Maple #206 12666 72 Ave.
Surrey, BC
V3W 2M8 Canada
kpu.ca/melville

BUSINESS FACULTY COUNCIL

Regular Meeting
12/15/2025
1:00 p.m. – 3:00 p.m.
In-Person, Cedar, Room 2110

AGENDA

1. Call to Order .... **Ben Kwan** 1:00
2. * Approval of Agenda
3. * Approval of Minutes, November 17, 2025
4. New Business

4.1. Program Level Decisions .... **Lesley McCannell** 1:05

Update HRMT Post Bacc Program Learning Outcomes
MOTION: Motion to Approve the HRMT Post Bacc Program Learning Outcomes updates as presented

4.2. Course Level Decisions .... **Lesley McCannell** 1:15

- Removal of BUSM 5100 and BUSM 5130 from the Program
- HRMT 5200 Credit Reduction: 5 credits to 3 credits
- HRMT 5190 Credit Reduction: 4 credits to 3 credits
- Removal of prerequisites for all courses except final practicum

Updated Course Outlines: Prerequisite, learning outcomes, calendar descriptions, content, learning activities, assessment maps

- HRMT 5100: HR & the Business
- HRMT 5110: HR Management
- HRMT 5120: Professional Communications for HR Professionals
- HRMT 5130: Talent Acquisition
- HRMT 5140: Human Relations & Intercultural Fluency
- HRMT 5150: Health and Safety
- HRMT 5160: Total Rewards
- HRMT 5170: Talent Management
- HRMT 5180: Organizational Development & Leadership
- HRMT 5190: Labour and Employee Relations
- HRMT 5200: Strategic Human Resources Management Practicum
- HRMT 5210: Labour and Employee Relations
- HRMT 5300: Strategic Human Resources Management Practicum

MOTION: Motion to approve the Course Level Decisions for the HRMT Post Bacc Program as presented

4.3. * Proposal for a Micro-Credential .... **Tara Immell** 1:25

MOTION: Motion to Approve the Proposal for a Micro-Credential: Concepts of Non-Financial Reporting for Accounting as presented

4.4. Faculty Council Members at Large .... **Ben Kwan** 1:35

MOTION: Motion to hold a byelection for Faculty Council Members at Large

4.5. Faculty Council Vice Chair .... **Ben Kwan** 1:40

MOTION: Motion to Elect a Faculty Council Vice Chair

4.6. Domestic Recruitment Overview .... **Nicole Poole (FSO)** 1:45

4.7. Discussion: Student Withdraw Date for Courses .... **Vida Morkunas** 2:15

5. Faculty Committee Reports
   5.1. Curriculum .... **Srividhya Mouli** 2:25
   5.2. Nominations .... **Richard Wong** 2:30
   5.3. SCEQ .... **Azadeh Khoshaien** 2:35
6. Senate and Senate Committee Reports
   6.1. Senator's Report .... **Catherine Schwichtenberg** 2:40
7. Chair's Report .... **Ben Kwan** 2:45
8. Dean's Report .... **Alia Somji** 2:50
9. Adjournment

Micro-credential Outline Form

EMBEDDED WITHIN CREDIT-BEARING COURSES OR PROGRAMS

As per Policy AC15 *Micro-credentials* and its associated Procedure, a Micro-credential is a short, competency-based offering represented by verifiable, portable, and shareable Open Badges that allow learners flexibility in the way they articulate their competencies. Micro-credentials are subject to an expedited Senate approval process to facilitate just-in-time development of new training needed by learners, employers, and the wider community. Micro-credentials will be offered in accordance with existing university bylaws and policies, including those concerning student tuition and fees and student evaluation and grading.

Both Credit-bearing and Embedded within credit-bearing courses or programs need to be submitted to Faculty Curriculum Committee and/or Faculty Council prior submission to Senate Micro-credentials Committee (SMC). Non-credit bearing Micro-credential courses will be submitted to SMC directly.

The Office of the Provost is available to assist in the development of micro credentials. Please contact oprocurriculum@kpu.ca for support or questions.

☒ New Proposal ☐ Revision ☐ Discontinuance

To be Discontinued Date: Click or tap to enter a date.

Rationale for Discontinuance: Click or tap here to enter text.

Faculty: Business

Department Name: Melville School of Business

Provide a list course(s) or program(s) containing components of the Micro-credential:

GRMT-6100: Sustainability and Business Administration

MICRO-CREDENTIAL INFORMATION

Descriptive Title: Introduction to Concepts of Non-Financial Reporting for Accounting Students & Professionals

Badge Title for Graphic (72-character limit): Non-Financial Reporting Essentials

Description of Micro credential (details to be viewed by external viewers of the badge): This microcredential certifies that the student has gained foundational knowledge of non-financial (sustainability) reporting. Students will be able to identify key sustainability reporting frameworks—including those from ISSB, GRI, IFRS, and CSSB—and understand how they complement traditional financial reporting. They will also be able to explain the limitations of financial-only disclosures, recognize the importance of sustainability information in decision-making, and evaluate emerging trends and regulatory developments shaping the future of corporate reporting.

Course Developer(s): Maryanne Eva, Ulrich Paschen, Justin Molander

Course Reviser(s):

Implementation Date: Spring 2026

To be Reviewed Date: Fall 2028

BACKGROUND

Rationale for the proposed Micro-credential: There is a growing demand from investors, regulators, and the public for organizations to report not just on financial performance, but also on their environmental, social, and governance (ESG) or sustainability-related impacts. Traditional financial reporting alone no longer meets the needs of today's stakeholders. This microcredential addresses that gap by providing accounting and finance professionals—particularly CPAs—with the foundational knowledge needed to understand and apply sustainability reporting principles. The course introduces participants to why ESG information matters, how it complements financial data, and the emerging global standards shaping this field, such as the IFRS Sustainability Disclosure Standards. It also highlights the important role CPAs can play in ensuring this information is credible and decision-useful. This microcredential is distinct from existing KPU programs in that it offers a focused, practice-oriented introduction to sustainability reporting, tailored specifically for students and professionals in finance and accounting. By completing this program, learners will be better prepared to meet the rising expectations for transparency and accountability in today's business environment.

Has this proposal been developed with community partners or industry partners or other external organizations? ☐ Yes ☒ No

If Yes, provide details: Click or tap here to enter text.

Market Research**: 1. The Need for Non-Financial Disclosures** Traditional financial reporting often fails to capture critical non-financial aspects of organizational performance, particularly those related to environmental, social, and governance (ESG) factors. As a result, stakeholders—especially investors—are demanding more comprehensive insights into risks and long-term sustainability (Bell, 2021). In Canada, this need is being addressed through the adoption of the International Sustainability Standards Board (ISSB) disclosure frameworks, including IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures). These standards are supported nationally by the Canadian Sustainability Standards Board (CSSB), which is helping adapt the global baseline to Canadian contexts (CPA Canada, n.d.).

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2. Limitations of Financial Disclosures While financial statements present a snapshot of fiscal performance, they often fail to reflect critical long-term risks—such as those associated with climate change or biodiversity loss. As Atkins & Maroun (2015) argue, these omissions result in an incomplete assessment of a company's true value, particularly when intangible assets, reputation, and environmental liabilities are involved. By incorporating non-financial data, companies can enhance their strategic communication and better align business models with societal and environmental expectations (Deloitte, n.d.).

3. Value Proposition of Sustainability Disclosures to Investors and Financial Actors The value of sustainability disclosures lies in their ability to inform investment decisions, mitigate risk, and enhance long-term value creation (Kotsantonis & Serafeim, 2019). ESG data enables financial professionals to assess a company's exposure to non-traditional risks—such as regulatory shifts, carbon pricing, or social license to operate. Recent research shows that ESG-focused companies may outperform their peers on certain financial metrics and are more likely to attract long-term investors (Friede, Busch, & Bassen, 2015). In Canada, institutional investors—including the Canada Pension Plan Investment Board (CPPIB)—have embedded ESG principles into their portfolio strategies (CPPIB, 2023).

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4. Canadian Context and Regulatory Developments Canada is rapidly aligning with international efforts on sustainability reporting. The CSSB, launched in 2023, works in collaboration with the ISSB to ensure that Canada's reporting requirements remain competitive and relevant (FRAS Canada, 2023). CPA Canada has proactively introduced resources and training for CPAs, such as the Sustainability Certificate, to build the capacity of the accounting profession to lead in non-financial reporting. As of 2024, the Office of the Superintendent of Financial Institutions (OSFI) has also released climate risk disclosure guidelines for federally regulated institutions, reinforcing the trend toward integrated reporting (OSFI, 2025).

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5. Support from Academic and Grey Literature Academic literature affirms that non-financial reporting plays a critical role in enhancing corporate accountability and transparency. For example, Gond, Grubnic, Herzig, and Moon (2012) emphasize the importance of organizational learning in the integration of sustainability into accounting functions. Atkins and Maroun (2015) highlight that CPAs are well-positioned to lead in this space, given their credibility and skill set. Grey literature, such as reports from the World Economic Forum (2020) and Task Force on Climate-related Financial Disclosures (TCFD, n.d.), provides practical guidance for implementation and reveals growing stakeholder expectations.

Conclusion The convergence of global reporting standards, market demand, and regulatory momentum provides strong justification for the development of a microcredential on sustainability reporting for CPAs. The Canadian accounting profession, supported by CPA Canada and emerging regulatory bodies, is well-positioned to lead in this area. A targeted program will equip CPAs with the necessary knowledge and tools to respond to growing expectations for ESG transparency and accountability.

References: ⊠ Atkins, J., & Maroun, W. (2015). Integrated reporting in South Africa in 2012: Perspectives from South African institutional investors. Meditari Accountancy Research, 23(2), 197–221. https://doi.org/10.1108/MEDAR-07-2014-0047 ⊠ Bell, M. (2021). *Why ESG performance is growing in importance for investors*. EY. https://www.ey.com/en_gl/insights/assurance/why-esg-performance-is-growing-in-importance-for-investors. ⊠ CPA. (n.d.) *Sustainability Reporting Updates.* CPA Canada. https://www.cpacanada.ca/business-and-accounting-resources/Financial-and-non-financial-reporting/sustainability-environmental-and-social-reporting/publications/sustainability-reporting-updates ⊠ CPA Canada. (2023). *IFRS Sustainability Disclosure Standards*. https://www.cpacanada.ca ⊠ CPPIB. (2023). *2023 Report on Sustainable Investing*. https://www.cppinvestments.com ⊠ Deloitte. (n.d.). *Globally Consistent ESG Reporting.* https://www.deloitte.com/global/en/about/people/social-responsibility/globally-consistent-esg-reporting.html ⊠ Eccles, R. G., & Krzus, M. P. (2018). The Nordic model: An analysis of leading practices in ESG disclosure. *Nordic Journal of Business*, 67(1), 20–38. ⊠ FRAS Canada. (2023). *Sustainability Standards Board Activities*. https://www.frascanada.ca/en/sustainability ⊠ Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: Aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance & Investment*, 5(4), 210–233. https://doi.org/10.1080/20430795.2015.1118917 ⊠ Gond, J.-P., Grubnic, S., Herzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. *Management Accounting Research*, 23(3), 205–223. https://doi.org/10.1016/j.mar.2012.06.003 ⊠ Kotsantonis, S., & Serafeim, G. (2019). Four things no one will tell you about ESG data. *Journal of Applied Corporate Finance*, 31(2), 50–58. https://doi.org/10.1111/jacf.12346 ⊠ Office of the Superintendent of Financial Institutions (OSFI). (2025). *Guideline B-15: Climate Risk Management*. https://www.osfi-bsif.gc.ca/en/guidance/guidance-library/climate-risk-management ⊠ Task Force on Climate-related Financial Disclosures (TCFD). (n.d.). *TCFD Recommendations*. https://www.fsb-tcfd.org/recommendations/ ⊠ World Economic Forum. (2020). *Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation*. https://www.weforum.org/publications/measuring-stakeholder-capitalism-towards-common-metrics-and-consistent-reporting-of-sustainable-value-creation/?gad_source=1&gad_campaignid=22152824089&gbraid=0AAAAAoVy5F7u1Kc0-6ZY3dXv5rhAl2FYM&gclid=Cj0KCQjw0erBBhDTARIsAKO8iqQa0t_QCJEKHLx72nbu-Rwf8xxrK9DL4HMAXP5JleWDWsEmMxYc5BgaAi_zEALw_wcB

Expiry date (if applicable): N/A

STACKABLE MICRO-CREDENTIAL INFORMATION

Does this micro credential currently stack with others? ☐ Yes ☒ No

If Yes, provide details: Click or tap here to enter text.

Title of Stackable Micro-credential: Click or tap here to enter text.

List of other micro-credentials in the stack: Click or tap here to enter text.

DETAILS

Description of Micro-Credential: This micro-credential is designed as an embedded learning experience within a single course. Students will gain foundational knowledge of non-financial (sustainability) reporting frameworks. They will identify sustainability frameworks and emerging trends and regulatory developments, evaluate sustainability reporting frameworks, the limitations of traditional financial reporting, and evolving sustainability regulations.

Learning Outcomes:

A student who successfully completes the Micro-credential course will have reliably demonstrated the ability to: 1. Identify sustainability frameworks and emerging trends and regulatory developments. 2. Evaluate sustainability reporting frameworks, the limitations of traditional financial reporting, and evolving sustainability regulations.

Content:

Content will include, but is not restricted to, the following:

- The business case for sustainability
- Corporate Sustainability Management (CSM) introduction and model
- Trends in Corporate Sustainability Management (CSM) as an integral part of creating competitive advantage in organizations
- Sustainability initiatives within organizations
- Specific Sustainability reporting techniques

Learning Activities:

Learning activities should be appropriately related to learning outcomes. Activities may include, but are not restricted to, the following:

- Practice verbal and non-verbal communication
- Writing for both an academic and industry audience
- Working in groups on a project
- Conducting library and online research
- Attending lectures and taking notes
- Participating in classroom discussions
- Training on reporting initiatives

Assessment Methods: ☐ Mastery ☐ Experience

For Mastery and Experience, identify the methods used to assess competency:

- Sustainability/CSR project (20%)
- Group presentation (5%)

Senate Office Use Only

APPROVALS

Committee	Approval Date
Faculty Standing Committee on Curriculum	Click or tap to enter a date.
Faculty Council	Click or tap to enter a date.
Senate Micro-credential Committee (SMC)	Click or tap to enter a date.
Provost	Click or tap to enter a date.
Senate Standing Committee on Curriculum (SSCC)	Click or tap to enter a date.
Senate	Click or tap to enter a date.

Information for TL Commons

Embedded within credit-bearing courses or programs		
Course Information		
Course Name: Click or tap here to enter text.		
Course Number: Click or tap here to enter text.		
Faculty: Choose an item.		
Department: Click or tap here to enter text.		
Contact Name: (from Concerned Department) Click or tap here to enter text.		
Embedded MC Start Semester: Click or tap to enter a date.		
Assessment method *	Parent Course: Click or tap here to enter text.	
	Embedded Micro Credential: Click or tap here to enter text.	
Badging Information		
Title: Click or tap here to enter text.		
Description: Click or tap here to enter text.		
Criteria to Award Badge: Click or tap here to enter text.		
Badge Image (Please attach):		
Automated Email Message Customization Description [Once the badge is awarded, CanCred sends an automated message. Here is the standard message] *Subject: Your **Badge Name Here** badge has been awarded!* *Body: Congratulations, you have successfully completed the requirements of the **Course Name Here** course and have earned your **Badge Name Here** badge!* [If you require the language in this automated message to change, add it here.]		

Submission Instructions for Senate Office

- Log on to TDX
- Open a TDX Ticket. Use the xxxxxxxx field to create the ticket
- Please attach the Micro Credential Outline Form to the TDX ticket and submit
- When you receive the digital badge visual from Marketing, please submit it via a TDX ticket and refer to TDX ticket number as you submitted the Micro Credential Outline Form

Micro Credential Design Template

Title of the Proposed Micro Credential: Introduction to Concepts of Non-Financial Reporting for Accounting Students & Professionals	
Type of Micro Credential Developed	Micro-Credential Embedded within a Single Course Micro-Credential Embedded Across Multiple Courses Standalone Micro-Credential Embedded Micro-Credential

- Rationale for the Proposed Micro-Credential
  This micro-credential is designed as an embedded learning experience within a single course. The purpose of this micro-credential is to support the transferring of non-financial (sustainability) reporting skills into their studies or workplace immediately, without the need to complete a full graduate diploma. By completing this micro-credential, accounting students and CPAs will be equipped with the foundational knowledge to support organizations in meeting the increasing demand for transparent, credible, and decision-useful sustainability information.
- What are the Competencies that will be recognized as a part of this Micro-Credential
  The following competencies are specified to be achieved through this proposed micro-credential:
  - Sustainability Reporting Frameworks
  - Critical Analysis of Financial vs Non-Financial Disclosures,
  - Emerging Trends and Regulatory Developments
- If this is an embedded Micro-Credential, what is/are the potential course/courses that are aligned with the competencies you identified earlier
  GRMT 6100: SUSTAINABILITY AND BUSINESS ADMINISTRATION - This course includes learning outcomes that are most aligned with the identified competencies listed above
- In the listed course/courses above, which learning outcomes are most closely aligned with the identified competencies? Include a rationale behind this alignment.
  Learning Outcome #2 – "Understand and evaluate the interdependence of corporations, society, and the environment" - This is the only outcome identified from the course that will effectively meet the intended competencies
- Having identified the relevant course outcomes, which established assessments from the official course outline, will facilitate the students' demonstration of the learning?
  From the course outline, components of the Sustainability/CSR Project and Group Presentation assessments were identified as being appropriate to meet the outcomes for students to meet the desired competencies
- Convert the competencies you identified in step one into learning outcomes for the proposed micro credential
  Since micro-credentials need to have their own learning outcomes, and based on the three identified competencies above, the following learning outcome was developed relevant to this micro-credential: Evaluate and discuss sustainability reporting frameworks, the limitations of traditional financial reporting, and evolving sustainability regulations.

<table>
<tr><th>Step 04</th><th>Step 01</th><th colspan="2">Step 02</th><th colspan="2">Step 03</th></tr>
<tr><th rowspan="2">Develop learning outcomes for the proposed MC based on the competencies identified in step 01</th><th rowspan="2">What are the competencies identified for the proposed MC</th><th colspan="2">Potential course outcomes that could align/meet the identified competencies for the proposed micro credential</th><th colspan="2">Potential assessments within the identified course that could meet the learning outcomes. Select some and not all.</th></tr>
<tr><th>Credent Course the MC is Embedded in</th><th>GRMT-6100 - Sustainability and Business Administration</th><th>Course Assessments</th><th>Weight</th></tr>
<tr><td rowspan="6">Identify sustainability frameworks and emerging trends and regulatory developments.

Evaluate sustainability reporting frameworks, the limitations of traditional financial reporting, and evolving sustainability regulations.</td><td rowspan="2">Sustainability Reporting Frameworks</td><td colspan="2">6100 LO # 2- Understand and evaluate the interdependence of corporations, society, and the environment.</td><td rowspan="4">Sustainability/CSR Project</td><td rowspan="4">20%</td></tr>
<tr><td colspan="2">Alignment Rational
This outcome covers how to evaluate and discuss key global and national sustainability standards and frameworks (i.e., ISSB, CCBS in Canada, and IFRS S1 and S2)</td></tr>
<tr><td rowspan="2">Critical Analysis of Financial vs Non-Financial Disclosures</td><td colspan="2">6100 LO # 2- Understand and evaluate the interdependence of corporations, society, and the environment.</td></tr>
<tr><td colspan="2">Alignment Rationale
This outcome covers how to evaluate and discuss the limitations of traditional financial reporting and articulate the value of non-financial disclosures.</td></tr>
<tr><td rowspan="2">Emerging Trends and Regulatory Developments</td><td colspan="2">6100 LO # 2- Understand and evaluate the interdependence of corporations, society, and the environment.</td><td rowspan="2">Group Presentation</td><td rowspan="2">5%</td></tr>
<tr><td colspan="2">Alignment Rationale
This outcome covers how to evaluate and discuss evolving sustainability regulations, investor expectations, and industry best practices—particularly within the Canadian context (i.e., CSSB, OFSI, CSA).</td></tr>
</table>

Considerations

- Proponents are encouraged to include some (not all) learning outcomes and assessments within the embedded course to meet the competencies of the micro-credential
- Check if pre-requisites, co-requisites, or anti-requisites pose barriers for students

GRMT 6100: SUSTAINABILITY AND BUSINESS ADMINISTRATION

In Workflow

1. Business Graduate Programs Chair (tara.immell@kpu.ca)
2. ORegCurrConsult (oregcurrconsult@kpu.ca)
3. SB Curriculum Committee (ulrich.paschen@kpu.ca)
4. SB Council (landon.kleis@kpu.ca)
5. SB Dean (Heather.Harrison@kpu.ca)
6. OReg-Courses (Course.Outlines@kpu.ca)
7. Banner (Course.Outlines@kpu.ca)

History

1. Sep 27, 2022 by Meredith Laird (meredith.laird)
2. Jul 5, 2023 by Ashley Allison (ashley.allison)
3. Apr 30, 2024 by Tara Immell (tara.immell)
4. May 8, 2024 by Ashley Allison (ashley.allison)
5. May 24, 2024 by Ashley Allison (ashley.allison)

Date Submitted: Wed, 05 Mar 2025 19:52:01 GMT

Viewing: GRMT 6100 : Sustainability and Business Administration

Also listed as: BUSI 3200

Last approved: Fri, 24 May 2024 17:03:21 GMT

Last edit: Wed, 05 Mar 2025 19:51:59 GMT

Changes proposed by: Ulrich Paschen (100391038)

Academic Level
Graduate (GR)

Faculty
Business

Department
Business Graduate Programs

Implementation Date
Fall 2025

Subject Code
GRMT - Green Business Management

Course Number
6100

Descriptive Title
Sustainability and Business Administration

Short Title
Sustainability & Busi Admin

Fee Category 2.a.1?
No

Differential Fee Category?
Tuition Category 2.e.1 (F2E1)

Tuition Category 8.c.1 (F8C1)

Calendar Description

Students will learn how to integrate, evaluate, report sustainability in organizations. Students will learn specific reporting techniques on sustainability, including but not limited to the Global Reporting Initiative (GRI) and Principles of ISO 14001. This course is also heavy on Corporate Social Responsibility (CSR) policy and programs as they relate to governance and sustainability.

Credits

3

Lecture Hours

3

Contact Hours

3

Is this course repeatable for additional credit?

No

Cross-listed Courses

BUSI 3200

Department

Business

Faculty

Business

Corequisites

BUSM 6100

Schedule Types

Schedule Type
Class

Course Attributes

Course Registration Restrictions

Include Graduate

Course Learning Outcomes

	A student who successfully completes the course will have reliably demonstrated the ability to:
1	Integrate, evaluate and report sustainability in organizations
2	Understand and evaluate the interdependence of corporations, society, and the environment
3	Apply specific sustainability reporting techniques (e.g. ISO 14001 series, Global Reporting Initiative, etc.)
4	Use the tools and analysis models discussed in class to both evaluate current positions and propose strategic integration of organizational sustainability
5	Positively and proactively work with others in small group activities and class project
6	Develop oral and written communication skills in the context of sustainable business management, both from an academic and industry point of view

Content will include, but is not restricted to, the following:

- The history, relevance, and modern-day practice of context-based sustainability (CBS)
- Key issues and practice implications of context-based sustainability
- The business case for sustainability
- Corporate sustainability management (CSM) introduction and model

• Stakeholder engagement
• Verbal & non-verbal communication
• Trends in CSMSustainability as an integral part of creating competitive advantage in organizations
• Sustainability initiatives within organizations
• Baseline, data gathering, sustainability forecasting, and CSR sustainability initiatives reporting
• Specific Sustainability reporting techniques
• Corporate strategy and sustainability
• Sustainability and working in teams

Course Learning Activities

Learning activities should be appropriately related to learning outcomes. Activities may include, but are not restricted to, the following:
Practice verbal and non-verbal communication
Writing for both an academic and industry audience
Working in groups on a project
Conducting library and online research
Attending lectures and taking notes
Studying for exams
Participating in classroom discussions
Applying and practicing the case method
Training on reporting initiatives

Assessment

Assessment plans comply with KPU policy and may resemble the following:

Add the details about 1 assessment prior to W date, note that an assessment can evaluate multiple LO, ensure that each LO has been evaluated, should have multi modes of assessment (not all exam based for example)

Assessment Type 1
Class Assignments
Type 1 Value
35

Assessment Type 2
*Learning Contribution
Type 2 Value
10

Assessment Type 3
Mid-Term Exam
Type 3 Value
15

Assessment Type 4
Reporting Technique Assignment
Type 4 Value
15

Assessment Type 5
Sustainability/CSR Project
Type 5 Value
20

Assessment Type 6
Group Presentation
Type 6 Value
5

TOTAL
100

Additional Notes
Class Assignments - no single assignment should be worth more than 15%

Grading System - default
Letter Grades (N)

Methods for Prior Learning Assessment
Interview
Product/Portfolio
Self-Assessment

Required Learning Resources
N/A

Recommended Learning Resources
McElroy, M and J.M.L. van Engelen. (2011). Corporate Sustainability Management: The Art and Science of Managing Non-financial Performance. New York: Routledge.
Or a resource similar in content
Case studies should be pulled from Ivey or ESCO business databases or consult with KPU Business Librarian.

HAHN, T., PREUSS, L., PINKSE, J., & FIGGE, F. (2014). COGNITIVE FRAMES IN CORPORATE SUSTAINABILITY: MANAGERIAL SENSEMAKING WITH PARADOXICAL AND BUSINESS CASE FRAMES. Academy Of Management Review, 39(4), 463-487. doi:10.5465/amr.2012.0341

Martínez León, H. C., & Calvo-Amodio, J. (2017). Towards lean for sustainability: Understanding the interrelationships between lean and sustainability from a systems thinking perspective. Journal Of Cleaner Production, 1424384-4402. doi:10.1016/j.jclepro.2016.11.132

Taj, S., George, B., Nath, P., & Adenrele, A. (2016). Sustainability and Business Model Innovation at the Bottom of the Pyramid: A Graduate Business Project. Business Education Innovation Journal, 8(2), 13-20.

Leonidou, L., Christodoulides, P., Kyrgidou, L., & Palihawadana, D. (2017). Internal Drivers and Performance Consequences of Small Firm Green Business Strategy: The Moderating Role of External Forces. Journal Of Business Ethics, 140(3), 585-606. doi:10.1007/s10551-015-2670-9

Does this course require the use of animals?
No

Course Developer(s)
Luis Fernando Villalba;

Course Reviser(s)
Phaedra Burke;Tara Immell;

Date for Next Review
2027-09-01

Key: 3212

ID	Start time	Completion time	Email
1	6/6/25 16:03:51	6/6/25 16:04:40	anonymous
2	6/6/25 23:36:33	6/6/25 23:36:49	anonymous
3	6/9/25 9:55:16	6/9/25 9:55:22	anonymous
4	6/9/25 11:02:52	6/9/25 11:02:58	anonymous
5	6/9/25 15:38:49	6/9/25 15:39:03	anonymous
6	6/9/25 16:23:38	6/9/25 16:24:21	anonymous
7	6/9/25 22:41:08	6/9/25 22:41:11	anonymous

Name	Do you support approvi
	Yes
	Yes
	Yes
	Yes
	Yes
	Yes
	Yes

ts of Non-Financial Reporting for Accounting Students & Professionals?

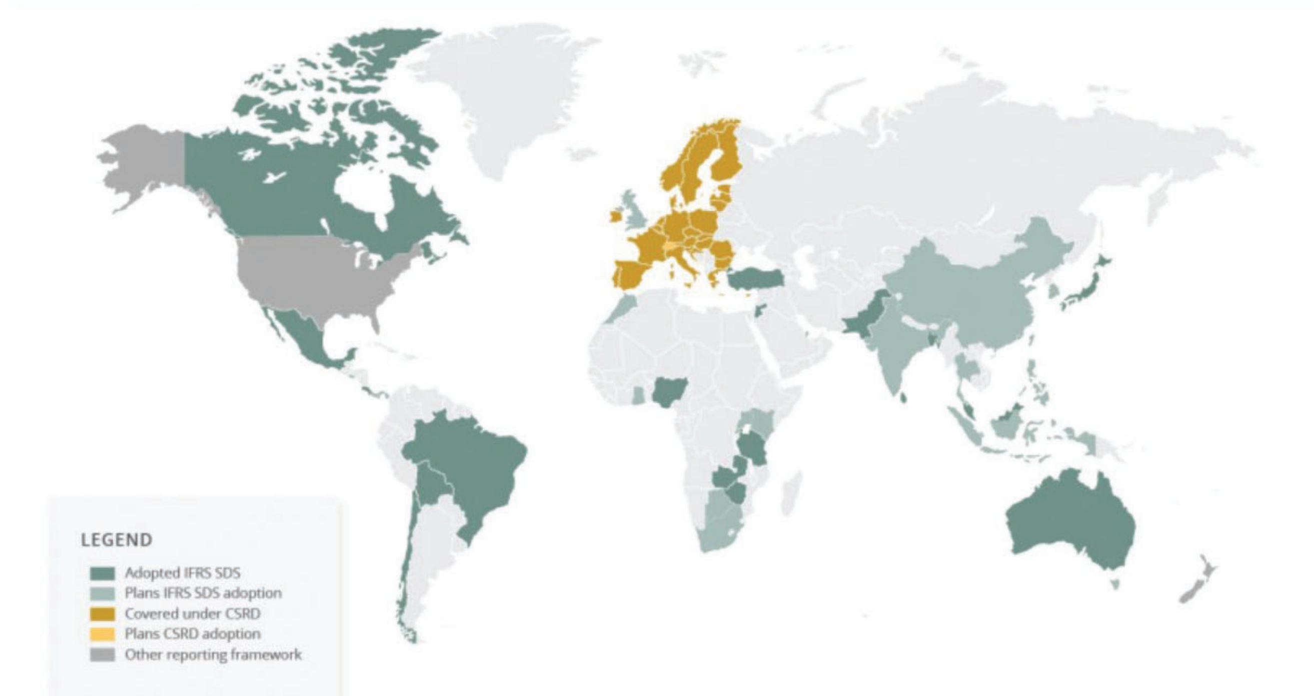
Comments on non-financial reporting master's micro-credential

Developed by
Maryanne Eva, with Sustainability expertise
& Justin Molander, with Accounting expertise

KPU

GRMT 6100

- Students will learn how to integrate, evaluate, report sustainability in organizations. Students will learn specific reporting techniques on sustainability, including but not limited to the Global Reporting Initiative (GRI) and Principles of ISO 14001. This course is also heavy on Corporate Social Responsibility (CSR) policy and programs as they relate to governance and sustainability.

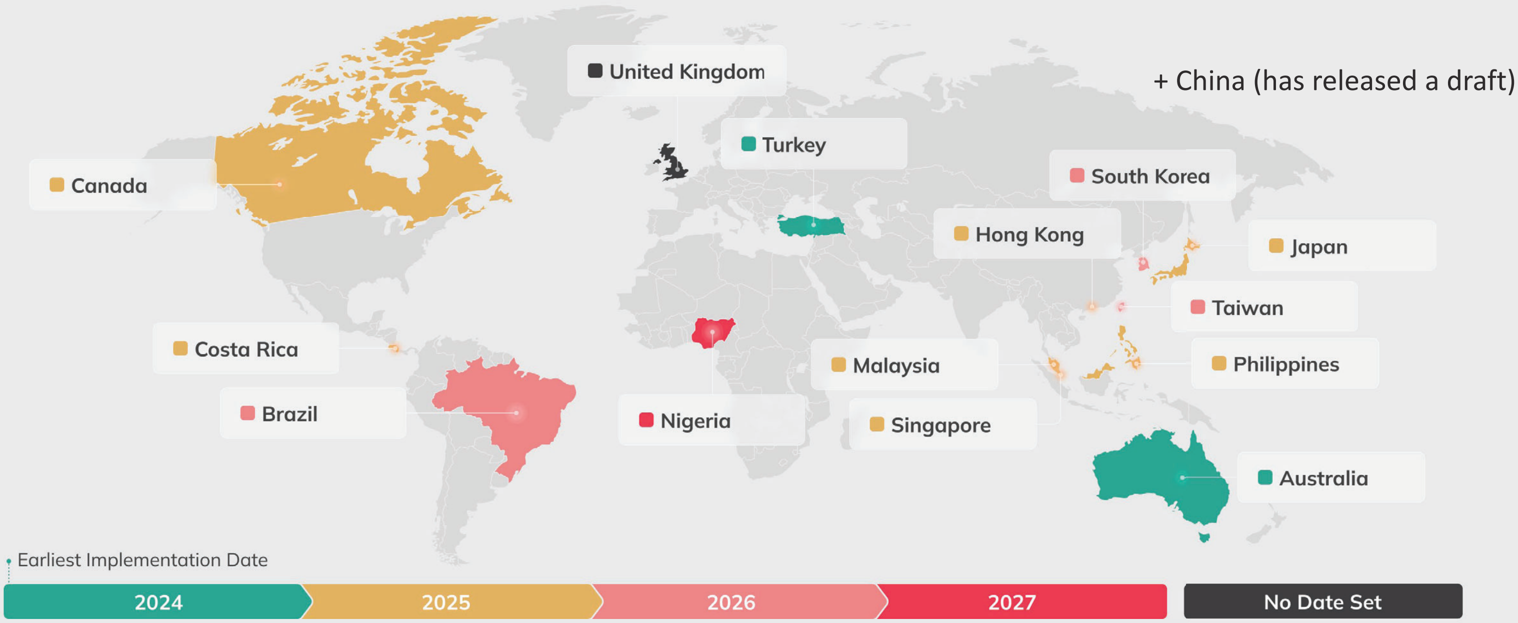


https://www.iss-corporate.com/resources/blog/global-interest-in-issb-standards-rises-amid-eu-uncertainty/

As of May 2025

The global adoption of the IFRS Sustainability Disclosure Standards (SDS) takes on added significance amid **the EU's proposed Omnibus package**, which is expected to scale back the scope of the Corporate Sustainability Reporting Directive (CSRD).

ISSB Standard Adoption: **Timeline**



National Adoption is phased in all cases. Typically starting with listed companies only.

Canadian Sustainability Disclosure Standards

- Based on international sustainability standards made law in ~40 countries
- Effective for reporting periods beginning on or after January 1, 2025
- Currently voluntary (not mandatory)

Accountant at a Major Real Estate Developer

"Our insurers have started asking us
what we are going to disclose"

He was attending a 2-hour session to help him become more aware of the new voluntary standards for non-financial reporting, To be or not be ISSB: Navigating the New Landscape of Sustainability Disclosures, during Canada Climate Week Xchange on Nov 25

Investor Worried About Climate-Related Loss

"I will pull my investments out of a company who decides not to disclose their climate risks"

He was attending a 2-hour session to help him become more aware of the new voluntary standards for non-financial reporting.

Mining Company Sustainability Report Writer

"Hundreds of employees help me write the sustainability report.

Some 5 minutes, others many hours. Everyone needs to understand the importance of sustainability reporting. "

He was attending a 2-hour session since his company is a sustainability leader.

Accountant with an office in the Cariboo

"I always need more
[continuing professional development]
hours, especially connected with ethical topics"

120 hours of CPD required in a 3-year rolling period. 60 verifiable. 4 ethics.

She was attending a 2-day conference for CPAs, CPA BC Infinite Conference held at the Vancouver Convention Centre on November 27-28.

Verified CPD

Prescribed Minimum CPD Requirements (in hours)	Verifiable CPD	Additional CPD *	Total CPD
Annual	10	10	20
Rolling three-calendar-year period with 4 hours of verifiable professional ethics CPD	60	60	120

* Additional hours can be fulfilled with verifiable and/or unverifiable CPD

https://www.bccpa.ca/member-practice-regulation/continuing-professional-development-cpd/cpd-requirements/#vs

Other influential recommendations

- The Taskforce on Nature-related Financial Disclosures is also global initiative for dependencies and/or impacts to support money flowing away from nature-negative outcomes towards nature-positive outcomes. 750 organizations globally have adopted these recommendations.

- In June 2024, new Canadian rules in Bill C-59 were introduced by the Competition Bureau to reduce companies use of greenwashing. An unintended consequence is that some firms pulled their voluntary sustainability claims due to legal risk concerns.

“I like that idea for non-financial sustainability reporting!”

David Burns, November 20, 2025

KPU

Target Market: Accounting Professionals

- KPU Alumni: Helen Hughes and Nancy Armitage in Alumni Affairs can email KPU accounting alumni directly

Stay the Course Pilot Program Update

Business Chairs Meeting & Faculty Council Meeting, November 17, 2025

Presenter: Nina Jauernig (Faculty Champion, Stay the Course)

KPU

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Program Background & Purpose

- **High attrition rates at KPU:**
  - Especially among domestic students in open intake programs (in Arts, Business and Science).
  - **Over 60% of students don't graduate**; many don't persist past first year.

- "**Stay the Course" pilot program:**
  - Modeled after the City University of New York initiative
  - Focuses on **improving first-year retention for domestic, open-intake/undeclared undergraduate students** in Arts, Business, Science and Pathway 3.
  - **Launched Fall 2025;** over 190 students applied to the program.*

Target: Increase Year 2 retention from 71% to 79%

Will also measure withdrawal rates, longer-term graduation tracking, and student satisfaction survey results.

**A number of these students did not yet complete KPU 100. They will have another opportunity to do so in December.*

Team

- Theresa Voorsluys – Academic Advising (Project Lead)
- Nina Jauernig – Faculty, MSOB (Faculty Champion)
- Cynthia Lo – Learning Centre Coordinator, KPU 100
- Luka Wall – Manager, Institutional Research and OPA Team
- Kathy Lo – Coordinator, Transition Programs (Peer Mentor Program)
- Amy Yiu – Academic Advisor
- Calvin Tiu – Academic Advisor
- Jocelyn Choy – Academic Advisor
- Dominique Cambay - Academic Advisor