

Minor in Environmental, Social, Governance (ESG): Metrics, Reporting and Sustainable Investments

Description

The Minor concept

A minor gives you the opportunity of having a second specialization in your degree. The minor is a bundle of three to four electives that can be chosen separately but if chosen together rewards a minor.

In order to gain the minor certificate on ‘*Environmental Social and Governance (ESG): Metrics, Reporting and Sustainable Investments*’ the bundle of the three courses has to be taken.

Purpose

This minor is designed to immerse students into the global sustainability challenges embarked upon by institutional investors, investment firms and innovative companies, to develop strategy, management systems, metrics, data quality and ESG reporting. Students will gain a sound theoretical understanding in the area of ESG accounting and reporting together with technical understanding that will equip students to understand, among other things; carbon accounting, materiality matrixes and voluntary versus mandatory ESG disclosures. Students will also gain first hand knowledge and experience in the field of sustainable and responsible investments. Still further the minor includes an applied course where students will be presented cutting edge case-studies allowing for theoretical understanding to be applied to real life cases.

Structure

The below table lists the structure and the ECTS credits of the individual courses. The course descriptions are available in the [online course catalogue](#). Direct links are inserted in the below table.

Course	ECTS
ESG, Sustainable and Impact Investments	7.5
Critical Cases in Environmental Social Governance (ESG) and Sustainable Investments	7.5
Environmental Social and Governance (ESG): data, accounting and reporting	7.5

Content

The minor consists of three courses that each take up key aspects of Environmental Social Governance (ESG) Metrics, Reporting and Sustainable Investments. The courses complement each other and are designed to build a comprehensive understanding of Environmental Social Governance (ESG).

Examinations

The minor consists of the examinations listed below. The learning objectives and the regulations of the individual examinations are prescribed in the [online course catalogue](#). Direct links to the individual examinations are inserted in the table below.

Exam name	Exam form	Grading scale	Internal/external exam	ECTS
ESG, Sustainable and Impact Investments	Home assignment - written product	7-point grading scale	Internal exam	7.5
Critical Cases in Environmental Social and Governance (ESG) and Sustainable Investments	Oral exam based on written product	7-point grading scale	Internal exam	7.5
Environmental Social and Governance (ESG): data, accounting and reporting	Home assignment - written product	7-point grading scale	Internal exam	7.5

Prerequisites for registering for the exam – compulsory activities

Course	Number of mandatory activities
Environmental Social and Governance (ESG): data, accounting and reporting	1

Further information

Minor coordinators

Primary coordinator: Kristjan Jespersen, kj.msc@cbs.dk, Department of Management, Society and Communication

Secondary coordinator: Caroline A. Pontoppidan, cap.acc@cbs.dk, Department of Accounting

Study Board

Study Board for BSc and MSc in Business, Language and Culture

How to sign up

If you want to sign up for the minor in Environmental Social and Governance (ESG): Metrics, Reporting and Sustainable Investments you have to select CCBLM1002U when you sign up for electives. You will then subsequently be signed up for all three courses. You do not have to select all three courses individually

Note:

Students who are interested in this minor are also encouraged for their fourth elective course to consider the following courses:

- KAN-CCMVV1801U Consulting for Sustainability – Harnessing Business Models and Innovation

- KAN-CCMVV1738U Achieving the SDGs: Environmental Sustainability for Organizations