

Subject Code	APSS4536
Subject Title	Environmental, Social and Governance Reporting and Strategy
Credit Value	3
Pre-requisite / Co-requisite/ Exclusion	NIL
Objectives	<p>The subject aims to:</p> <ol style="list-style-type: none"> 1. Introduce students with the concept of Environmental, Social and Governance (ESG) as a new practice for organizations in serving the interest of the profit, people and the planet; 2. Familiarize students with the meaning, purpose and role of ESG, the risk-return-impact relationship, fiduciary duty of the firm, the drivers of ESG practices and its implications to organizations; 3. Expose students to different reporting standards in relation to ESG as a mandatory and voluntary activity; 4. Enable students to read, prepare and assess the ESG performance of an organization, the processes behind the preparation of an ESG report, and identify key material issues in relations to reporting standards; 5. Enable students to put into practice knowledge and skills to transform ESG from a reporting (compliance) practice into a sustainable strategy.