

General information			
Course co-ordinator		Nikolina Markota Vukić, PhD, Senior Lecturer	
Course title		NON-FINANCIAL REPORTING	
Study programme		Professional graduate study programme	
Course status		Optional	
Year	Semester	2	4
Value of credits and lecturing procedures		ECTS	4
		Number of hours (Lectures+Exercises+Seminars)	30 (15+0+15)

1. COURSE DESCRIPTION	
<i>1.1. Objectives</i>	
<p>The goal of the course is to increase the level of theoretical and practical knowledge of non-financial reporting, to introduce students with the importance and contents of non-financial reports and to teach them how to prepare non-financial reports of small, medium-sized and large enterprises according to the legally determined international methodology. Students are expected to connect the content of this course with the long-term financial plan of a company and thus apply this knowledge in practice. The final objective of this course is to teach students to understand and prepare annual non-financial reports.</p>	
<i>1.2. Course enrolment conditions</i>	
None	
<i>1.3. Expected outcomes of the course</i>	
<ol style="list-style-type: none"> 1. to classify non-financial reports 2. to implement elements of the international initiative of non-financial reporting and the international framework of non-financial reporting in EU and the reports in the Republic of Croatia 3. to draw up a non-financial report (defining the contents of non-financial reports, collection of non-financial information, drawing up of non-financial reports and its presentation to the key stakeholders) 4. to present a critical interpretation of the contents of non-financial reports 5. to compare financial and non-financial company's information through a certain period of time aimed at investment and strategic benchmarking 	
<i>1.4. Course contents</i>	
<p>Theoretical framework and motives of non-financial reporting. Types and trends of non-financial reporting, Global initiatives and frameworks for NFI (IIRC, UNGC, OECD, GRI, ISO26000 and 14000, SA 88000). National initiatives for and frameworks of non-financial reporting. Legal framework of non-financial reporting and application of the Directive 2014/95/EU Non-financial reporting of small, medium-sized and large enterprises in EU and Croatia. International standards for arrangements, including expressing an opinion on non-financial reports (AA1000AS). Integrated reporting. Non-financial reporting in corporate governance. Identification of materiality in an enterprise for the needs of disclosing non-financial reports. Preparation and public disclosure of non-financial reports and corporate communication through non-financial reports.</p>	
<i>1.5. Teaching methods</i>	<input checked="" type="checkbox"/> lectures <input type="checkbox"/> instruction <input checked="" type="checkbox"/> guided discovery learning <input checked="" type="checkbox"/> discussion

		<input checked="" type="checkbox"/> group/team learning <input type="checkbox"/> _____					
1.6. Comments							
1.7. Students' obligations							
<p>Attendance in classes – part time students are expected to be present at least 50% of the total teaching hours, whereas full time students are expected to be present at least 70% of the total teaching hours. In the case of student's inability to have the required attendance percentage, he/she will be required to write a critical review on the topic determined by the lecturer. The submission of the correct critical review represents the condition to take the exam</p>							
1.8. Monitoring students' accomplishments							
Attendance	0.5	Student's activity during lectures	0.5	Seminar paper	1.0	Experimental work	
Written exam	2.0	Oral exam		Essay		Research work	
Project		Permanent testing of student's knowledge		Written presentation		Practical work	
Portfolio		Independent task solving					
1.9. Measuring the achievements of learning outcomes and evaluation and assessment of the results of students' work							
<p>The workload factor of each learning outcome stated in the Chapter 1.3. totals 1. A half of the workload factor for each learning outcome represents a minimum threshold for the achievement of the this learning outcome.</p> <p>During the semester evaluated are student's activity and a written seminar paper. The final exam is in a written form. The final grade is based on the total sum of grades obtained in the written exam (80%) and the seminar paper (20%).</p>							
1.10. Obligatory reading							
<ol style="list-style-type: none"> 1. Predavanja nastavnika, prezentacije i nastavni materijali objavljeni na Eduneti, Markota Vukić N. 2018. 2. Društveno odgovorno poslovanje za sve (DOP za sve), Priručnik o nefinancijskom izvještavanju za organizacije poslodavce, dopunjeno izdanje, 2016. 3. Markota Vukić, N.; Smjernice za sastavljanje nefinancijskog izvješća za 2017. Godinu, RRiF XXVIII (2018) (2018), 3; str. 116-120 							
1.11. Optional reading							
<ol style="list-style-type: none"> 1. Odabrani članci iz časopisa Računovodstvo, revizija i financije, RRiF d.o.o. 2. GRI Standardi, dostupno na: https://www.globalreporting.org/standards/ 3. Odbor za financijsku stabilnost o objavi financijskih informacija povezanih s klimatskim promjenama: https://www.fsb-tcfd.org/wp-content/uploads/2017/06/FINAL-TCFD-Report-062817.pdf 4. Odabrani nefinancijski i integrirani izvještaji 							
1.12. Quality control which ensures the acquisition of the corresponding knowledge, skills and competences after the completion of the study.							
<p>At the end of the semester the students fill in an anonymous questionnaire. The comments, suggestions and information in the questionnaire and the evaluation procedures are to be used to improve lectures, exercises and other ways of work with students. Self-evaluation of teaching stuff is aimed at making some corrections in order to improve the quality of teaching.</p>							
1.13. Expected competences							
- Professional level of competence to draw up non-financial reports							

- Well-developed analytical approach for implementation of elements from the international framework of non-financial reporting of EU into the Croatian practice