



Course Code:

## **Corporate Sustainability Standards: the ESGs**

JSGP cross-listed elective – Spring 2026

### **Course Information**

Course Duration: February – May 2026

Credit Hours: 4

Meeting times and locations:

### **Instructor Information**

Instructor: Prof. (Dr.) Annika Bose Styczynski

Professor, Jindal School of Government and Public Policy (JSGP)

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## **1. Course Description**

This course gives you the opportunity to explore the wide landscape of Environment, Social and Governance (ESG) indicators across jurisdictions, covering primarily but not limited to corporate performance standards in the European Union and India. We will study the evolution of the ESG framework, how the regulator attempts to make corporates more transparent and accountable along the lines of ESG standards, what all this has to do with ‘Sustainability’, and what future role you could play in assessing corporate sustainability standards.

**Keywords:** ESG, EU Corporate Sustainability Reporting Directive (**CSRD**), Corporate Social Responsibility (**CSR**), Indian Business Responsibility and Sustainability Reporting (**BRSR**), California’s Climate-Related Financial Risk Reporting Act (**CRFRA**), and Chinese Sustainability Disclosure Standards (**CSDS**)

## **2. Semester Plan**

### **Week 1: 03.-07. February 2025**

General introduction to the course and the institutional evolution of the ESG indicator frameworks.

### **Week 2: 10.-14. February 2025**

Introduction to the most relevant regulatory frameworks (CSRD, BRSR, CRFRA, and CSDS): scope, timelines, and enforcement mechanisms

### **Week 3: 17.-21. February 2025**

The G in ESG: Governance Factors – and why they should come first!  
Law and compliance, ethical conduct and risk management

### **Week 4: 24.-28. February 2025**

The E in ESG: Environmental Factors in Corporate Performance: (E1) Climate change and (E2) Pollution

### **Week 5: 03.-07. March 2025**

The E in ESG: Environmental Factors in Corporate Performance: (E3) Water and Marine Resources, (E4) Biodiversity and Ecosystems, (E5) Resource Use and Circular Economy

### **Week 6: 10.-14. March 2025**

The S in ESG: Social Factors in Corporate Performance: (S1) Own workforce, (S2) Workers in the Value Chain

### **Week 7: 17.-21. March 2025**

The S in ESG: Social Factors in Corporate Performance: (S3) Affected Communities, (S4) Customers and Consumers

### **Week 8: 24.-28. March 2025**

Integrating ESG in Corporate Strategy: Functional integration and ESG value creation

### **Week 9: 31. March - 04. April 2025**

Who is the Corporate Sustainability Officer (CSO) and what is his or her role?

### **Week 10: 07.-11. April 2025**

ESG Reporting and Measurement: What is it and how is it done?

What are the reporting guidelines and good practice examples?

How can digital solutions help solve ESG data collection, data processing and reporting challenges?

### **Week 11: 14.-18. April 2025**

Greenwashing, non-compliance, and renegotiated 'social contracts'

### **Week 12: 21.-25. April 2025**

Debate week: Regulatory imperative or a tiger without teeth?

The Effects of Mandatory ESG Disclosure Globally

### **Week 13: 28. April - 02. May 2025**

ESG reporting and scoring for Sustainable Investing

What is Impact Investing and what are institutional approaches to ESG investments?

### **Week 14: 05.-09. May 2025**

Semester project presentations

### **Week 15: 12.-16. May 2025**

Wrap-up and outlook week

## **3. Course Intended Learning Objectives**

Course Intended Learning Outcomes	Teaching and Learning Activities	Assessments/ Activities
To learn about the governance of sustainable development.	Lectures, weekly text-based homework, group work	Q&As, individual & group presentation, term paper, written exam
To describe, analyze, discuss, and assess specific aspects of the ESG framework.	Lectures, tailored reading material, discussion formats	Q&As, individual & group presentation, term paper, written exam
To develop systemic and critical thinking skills.	Lectures, inter-active group work	Q&As, individual & group presentation, term paper, written exam

## **4. Scheme of Evaluation and Grading**

You are expected to arrive to class on time and no later than 10 minutes into the session. You prepare assigned readings and exercises, participate actively in the classroom, and complete independent work. Quality of your work in the following areas will determine the course grade:

### **Evaluation breakup:**

- Classroom participation (10%)
- Individual or group (project) presentation (20%)
- One mid-term essay of 1.500-2.000 words (30%)
- End term paper (40%)

## Grade Definition

**The grading scale for the course is as follows:**

**The A (above average) level paper** is unique, original, engaging, and full. It will have virtually no grammatical, usage, punctuation, or spelling errors. It is an original contribution and speaks with authority and clarity. It is rich in detail, showing a clear understanding of differences in levels of specificity; it provides justification or support for all general assertions. It addresses all aspects of the assignment including specific requirements and excels in writing structure, clarity, focus, style, analytical systematization, critical analysis, and creativity. It often includes unique or unusual perspectives.

**The B (meets expectations) level paper** falls short of an A paper usually in style, depth, and analytical development. It has some errors in grammar, usage, punctuation, or spelling, but usually few; or it has some awkward phrases--but in neither case enough to impede the reading of the paper. Its development is consistently strong, with detail and support present in most, but perhaps not every, instance. Its sense of audience is clear. The B paper addresses the assignment directly and satisfies almost all requirements.

**The grade of F** is reserved for students who fail to turn in assignments or turn in assignments that demonstrate basic incomprehension of the assigned topics and an insufficient effort to overcome these problems.

80-100	75-79	70-74	65-69	60-64	55-59	50-54	< 50
O	A+	A	A-	B+	B	B-	F
Outstanding	Excellent	Very good	Better	Good	Adequate	Marginal	Fail

## 5. Academic Integrity

Academic integrity is a major learning objective.

The University of Oxford has addressed issues of meeting academic standards in an academic good practice guide which you can find in the link provided below under 'Related Documents'.

<https://www.ox.ac.uk/students/academic/guidance/skills/plagiarism?wssl=1>

Please use **APA style** for your written assignments. To learn this style of citing sources you can complete the tutorial on the link below before your first written assignment is due:

<https://apastyle.apa.org/blog/basics-7e-tutorial>

Please get your text checked for correct grammar, orthography, syntax and punctuation. If you wish to get your text checked software like 'Grammarly' and others are available to support you in correcting all kinds of textual mistakes. If you don't have an inbuilt correction software, you can go to [www.grammarly.org](http://www.grammarly.org) to download the software for free.

**\*\* The submission of fully AI generated texts or presentations is considered a breach of intellectual honesty and academic integrity. Regular citation and referencing rules apply. The following conversion rates for grade finding apply if the use of AI generated content is not properly indicated.**

<b>AI use detection rate 100%</b>	<b>Reduction quota -50%</b>
<b>90%</b>	<b>- 45%</b>
<b>80%</b>	<b>- 40%</b>
<b>70%</b>	<b>- 35%</b>
<b>60%</b>	<b>- 30%</b>
<b>50%</b>	<b>- 25%</b>
<b>40%</b>	<b>- 20%</b>
<b>30%</b>	<b>- 15%</b>
<b>20%</b>	<b>- 10%</b>
<b>10%</b>	<b>- 5%</b>

**Participation/Attendance Policy:**

Students must meet a minimum of 75% attendance over the semester.

**Use of phone/ texting/ laptop:**

During sessions, courtesy suggests that you limit the use of your phones, tablets, and laptops to course content-related tasks such as fact checks. If your use of these devices disturbs the teaching environment, I reserve the right to collect your devices for the time of the session.

## **6. Course Material**

Braungart, M. and McDonough, W. (2009). Cradle to Cradle. Remaking the Way we Make Things. Vintage.

Conway, E. (2023). Material World. Substantial Story of Our Past and Future. WH Allen.

Vogel, D. (2006). The Market for Virtue. The Potential and Limits of Corporate Social Responsibility. Brookings Institution; Second edition (28 July 2006).

+ Plenty additional material provided via email over the course of the semester.

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If you have read this course outline, send me the picture of a lama via WhatsApp!