

Educational discipline
“NON-FINANCIAL REPORTING”
Course abstract

Semester: 3

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Department: Accounting and Audit

A Brief Overview: The purpose of the «Non-Financial Reporting» course is to provide students with a comprehensive understanding of non-financial reporting concepts, standards, and frameworks. It aims to explore the evolution of non-financial reporting practices, including GRI and Integrated Reporting, and to delve into the significance of ESG reporting. Furthermore, the course seeks to examine the processes of assurance and verification of non-financial reporting data, as well as the impact of ESG ratings on the practice of non-financial reporting. *The main objectives* are: examine the definition and importance of non-financial reporting, along with the historical evolution of non-financial reporting standards and frameworks; explore the GRI and understand their role in shaping non-financial reporting practices globally; analyse Integrated Reporting and its significance in providing a holistic view of an organization's performance, encompassing both financial and non-financial aspects; investigate ESG reporting, focusing on the disclosure of sustainability-related information and its impact on stakeholders; evaluate the processes of assurance and verification applied to non-financial reporting data, ensuring reliability and credibility; examine ESG ratings and their influence on non-financial reporting practices, considering their implications for organizational transparency and accountability.

Course content (list of topics):

1. Definition and importance of non-financial reporting. Evolution of non-financial reporting standards and frameworks.
2. Global Reporting Initiatives (GRI).
3. Integrated Reporting.
4. Environmental, Social and Governance Reporting.
5. Assurance and Verification of Non-Financial Reporting.
6. ESG Ratings and Their Impact on Non-Financial Reporting.