#### COURSE OUTLINE

#### (1) GENERAL

SCHOOL	ECONOMIC	S and BUISINESS		ΔΤΙΟΝ
ACADEMIC	ECONOMICS and BUSINESS ADMINISTRATION			
UNIT/PARTICIPATING UNITS*	Department of Economics			
PARTICIPATING				
INSTITUTIONS**				
POSTGRADUATE PROGRAMME:	Innovative and Sustainable Entrepreneurship			
TITLE OF POSTGRADUATE				
PROGRAMME				
LEVEL OF STUDIES	Post-graduate			
COURSE CODE	KAE-05		SEMESTER	1 <sup>st</sup>
COURSE TITLE	Special Topics on Sustainable Entrepreneurship			
INDEPENDENT TEACHI	NG ACTIVITI	ES		
if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits				G CREDITS
			3	6
COURSE TYPE general background, special background, specialised general knowledge, skills development	Specialized	background.		
PREREQUISITE COURSES:	None.			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek with English terminology.			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No.			
COURSE WEBSITE (URL)	To be announced			

\*Στην περίπτωση Διακρατικού, Διιδρυματικού ή Διατμηματικού ΠΜΣ συμπληρώνονται όλα τα συμμετέχοντα Τμήματα και χαρακτηρίζεται σε παρένθεση το επισπεύδον, π.χ. Φυσικής (επισπεύδον)

\*\*Συμπληρώνεται μόνο στην περίπτωση Διακρατικού ή Διιδρυματικού ΠΜΣ

#### (2) LEARNING OUTCOMES

#### Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong

Learning and Appendix B

• Guidelines for writing Learning Outcomes

Upon successful completion of the course, students will be able to:

- Understand the role of Environmental Social Governance (ESG) and Corporate and Social Responsibility (CSR) indicators as a pillar of business sustainability strategy
- Define and differentiate between ESG and CSR and explain their importance in promoting corporate sustainability and social responsibility.
- Analyse, evaluate ESG metrics and benchmarks and interpret ESG reporting frameworks (e.g. GRI, SASB, TCFD) and critically evaluate a company's performance against these standards.
- Integrate ESG into corporate strategy and decision-making and formulate strategies that simultaneously address the twin transitions, i.e. green transition (climate neutrality, circular economy) and digital transition (technological innovation, data management).
- Be able to exploit basic entrepreneurship tools such as the Business Canvas tool to analyze existing business efforts with action in green entrepreneurship
- Acquire knowledge of existing digital technologies that can be used to develop sustainable business ideas and support environmental goals
- Analyze the action of real companies with sustainability through critical analysis of case studies

#### **General Competences**

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data Project planning and management and information, with the use of the *Respect for difference and multiculturalism* necessary technology Respect for the natural environment Adapting to new situations Showing social, professional and ethical Decision-making responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive Working in an international environment thinking Working in an interdisciplinary ..... environment Others... Production of new research ideas

Search for, analysis and synthesis of data and information, with the use of the necessary technology, Adapting to new situations, Decision-making, Production of new research ideas, Respect for the natural environment, Criticism and self-criticism, Production of free, creative and inductive thinking.

# (3) SYLLABUS

The course offers specialised knowledge on issues related to sustainable entrepreneurship. More specifically, the course covers the following topics: Introduction to ESG (Environmental Social Governance) concepts and Corporate Social Responsibility (CSR), their historical evolution and their role in modern business activities. The content will also cover the distinctions and overlaps between ESG and CSR. ESG measurement, standards and reporting. Exploring various global ESG standards, such as GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board) and TCFD (Task Force on Climate-related Financial Disclosures). Measuring sustainability performance. CSR in practice: case studies and applications. European policy and sustainable development. The European Green Deal as a scaling-up strategy towards achieving carbon neutrality. Exploring the impact of European policies on sustainable development and understanding the key European policies that shape sustainable development and their impact on business. Challenges and opportunities for SMEs in adopting green technologies and navigating the twin transition to carbon neutrality. Digital transition and the European Framework - The Digital Compass 2030. Progress monitoring indicators. Digital transition and green transition at country and business level. Business strategy for the twin transitions, integrating sustainable practices (green economy) and digital innovation. Topics will include the role of renewable energy, sustainable product design, data-driven decision making and how digital tools can support environmental goals. Challenges and opportunities in ESG implementation. Discussions around common barriers to implementing ESG initiatives (e.g. costs, regulatory compliance, stakeholder pressure) and the opportunities created for innovation, competitive differentiation and risk management. Examples of digital technologies to meet environmental requirements, regulations and green business goals. Analysis of the tool "Business canvas" for its use to analyze the actions of existing and start-ups active in sustainable business. Case study analysis of real firms with green environmental impact. Case study analysis of real enterprises with business activities under the twin transition (digital and green transition).

DELIVERY	Distance Learning			
	Distance Learning			
Face-to-face, Distance learning,				
etc.				
USE OF INFORMATION AND	Use of PowerPoint duri	•		
COMMUNICATIONS	• Posting of educational material on the			
TECHNOLOGY	asynchronous e-learnir	ng platform in the course		
Use of ICT in teaching, laboratory	area			
education, communication with students		hic references for study on -education platform at the		
	<ul> <li>asynchronous e-learnin</li> <li>Communication via e-m</li> <li>Utilisation of the Digit <u>https://elevategreece.g</u></li> <li>Database with real exa</li> </ul>	ed to the course on the g platform in the classroom hail/eclass al Platform Elevate Greece <u>ov.gr/</u> and its Start-up mples of startups in Greece		
	with a green and sustainable impact.			
TEACHING METHODS	Activity	Semester workload		
The manner and methods of	Lectures (3 hours/week x	39 hours		
teaching are described in detail.	13 weeks)			
Lectures, seminars, laboratory	Independent study	111 hours		
practice, fieldwork, study and	Course total (25 hours	150 hours		
analysis of bibliography, tutorials,	of workload per ECTS	(total student workload)		
placements, clinical practice, art workshop, interactive teaching,	credit)			
educational visits, project, essay				
writing, artistic creativity, etc.				
whiting, artistic creativity, etc.				
The student's study hours for each learning activity are given as well				

### (4) TEACHING and LEARNING METHODS - EVALUATION

as the hours of non-directed study according to the principles of the	
ECTS	
STUDENT PERFORMANCE	Lectures and examinations within the course are
EVALUATION	conducted in person exclusively. Student assessment is
Description of the evaluation	based on a written final examination in Greek with
procedure	English terminology, where necessary, which may
	include multiple choice questions,
Language of evaluation, methods	short answer questions, solving exercises,
of evaluation, summative or	interpretation of results and/or a combination of the
conclusive, multiple choice	above.
questionnaires, short-answer	
questions, open-ended questions,	
problem solving, written work,	
essay/report, oral examination,	
public presentation, laboratory	
work, clinical examination of	
patient, art interpretation, other	
Specifically-defined evaluation	
criteria are given, and if and where	
they are accessible to students.	

## (5) RECOMMENDED BIBLIOGRAPHY

- Suggested bibliography:

- Rasche, A., Morsing, M., & Moon, J. (Eds.). (2017). *Corporate social responsibility: Strategy, communication, governance. Cambridge University Press.*
- Crane, A., Matten, D., & Spence, L. (Eds.). (2014). *Corporate social responsibility: Readings and cases in a global context. Routledge.*
- Idowu, S. O., Schmidpeter, R., & Zu, L. (2013). <u>CSR, sustainability, ethics &</u> governance. *Springer Nature Switzerland.*

- Related academic journals:

Related academic journals (Indicatively): Academy of Management Review (AMR), Academy of Management Journal (AMJ), Journal of Business Ethics, Strategic Management Journal, Business & Society, Organization Studies, Corporate Governance: An International Review, Journal of Management Studies, Organization & Environment, Corporate Social Responsibility and Environmental Management.