

Course Descriptions None 2026-2027

Course Title	Measuring and Reporting on Corporate Impacts							
Course Code	SSP5041							
ECTS Credits	5,0							
Assessment	Whole/Half Grades							
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri
	4	1-2-2027	25-3-2027	X			X	
Level	no level							
Coordinator	Clarence Bluntz For more information:c.bluntz@maastrichtuniversity.nl							
Language of instruction	English							
Goals	<ul style="list-style-type: none"> * Understand the sustainability reporting and sustainable finance ecosystems in the European context: their actors, tools, and interconnections * Critically assess how sustainable performance information is constructed: data sources, methodological choices, ideological assumptions * Critically assess how sustainable performance is communicated by companies, and how it is used by financial actors 							
Description	<p>This course consists of a few lectures, guest lectures with sustainability reporting professionals (mandatory attendance) and tutorials (either traditional tutorials or presentations).</p> <p>The main objective of the course is to familiarise students with both the theory of measuring and reporting sustainability performance, and with sustainability reporting as a professional field. As SSPS graduates with a business focus tend to gravitate towards this field, it is important that you get acquainted with its main characteristics.</p> <p>The tutorials provide a good overview of how the course is organised, and what it intends to cover:</p> <ul style="list-style-type: none"> * What does it mean to measure and report sustainability * The huge role and influence of finance on this measuring and reporting * EU norms on reporting (CSRD) * Focus on measuring and reporting carbon * Measuring and reporting at the product level * Measuring and reporting at the company level * Measuring and reporting at the production-consumption system level 							
Literature	<p>Students who want to know more about the course can have a look at Dumas, C., & Louche, C. (2016). Collective Beliefs on Responsible Investment. <i>Business & Society</i>, 55(3), 427–457; and Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet. <i>Accounting, Organizations and Society</i>, 35(1), Article 1.</p>							
Prerequisites	<p>Exchange students should refer to the International Relations Office via email in case they would like to register for this course: iro-incoming-sbe@maastrichtuniversity.nl. Only limited spots available, first-come first-serve principle.</p>							
Keywords								
Transitional Regulations								
Teaching methods	Lecture / Groupwork / Coaching							
Assessment methods	Written Exam / Portfolio							
Evaluation in previous academic year	<p>For the complete evaluation of this course please click http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</p>							
This course belongs to the following programme / specialisation	Master Sustainability Science, Policy and Society - Business for Sustainability				Compulsory Courses			
	SBE Exchange Master				Master Exchange Courses			