

## **Sustainability in action: innovations and models for responsible business**

### **OBJECTIVE OF THE ACTIVITY**

The sustainability lab is designed to provide Management Engineering students with a practical introduction to the knowledge and skills needed to address environmental challenges and implement sustainable practices within organizations. Through both theoretical and hands-on approaches, participants will explore the principles of sustainability, resource management strategies, and techniques for reducing environmental impact.

### **STRUCTURE AND CONTENTS OF THE ACTIVITY**

The workshop will be structured into 3 training modules and a final group project.

#### **MODULE 1 (8 hours)**

Theory: Fundamentals of the Corporate Sustainability Reporting Directive (CSRD) and Double Materiality Analysis according to the implementation guidelines provided by the European Financial Reporting Advisory Group (EFRAG). Practice: VALUE CHAIN design – Practical exercise to design the value chain aimed at ESG analysis by assigning IROs (Impacts, Risks, Opportunities) to the various phases of the value chain.

#### **MODULE 2 (8 hours)**

Theory: ESG represents a true transformation for companies, often deeper than other business challenges, and it directly impacts a company's operating model and the supporting information architecture.

Starting from the value chain and the ESG impacts on it (including the networks and supply chains in which the company operates), the goal of this module is to introduce the key elements for reviewing the underlying information architecture—an essential enabler of any ESG strategy. The module will provide an overview of the logical process used to identify all necessary interventions in the company's information architecture based on business priorities, strategic goals, and compliance requirements.

### MODULE 3 (8 hours)

Theory: The importance of ESG disclosure and the new challenges posed by evolving regulations in non-financial reporting. How technology can facilitate this transformation and the need for a technological solution for data collection, KPI processing, and production of information disclosures.

The underlying IT architecture and the end-to-end process for producing ESG reports, including roles, responsibilities, and specific exercises. Additionally, the module includes a practical case study involving the transition from ESRS (European Sustainability Reporting Standards) requirements to report preparation, focusing on requirements analysis, stakeholder identification, data model definition, process design, and report layout.

## INVOLVED TEACHING STAFF

Roberto Marin - Director PwC  
Elisa Baricordi - Senior Manager PwC  
Stefano Spiniello - Partner PwC  
Attilio Maruca - Senior Manager PwC

## ACQUIRED SKILLS FOR EMPLOYABILITY

- 1. Understanding Sustainability Topics Applied to Real Cases:** Participants will gain a comprehensive understanding of the CSRD and its key concepts, including double materiality, which is essential for effective sustainability reporting.
- 2. Practical Application:** The course includes hands-on exercises in which participants will design a value chain and identify impacts, risks, and opportunities associated with ESG factors, reinforcing theoretical concepts through practical experience.
- 3. Collaboration and Feedback:** Group work fosters collaboration among participants, enabling the exchange of ideas and insights. Presentations provide a platform for constructive feedback from peers and facilitators, enhancing the learning process.
- 4. Understanding Information Architectures:** Participants will learn about the impact of ESG strategies on IT architecture, including the technological interventions needed to support sustainability goals.

## LEARNING ASSESSMENT

The assessment of the knowledge acquired will take place in two ways:

- a) during the training program, specifically throughout the training sessions;
- b) at the end of the program, when participants will present and discuss the group project they have completed.

## MAXIMUM NUMBER OF STUDENTS ADMITTED

25

## ADMISSION REQUIREMENTS

Master's students in Management Engineering are eligible to participate. In the event of an excess of applications, preference will be given to students who have chosen the "Innovation and Sustainability" specialised track and/or who have passed the exam in Circular Economy or Urban Mining Circular Economy.

## REQUIREMENTS FOR RECOGNITION OF THE ACTIVITY

Students enrolled in the course are required to attend at least 70% of the total hours and to pass the required learning assessment.

## STUDENT COMMITMENT AND UNIVERSITY CREDITS

The overall student workload for the course is as follows:

- 24 hours of in-person classes for training activities
- 51 hours of individual and/or group work at home

This activity is worth 3 ECTS.

## LOCATION OF THE LABORATORY

The activity will take place at the DTG of the University of Padua, located at Viale Margherita, 87, Vicenza.

## SEMESTER OF DELIVERY

Second semester, second year

## LANGUAGE OF INSTRUCTION

Italian