common Good report regarding ecological,

					social/health and economic sustainability
Working task 4e		Elaboration	Worksheet 4e students	10	Identify social key figures in a reporting scheme
Working task 4e	Presentation and discussion			2	Identify social key figures in a reporting scheme
Self-check-test		Self-check test students	Online	1	Repetition

6.4 Scheduling for flipped classroom

Below is a proposal for the teaching of module 3 (Green Controlling in social enterprise) through flipped classroom.

Summary

Teaching units	Self-study, literature research, working tasks (including online learning) units	Working tasks 4d, 4e = examination units	Sum
12	32	20	**64**

Detailed description

Topic	Activity lecturer	Activity students	Materials	Units	Aim
Environmental goals		Self-study students	Script pages 30-32	1	Get to know environmental goals
Environmental key figures		Self-study students	Script pages 33-35	1	Using environmental key figures for Green Controlling
Environmental goals and key figures	Repetition and clearing of open questions		PPP slides 47-51	1	Get to know environmental goal and using environmental key figures for Green Controlling
Social goals and key figures		Self-study students	Script pages 36-37	1	Get to know social goals and using social key figures for Green Controlling
Social goals and key figures	Repetition and clearing of open questions		PPP slide 52	2	Get to know social goals and using social key figures for Green Controlling
Working task 4c		Elaboration	• Video Introduction to the eco3-tool • Worksheet 4c students	10	Get to know the data collection of key figures
Working task 4c	Presentation and discussion			1	Get to know the data collection of key figures
Working task 4d		Elaboration	Worksheet 4d	10	Comparison of key figures from different years
Working task 4d	Presentation and discussion			1	Comparison of key figures from different years

Knowledge check		Self-study students, repetition	Script page 54 (questions 1-5)	1	Checking level of knowledge
Common Good report		Self-study students	• Script pages 37-55 • Video Common Good report – interview with an expert	6	Gain information how to set up a Common Good report
Common Good report	Repetition and clearing of open questions		PPP slides 53-59	3	Gain information how to set up a Common Good report
Knowledge check		Self-study students, repetition	Script page 54 (questions 6-11)	1	Checking level of knowledge
Practical example		Self-study students	Practical example: Herzogsägmühle (pages 56-65)	10	Different aspects of the Common Good report regarding ecological, social/health and economic sustainability
Practical examples	Discussion in plenum		PPP slides 60-64	2	Different aspects of the Common Good report regarding ecological, social/health and economic sustainability
Working task 4e		Elaboration	Worksheet 4e students	10	Identify social key figures in a reporting scheme
Working task 4e	Presentation and discussion			2	Identify social key figures in a reporting scheme
Self-check-test		Self-check test students	Online	1	Repetition

7 Appendix

7.1 Worksheets

Working task 4a Implementation of Green Controlling

Using the data and information of a known or a fictional organisation, the individual steps for the implementation of Green Controlling are to be developed and described.

The process of implementation is divided into the following five phases: clear position, strategic planning phase, strategic analyses phase, operationalisation of strategic goals and measures, report for management.

Working step 1

Select an appropriate organisation where Green Controlling will be implemented.

It can be an organisation that you know well and also have relevant information and data available (e.g., through research on the internet). However, it can also be a fictional organisation or fictional data about an organisation.

Working step 2

Describe the implementation in detail, considering the above-mentioned five phases.

- Clear position: Define a clear position of the organisation regarding sustainability as well as controlling so the strategic planning phase can begin.
- Strategic planning phase: the aim of this phase is to support management in implementing the defined goal. This requires the identification of existing and new goals. E.g., the expectations of different shareholders must consider, and the sustainability goals have to be evaluated.
- Strategic analyses phase: to make the analysis, use an analysis tool such as SWOT (Strengths, Weaknesses, Opportunities, Threats) or PESTEL (Political, Economic, Social, Technological, Environmental, Legal factors of influence). The most important sustainability issues for the organisation should be defined.
- Operationalisation of strategic goals and measures: Develop and define appropriate targets and measures for the different fields of finance, customers, development, process, and sustainability (environment, ecology, social).
  In addition, you also must select relevant key figures must so that your defined measures can be monitored.
  Go into detail about which dimension of sustainability (environmental, economic, social) is being addressed or whether all dimensions are being considered when defining objectives and measures.
- The final step for implementation is to establish an appropriate reporting system for management. This supports decision-making processes and helps to present the implemented measures both to the internal and external stakeholders.

Remark: present the different phases well-arranged and if there is no corresponding data or it is not possible to find it, work with fictional data.

Materials
➡ Scripts 3 and 4

Time limit: 10 units

Number of pages: at least 8 pages

Working step1
Read business case #4 Social Work Newfield and get acquainted with it.

Working step 2
Answer the following questions and create a SWOT analysis.

- What are the weaknesses and the strengths of the organisation, and from which facts do you draw that conclusion?
- What do you think could be opportunities and threats of the organisation? If there is not enough information provided in the business case, make your own suggestions.

Remark: Information about SWOT analysis can be found in chapter 2.3 Process of implementing Green Controlling, script 4 Green Controlling.

Working step 3
Based on the SWOT analysis, decide which measures would you propose to better the sustainability performance in all dimensions and why.

Consider also key figures and which ones would you monitor to measure progress with the proposed measures.

Also describe the process, and how you did you agree on these measures in your group.

Work step 4
Summarise all results and questions and make an overview (short summary) for the management.

The overview should be developed and presented using a SBCS (Sustainability Balanced Scorecard) with focus on finances, processes, customers, and development.

Remark: information about SBSC can be found in chapter 2.5.2 Fictional Example: Sustainability Balanced Scorecard (SBSC), script 4 Green Controlling.

Materials
➡ Script 4
➡ Business case #4 Social Work Newfield

Time limit: 20 units

For a seminar, your fellow student is conducting an interview on the topic of sustainability with an executive director of a social organisation. He is very concerned about this interview, so he wants to talk to you about how this organisation is doing. He provides you with his summary of the interview.

In the conversation you develop the idea to do a SWOT analysis for this organisation with your association "Student Management Consultancy" and to develop a Sustainability Balanced Score Card.

Organisation	Social Work Newfield
Field of work/Services	schools, care, kindergarten, help for children with disabilities, meals on wheels
Turnover	€ 9,0 Mio.
Total workforce (Heads)	200 persons
costumers	725 persons
Strategy	1. Receipt of offers/services 2. Growth: day care for elderly 3. Become more sustainable
Summary of interview with executive director: Ms. Blue	
Personal & professional background of Ms. Blue	
Ms. Blue comes from an agricultural background and therefore has a direct connection to regionality. After an administrative apprenticeship, she studied social work and has now been working as an executive director for 12 years. She will retire in 3 years. She describes herself as politically engaged and has been a pioneer in some areas in her life. For her, social justice and ecology are key issues that should be focused on more in the future.	
Sustainability understanding	
For Ms. Blue, resource conservation and reuse of materials are essential aspects of sustainability.	
Development in Social Work Newflied	
The impetus for a more intensive examination of the topic of sustainability came from a lecture by the co-founder of the Common Good Balance Sheet. As a result, several companies from the Social Economy in this country got together and supported by a consultant from the Economy for the Common Good, started a 2-year process to jointly develop a Common Good Balance Sheet. Using a matrix, they looked at the various criteria for sustainability and conducted a mutual assessment. It quickly became apparent that the companies were doing well in many areas, but that the greatest need for action was in relation to environmental sustainability. The joint Common Good Balance Sheet was completed in 2018; it is only valid for one year. The pursuit of a second certification was slowed down in Ms. Blue's company by the Corona pandemic. But also, because there is no one who is really responsible for sustainability. Ms. Blue admits that the Common Good Balance Sheet was written, but hardly any of the measures envisioned were implemented (exceptions: environmental days in kindergarten, organic food, less meat). Now they want to make a new start in the direction of sustainability.	
Success factors	
From Ms. Blue's point of view, a clear decision, and a real will to implement are fundamental for successful sustainable development in a company. Furthermore, the topicality of the issues of 'climate change' and 'ecology' in the social discourse plays into the hands of such a development. Since the majority of services in the Social Economy are financed by public funds, Ms. Blue sees these organisations as having a responsibility to 'give something back' to society.	
Previous approaches for more sustainability in Social Work Newfield	

Finance

Across all offerings, the company is financially balanced. However, some areas do not cover their costs, so the company had to draw on its reserves in recent years.

There is no sensitivity and openness among cost units (public financiers, nursing insurances) for the implementation of sustainable concepts (construction, nutrition, energy consumption, etc.). Accordingly, higher costs in procurement are not refinanced. Savings to be achieved in the medium term through investments in sustainability are not considered.

Energy

The status quo is that Social Work Newfield has a high energy demand and gets its electricity from the local electricity provider. The electricity provider does not yet offer green electricity and as a result the prices for electricity have also increased recently. The management has the goal to save money, to achieve this they want to save costs on energy by producing their own solar power.

The Social Work Newfield would like to equip several buildings with solar systems, but unfortunately has no financial means for investments in buildings now. The reason for this is the financially strained situation. This is due to the fact that in some areas is not cost-covering work (outpatient care, help for children with disability).

In addition, it is generally not possible to make changes to the buildings in the kindergartens, as they are rented properties (these are owned by the municipalities). This means that there are no opportunities to reduce electricity and heating costs through renovation.

When asked by the interviewer, Ms. Blue confirmed that ways to save electricity had not yet been considered in the organisation.

Employee base

A general major problem in care and childcare is the shortage of skilled workers. Social Work Newflied now wants to establish sustainability as a unique selling proposition in order to better compete for employees.

With the current employee base, it can be observed that some of them do not want to be given additional tasks and that there is a high level of sick leave in two kindergartens. The sickness rate came about even though Social Work Newfield already offers its employees a large health program.

Leadership

Ms. Blue knows that a change process is necessary. She can rely on a good management team that is practiced in change and has already shown this in recent years. Evidence of this is, on the one hand, the very good management in the pandemic, which can be seen in the reduced quitting rate in recent years. It has also been demonstrated by the changeover to an agile organisational in outpatient care, which does not yet cover costs, but has a high level of employee satisfaction and encourages employees to contribute their ideas.

Customers

In general, customer satisfaction is high in almost all areas. The exceptions here are one kindergarten (bird nest) and one nursing home.

There are waiting lists for all nursing homes and kindergarten, but at the same time the number of students is declining.
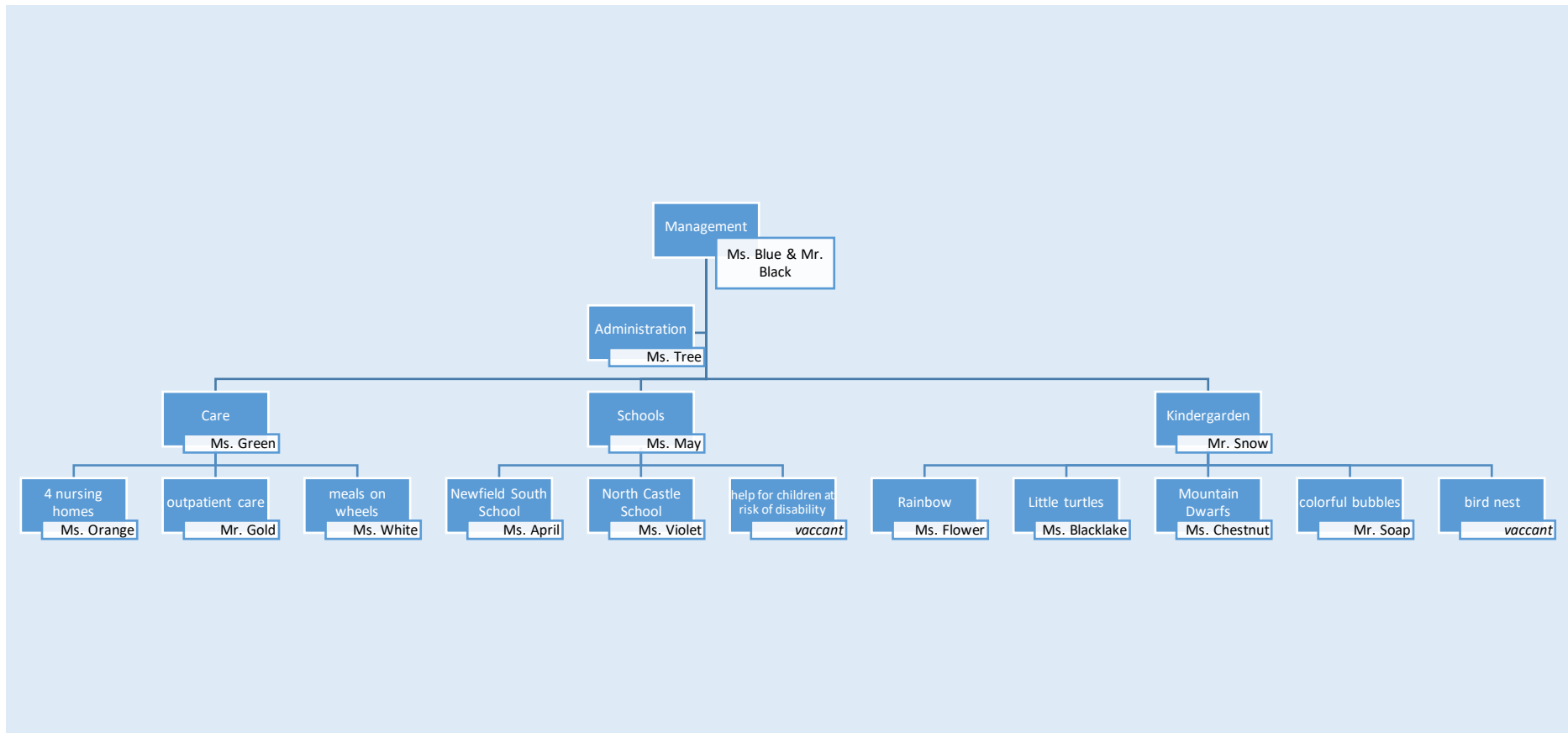
The implementation of social justice goals for clients (person-centeredness) is hindered by legal requirements and co-determination regulations.

Various sustainability initiatives:
- Two years ago, the canteen food was changed to organic, which increased the price per meal. This was followed by a great outcry and resistance from students and parents about the price and taste of the food. The compromise was that the canteen would use at least 30% organic products.

- A menu with three meat-free days was introduced in the nursing homes. This also initially caused some resistance among the residents and their relatives. However, the new menu was accepted after a test phase.
- An environmental education program was introduced in the kindergartens with various new initiatives, such as litter collection at the playground nearby or swap meet shelves for clothes. This program was met with a positive response in two of the five kindergartens. These kindergartens were located in neighbourhoods where parents have a high level of education. In one other kindergarten, the response was negative and the kindergarten was told to focus on other issues.

Organigram

Management
Ms. Blue & Mr. Black

Administration
Ms. Tree

Care
Ms. Green

Schools
Ms. May

Kindergarden
Mr. Snow

4 nursing homes
Ms. Orange

outpatient care
Mr. Gold

meals on wheels
Ms. White

Newfield South School
Ms. April

North Castle School
Ms. Violet

help for children at risk of disability
vaccant

Rainbow
Ms. Flower

Little turtles
Ms. Blacklake

Mountain Dwarfs
Ms. Chestnut

colorful bubbles
Mr. Soap

bird nest
vaccant

Working step 1
Read script 4 chapter 1.5 Objectives and indicators (key figures) and business case case #5 Caring Maintown.

Working step 2
Go to the Training Journey at https://eco3.esg-tool.com/.

From the dashboard you go the menu Data entry and choose the timeframe of this working task.

In the org chart you start with the icon Employees and enter data from the business case into the tool.

Working step 3
Go back to Training Journey and click on 4 analyses. Choose a name for your analyses template and choose Timeframe "Working task 4c: key figures".

Export the results: all data as a table and the t CO_2e as a graph.

Interpret the results and write an executive report of conclusions to explain, which areas (business travel, water, electricity, or heat) produce the most CO_2 in the Caring Maintown organisation including charts or diagrams.

Working step 4
Make at least three proposals how to lower the emissions. Explain, which employees have to be involved into these measures and which steps have to be taken to implement the proposed measures:
- What exactly needs to be done?
- Who is responsible, who needs to act, who needs to be involved, and who needs to be informed?
- Are there persons opposed and how to convince them? Are there any circumstances that speak against it?
- Estimate the costs of the measures, the working days and a timeframe needed.
- What revenue can be expected?
- How to ensure the goal is met?

Make at least three proposals how to lower the waste volume and the water consumption.
- What exactly needs to be done?
- Who is responsible, who needs to act, who needs to be involved, and who needs to be informed?
- Are there persons opposed and how to convince them? Are there any circumstances that speak against it?
- Estimate the costs of the measures, the working days and a timeframe needed.
- What revenue can be expected?
- How to ensure the goal is met?

Make at least three proposals how to lower the sick days of the Caring Maintown organisation.
- What exactly needs to be done? What laws and regulations have to be taken into account?

- Who is responsible, who needs to act, who needs to be involved, and who needs to be informed?
- Are there persons opposed and how to convince them? Are there any circumstances that speak against it?
- Estimate the costs of the measures, the working days and a timeframe needed.
- What revenue can be expected?
- How to ensure the goal is met?

Materials
➡ Script 4
➡ Business case #5 Caring Maintown
➡ eco^3-tool
➡ Manual eco^3-tool

Time limit: 10 units

Business case #5 Caring Maintown

Caring Maintown employs around 1,100 employees in 18 facilities. These facilities are compromised out of 7 senior citizens' homes, 5 outpatient care services, 2-day care facilities, 3 assisted/service living facilities & 1 residential group home. Especially services for seniors belong to their field of activity.

Moreover, they are also active in other areas: 16 guardianship associations, whose voluntary members support needy persons in legal and other matters and self-help groups, 3 debt counseling centers, migration counseling centers, help for unemployed young people, etc. These services are housed in facilities of the city. Furthermore, Caring Maintown is democratically organised with its 3,500 members and next to its full-time workers there are also a lot of volunteers involved in the daily business.

Data of the human resources department

Total workforce	Total	Data quality	Additional information	eco³-tool
Employees total	1,100	accurate	heads, absolute	Reference sizes
Full-time equivalent	823.5	accurate	absolute	Reference sizes
Feminine employees	678	accurate	N	
Masculine employees	422	accurate	N	
Weekly working hours	40	accurate	in hours	Employees -> presence and absence
Hours worked	1,920,880	calculated	in hours, in sum overall	Employees -> presence and absence
Executive positions	133	accurate	N	Employees -> total workforce
Median earnings	31,520	calculated	in Euro per year	Employees -> employment relationship
Average duration of parental leave women	17	calculated	in months	Employees -> parental leave
Average duration of parental leave men	2,5	calculated	in months	Employees -> parental leave
Average period of employment (length of service)	6,3	estimated	in years	Employees -> corporate culture
Extent of the further training offers	42	accurate	in hours	Employees -> training and education
Further training courses taken up	800	calculated	in hours	Employees -> training and education
Accidents and ill health	**Total**	**Data quality**	**Additional information**	**eco³-tool**
Sick days	12,430	accurate	in days	Employees -> presence and absence
On the job accidents	61	accurate	N	Employees -> accidents and ill health

Data of the facility management

Recycled waste	Total	Data quality	Additional information	eco³-tool
Bio waste	385,000	Estimated	in kg	Environment -> waste
Grease (cooking oil)	37,140	estimated	in kg	Environment -> waste
Paper usage	6,250	estimated	in kg	Environment -> waste
Energy	**Total**	**Data quality**	**Additional information**	**eco³-tool**
Electricity mix, RER	2,710,000	calculated	in kWh, without Senior Citizens Home Maintown North	Environment -> energy -> externally procured electricity general
Natural gas in boiler in kWh	4,510,000	calculated	in kWh	Environment -> energy -> non-renewable energy carriers for heating
Water	**Total**	**Data quality**	**Additional information**	**eco³-tool**
Tap water consumption	49,595	accurate	in m³	Environment -> water
Mobility	**Total**	**Data quality**	**Additional information**	**eco³-tool**
Kilometres driven with own car, 1 occupant				
Diesel	525,369	calculated	in km	Environment -> business travel
Gasoline	585,411	calculated	in km	Environment -> business travel
Electricity	75,052	calculated	in km	Environment -> business travel

Working step 1

Go to the Training Journey at https://eco3.esg-tool.com/. For detailed instructions use the Manual eco³-tool for detailed instruction.

Go to data entry for the working task. In the org chart choose the employee icon in the node Year 2.

Working step 2
Data entry for organic food

Add the data in the menu Employees > Ecological behaviour. Enter the value and save. You may need the data input function "Compare values with", to compare the values with year 1.

Go to Analysis > Templates > Working task 4b 2-year comparison - Year 1/2 and press the Analyse-Button.

Choose "ECG Compact balance" > C3 Support for ecological behaviour from employees. In the analysis you have to choose the page ECG Compact balance > C3 Support for ecological behaviour from employees.

Compare the outcomes for year 1 and 2 and recommend measures to further increase this number.

Working step 3
Data entry for energy

The first step is to add in year 2 the number for "Externally procured electricity general" you find in the business case #6 Caring Maintown: year 2. You find the data entry at the menu environment > energy. Choose the correct data set and enter the value and save.

Go to the Analysis template "Working task 2-year comparison – Year 1/2" (Training Journey >> click Button "2. Evaluation 2-year comparison"). In the analysis you must choose the page ECG Compact balance > E3 2. CO_2e-Emission.

Compare the outcomes for year 1 and 2 for scope 2 and explain the difference between year 1 and year 2. Use the evaluation navigation points "Environment" and "My dashboard – Overview Scopes". Under "Settings" you find more functions for comparison reasons, like absolute/relative differences.

Explain the terms "Scope 1, 2 and 3" regarding greenhouse gas emissions– if you do not know, do research on the internet for "CO_2 scope 1,2,3 definition" – and find out. Which of these scopes are most relevant for social businesses and why?

Working step 4
Data entry parental leave

The first step is to add in year 2 the number for "Duration of parental leave male employees" you find in the business case #6 Caring Maintown: year 2. You find the data entry at the menu employees – parental leave. Enter the value and save.

Go to the Analysis template "Working task 2-year comparison – Year 1 / 2. In the analysis you must choose the page ECG Compact balance > C1 Human dignity in the workplace.

Compare the outcomes for year 1 and 2 for "C1 Human dignity in the workplace" and explain the differences – which measures should the organisation take to steer into the opposite direction?

Answer template

Explanation and measures for C3 Support for ecological behaviour from employees difference between year 1 and 2
Explanation for scope 2 difference between year 1 and 2
Definition of scope 1, 2 and 3
Which of these scopes are most relevant for social businesses and why?
Measures for C1 Human dignity in the workplace"

Materials
➡ Script 4
➡ Business case #6 Caring Maintown: year 2
➡ eco³-tool
➡ Manual eco³-tool

Time limit: 10 units

Caring Maintown employs around 1,100 employees in 18 facilities. The 18 facilities are compromised out of 7 senior citizens' homes, 5 outpatient care services, 2-day care facilities, 3 assisted/service living facilities & 1 residential group home. Especially services for seniors belong to their field of activity.

Moreover, they are also active in other areas: 16 guardianship associations, whose voluntary members support needy persons in legal and other matters and self-help groups, 3 debt counseling centers, migration counseling centers, help for unemployed young people, etc. Furthermore, Caring Maintown is democratically organised with its 3,500 Members and next to its full-time workers there are also a lot of volunteers involved in the daily business.

In year 2 Caring Maintown took over a small business that provides outpatient care. This increased the number of employees. The average period of parental leave for male employees with parental leave entitlements was ten months this year. Through targeted measures in the nursing homes, Caring Maintown tried to reduce the volume of waste. One nursing home switched from serving on trays to serving at the table from pots to reduce food waste.

After an awareness raising campaign targeted toward the employees the share of organic food in the canteen doubled from last year.

The management switched to green energy in the beginning of the second year. The power consumption stayed the same from last year with 1,500 kWh per year.

Working task 4e Social key figures

Working step 1

First, prepare for this work as described below:

- Go to Script 4, chapter **3.1.2 Environmental key figures**, read and understand the chapter
- Go to Script 4, chapter **3.3 Practical Example: Herzogsägmühle (DE)**, read and understand the practical example including the measures and key figures that already exist here on the social dimension.

Working step 2

Based on this theory and practical example, start your research. You can research in different reporting schemes or do a general internet research. Identify further social key figures, and collect and describe at least 15 of them. Be specific about where you got each key figure.

You can take them 1:1 from a standard or you can also create them by yourself based on the research you did.

Remark: other reporting schemes can be found in script 3 Sustainability Management

Working step3

When you have completed the list, go through it again and consider which of the compiled list can be measured by a social enterprise with low/high effort and justify your choice.

Materials

➡ Scripts 3 and 4

Time limit

10 units

7.2 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
Objectives and key figures	• Why are objectives and key figures needed? • What are the five important target areas in controlling? • What are overall goals in the Social Economy compared to the profit sector? • What is the SMART formal? And what do the individual letters stand for? • What examples of key figures were presented? • What criteria should a key figure be subjected to?
Sustainability Balanced Scorecard (SBSC)	• What is the difference between the Sustainability Balanced Scorecard and the classic Balanced Scorecard? • Which perspectives are mapped in the Balanced Scorecard? • Why is it helpful to learn about the (Sustainability) Balanced Scorecard? • What are the main goals of the kindergarten to become more sustainable? • How are these main goals implemented in the Sustainability Balanced Scorecard? What options are presented for this?
Common Good report – interview with an expert	• What is the Common Good Balance Sheet? • What does the Common Good reporting scheme evaluate? • What is the Common Good Matrix and how is it structured? • What are the four core values? • Who is called a stakeholder? • How many Common Good issues were defined in the matrix? • What is the difference between the Common Good Compact and Full Balance Sheet? • How are the themes of the Balance Sheet structured and which indicators are included? • Which different levels of status quo are existing regarding the evaluation? • What are the long-term aims of the Economy for the Common Good? • In which countries does the Economy for the Common Good exist?

7.3 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	Couse 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

7.4   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. Then you can insert the modules as sections in Moodle. The students have everything they need for module 1 available right away. A direct link to the self-check test improves the clarity.

The proposal for the modules 2 and 3 in Moodle. Here you can also add direct links to the videos. 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 (Management control and Green Controlling)

Content

- Objectives and key figures
- Green Controlling
- Process of implementing Green Controlling
- Tasks and requirements
- Practical Examples: Green Controlling & Sustainability Balanced Scorecard (SBSC)
- Working tasks 4a & 4b

Videos

🎥 Objectives and key figures

🎥 Sustainability Balanced Scorecard (SBSC)

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 4a: Implementing of Green Controlling
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Friday, 22 September 2023, 12:00 AM

📄 Working task 4b: Business case evaluation
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Thursday, 5 October 2023, 12:00 AM

📄 Self-check test

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

Module 3 (Green Controlling in social enterprises)

Content

- Environmental goals and key figures
- Social goals and key figures
- Common Good report (Economy for the Common Good)
- Practical Example: Herzogsägmühle (DE)
- Working tasks 4c, 4d & 4e

Videos

🎥 Common Good report - interview with an expert

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 4c: Key figure into eco3-tool
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Sunday, 5 November 2023, 12:00 AM
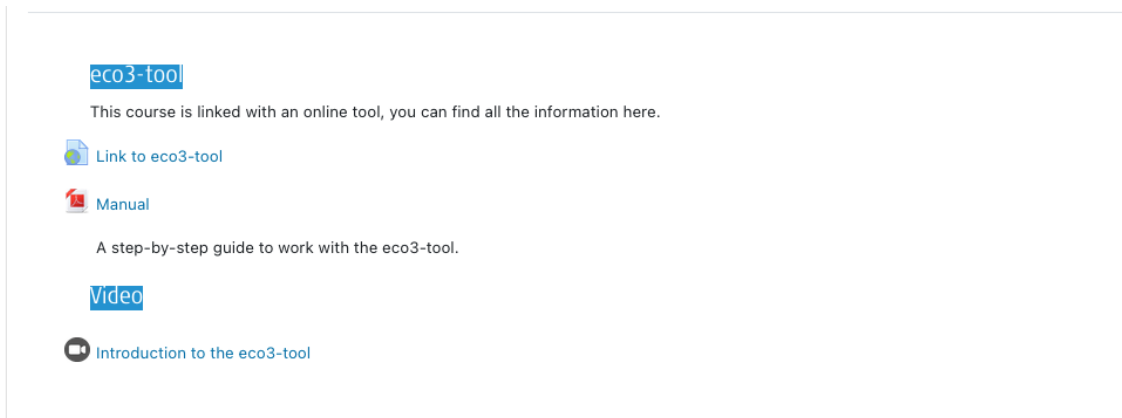
📄 Working task 4d: 2-year comparios in eco3-tool
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Monday, 13 November 2023, 12:00 AM

📄 Working task 4e: Social key figures
Opened: Wednesday, 10 May 2023, 12:00 AM
Due: Wednesday, 10 January 2024, 12:00 AM

📄 Self-check test

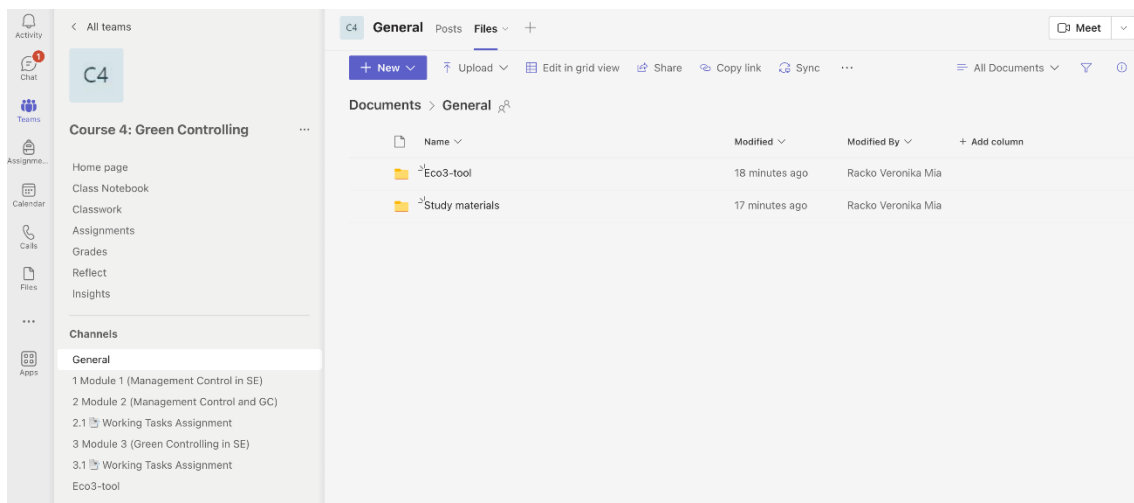Here you can check what you have learned in an online self-check test.

Of course, you can also add the eco^3-tool to the Moodle online course, as it is one part of this course. Here is a suggestion:
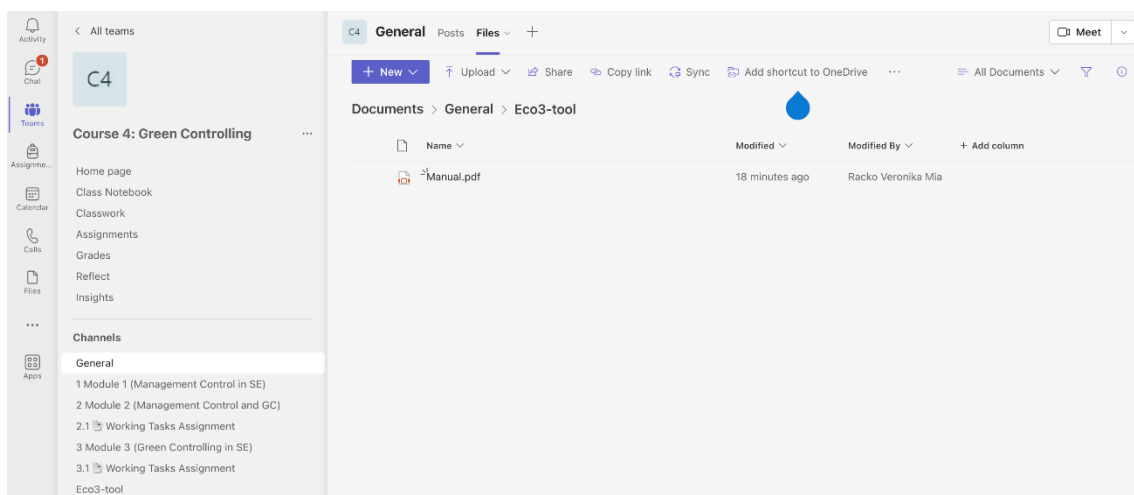

Here are suggestions for designing the course on the **MS Teams** platform.

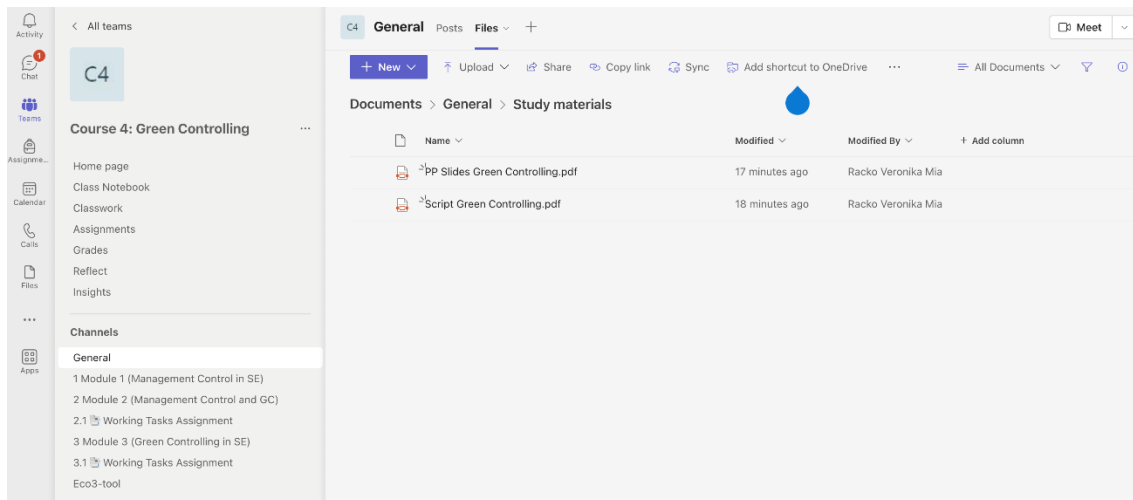First give a general overview of the course, where you can also find the script and slides.

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.
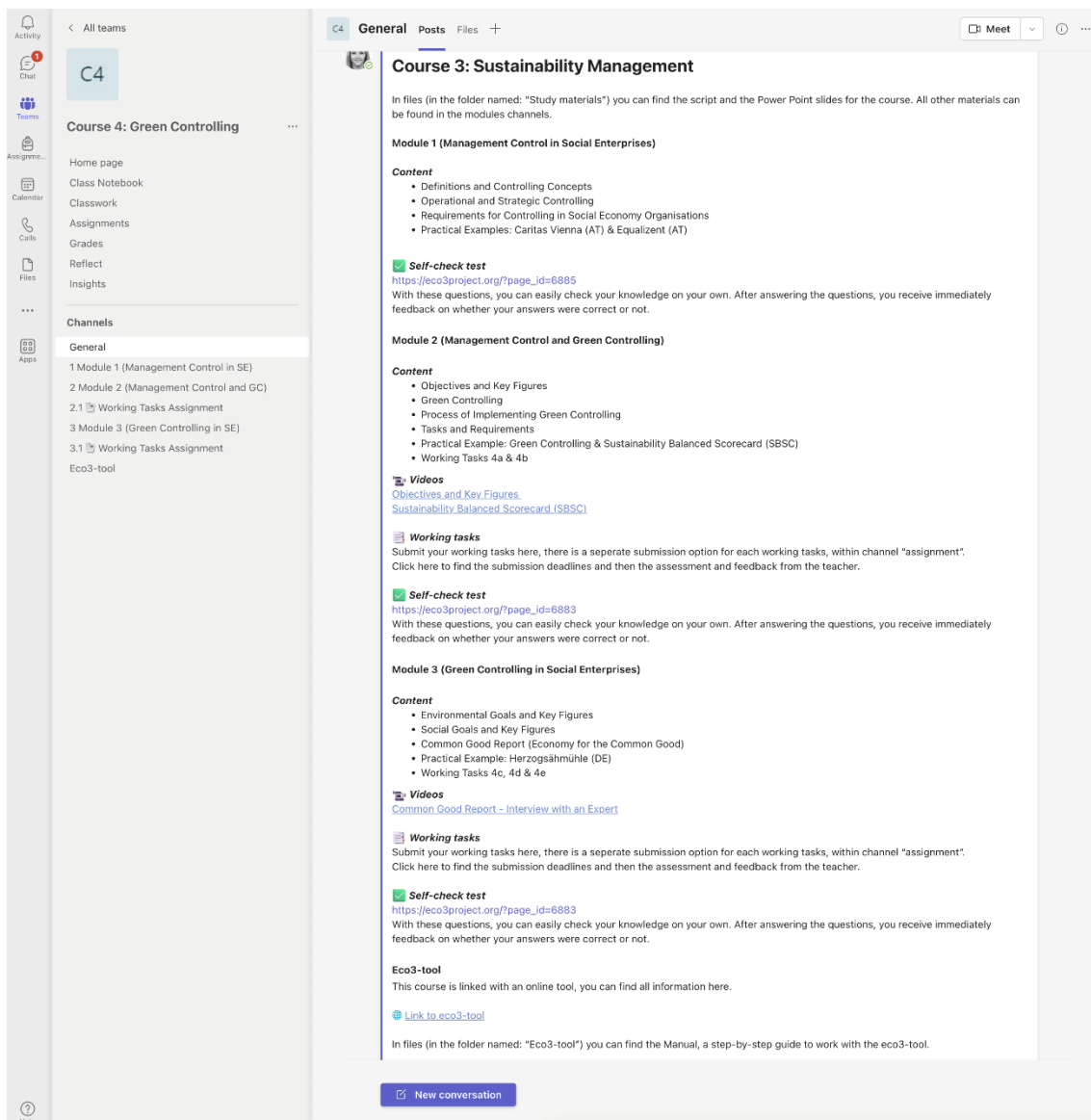
Channels

General
1 Module 1 (Management Control in SE)
2 Module 2 (Management Control and GC)
2.1 📄 Working Tasks Assignment
3 Module 3 (Green Controlling in SE)
3.1 📄 Working Tasks Assignment
Eco3-tool

Welcome to the class!
Try @mentioning the class name or student names to start a conversation.

Racko Veronika Mia 14:48
Eco3-tool
This course is linked with an online tool, you can find all information here.
🌐 Link to eco3-tool

In files (in the folder named: "Eco3-tool") you can find the Manual, a step-by-step guide to work with the eco3-tool.
See less

↩ Reply

7.5 List of literature recommendation

Below you can find additional literature in English and the languages of the eco[3] partners (Czech, German and Romanian). The rest of the literature can be found in the corresponding script.

Czech

Chovanec, T., a kol. (2015). Sociální zemědělství. Ministerstvo zemědělství

Dobrozemský, V. (2016). *Nevýdělečné organizace v praxis*. Wolter Kluwer

Král, B. (2019). *Manažerské účetnictví.* Management press.

Kryškova, Š. (2022). *Nestátní neziskové organizace*. Leges

English

Acar, S., & Yeldan, E. (2029). *Handbook of Green Economics*. Elsevier Science

Ecogood (2023): *Businesses act for the Common Good and the SDGs*. Retrieved from: https://www.ecogood.org/wp-content/uploads/2021/03/ECG-promotes-SDGs-210225-web-1.pdf

Newton, A., & Cantarello, E. (2014). *Introduction to the Green Economy*. Taylor & Francis Group

German

Gleich, R. (2014). *Nachhaltigkeitscontrolling. Konzepte, Instrumente und Fallbeispiele für die Umsetzung*. Haufe-Lexware

Günther, E. (1994). *Ökologieorientiertes Controlling. Konzeption eines Systems zur ökologieorientierten Steuerung und empirischen Validierung*. Vahlen-Verlag

Internationaler Controller Verein (ICV) (Ed.). (2014). *Green Controlling. Leitfaden für die erfolgreiche Integration ökologischer Zielsetzungen in Unternehmensplanung und -steuerung*

Schrader, C., & Vollmar, B. H. (2013). *Green Controlling. Ein wesentlicher Schritt auf dem Weg zur nachhaltig orientierten Unternehmensführung*. Retrieved from: https://www.econstor.eu/bitstream/10419/75296/1/749924586.pdf

Sebastian. B. (2014). *Green Controlling. Leitfaden für die erfolgreiche Integration ökologischer Zielsetzungen in Unternehmensplanung und -steuerung*. Haufe

Sesler, R., & Georg, S. (2020). *Innovatives Controlling - die 5 wichtigsten Trends: Controlling im Umfeld von Digitalisierung und Nachhaltigkeit*. Haufe

This Lecturer Guide was written by Ursula Müllner and Marianne Skopal. All project members participated in the elaboration of the different parts.