

CASE 1

Non Financial Information, CSR and Ethics in the Digital Era



TASK 1 – Analysis of Non-Financial Reporting Directive transposition in EU Member States

WORK PLAN	STUDENTS' TASKS
MONDAY	
11.00 – 11.30	Introduction to CSR and non-financial reporting - <i>Plenary session</i>
11.30 – 11.45	<i>Coffee break</i>
11.45 – 13.00	Working on Case 1 - Task 1 - <i>National groups</i>
13.00 – 14.00	<i>Lunch break</i>
14.00 – 15.00	Working on Case 1 - Task 1 – <i>National groups</i>
15.00 – 15.15	<i>Coffee break</i>
15.15 – 16.00	Working on Case 1 - Task 1 – <i>National groups</i>
15.30 – 16.00	Students' presentations – <i>In each room</i>

With the introduction of the **Directive 2014/95/EU** on the disclosure of non-financial and diversity information the European Union (EU) took an important step towards corporate social responsibility (CSR) and non-financial reporting.

EU Member States were given **two years** to complete **national transposition** of the Directive (to be completed by the end of 2016).

Now the EU is interested in mapping the state of transposition of the Directive by the Member States.

You have been appointed as members of the **Expert Group** in charge of analysing the transposition of the Directive into the national law of European countries.

Strasbourg, July 3, 2023



Dear Students,

The European Union has recently decided to create an Expert Group in charge of:

- examining how Member States have implemented the EU regulations on non-financial disclosure (Directive 2014/95/EU);
- assessing non-financial statements (NFS) prepared by a sample of major European companies, in order to monitor the effective compliance with the provisions of the Directive.

We are very pleased to announce that you have been appointed as a member of this Expert Group. We are sure that your knowledge and highly qualified competence will provide great support to improve the quality of corporate disclosure and increase the commitment of European companies to non-financial reporting and

You will be given more detailed information about your task after you have confirmed your acceptance of this appointment.

Looking forward to your reply

Best regards.

For the European Commission
The President
Ursula von der Leyen

For the Council
The President
Charles Michel



To carry out **Task 1**, the Expert Group will be divided into **national subgroups** (*check the Stamp-Online site for the room where your national group should meet to work on Task 1*)

The tasks of each subgroup are as follows:

- read the Directive 2014/95/EU;
- analyse the transposition of the NFRD Directive 2014/95/EU in your country's national law system;
- compare the NFRD Directive 2014/95/EU and its transposition in your country's national law using the provided template (see Format).



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UPCOMING EVENTS

ME1 – Real world accounting connection to research in Digital Era (Budapesta, 2 dec 2022)

ME2 – Smart and innovative teaching-learning methods in accounting using

You can download the **evaluation format** here:
<https://stamp.projects.uvt.ro/innsbruck-isp-3/>

CASE 1

Non-Financial Directive transposition

Task 1 - NFD Country Analysis (Template)

Instructions:

Use this template to capture your group's analysis of the Directive 2014/95 and its transposition into country-specific national law.

When filling in the format, please consult the **Glossary** and also read the premises of the Directive.

After completing the format, each group should prepare a **max of 3 slides presentation** summarising:

- the situation regarding the transposition of the 2014 Directive in its country
- final considerations.

This must be done **by 15.30**.



In the last 30 minutes - 15.30-16.00 – each group will propose a **5 minute presentation** with the results of its work.