

# CASE 1

## Non Financial Information, CSR and Ethics in the Digital Era



## TASK 2 – Assessment of non-financial statements (NFS) of European companies

WORK PLAN	STUDENTS' TASKS
<b>TUESDAY</b>	
9.00 – 11.00	<b>Working on Case 1 - Task 2 - Step 1</b> ( <i>International teams</i> )
11.00 – 11.15	Coffee break
11.15 – 12.30	<b>Working on Case 1 - Task 2 - Step 2</b> ( <i>International teams</i> )
12.30 – 13.00	<b>Presentation of teams' evaluation</b>

## Case 1

### Task 2 - **Non-Financial Statement Assessment and Non Financial Disclosure Evaluation** Template



# STEP 1

## TASK 2 - STEP 1

ROOM A	N°	ROOM B	N°	ROOM C	N°	ROOM D	N°	ROOM E	N°	ROOM F	N°
Team A1: ACCIONA	4	Team A2: ACCIONA	3	Team A1: ACCIONA	4	Team A2: ACCIONA	3	Team A1: ACCIONA	4	Team A2: ACCIONA	3
Team B1: BAYER	4	Team B2: BAYER	3	Team B1: BAYER	4	Team B2: BAYER	4	Team B1: BAYER	4	Team B2: BAYER	4
Team C1: ENI	3	Team C2: ENI	4	Team C1: ENI	4	Team C2: ENI	4	Team C1: ENI	4	Team C2: ENI	4
Team D1: OMV PETRUM	3	Team D2: OMV PETROM	4	Team D1: OMV PETRUM	3	Team D2: OMV PETROM	4	Team D1: OMV PETRUM	3	Team D2: OMV PETROM	4

In this step each team must:

- browse the assigned NF Report to get familiar with its content and format;
- complete the evaluation format by assigning a score to each item.



## STEP 2

TASK 2 - STEP 2		TASK 2 - STEP 2		TASK 2 - STEP 2	
ROOM A	N°	ROOM B	N°	ROOM C	N°
Team A1+A2 - ACCIONA	7	Team A1+A2 - ACCIONA	7	Team A1+A2 - ACCIONA	7
Team B1+B2 - BAYER	7	Team B1+B2 - BAYER	8	Team B1+B2 - BAYER	8
Team C1+C2 - ENI	7	Team C1+C2 - ENI	8	Team C1+C2 - ENI	8
Team D1+D2 - OMV PETROM	7	Team D1+D2 - OMV PETROM	7	Team D1+D2 - OMV PETROM	7

In this step:

- pairs of teams that analysed the same NFS in Step 1 will merge into one team;
- each new team must compare the two assessments made in Step 1;
- team's members must agree on the final score to be awarded to the NFS;
- explain the reasons for their evaluation;
- explain what about the NFS they liked best and least.

A ranking of NFSs will result from your ratings, to be discussed in each room by the teams