Adoption of Sustainable Accounting Practices for Reporting

IO2. ACT 2 COURSE GUIDE

IO1: TRAINING COURSE & TRAINER'S GUIDE
IO2. ACT2 COURSE GUIDE

VERSION 1.1

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Course Guide

A complete handbook for Report-ASAP instructors

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Course Guide

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About this Document

The Course Guide begins with the overview of the scope of the Project and the methodology that has been used during course development. Secondly, the chapters developed in the Report-ASAP Training Course and their evaluations are introduced. A third section covers the additional tools available to learners including the Dynamic Demonstrator and the Open Badges for achievement recognition. In addition to reading this document, the authors highly recommend that you visit the Report-ASAP Project website at https://report-asapproject.eu/.

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7

Project Overview

The Report-ASAP (Adoption of Sustainable Accounting Practices for Reporting) Project has been created on the basis that there is a knowledge gap between best sustainability practices and the reality of Sustainability Reporting Literacy in Small and Medium Enterprises (SMEs). Around Europe, while the individual SME may believe that its impact is small; SMEs collectively have a major influence on economic prosperity as well as on the environmental problems that we are facing. To corroborate, we can see that at an EU level, SMEs make up over 99% of all entities and contribute to an estimated 70% of all pollution.

In addition, although we can see how large entities are becoming more responsible regarding Corporate Social Responsibility (CSR), and are facing legal obligation at the European level to report their impact on the environment, SMEs are not obliged to take on these types of responsibilities. In turn, the lack of legal, and in many cases social, pressure has lead a large majority of SMEs to focus on other aspects of their business, causing a knowledge gap between the actions taken by large businesses and smaller ones in regards to sustainability accounting. As part of a European initiative to promote CSR in SMEs, this Project focuses on helping businesses complete tasks necessary to carry out sustainability accounting and reporting practices as a benefit to the company itself.

> "What we have learned"
> We have gained an overview of the current situation regarding sustainability practices within SMEs in the six participating countries. It shows the lack of knowledge about sustainability accounting and reporting practices along with the barriers preventing SMEs from implementing these practices.
>
> "Next step"
> The findings of the desk research and the survey will be used to design an online Training Course to help SMEs understand and report on their sustainability practices in a cost-effective way.

As such, the Report-ASAP Project has created a simple yet complete training and education tool to help SMEs to adopt sustainability accounting and reporting practices in a cost effective way by designing a Training Course that is applicable in a classroom as well as useable in an online delivery environment. In addition, a Dynamic Demonstrator tool can help businesses comprehend the environmental and social impact of their actions, a skills and achievement recognition framework has been established in order to provide users with acknowledgment for the work completed, and the Report-ASAP Academy houses all of these resources together in one place.

Objective

The objective of this guide is to provide trainers and individual users with insight into the Report-ASAP Training Course in order to administer the course in the most effective manner. In addition to presenting the modules themselves, this includes making the best use of the delivery environment and all supporting tools that have also been developed during the Project. This guide is presented as a PDF document so that it can be easily accessed online or printed out to provide flexibility to users.

The Project Consortium recommends that trainers and users review the entire guide before beginning the Training Course. This will ensure optimised use of the materials available.

Target Groups

For the Report-ASAP Project the entities delimited are SMEs and, within these companies, specifically accountants, consultants, and other professionals dealing with business activities related to sustainable accounting and reporting practices without sufficient awareness and experience in this filed. The professional expertise in the area of sustainability reporting adds value to the company but, if hired out, can be expensive. Therefore, the Report-ASAP Training

Course looks to provide the necessary training and tools for SMEs to be able to adopt sustainable accounting and reporting practices and techniques in a cost effective way.

As identified, the target audience can be divided into primary and secondary beneficiaries. The primary beneficiaries comprise: SMEs, accountants and technical/administrative staff of SMEs, VET organisation, and trainers. The secondary group includes: Higher Education Institutions, researchers, academic, consultants, advisors, auditors, and policy and decision makers. In this second group, we can also include EU officials from the wider target group.

Scope (Methodology)

The Report-ASAP partnership developed three main components:

(1) The Training Course:

The Report-ASAP Consortium has developed a simple yet comprehensive training and education tool created to support SMEs in their adoption of sustainability accounting and reporting practices in a cost effective way by designing a Training Course that is applicable in a classroom as well as useable in an online delivery environment. This Course will be available in all partner languages (Bulgarian, Croatian, English, Greek, Italian, and Spanish)

**INCLUDE ECVET OBJECTIVES, ETC. **

(2) The Dynamic Demonstrator:

The Dynamic Demonstrator is an online tool has been created in a way that allows companies to explore the world of environmental and social sustainability in an interactive and visual way. The objective of the tool is to present users with an introduction to the course and the positive financial impact that sustainability accounting can have on their businesses.

(3) Open Badges for achievement recognition:

The Open Badges are a form of online achievement recognition that allows participants to share the knowledge, skills, and competences acquired during the Training Course in a virtual way. Participants should

receive information about how to present these Badges on platforms such as LinkedIn to achieve the most professional benefit.

That are all housed together in the:

(4) Report-ASAP Academy:

The Academy is a platform specifically designed as an online space where the tools developed during the Report-ASAP Project will be maintained for two years after Project completion. The Academy allows users to access all the results of the Project in one place and promotes their interactive use, augmenting their interactive value.

Structure of the Report-ASAP Modules

Module 1: Introduction to Sustainable Accounting

The focus of this module is to help close the knowledge gap between best sustainability practices and the reality seen in SMEs across Europe. It is composed of three subsections that will help users understand what sustainability is and the basics of sustainability accounting. In addition, it will provide insight into how to enable sustainability practices within the company and why these changes are beneficial for a business.

Module 2: Legal Framework and EU Directives for Sustainable Accounting

This module enters into the basic information that any company owner should know about sustainability accounting reporting in regards to national and international law. In addition, it provides resources such as the European Commission's website informing about the legal framework and general orientations on Non-financial reporting. Finally, subsections are dedicated to the legal situation in each of the partner countries: the UK, Greece, Italy, Croatia, Bulgaria, and Spain.

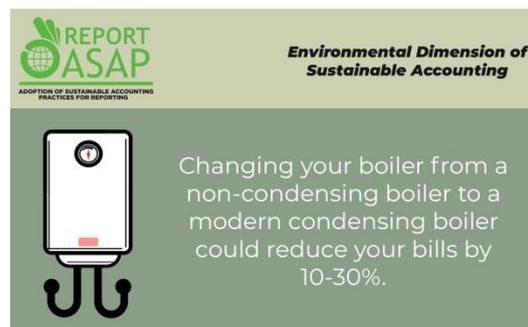**Module 3: Economic Dimension of Sustainable Accounting**

This module will provide the learner with necessary information about the skills and knowledge needed in relation to the financial and non-financial benefits provided by Sustainability Accounting. The focus of this section is to introduce the user to the idea that taking sustainability actions can have a profound economic impact on the company (through both positive financial and non-financial results).

Module 4: Social Dimension of Sustainable Accounting

This module attends to the social impact that is linked to sustainability accounting (or the lack thereof) of SMEs. By introducing the quantitative and qualitative indicators used to measure important actions taken by the business, this section helps managers evaluate their social implications. This module focuses on the following social groups: employees, community, and responsible products.

Module 5: Environmental Dimension of Sustainable Accounting

This module covers how SMEs can begin to take actions towards becoming a more sustainable business. The focus of the module is to help companies take advantage of low-cost actions in order to see long-term savings and workforce engagement. Each of the four sub-modules has step-by-step guides to help SMEs make pro-environmental behaviour changes within their companies.

Module 6: Report Design Guidelines

This module offers a guide to Sustainability Accounting Reports. It highlights the main sections that should be included in such a report and tip on how to create this kind of document. In addition, it shares best communication practices so that the user can make the most out of

their sustainability accounting strategy. At the end a template is provided to help the user structure and orientate the information presented in the report.

Evaluation

Each of the previous chapters includes a knowledge assessment section. The implemented methods include variations such as short-answer or multiple choice questions. For each module, the user must obtain a score of at least 60% to in order to successfully complete the lesson. Positive evaluations will correspond to advancing within the established skills recognition framework.

Additional Tools

Dynamic Demonstrator

The Dynamic Demonstrator has been created in tandem with the Training Course results in order to capture the attention of target groups in a visual and interactive way. The tool consists of a series of pictures that include best sustainability practices (social, communication, and environmental) and the impact that these actions can have on the well-being of the company. Thought of as an introduction to the Training Course or a tool that can be used in parallel, the Dynamic Demonstrator should be used to stimulate the user sense of the potential benefits that they will achieve from improving their Sustainability Accounting practices.

Open Badges

The Open Badge system is an innovative way of certification that allows users to obtain certification for competences received in certain courses (both online and in person) that can be stored digitally and shared across different platforms. This facilitates the ability to keep the Badges in one place while still being able to share them easily on online platforms.

In order to present Badges to the user must implement some sort of Badge storage (such as the Mozilla Backpack) that allows them to keep all Badges in one place and permits sharing them on various platforms via links or other methods of incorporation. One example of how

Badges can be shared is on a LinkedIn profile. To do so, follow the steps found presented in this article, and make the competences learned in the Training Course known to your entire network.

The Open Badges have been developed along with the Training Course on [platform link] and will be issued by the Report-ASAP Project from the Course platform. One Badge will be awarded for the completion of each module (60% or better in the evaluation) and a final Badge will be given to those users that complete all the modules. Badges will be composed of: a name, image, and description of the competences and skills the user has obtained while working for this badge (based on the ECVET development process).

Report-ASAP Academy

The Report-ASAP Academy is an online space where the previous tools will be housed together with the Training Course. This platform will help guarantee the sustainability of the Project as it will be maintained for two years after funding completion. The Academy should be used as a home page or base for users of the Training Course and tools as it will facilitate movement between the different Project Results. Find the Academy here [link].

Tips for the Trainer

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The Adoption of Sustainable Accounting Practices for Reporting (Report-ASAP) Project has created a simple yet complete training and education tool to help SMEs to adopt sustainability accounting and reporting practices in a cost effective way by designing a Training Course that is applicable in a classroom as well as useable in an online delivery environment. In addition, a Dynamic Demonstrator tool can help businesses comprehend the environmental and social impact of their actions, a skills and achievement recognition framework has been established in order to provide users with acknowledgment for the work completed, and the Report-ASAP Academy houses all of these resources together in one place.

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